



## KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181<sup>st</sup> Street  
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

---

### 2017 Fourth Quarter Financial Activity Report

#### Fourth Quarter Financial Activity

The documents presented with this report provide detail of the financial activity that occurred in the General Revenue, General Expense and Reserve Fund Accounts during fourth quarter of 2017.

This report also includes a summary of the year to date fund activity as of December 31, 2017. This summary provides a comparison of fund balances as shown by King County and the District's accounting program. A brief description is provided for differences identified between the County and District accounting.

#### Revenues

\$3,937,396 in revenue was received in the fourth quarter of 2017. Year-to-date receipts were \$8,517,346 of which \$7,870,689 are 2017 levy and benefit charge revenues. As of December 31, 2017, 99.39% of the projected 2017 taxes and fire benefit charge fees have been collected. Other revenues collected were as expected.

#### Expenditures

The District expended \$1,979,208 during the fourth quarter which represents approximately 23.5% of the annual budget. Year to date expenses were \$7,922,833 leaving 6% or \$482,597 of the 2017 budget remaining.

#### Reserve Fund Activity

The District expended \$109,608 from the Reserve Fund in the fourth quarter. The majority of this fourth quarter expense (\$72,972), was for equipment replacement costs, \$20,845 in LEOFF1 expenses and \$14,095 in facility improvement related expenses.

Year to date expenses from the Reserve Fund were \$539,906, of which approximately \$359,109 was the transfer of employee Healthcare Reimbursement Account (HRA) funds to the HRA-VEBA third party administrator; \$61,151 was expensed for LEOFF 1 medical reimbursements, \$105,551 for equipment replacement, and \$14,095 for facility improvement costs.

With the transfer of employee funds to a third-party administrator, the District will no longer hold employee HRA funds in the Reserve Fund. All HRA expenses will be expensed from the General Fund straight to the third party administrator.

**Northshore Fire Department  
2017 Fund Activity Summary  
Quarter Ended December 2017**

Funds	Beginning Cash	Add 2017 Receipts	Less 2017 Disbursements	Transfers (Out)	Transfers In	Ending Cash	Balance Per County	Difference
YTD Fund Activity Summary								
Expense	5,222,314.70	\$ 5,718,983.64	\$ (7,925,475.18)	\$ (466,480.79)	\$ 2,798,837.12	\$ 5,348,179.49	\$ 5,348,437.02	\$ 257.53
Fire Benefit Charge Fund	-	2,798,837.12	-	(2,798,837.12)	-	-	-	-
Reserve Fund	7,169,573.91	287,668.98	(746,334.15)	-	466,480.79	7,177,389.53	7,177,389.53	-
Donation Fund	74,668.00	819.16	(4,905.86)	-	400.00	70,981.30	70,981.30	-
G. O. Bond [Cash Balance]	158,245.48	1,205,276.17	(1,248,260.69)	-	-	115,260.96	115,260.96	(0.00)
	\$ 12,624,802.09	\$ 10,011,585.07	\$ (9,924,975.88)	\$ (3,265,317.91)	\$ 3,265,717.91	\$ 12,711,811.28	\$ 12,712,068.81	\$ 257.53
G. O. Bond [Principal Balance]	\$ (13,290,000.00)		\$ 715,000.00			\$ (12,575,000.00)	\$ (12,575,000.00)	\$ -

Explanation of differences	County vs Bars Timing Diff	Postings to Different Funds	Immaterial Differences	Total Difference
Expense	\$ 423.31		(165.78)	\$ 257.53
Fire Benefit Charge Fund			-	-
Reserve Fund	-		-	-
Donation Fund			-	-
G. O. Bond	(0.00)			(0.00)
	\$ 423.31	\$ -	\$ (165.78)	\$ 257.53

Researching discrepancy of \$165.78 in October

**Non-county Bank Account Balances**

HRA Account (US Bank) 12-31	320.68
Petty Cash (Cash Box)	200.00
Petty Cash Check Book (US Bank) 12-31	5,000.00
<b>Total</b>	<b>5,520.68</b>

# Summary of Revenues

General Fund 10-016-0010

	<b>Revenue Classification</b>	<b>Budget</b>	<b>Current Quarter</b>	<b>YTD</b>	<b>%</b>
1	Levy Tax Collections	\$ 5,118,579	\$ 2,260,915	\$ 5,122,586	100.1%
2	Benefit Charge Collections	\$ 2,800,000	\$ 1,255,244	\$ 2,748,103	98.1%
3	In Lieu of Taxes	\$ 28,400	\$ 1,186	\$ 23,734	83.6%
4	AMR Liquidated Damages	\$ 5,000	\$ -	\$ 1,800	36.0%
5	KCEMS BLS Contract	\$ 382,319	\$ 382,319	\$ 382,319	100.0%
6	Fire Prevention Permit Fees	\$ 60,000	\$ 13,629	\$ 44,571	74.3%
7	Miscellaneous Revenues	\$ 5,000	\$ 9,677	\$ 140,101	2802.0%
8	Interest Income	\$ 35,000	\$ 14,427	\$ 54,132	154.7%
	<b>Total</b>	<b>\$ 8,434,298</b>	<b>\$ 3,937,396</b>	<b>\$ 8,517,346</b>	<b>101.0%</b>

\* A large percentage of the miscellaneous revenues reported herein are refunds or other receipts that are primarily pass-throughs. Refunds and pass-throughs were not considered as actual revenues during the budget preparation process and therefore not projected.

## Summary of Revenue Accounts

General Fund 10-016-0010

Period: 4th Quarter

Account	Account Name	Current Quarter	YTD
311-10-01-	Levy Taxes (Property Tax Current)	\$ 2,252,799.80	\$ 5,051,230.84
311-10-02-	Levy Tax Delinquent (Property Tax Delinquent)	\$ 8,115.26	\$ 71,355.26
317-20-01-	Leashold Excise Tax	\$ 99.08	\$ 235.33
317-40-00-	Forest Excise Tax	\$ 0.77	\$ 3.02
321-30-01-	Fire Protection Services -Plans Review -	\$ 1,340.00	\$ 4,680.00
321-30-02-	Fire Protection Services - Permits-Kenmore	\$ 5,450.00	\$ 18,518.00
321-30-03-	Fire Protection Services - Annual Permits -	\$ 4,435.00	\$ 11,105.00
321-30-04-	Fire Protection Services - Plans Review - LFP	\$ 280.00	\$ 1,730.00
321-30-05-	Fire Protection Services - Permits - LFP	\$ 1,774.00	\$ 5,418.00
321-30-06-	Fire Protection Services - Annual Permits - LFP	\$ 350.00	\$ 3,120.00
334-04-09-	Dept of Health EMS Grant	\$ -	\$ 1,270.00
334-04-09-	Interlocal Grants	\$ -	\$ 2,000.00
337-00-01	Kenmore Pump House In Lieu	\$ -	\$ 2,817.70
337-00-02-	Kenmore & Northshore Park - n- Rides In Lieu	\$ -	\$ 4,107.80
337-00-03	Northshore School Distric in Lieu	\$ -	\$ 4,418.50
337-00-04	Shoreline School District in Lieu	\$ 1,185.80	\$ 1,185.80
337-00-05	St. Edwards State Park in Lieu	\$ -	\$ 4,978.01
337-00-06-	King County Housing Authority	\$ -	\$ 6,226.00
337-00-08-	AMR Penalties	\$ -	\$ 1,800.00
337-00-10	Fire Control Services - BLS Contract	\$ 382,319.00	\$ 382,319.00
337-00-11	Fire Control Services - Training	\$ -	\$ 29,756.68
337-00-12	Fire Control Services - Shoreline Medic Program	\$ -	\$ 2,119.56
337-00-13-	Restitution - Emergency Response Refund	\$ -	\$ -
337-00-14-	Wellness Grant	\$ -	\$ -
341-70-00-	CPR/First Aid Classes	\$ 1,525.00	\$ 3,945.00
341-70-01-	Helmet Program	\$ 168.00	\$ 576.00
341-70-04	Community Outreach - Schools	\$ -	\$ -
342-25-00-00	Fire Benefit Charge	\$ -	\$ 1,492,858.85
361-11-01-	Investment Interest	\$ 14,426.72	\$ 54,132.00
362-90-01	ST 54 Rent	\$ -	\$ 6,000.00
369-10-01	Surplus Items	\$ -	\$ -
369-40-01-	Judgments and Settlements	\$ -	\$ -
369-90-	Other	\$ -	\$ -
369-90-01-	Other Misc Revenue	\$ -	\$ 40.00
389-00-00-	Other Nonrevenues	\$ 5,364.03	\$ 18,013.39
389-00-01-	Non revenue refund	\$ 2,075.52	\$ 4,489.75
389-00-03-	Awards Banquet Dinners	\$ -	\$ -
389-00-04-	Fuel Refund	\$ 444.71	\$ 1,285.87
395-10-00	Sales of Capital Assets	\$ -	\$ 17,900.00
398-00-00-	Insurance Recoveries	\$ -	\$ -
397-00-01	Transfer In	\$ 1,255,243.64	\$ 1,307,710.48
<b>Total</b>		<b>\$ 3,937,396.33</b>	<b>\$ 8,517,345.84</b>

**Summary of Expense**

General Fund 10-016-0010

Period: 4th Quarter

<b>Account Number</b>		<b>Current Quarter</b>	<b>YTD</b>	<b>Budget</b>	<b>Remaining Amount</b>	
522	FIRE CONTROL- ADMINISTRATION	1,920,862.09	7,659,780.60	8,124,030.00	464,249.40	6%
525	EMERGENCY SERVICES (DISASTER)	2,323.70	34,960.84	40,000.00	5,039.16	13%
528	COMMUNICATIONS, ALARMS, AND DISPATCH	55,990.53	226,022.76	231,401.00	5,378.24	2%
589	OTHER NONEXPENDITURES	32.24	2,069.48	10,000.00	7,930.52	79%
	<b>Total</b>	1,979,208.56	7,922,833.68	8,405,431.00	482,597.32	6%

## 2017 Summary of Reserve Fund Activity

Fourth Quarter Activity Report

Account Number	Account Name	2016 Reserve Fund End Balance	2016 Reserve Fund Additions	2017 Reserve Fund Beg Bal	Current Quarter Activity		YTD	Activity	Balance
					Credits	Debits			
1	Natural Disaster	250,000.00	-	250,000.00					\$ 250,000.00
2	Insurance Contingency	200,000.00	-	200,000.00					\$ 200,000.00
3	Unplanned Loss of Revenue	2,052,745.00	48,613.00	2,101,358.00					\$ 2,101,358.00
4	Employee Benefit	2,871,902.04	33,925.50	2,905,827.54		20,845.39	420,260.30		\$ 2,485,567.24
5	Equipment Replacement	1,600,670.81	229,929.19	1,830,600.00	2,147.15	72,973.33	105,551.36		\$ 1,725,048.64
6	Facilities Improvement	133,614.00	216,386.00	350,000.00	-	16,022.55	14,095.78	-	\$ 335,904.22
	Interest income and fees	60,640.69	(60,640.69)		22,178.31	(232.73)	(79,560.37)		\$ 79,560.37
<b>TOTALS</b>		<b>\$7,169,572.54</b>	<b>\$468,213.00</b>	<b>\$7,637,785.54</b>	<b>\$24,325.46</b>	<b>\$109,608.54</b>	<b>460,347.07</b>		<b>\$7,177,438.47</b>

\* Fourth quarter Equipment Replacement consists of \$58,200.59 (new bunker gear), \$3,513.40 (replacement Lift Bags) and \$11,259.34 (new MS Office Licenses for the new computers).

\* Fourth quarter Facilities Improvement costs are related to design work on the St 57 Bathroom remodel project.

## 2017 BUDGET POSITION

Northshore Fire Department  
MCAG #: 2512

Summary  
Source Codes 000 To: 999

Time: 09:29:21 Date: 01/23/2018  
Page: 1

001 General Fund 10-016-0010 01/01/2017 To: 12/31/2017

Expenditures	Amt Budgeted	Expenditures	Remaining	
520				
522 10 49 05-01 Petty Cash Checking Clearing Account	0.00	0.00	0.00	0.0%
520	0.00	0.00	0.00	0.0%

### 522 Fire Control Administration

522 10 10 01-00 Salaries Administration	364,357.00	368,525.22	(4,168.22)	101.1%
522 10 10 02-00 OT Administration	1,000.00	338.20	661.80	33.8%
522 10 10 03-00 Commissioners Wages	50,000.00	51,796.60	(1,796.60)	103.6%
522 10 10 04-00 Board Secretary Wages	2,000.00	1,230.28	769.72	61.5%
522 10 10 05-00 Post Employment Benefits	0.00	59,587.33	(59,587.33)	0.0%
522 10 20 01-00 Medical/Dental/EAP/HRA/FSA	80,175.00	74,828.76	5,346.24	93.3%
522 10 20 02-00 Employee Assistance Program	1,200.00	1,115.54	84.46	93.0%
522 10 20 03-00 Disability Insurance Contribution	2,200.00	2,200.00	0.00	100.0%
522 10 20 09-00 LEOFF II Retirement	9,000.00	8,789.73	210.27	97.7%
522 10 20 11-00 Pers II Retirement	22,000.00	24,348.41	(2,348.41)	110.7%
522 10 20 13-00 L & I Deductions	1,500.00	1,307.85	192.15	87.2%
522 10 20 14-00 Medicare	5,600.00	8,625.92	(3,025.92)	154.0%
522 10 20 16-00 Payroll Clearing Account	0.00	(134.96)	134.96	0.0%
522 10 20 17-00 MERP	0.00	0.00	0.00	0.0%
522 10 31 00-00 Office and Operating Supplies	5,850.00	4,441.87	1,408.13	75.9%
522 10 31 01-00 Awards Banquet	5,000.00	3,373.84	1,626.16	67.5%
522 10 31 03-00 Uniforms	1,200.00	579.24	620.76	48.3%
522 10 31 05-00 Computer hardware	5,000.00	0.00	5,000.00	0.0%
522 10 31 06-00 Computer software/programs	750.00	0.00	750.00	0.0%
522 10 31 07-00 Computer licenses	18,005.00	13,841.46	4,163.54	76.9%
522 10 31 08-00 Finance/Payroll Software	18,650.00	12,710.82	5,939.18	68.2%
522 10 31 09-00 Fire RMS	0.00	0.00	0.00	0.0%
522 10 35 00-00 Small Tools and Minor Equipment	100.00	0.00	100.00	0.0%
522 10 41 00-00 Professional Services	7,800.00	3,052.00	4,748.00	39.1%
522 10 41 01-00 Chaplain Program	1,500.00	637.50	862.50	42.5%
522 10 41 02-00 Medical Exams	4,600.00	1,080.00	3,520.00	23.5%
522 10 41 03-00 Health and Wellness Exams	21,000.00	14,619.00	6,381.00	69.6%
522 10 41 04-00 Fire Benefit Fee Collection Charge	47,000.00	45,680.18	1,319.82	97.2%
522 10 41 05-00 Benefit Charge/Property Tax - Refund	0.00	0.00	0.00	0.0%
522 10 41 06-00 Hearing Tests	2,200.00	1,724.33	475.67	78.4%
522 10 41 07-00 Bank Service Fees	700.00	1,254.49	(554.49)	179.2%
522 10 41 08-00 Auditor	8,000.00	2,016.36	5,983.64	25.2%
522 10 41 09-00 Investment Fund Fees	2,000.00	565.34	1,434.66	28.3%
522 10 41 10-00 Legal	85,000.00	40,539.42	44,460.58	47.7%
522 10 41 11-00 Computer Consulting	79,388.00	76,733.84	2,654.16	96.7%
522 10 41 12-00 Wellness Program	0.00	0.00	0.00	0.0%
522 10 42 01-00 Postage/Freight	1,650.00	1,380.07	269.93	83.6%
522 10 42 02-00 Printing	500.00	0.00	500.00	0.0%
522 10 42 03-00 Admin Smart Phones	1,000.00	1,060.80	(60.80)	106.1%
522 10 43 00-00 Travel/Meals/Lodging	3,850.00	2,990.08	859.92	77.7%
522 10 44 00-00 Advertising	500.00	87.00	413.00	17.4%
522 10 45 00-00 Operating Rentals and Leases	5,500.00	4,944.42	555.58	89.9%
522 10 46 00-00 Insurance	69,500.00	70,265.00	(765.00)	101.1%
522 10 49 00-00 Community Events	500.00	0.00	500.00	0.0%
522 10 49 01-00 Hiring / Promotional Exam Expenses	11,350.00	3,684.83	7,665.17	32.5%
522 10 49 02-00 Memberships	4,705.00	4,290.95	414.05	91.2%
522 10 49 03-00 Subscriptions/ Publications	985.00	931.35	53.65	94.6%
522 10 49 04-00 Conferences/Meetings/Classes/Registraion	4,200.00	1,807.56	2,392.44	43.0%
522 10 51 00-00 Election Costs and Fees	0.00	0.00	0.00	0.0%
522 10 52 01-00 Property Taxes	5,000.00	6,804.57	(1,804.57)	136.1%

## 2017 BUDGET POSITION

Northshore Fire Department  
MCAG #: 2512

Summary  
Source Codes 000 To: 999

Time: 09:29:21 Date: 01/23/2018  
Page: 2

001 General Fund 10-016-0010 01/01/2017 To: 12/31/2017

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control Administration</b>				
522 20 10 01-00 Salaries Suppression	4,350,000.00	4,164,964.73	185,035.27	95.7%
522 20 10 02-00 Acting Pay	17,000.00	22,901.43	(5,901.43)	134.7%
522 20 10 03-00 Holiday Pay	10,500.00	9,456.48	1,043.52	90.1%
522 20 10 04-00 TRT Supplemental Pay	17,325.00	13,676.09	3,648.91	78.9%
522 20 11 01-00 Overtime	325,000.00	227,768.91	97,231.09	70.1%
522 20 11 02-00 OT Officer Meetings	8,000.00	8,213.66	(213.66)	102.7%
522 20 20 01-00 Medical /Dental	887,800.00	843,609.74	44,190.26	95.0%
522 20 20 02-00 Disability Insurance Contribution	24,000.00	22,550.00	1,450.00	94.0%
522 20 20 09-00 LEOFF II	250,000.00	242,263.86	7,736.14	96.9%
522 20 20 13-00 L & I Deductions	240,000.00	198,566.14	41,433.86	82.7%
522 20 20 14-00 Medicare	58,000.00	56,027.22	1,972.78	96.6%
522 20 20 17-00 MERP	37,000.00	48,050.00	(11,050.00)	129.9%
522 20 31 00-00 Office and Operating Supplies	900.00	1,076.64	(176.64)	119.6%
522 20 31 01-00 Uniforms	17,000.00	15,656.81	1,343.19	92.1%
522 20 31 02-00 Protective Equipment	16,200.00	19,180.97	(2,980.97)	118.4%
522 20 31 03-00 Hazmat Supplies	300.00	156.84	143.16	52.3%
522 20 31 04-00 Defibrillation Maintenance and Supplies	2,100.00	2,530.84	(430.84)	120.5%
522 20 31 06-00 Medical Supplies	12,000.00	12,183.60	(183.60)	101.5%
522 20 31 07-00 Epi Pens	0.00	0.00	0.00	0.0%
522 20 31 08-00 Oxygen	800.00	1,035.10	(235.10)	129.4%
522 20 31 09-00 Hydrant Servicing Supplies	500.00	5.49	494.51	1.1%
522 20 31 10-00 Batteries	1,300.00	147.41	1,152.59	11.3%
522 20 32 01-00 Automotive Fuels	22,200.00	17,730.42	4,469.58	79.9%
522 20 35 02-00 Apparatus Tools and Equipment	2,200.00	1,491.26	708.74	67.8%
522 20 35 03-00 Test Equipment and Supplies	1,500.00	1,589.60	(89.60)	106.0%
522 20 35 04-00 Hose and Fittings	6,000.00	5,191.98	808.02	86.5%
522 20 35 05-00 TRT Supplies & Equipment	3,800.00	4,081.28	(281.28)	107.4%
522 20 41 01-00 Bio Hazard Disposal	600.00	711.27	(111.27)	118.5%
522 20 41 02-00 Incident RMS	3,600.00	3,965.29	(365.29)	110.1%
522 20 42 01-00 Cell Phones	4,000.00	4,145.11	(145.11)	103.6%
522 20 45 00-00 Operating Rentals and Leases	0.00	0.00	0.00	0.0%
522 20 48 01-00 Portable Equipment Repair and Maintenance	1,000.00	1,767.52	(767.52)	176.8%
522 20 48 03-00 SCBA Repair and Maintenance	9,050.00	6,830.55	2,219.45	75.5%
522 20 48 04-00 Apparatus Equipment Repair and Maintenance	1,500.00	524.99	975.01	35.0%
522 20 48 05-00 Compressor Repair and Maintenance	3,600.00	1,816.23	1,783.77	50.5%
522 20 48 06-00 EMS Equipment Repair and Maintenance	600.00	244.75	355.25	40.8%
522 20 48 07-00 Hose and Fitting Repair and Maintenance	200.00	0.00	200.00	0.0%
522 20 48 08-00 Apparatus Fire Extinguishers	500.00	532.23	(32.23)	106.4%
522 30 10 01-00 Salaries Fire Prevention	218,000.00	214,149.87	3,850.13	98.2%
522 30 11 01-00 OT Fire Prevention	10,000.00	8,426.49	1,573.51	84.3%
522 30 20 01-00 Medical/Dental	33,900.00	32,644.08	1,255.92	96.3%
522 30 20 02-00 Disability Insurance Contribution	1,100.00	1,100.00	0.00	100.0%
522 30 20 09-00 LEOFF II	7,000.00	6,832.98	167.02	97.6%
522 30 20 11-00 PERS	10,500.00	12,091.73	(1,591.73)	115.2%
522 30 20 13-00 L & I Deductions	725.00	598.74	126.26	82.6%
522 30 20 14-00 Medicare	3,300.00	3,303.64	(3.64)	100.1%
522 30 20 17-00 MERP	0.00	0.00	0.00	0.0%
522 30 31 00-00 Office and Operating Supplies	500.00	453.30	46.70	90.7%
522 30 31 01-00 Uniforms	600.00	691.21	(91.21)	115.2%
522 30 31 02-00 Drill Supplies	100.00	34.18	65.82	34.2%
522 30 31 04-00 Fire Safety Materials	500.00	387.95	112.05	77.6%
522 30 31 05-00 Community/School Fairs and Events	9,300.00	7,891.13	1,408.87	84.9%
522 30 31 06-00 CPR/First Aid Supplies	1,350.00	3,853.59	(2,503.59)	285.5%
522 30 31 07-00 Outreach Programs	1,500.00	247.00	1,253.00	16.5%



## 2017 BUDGET POSITION

Northshore Fire Department  
MCAG #: 2512

Summary  
Source Codes 000 To: 999

Time: 09:29:21 Date: 01/23/2018  
Page: 3

001 General Fund 10-016-0010

01/01/2017 To: 12/31/2017

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control Administration</b>				
522 30 31 08-00 Newsletter	2,000.00	0.00	2,000.00	0.0%
522 30 31 09-00 Fire Prevention Books	1,800.00	1,345.50	454.50	74.8%
522 30 31 10-00 Office Furniture and Equipment	0.00	0.00	0.00	0.0%
522 30 31 11-00 Computer Software	300.00	328.00	(28.00)	109.3%
522 30 31 12-00 Computer Hardware	2,000.00	108.68	1,891.32	5.4%
522 30 31 13-00 Computer Annual Maintenance	1,900.00	1,815.00	85.00	95.5%
522 30 31 14-00 Grant Related Purchases	0.00	0.00	0.00	0.0%
522 30 34 01-00 Key / Lock / Knox Box	1,000.00	0.00	1,000.00	0.0%
522 30 34 05-00 Bike Helmets	500.00	0.00	500.00	0.0%
522 30 35 00-00 Small Tools and Equipment	200.00	0.00	200.00	0.0%
522 30 41 00-00 Professional Services	0.00	0.00	0.00	0.0%
522 30 41 01-00 Deposit Refunds	0.00	208.00	(208.00)	0.0%
522 30 41 03-00 Extinguisher Servicing	250.00	0.00	250.00	0.0%
522 30 41 05-00 Outside Classes/Conferences	1,500.00	687.37	812.63	45.8%
522 30 41 06-00 Computer Consulting	0.00	0.00	0.00	0.0%
522 30 41 07-00 Certification/Memberships/Dues	615.00	405.00	210.00	65.9%
522 30 42 01-00 FP Smart Phones	2,000.00	1,574.75	425.25	78.7%
522 30 43 00-00 Travel/Meals/Lodging	2,000.00	0.00	2,000.00	0.0%
522 30 45 00-00 Operating Rentals and Leases	0.00	0.00	0.00	0.0%
522 30 48 00-00 Repairs and Maintenance	200.00	0.00	200.00	0.0%
522 45 10 01-00 Salaries Training	137,000.00	120,546.78	16,453.22	88.0%
522 45 10 22-00 OT Training Instructor	11,100.00	8,334.46	2,765.54	75.1%
522 45 10 23-00 OT Training (Reimbursable- Student or Instructor)	0.00	5,055.95	(5,055.95)	0.0%
522 45 10 24-00 OT Training (Students)	6,800.00	9,466.09	(2,666.09)	139.2%
522 45 20 01-00 Medical/Dental	24,000.00	22,983.16	1,016.84	95.8%
522 45 20 02-00 Disability Insurance Contrubution	550.00	550.00	0.00	100.0%
522 45 20 09-00 LEOFF II	7,000.00	7,048.10	(48.10)	100.7%
522 45 20 11-00 PERS	0.00	0.00	0.00	0.0%
522 45 20 13-00 L & I Deductions	5,000.00	4,217.20	782.80	84.3%
522 45 20 14-00 Medicare	2,000.00	1,893.21	106.79	94.7%
522 45 20 17-00 MERP	900.00	1,100.00	(200.00)	122.2%
522 45 31 00-00 Office and Operating Supplies	4,400.00	8,269.34	(3,869.34)	187.9%
522 45 31 01-00 Resource Center Books	750.00	2,013.64	(1,263.64)	268.5%
522 45 31 02-00 Uniforms	400.00	47.62	352.38	11.9%
522 45 32 01-00 Propane, CO2 and Liquid Smoke	600.00	397.30	202.70	66.2%
522 45 35 00-00 Small Tools and Minor Equipment	500.00	94.40	405.60	18.9%
522 45 41 00-00 Professional Services	5,200.00	7,830.00	(2,630.00)	150.6%
522 45 41 01-00 Community College Degree Program	2,500.00	0.00	2,500.00	0.0%
522 45 41 02-00 Seminars/Conferences/Classes	7,800.00	7,800.00	0.00	100.0%
522 45 41 04-00 Recruit Class	39,300.00	25,421.39	13,878.61	64.7%
522 45 42 01-00 Training Cell Phone	200.00	0.00	200.00	0.0%
522 45 43 00-00 Travel/Meals/Lodging	7,150.00	3,843.55	3,306.45	53.8%
522 45 45 00-00 Operating Rentals and Leases	250.00	0.00	250.00	0.0%
522 45 47 01-00 Northshore Utility District - Water	6,600.00	6,979.30	(379.30)	105.7%
522 45 48 00-00 Repairs and Maintenance	5,750.00	5,299.79	450.21	92.2%
522 45 49 03-00 Certification, Membership and Dues	4,700.00	4,405.00	295.00	93.7%
522 50 31 00-00 Office and Operating Supplies	8,600.00	7,748.38	851.62	90.1%
522 50 31 01-00 Furniture and Appliances	1,000.00	1,209.99	(209.99)	121.0%
522 50 35 00-00 Small Tools and Minor Equipment	500.00	878.77	(378.77)	175.8%
522 50 35 01-00 Exercise Equipment	500.00	487.43	12.57	97.5%
522 50 41 00-00 Professional Services	10,600.00	6,036.72	4,563.28	57.0%
522 50 41 02-00 Station Landscaping	12,000.00	9,446.73	2,553.27	78.7%
522 50 41 03-00 Garage Door Maintenance	1,500.00	268.24	1,231.76	17.9%
522 50 41 04-00 Elevator Maintenance	1,950.00	1,989.71	(39.71)	102.0%

## 2017 BUDGET POSITION

Northshore Fire Department  
MCAG #: 2512

Summary  
Source Codes 000 To: 999

Time: 09:29:21 Date: 01/23/2018  
Page: 4

001 General Fund 10-016-0010 01/01/2017 To: 12/31/2017

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control Administration</b>				
522 50 41 05-00 HVAC Maintenance	11,500.00	13,073.06	(1,573.06)	113.7%
522 50 42 01-00 Frontier	2,600.00	2,694.08	(94.08)	103.6%
522 50 42 03-00 Verizon Business	9,500.00	9,248.15	251.85	97.3%
522 50 45 00-00 Operating Rentals and Leases	250.00	0.00	250.00	0.0%
522 50 47 01-00 PSE station 51	55,000.00	55,337.22	(337.22)	100.6%
522 50 47 02-00 PSE station 57	5,000.00	4,617.97	382.03	92.4%
522 50 47 03-00 Shoreline Water District	4,100.00	4,015.51	84.49	97.9%
522 50 47 05-00 Allied Disposal 51	3,200.00	3,446.54	(246.54)	107.7%
522 50 47 06-00 Allied Disposal 57	1,600.00	1,542.68	57.32	96.4%
522 50 47 07-00 Seattle City Light	8,000.00	7,228.92	771.08	90.4%
522 50 47 08-00 Northshore Utility Dist - Water/Sewer	8,000.00	6,645.02	1,354.98	83.1%
522 50 47 11-00 City of Lake Forest Park - Sewer	3,450.00	3,661.20	(211.20)	106.1%
522 50 48 01-00 Vehicle Maintenance	66,500.00	70,071.89	(3,571.89)	105.4%
522 50 48 04-00 Facility Repairs and Maintenance	14,000.00	12,543.21	1,456.79	89.6%
522 50 48 05-00 Emergency Station Generators	1,500.00	515.07	984.93	34.3%
<b>522 Fire Control Administration</b>	<b>8,124,030.00</b>	<b>7,659,780.60</b>	<b>464,249.40</b>	<b>94.3%</b>
<b>525 Emergency Services ( Disaster)</b>				
525 10 11 00-00 Salaries and Wages	0.00	0.00	0.00	0.0%
525 10 11 01-00 OT Meetings Emergency Services (Disaster)	0.00	0.00	0.00	0.0%
525 10 31 00-00 Office and Operating Supplies	0.00	0.00	0.00	0.0%
525 20 10 21-00 OT Disaster Response	0.00	0.00	0.00	0.0%
525 20 31 01-00 Disaster Supplies	0.00	140.18	(140.18)	0.0%
525 20 32 01-00 Diesel	0.00	0.00	0.00	0.0%
525 30 10 00-00 Salaries and Wages	0.00	0.00	0.00	0.0%
525 30 10 20-00 OT Disaster Recovery	0.00	0.00	0.00	0.0%
525 60 11 01-00 OT Emergency Preparedness Classes/Meetings/Seminars	4,000.00	1,393.21	2,606.79	34.8%
525 60 11 02-00 Northshore Emergency Management Coalition Share	33,000.00	31,551.00	1,449.00	95.6%
525 60 31 00-00 Emergency Preparedness Operating Supplies	3,000.00	1,876.45	1,123.55	62.5%
525 60 40 00-00 Professional Services	0.00	0.00	0.00	0.0%
<b>525 Emergency Services ( Disaster)</b>	<b>40,000.00</b>	<b>34,960.84</b>	<b>5,039.16</b>	<b>87.4%</b>
<b>528 Communications, Alarms, And Dispatch</b>				
528 10 42 01-00 EPSCA	22,000.00	17,232.79	4,767.21	78.3%
528 10 42 05-00 NORCOM	181,651.00	181,651.00	0.00	100.0%
528 10 42 08-00 INET Connectivity	23,000.00	22,404.00	596.00	97.4%
528 10 48 00-00 Paging, Alerting and MDC	4,750.00	4,734.97	15.03	99.7%
<b>528 Communications, Alarms, And Dispatch</b>	<b>231,401.00</b>	<b>226,022.76</b>	<b>5,378.24</b>	<b>97.7%</b>
<b>580</b>				
589 00 01 00-00 Ad Valorem Tax Refunds	10,000.00	2,069.48	7,930.52	20.7%
<b>580</b>	<b>10,000.00</b>	<b>2,069.48</b>	<b>7,930.52</b>	<b>20.7%</b>
<b>590</b>				
597 22 00 00-00 Inter Fund Transfers Out	0.00	468,213.00	(468,213.00)	0.0%

## 2017 BUDGET POSITION

Northshore Fire Department  
MCAG #: 2512

Summary  
Source Codes 000 To: 999

Time: 09:29:21 Date: 01/23/2018  
Page: 5

Expenditures	Amt Budgeted	Expenditures	Remaining	
001 General Fund 10-016-0010 <span style="float: right;">01/01/2017 To: 12/31/2017</span>				
590				
597 25 00 00-00 Transfers Out	0.00	0.00	0.00	0.0%
590	0.00	468,213.00	(468,213.00)	0.0%
<b>Fund Expenditures:</b>	<b>8,405,431.00</b>	<b>8,391,046.68</b>	<b>14,384.32</b>	<b>99.8%</b>
<b>Fund Excess/(Deficit):</b>	<b>(8,405,431.00)</b>	<b>(8,391,046.68)</b>		