

Financial Report

For the second quarter of 2018



Prepared by:

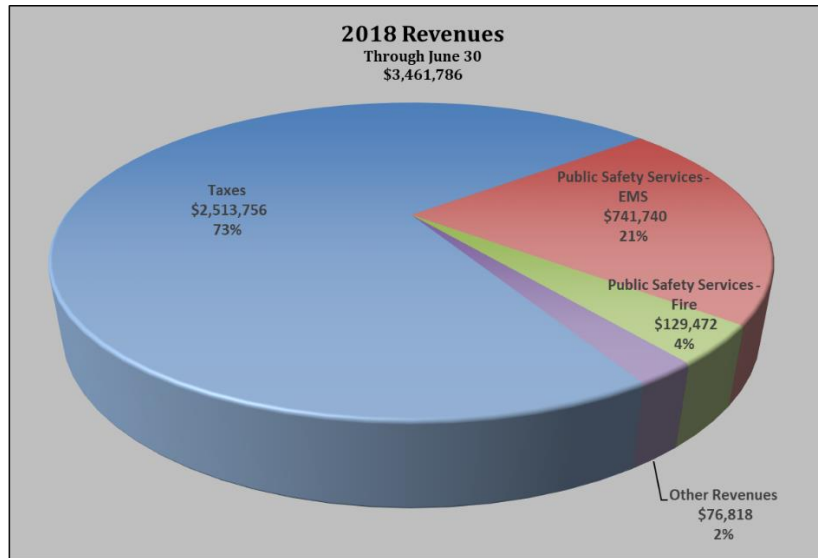
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Revenues

Through June 30, Kittitas Valley Fire and Rescue has received approximately \$3,461,786 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.

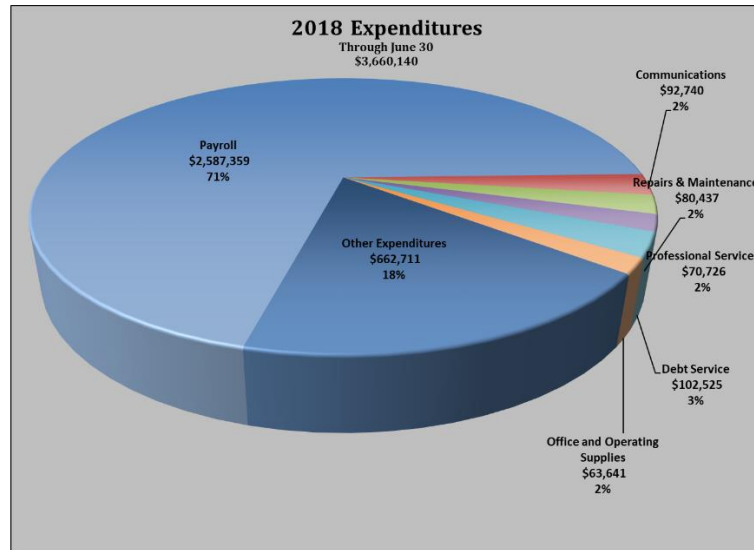
Ambulance transport fees are the next largest source of revenue for the district. The 2018 budget estimates a total of \$1,300,000 in transport fees while \$741,739.76 (57 percent) has been received through June 30.

The table below shows the five-year revenue trends through the second quarter of each year.

Through June 30 of each year					
Revenues	2014	2015	2016	2017	2018
Taxes	\$ 2,043,348	\$ 2,378,367	\$ 2,389,480	\$ 2,429,122	\$ 2,513,756
Licenses and Permits	\$ 438	\$ 811	\$ 740	\$ 750	\$ 735
Direct Federal Grants				\$ -	\$ -
Indirect Federal Grants		\$ 12,618		\$ 7,724	\$ -
State Grants	\$ 5,430	\$ 1,341	\$ 1,290	\$ 6,970	\$ 1,222
In-Lieu Payments	\$ 2,741	\$ 4,137	\$ 921	\$ 892	\$ 32,108
General Government Services	\$ 10,155	\$ 2,890	\$ 377	\$ 374	\$ 251
Wildfire Mobilizations	\$ 24,155	\$ 122,488	\$ 151,559	\$ 4,854	\$ 3,362
Fire Suppression Services	\$ 51,171	\$ 54,283	\$ 74,655	\$ 81,832	\$ 126,110
Ambulance Transport Fees	\$ 719,263	\$ 793,913	\$ 808,560	\$ 727,090	\$ 741,740
Transportation Fees			\$ 1,524	\$ -	\$ -
Interest Earned	\$ 2,035	\$ 6,743	\$ 9,613	\$ 9,104	\$ 34,953
Rents and Leases	\$ 3,855	\$ 4,626	\$ 5,320	\$ 5,320	\$ 5,320
Donations	\$ 50	\$ 1,069	\$ 1,507	\$ -	\$ 38
Other Revenues	\$ 1,638	\$ 1,479	\$ 1,863	\$ 12,710	\$ 2,192
Bond Revenues				\$ -	\$ -
Total Revenues	\$ 2,864,279	\$ 3,384,765	\$ 3,447,409	\$ 3,286,742	\$ 3,461,786

Expenditures

The district has spent approximately \$3,660,140 during the first six months of 2018.



As with any service-based organization, payroll is by far the largest expense. Overtime expenses have been above the four-year average as there have been multiple personnel on leave. Other major expenses include the purchase of a new medic unit, engine, radios, and construction of Station 22.

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

Through June 30 of each year					
Division	2014	2015	2016	2017	2018
General Administration	\$ 432,721	\$ 384,272	\$ 392,408	\$ 491,755	\$ 427,561
Commissioners	\$ 5,662	\$ 7,599	\$ 5,169	\$ 6,515	\$ 4,294
Fire Suppression	\$ 1,290,190	\$ 1,292,589	\$ 1,139,716	\$ 1,020,551	\$ 1,138,916
Mechanic	\$ 29,911	\$ 32,986	\$ 53,976	\$ 56,727	\$ 59,369
Residents				\$ 28,454	\$ 12,357
Reserves				<i>These costs rolled into Fire Suppression line</i>	
Volunteers				\$ 14,283	\$ 11,984
Prevention & Investigation	\$ 67,180	\$ 80,113	\$ 80,416	\$ 40,774	\$ 45,821
Training	\$ 66,914	\$ 95,344	\$ 84,792	\$ 70,427	\$ 83,440
Facilities	\$ 35,959	\$ 44,785	\$ 41,918	\$ 76,978	\$ 93,823
EMS Administration	\$ 48,716	\$ 60,544	\$ 55,100	\$ 74,509	\$ 78,689
EMS Transport Services	\$ 629,075	\$ 667,449	\$ 923,516	\$ 40,689	\$ 76,463
EMS Community PM			\$ 10,027	\$ 952,448	\$ 1,014,230
Debt Service		\$ 108,966	\$ 107,275	\$ 12,570	\$ 352
Land & Improvements		\$ 800,257	\$ 107,275	\$ 105,225	\$ 102,525
Equipment	\$ 244,011	\$ 224,439	\$ 262,960	\$ 17,551	\$ 120,792
Total Expenses	\$ 2,850,339	\$ 3,799,342	\$ 5,862,355	\$ 3,035,108	\$ 3,660,140

Through June 30 of each year

Expenses	2014	2015	2016	2017	2018
Salaries	\$ 825,133	\$ 868,398	\$ 1,121,681	\$ 902,179	\$ 1,875,313
Benefits	\$ 290,037	\$ 297,244	\$ 277,901	\$ 350,627	\$ 712,047
Office and Operating Supplies	\$ 22,186	\$ 22,370	\$ 25,267	\$ 32,803	\$ 63,641
Fuel	\$ 12,839	\$ 9,596	\$ 7,426	\$ 10,304	\$ 26,526
Meals - Meetings and Rehab	\$ 422	\$ 1,373	\$ 2,444	\$ 9,202	\$ 8,109
Small Tools and Equipment	\$ 4,621	\$ 15,191	\$ 3,891	\$ 11,308	\$ 7,551
Professional Services	\$ 63,187	\$ 16,051	\$ 31,462	\$ 23,513	\$ 70,726
Communications	\$ 31,618	\$ 34,029	\$ 41,196	\$ 44,567	\$ 92,740
Travel	\$ 10,965	\$ 6,942	\$ 5,987	\$ 3,039	\$ 11,745
Advertising	\$ 1,317	\$ 711	\$ 1,420	\$ 585	\$ 1,559
Operating Rentals & Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 480	\$ -	\$ -	\$ (249)	\$ 1,774
Utilities	\$ 16,433	\$ 18,287	\$ 25,481	\$ 27,180	\$ 48,138
Repairs & Maintenance	\$ 21,984	\$ 33,079	\$ 32,247	\$ 33,853	\$ 80,437
Miscellaneous	\$ 18,295	\$ 18,341	\$ 15,571	\$ 18,107	\$ 27,799
Intergovernmental Payments	\$ 11,096	\$ 7,640	\$ 18,687	\$ 11,806	\$ 19,193
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Structures	\$ -	\$ 175,757	\$ 1,739,970	\$ 1,425	\$ 120,792
Other Improvements	\$ -	\$ 6,618	\$ 11,927	\$ 6,814	\$ -
Machinery & Equipment	\$ 191,738	\$ 105,825	\$ 130,117	\$ 7,078	\$ 389,526
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 102,525
Total Expenses	\$ 1,522,351	\$ 1,637,452	\$ 3,492,675	\$ 1,494,141	\$ 3,660,140