

Financial Report

For the third quarter of 2018



Prepared by:

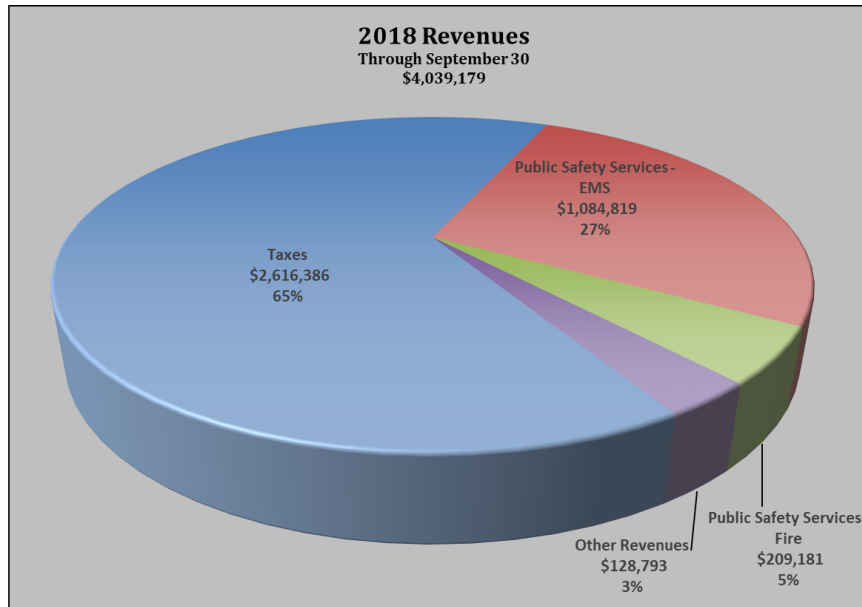
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Revenues

Through September 30, Kittitas Valley Fire and Rescue has received approximately \$4,039,179 in revenues.



Taxpayers have paid approximately \$2,616,386 against the fire tax levy. The district budgets above the amount the county will bring to ensure back taxes are collected. For 2018 we expect to receive approximately \$3,967,763 in fire levy taxes.

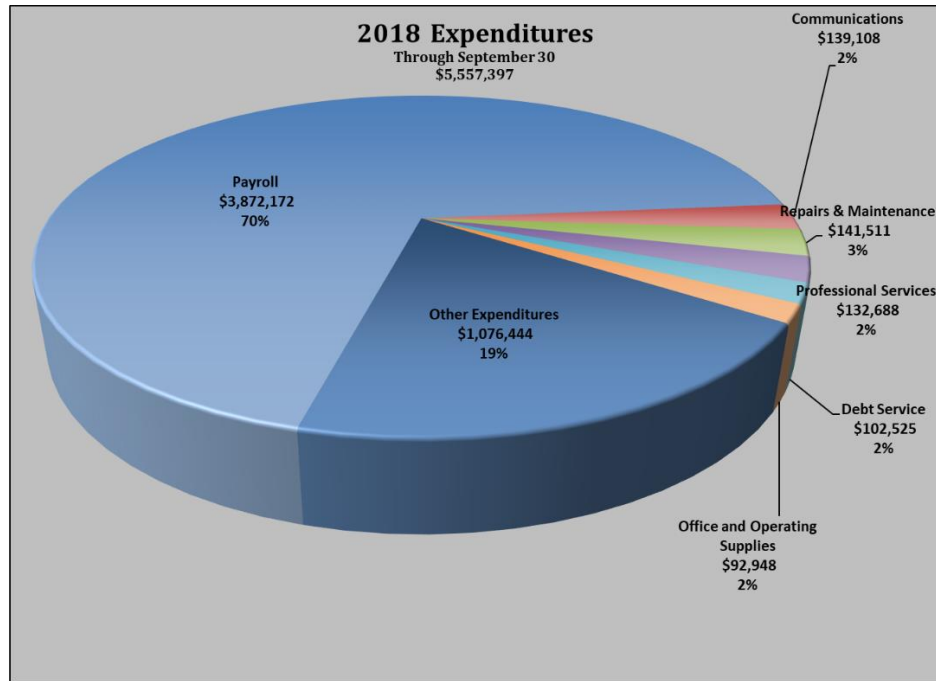
Ambulance transport fees are the next largest source of revenue for the district. The 2018 budget estimates a total of \$1,320,000 in transport fees while \$1,084,819 has been received through September 30.

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

Through September 30 of each year					
Revenues	2014	2015	2016	2017	2018
Taxes	\$ 2,170,863	\$ 2,511,770	\$ 2,569,256	\$ 2,602,404	\$ 2,616,386
Licenses and Permits	\$ 874	\$ 1,477	\$ 1,258	\$ 1,200	\$ 3,655
Direct Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Federal Grants	\$ -	\$ 12,618	\$ -	\$ 7,724	\$ -
State Grants	\$ 8,391	\$ 5,450	\$ 7,311	\$ 13,789	\$ 6,574
In-Lieu Payments	\$ 3,833	\$ 3,927	\$ 4,307	\$ 1,234	\$ 47,161
General Government Services	\$ 25,261	\$ 3,131	\$ 723	\$ 660	\$ 286
Wildfire Mobilizations	\$ 31,620	\$ 144,342	\$ 196,758	\$ 58,942	\$ 3,362
Fire Suppression Services	\$ 132,286	\$ 727,162	\$ 126,729	\$ 849,409	\$ 205,818
Ambulance Transport Fees	\$ 1,111,112	\$ 1,204,002	\$ 1,266,945	\$ 1,127,650	\$ 1,084,819
Transportation Fees	\$ -	\$ -	\$ 1,524	\$ -	\$ -
Interest Earned	\$ 2,987	\$ 10,405	\$ 16,865	\$ 23,517	\$ 55,862
Rents and Leases	\$ 6,939	\$ 6,939	\$ 7,980	\$ 7,980	\$ 7,980
Donations	\$ 50	\$ 167,962	\$ 1,815	\$ -	\$ 38
Other Revenues	\$ 4,045	\$ 38,522	\$ 3,513	\$ 14,938	\$ 7,238
Bond Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,498,261	\$ 4,837,706	\$ 4,204,985	\$ 4,709,447	\$ 4,039,179

Expenditures

The district has spent approximately \$5,557,397 during the first nine 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 September 30 of each year						
Division	2014	2015	2016	2017	2018	
General Administration	\$ 715,897	\$ 609,034	\$ 602,782	\$ 698,687	\$ 647,928	
Commissioners	\$ 8,246	\$ 9,940	\$ 9,639	\$ 12,381	\$ 6,384	
Fire Suppression	\$ 1,943,824	\$ 1,950,865	\$ 1,727,198	\$ 1,588,944	\$ 1,725,677	
Mechanic	\$ 45,927	\$ 48,129	\$ 82,064	\$ 88,137	\$ 90,693	
Residents				\$ 47,015	\$ 19,042	
Reserves		<i>These costs rolled into Fire Suppression line</i>			\$ 25,137	\$ 18,946
Volunteers				\$ 42,502	\$ 47,021	
Prevention & Investigation	\$ 106,374	\$ 113,805	\$ 118,006	\$ 111,563	\$ 122,967	
Training	\$ 109,498	\$ 132,392	\$ 143,062	\$ 111,418	\$ 167,281	
Facilities	\$ 50,173	\$ 57,404	\$ 68,868	\$ 116,251	\$ 118,852	
EMS Administration	\$ 79,902	\$ 90,256	\$ 86,872	\$ 67,749	\$ 117,568	
EMS Transport Services	\$ 960,226	\$ 984,927	\$ 1,434,487	\$ 1,443,311	\$ 1,510,903	
EMS Community PM	\$ -	\$ 42,349	\$ 13,710	\$ 16,092	\$ 469	
Debt Service	\$ -	\$ 108,966	\$ 107,275	\$ 105,525	\$ 102,525	
Land & Improvements	\$ 800	\$ 183,443	\$ 534,679	\$ 58,047	\$ 200,140	
Equipment	\$ 285,633	\$ 252,702	\$ 388,585	\$ 30,800	\$ 661,000	
Total Expenses	\$ 4,306,499	\$ 4,584,212	\$ 5,317,229	\$ 4,563,558	\$ 5,557,397	

Through September 30 of each year

Expenses	2014	2015	2016	2017	2018
Salaries	\$ 2,563,018	\$ 2,604,811	\$ 3,273,244	\$ 2,740,985	\$ 2,875,739
Benefits	\$ 778,645	\$ 873,247	\$ 864,811	\$ 938,725	\$ 996,432
Office and Operating Supplies	\$ 83,065	\$ 65,228	\$ 104,391	\$ 100,329	\$ 92,948
Fuel	\$ 60,682	\$ 42,645	\$ 36,642	\$ 35,970	\$ 42,929
Meals - Meetings and Rehab	\$ 6,004	\$ 6,160	\$ 5,736	\$ 14,022	\$ 13,171
Small Tools and Equipment	\$ 12,758	\$ 22,385	\$ 12,534	\$ 19,223	\$ 11,571
Professional Services	\$ 194,110	\$ 82,670	\$ 96,915	\$ 111,835	\$ 132,688
Communications	\$ 94,222	\$ 105,343	\$ 126,277	\$ 133,084	\$ 139,108
Travel	\$ 29,105	\$ 21,153	\$ 25,098	\$ 16,014	\$ 13,265
Advertising	\$ 3,807	\$ 4,295	\$ 4,091	\$ 2,785	\$ 2,406
Operating Rentals & Leases	\$ -	\$ 129	\$ -	\$ -	\$ -
Insurance	\$ 32,582	\$ 35,151	\$ 17,000	\$ (299)	\$ 1,986
Utilities	\$ 36,449	\$ 37,901	\$ 55,212	\$ 62,379	\$ 62,885
Repairs & Maintenance	\$ 62,244	\$ 73,683	\$ 79,606	\$ 128,314	\$ 141,511
Miscellaneous	\$ 40,106	\$ 39,502	\$ 45,717	\$ 35,078	\$ 34,000
Intergovernmental Payments	\$ 23,268	\$ 24,799	\$ 40,555	\$ 31,195	\$ 33,092
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Structures	\$ -	\$ -	\$ -	\$ 23,835	\$ 198,260
Other Improvements	\$ 800	\$ 183,443	\$ 33,539	\$ 34,357	\$ -
Machinery & Equipment	\$ 285,633	\$ 252,702	\$ 388,585	\$ 30,800	\$ 662,880
Debt Service	\$ -	\$ 108,966	\$ 107,275	\$ 104,925	\$ 102,525
Total Expenses	\$ 4,306,499	\$ 4,584,212	\$ 5,317,229	\$ 4,563,558	\$ 5,557,397