

# Financial Report

For the first quarter of 2018



Prepared by:

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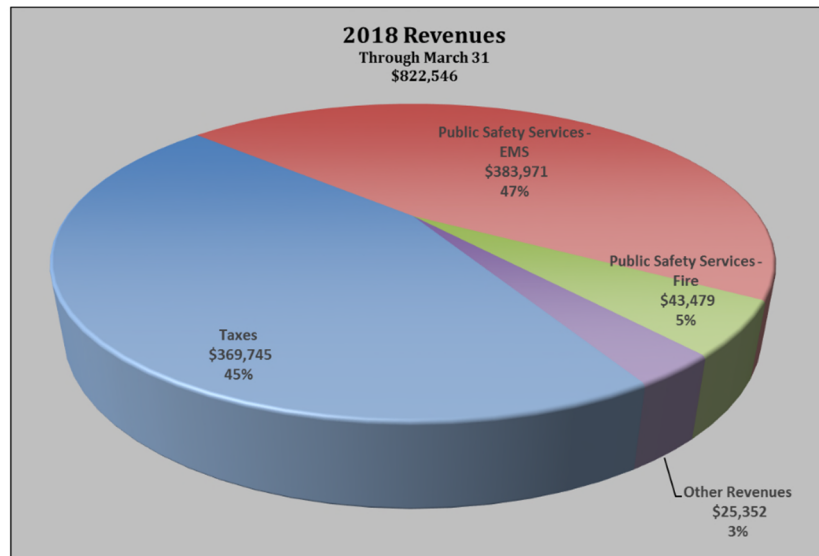
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## Revenues

Through March 31, Kittitas Valley Fire and Rescue has received approximately \$822,546 in revenues.



Taxpayers have paid approximately \$369,745 against the fire tax levy. The district usually receives the bulk of the \$4.6 million in budgeted tax revenues in April and October of each year.

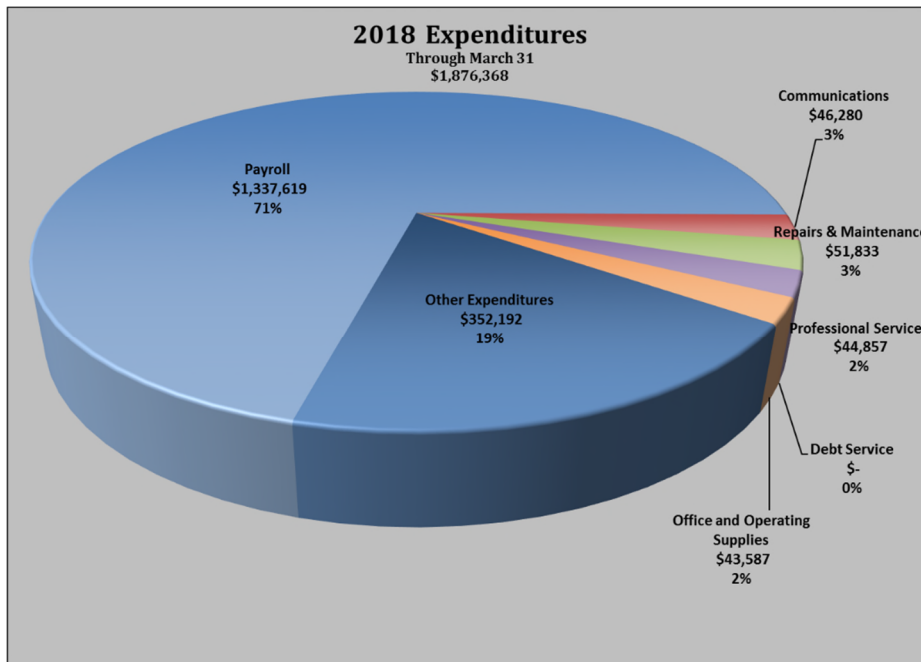
Ambulance transport fees are the next largest source of revenue for the district. The 2018 budget estimates a total of \$1,300,000 in transport fees while \$383,971 (29 percent) has been received through March 31. The outsourcing of the ambulance billing to Systems Design was completed on schedule and the process is running smoothly.

The table below shows the five-year revenue trends for the first quarter of each year.

<b>Through March 31 of each year (excludes Station Bond fund)</b>					
Revenues	2014	2015	2016	2017	2018
Taxes	\$ 287,932	\$ 290,421	\$ 329,085	\$ 361,768	\$ 369,745
Licenses and Permits	\$ 73	\$ 293	\$ 370	\$ 450	\$ 475
Direct Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Federal Grants	\$ -	\$ -	\$ -	\$ 7,724	\$ -
State Grants	\$ 3,957	\$ -	\$ -	\$ 6,970	\$ 1,222
In-Lieu Payments	\$ 220	\$ -	\$ -	\$ 342	\$ 1,822
General Government Services	\$ 10	\$ 143	\$ 101	\$ 206	\$ 159
Wildfire Mobilizations	\$ 19,172	\$ 119,271	\$ 148,403	\$ -	\$ 58,942
Fire Suppression Services	\$ 32,903	\$ 7,374	\$ 3,867	\$ 30,772	\$ (15,464)
Ambulance Transport Fees	\$ 315,614	\$ 396,681	\$ 396,896	\$ 389,601	\$ 383,971
Transportation Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ 1,149	\$ 3,057	\$ 5,207	\$ 4,594	\$ 18,956
Rents and Leases	\$ 2,313	\$ 2,313	\$ 2,660	\$ 2,660	\$ 2,660
Donations	\$ 50	\$ 1,067	\$ 1,504	\$ -	\$ 38
Other Revenues	\$ 521	\$ 1,088	\$ 1,741	\$ 2,661	\$ 20
Bond Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 663,913</b>	<b>\$ 821,708</b>	<b>\$ 889,834</b>	<b>\$ 807,748</b>	<b>\$ 822,546</b>

## Expenditures

The district has spent approximately \$1,876,368 during the first three months of 2018.



As with any service-based organization, payroll is by far the largest expense. Overtime expenses have been at or below the four-year average except for the month of March as there were multiple personnel on leave. Other major expenses include the purchase of a new medic unit and radios.

The tables below show the five-year expenditure trends for the first quarter of each year.

<b>Through March 31 of each year (excludes Station Bond Fund)</b>					
<b>Division</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
General Administration	\$ 233,928	\$ 201,366	\$ 212,307	\$ 270,875	\$ 232,940
Commissioners	\$ 3,016	\$ 2,989	\$ 3,093	\$ 2,201	\$ 1,747
Fire Suppression	\$ 650,484	\$ 655,063	\$ 650,085	\$ 496,565	\$ 590,273
Mechanic	\$ 15,000	\$ 17,235	\$ 26,203	\$ 27,549	\$ 28,878
Residents				\$ 13,206	\$ 5,841
Reserves	<i>These costs rolled into Fire Suppression line</i>			\$ 7,363	\$ 4,973
Volunteers				\$ 40,170	\$ 44,979
Prevention & Investigation	\$ 34,529	\$ 43,975	\$ 39,687	\$ 34,600	\$ 41,810
Training	\$ 32,871	\$ 34,058	\$ 38,935	\$ 37,614	\$ 57,402
Facilities	\$ 21,745	\$ 29,618	\$ 27,709	\$ 43,058	\$ 43,288
EMS Administration	\$ 24,647	\$ 32,502	\$ 28,089	\$ 17,881	\$ 42,091
EMS Transport Services	\$ 314,395	\$ 332,445	\$ 463,481	\$ 480,459	\$ 506,055
EMS Community PM	\$ -	\$ -	\$ 4,490	\$ 7,282	\$ 176
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Land & Improvements	\$ -	\$ 182,374	\$ 1,868,478	\$ 8,239	\$ 48,138
Equipment	\$ 191,738	\$ 105,825	\$ 130,117	\$ 7,078	\$ 227,777
<b>Total Expenses</b>	<b>\$ 1,522,351</b>	<b>\$ 1,637,451</b>	<b>\$ 3,492,674</b>	<b>\$ 1,494,141</b>	<b>\$ 1,876,368</b>

**Through March 31 of each year (excludes Station Bond Fund)**

<b>Expenses</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Salaries	\$ 825,133	\$ 868,398	\$ 1,121,681	\$ 902,179	\$ 923,499
Benefits	\$ 290,037	\$ 297,244	\$ 277,901	\$ 350,627	\$ 414,120
Office and Operating Supplies	\$ 22,186	\$ 22,370	\$ 25,267	\$ 32,803	\$ 43,587
Fuel	\$ 12,839	\$ 9,596	\$ 7,426	\$ 10,304	\$ 11,128
Meals - Meetings and Rehab	\$ 422	\$ 1,373	\$ 2,444	\$ 9,202	\$ 6,687
Small Tools and Equipment	\$ 4,621	\$ 15,191	\$ 3,891	\$ 11,308	\$ 4,805
Professional Services	\$ 63,187	\$ 16,051	\$ 31,462	\$ 23,513	\$ 44,857
Communications	\$ 31,618	\$ 34,029	\$ 41,196	\$ 44,567	\$ 46,280
Travel	\$ 10,965	\$ 6,942	\$ 5,987	\$ 3,039	\$ 2,651
Advertising	\$ 1,317	\$ 711	\$ 1,420	\$ 585	\$ 634
Operating Rentals & Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 480	\$ -	\$ -	\$ (249)	\$ 997
Utilities	\$ 16,433	\$ 18,287	\$ 25,481	\$ 27,180	\$ 26,110
Repairs & Maintenance	\$ 21,984	\$ 33,079	\$ 32,247	\$ 33,853	\$ 51,833
Miscellaneous	\$ 18,295	\$ 18,341	\$ 15,571	\$ 18,107	\$ 10,577
Intergovernmental Payments	\$ 11,096	\$ 7,640	\$ 18,687	\$ 11,806	\$ 12,689
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Structures	\$ -	\$ 175,757	\$ 1,739,970	\$ 1,425	\$ 48,138
Other Improvements	\$ -	\$ 6,618	\$ 11,927	\$ 6,814	\$ -
Machinery & Equipment	\$ 191,738	\$ 105,825	\$ 130,117	\$ 7,078	\$ 227,777
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,522,351</b>	<b>\$ 1,637,452</b>	<b>\$ 3,492,675</b>	<b>\$ 1,494,141</b>	<b>\$ 1,876,368</b>