

**Valley Regional Fire Authority**  
**2019 Adopted General Fund Budget**

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LINE ITEM SUMMARY	
Total Revenue	26,491,078
Expenditures:	
Wages	15,726,144
Benefits	6,111,471
Supplies	185,300
Items purchased for resale	1,000
Fuel	117,000
Small tools	428,600
Professional Services	594,400
Communication	708,637
Sustenance & Travel	69,850
Taxes & Operating Assessments	100
Operating Rentals & Leases	4,500
Insurance	160,000
Utilities	259,000
Repairs & Maintenance	645,800
Miscellaneous Charges	274,170
Intergovernmental	1,201,000
Capital Outlays	-
Total Expenditures:	<u>26,486,973</u>
Excess of expenditures over revenue	4,105
Add: Transfer from Designated Reserves previously set aside for capital outlays	-
Add: Estimated Unreserved Opening Fund Balance, January 1, 2019	7,723,796
Estimated Unreserved Ending Fund Balance, December 31, 2019	<u><u>7,727,901</u></u>

## General Fund Revenue

Description	Account #	2018 Budget	2019 Budget	Change
Property Tax Levy	001.000.311.10.00	10,010,000	10,230,000	220,000
Permit Fees	001.000.321.30.00	350,000	350,000	-
CMT Program	001.000.334.00.00	167,000	240,348	73,348
BLS Portion of King Co EMS Levy	001.000.337.07.01	864,210	906,128	41,918
Muckleshoot Tribe Services	001.000.337.07.02	346,832	341,827	(5,005)
Services provided to Other Government	001.000.337.07.03	77,500	17,775	(59,725)
Fire Benefit Service Charge	001.000.342.25.00	12,450,000	13,800,000	1,350,000
Medical Transport Fees	001.000.342.60.00	458,000	400,000	(58,000)
Other Fees	001.000.347.90.00	2,500	2,500	-
Investment Income	001.000.361.11.00	10,000	75,000	65,000
Rental of Facilities	001.000.362.50.00	2,500	2,500	-
Miscellaneous Revenue	001.000.369.90.00	50,000	50,000	-
Insurance Recoveries	001.000.398.10.00	75,000	75,000	-
Impact Fees	001.000.337.07.00	50,000	-	(50,000)
Transfer in - Impact Fees	001.000.397.00.00	230,000	-	(230,000)
<b>TOTAL REVENUE</b>		<b>25,143,542</b>	<b>26,491,078</b>	<b>1,347,536</b>

## General Fund Expenditures

### Items 12 and 13 - Programs Requiring Overtime or Extra Help

Program	Account #	2018 Budget	2019 Budget	Change
Regular Salaries & Wages - Admin.	001.010.522.10.11	1,505,986	1,666,542	160,556
Regular Salaries & Wages - Operations	001.010.522.20.11	10,931,719	11,409,398	477,679
Regular Salaries & Wages - Prevention	001.010.522.30.11	1,141,290	1,119,690	(21,600)
Salaries & Wages - Training	001.010.522.40.11	391,499	408,537	17,038
Salaries & Wages - Ambulance Services	001.010.522.70.11	106,883	111,364	4,481
<b>Subtotal Salaries &amp; Wages</b>		<b>14,077,377</b>	<b>14,715,531</b>	<b>638,154</b>
Overtime - Admin	001.010.522.10.12	500	500	-
Overtime - Operations	001.010.522.20.12	943,953	930,692	(13,261)
Overtime - Prevention	001.010.522.30.12	45,320	46,680	1,360
Overtime - Training	001.010.522.40.12	22,660	23,340	680
Overtime - Ambulance Services	001.010.522.70.12	9,535	9,401	(134)
<b>Subtotal Overtime</b>		<b>1,021,968</b>	<b>1,010,613</b>	<b>(11,355)</b>
<b>TOTAL</b>		<b>15,099,345</b>	<b>15,726,144</b>	<b>626,799</b>

Items 21 - 25 - Benefits

Program	Account #	2018 Budget	2019 Budget	Change
FICA - Admin	001.010.522.10.21	22,469	24,797	2,328
FICA - Operations	001.010.522.20.21	172,197	178,931	6,734
FICA - Prevention	001.010.522.30.21	17,206	16,912	(294)
FICA - Training	001.010.522.45.21	6,005	6,262	257
FICA - Ambulance Services	001.010.522.70.21	1,688	1,751	63
<b>Subtotal FICA</b>		<b>219,565</b>	<b>228,654</b>	<b>9,089</b>
Retirement - Admin	001.010.522.10.23	277,102	294,346	17,244
Retirement - Operations	001.010.522.20.23	1,154,974	1,258,678	103,704
Retirement - Prevention	001.010.522.30.23	159,585	159,331	(254)
Retirement - Training	001.010.522.45.23	39,559	43,298	3,739
Retirement - Ambulance Services	001.010.522.70.23	10,841	11,806	965
<b>Subtotal Retirement</b>		<b>1,642,061</b>	<b>1,767,460</b>	<b>125,399</b>
L&I - Admin	001.010.522.10.24	12,826	18,467	5,641
L&I - Operations	001.010.522.20.24	387,310	445,911	58,601
L&I - Prevention	001.010.522.30.24	40,436	45,130	4,694
L&I - Training	001.010.522.45.24	13,871	17,142	3,271
L&I - Ambulance Services	001.010.522.70.24	3,787	4,491	704
<b>Subtotal L&amp;I</b>		<b>458,230</b>	<b>531,142</b>	<b>72,912</b>
Health Insurance - Admin	001.010.522.10.25	287,383	314,702	27,319
Health Insurance - Operations	001.010.522.20.25	2,586,449	2,596,296	9,847
Health Insurance - Prevention	001.010.522.30.25	261,257	236,027	(25,230)
Health Insurance - Training	001.010.522.45.25	78,377	78,676	299
Health Insurance - Ambulance Services	001.010.522.70.25	26,126	26,225	99
<b>Subtotal Health Insurance</b>		<b>3,239,592</b>	<b>3,251,926</b>	<b>12,334</b>
Social Security Repl - Admin	001.010.522.10.26	57,015	61,412	4,397
Social Security Repl - Operations	001.010.522.20.26	14,765	16,927	2,162
Social Security Repl - Prevention	001.010.522.30.26	15,379	12,161	(3,218)
<b>Subtotal Social Security Repl</b>		<b>87,159</b>	<b>90,500</b>	<b>3,341</b>
Uniforms - Operations	001.010.522.20.22	148,040	241,790	93,750
<b>Subtotal Uniforms</b>		<b>148,040</b>	<b>241,790</b>	<b>93,750</b>
<b>TOTAL</b>		<b>5,794,647</b>	<b>6,111,471</b>	<b>316,824</b>

Item 31 - Operating Supplies

Program	Account #	2018 Budget	2019 Budget	Change
Supplies - Admin	001.010.522.10.31	17,100	18,100	1,000
Supplies - Operations	001.010.522.20.31	92,100	102,600	10,500
Supplies - Prevention	001.010.522.30.31	16,000	22,000	6,000
Supplies - Training	001.010.522.45.31	7,000	7,000	-
Supplies - Facilities	001.010.522.50.31	18,700	20,000	1,300
Supplies - Emerg Vehicle Repair Rel	001.010.522.60.31	5,000	5,000	-
Supplies - Ambulance Services	001.010.522.70.31	1,000	1,000	-
Supplies - Disaster Preperadness	001.010.525.60.31	14,100	9,600	(4,500)
<b>TOTAL</b>		<b>171,000</b>	<b>185,300</b>	<b>14,300</b>

Item 32 - Fuel

Program	Account #	2018 Budget	2019 Budget	Change
Fuel - Admin	001.010.522.10.32	11,000	11,000	-
Fuel - Operations	001.010.522.20.32	95,500	95,500	-
Fuel - Prevention	001.010.522.30.32	7,000	7,000	-
Fuel - Training	001.010.522.45.32	2,000	2,000	-
Fuel - Facilities	001.010.522.50.32	100	500	400
Fuel - Ambulance Services	001.010.522.70.32	1,000	1,000	-
<b>TOTAL</b>		<b>116,600</b>	<b>117,000</b>	<b>400</b>

Item 34 - Items Purchased for Resale

Program	Account #	2018 Budget	2019 Budget	Change
Items purchased for resale	001.010.522.30.34	1,000	1,000	-
<b>TOTAL</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>

Item 35 - Small Tools

Program	Account #	2018 Budget	2019 Budget	Change
Small Tools - Admin	001.010.522.10.35	53,000	88,000	35,000
Small Tools - Operations	001.010.522.20.35	227,890	225,400	(2,490)
Small Tools - Prevention	001.010.522.30.35	30,450	50,350	(800)
Small Tool - Training	001.010.522.45.35	2,000	1,000	(1,000)
Small Tools - Facilities	001.010.522.50.35	26,500	44,000	17,500
Small Tools - Emerg Vehicle Repair Rel	001.010.522.60.35	7,500	7,500	-
Small Tools - Ambulance Services	001.010.522.70.35	1,000	9,350	8,350
Small Tools - Disaster Preperadness	001.010.525.60.35	3,000	3,000	-
<b>TOTAL</b>		<b>351,340</b>	<b>428,600</b>	<b>56,560</b>

Item 41 - Professional Services

Program	Account #	2018 Budget	2019 Budget	Change
Professional Svcs - Admin	001.010.522.10.41	260,325	321,000	61,175
Professional Svcs - Operations	001.010.522.20.41	32,000	53,600	21,600
Professional Svcs - Prevention	001.010.522.30.41	29,174	19,000	(10,174)
Professional Svcs - Training	001.010.522.45.41	43,000	43,000	-
Professional Svcs - Facilities	001.010.522.50.41	46,450	57,800	11,350
Professional Svcs - Ambulance Services	001.010.522.70.41	100	100,000	99,900
<b>TOTAL</b>		<b>411,049</b>	<b>594,400</b>	<b>183,851</b>

Item 42 - Communication

Program	Account #	2018 Budget	2019 Budget	Change
Communication - Admin	001.010.522.10.42	14,000	25,500	3,000
Communication - Operations	001.010.522.20.42	659,528	683,137	23,609
Communication - Prevention	001.010.522.30.42	-	-	-
<b>TOTAL</b>		<b>673,528</b>	<b>708,637</b>	<b>26,609</b>

Item 43 - Sustenance & Travel

Program	Account #	2018 Budget	2019 Budget	Change
Sustenance & Travel - Admin	001.010.522.10.43	22,700	23,050	350
Sustenance & Travel - Operations	001.010.522.20.43	8,850	9,500	650
Sustenance & Travel - Prevention	001.010.522.30.43	14,985	16,000	1,015
Sustenance & Travel - Training	001.010.522.45.43	17,030	17,000	(30)
Sustenance & Travel - Ambulance Services	001.010.522.70.43	100	1,000	900
Sustenance & Travel - Disaster Prep	001.010.525.60.43	1,000	3,300	2,300
<b>TOTAL</b>		<b>64,665</b>	<b>69,850</b>	<b>5,185</b>

Item 44 - Taxes & Operating Assessments

Program	Account #	2018 Budget	2019 Budget	Change
Taxes & Operating Assessments	001.010.522.10.44	100	100	-
<b>TOTAL</b>		<b>100</b>	<b>100</b>	<b>-</b>

Item 45 - Operating Rentals and Leases

Program	Account #	2018 Budget	2019 Budget	Change
Rentals - Admin	001.010.522.10.45	1,000	1,000	-
Rentals - Operations	001.010.522.20.45	1,000	1,000	-
Rentals - Facilities	001.010.522.50.45	1,500	1,500	-
Rentals - Ambulance Services	001.010.522.70.45	100	1,000	900
<b>TOTAL</b>		<b>3,600</b>	<b>4,500</b>	<b>900</b>

Item 46 - Insurance

Program	Account #	2018 Budget	2019 Budget	Change
Insurance - Admin	001.010.522.10.46	160,000	160,000	-
<b>TOTAL</b>		<b>160,000</b>	<b>160,000</b>	<b>-</b>

Item 47 - Utilities

Program	Account #	2018 Budget	2019 Budget	Change
Utilities - Facilities	001.010.522.50.47	256,000	259,000	3,000
<b>TOTAL</b>		<b>256,000</b>	<b>259,000</b>	<b>3,000</b>

Item 48 - Repairs and Maintenance

Program	Account #	2018 Budget	2019 Budget	Change
Repairs/Maint - Admin	001.010.522.10.48	1,000	1,000	-
Repairs/Maint - Operations	001.010.522.20.48	58,200	59,800	1,600
Repairs/Maint - Prevention	001.010.522.30.48	3,600	3,600	-
Repairs/Maint - Training	001.010.522.45.48	3,000	2,500	(500)
Repairs/Maint - Facilities	001.010.522.50.48	223,000	231,500	8,500
Repairs/Maint - Emerg Veh Related	001.010.522.60.48	316,900	345,400	28,500
Repairs/Maint - Ambulance Services	001.010.522.70.49	100	1,000	900
Repairs/Maint - Disaster Preparedness	001.010.525.60.48	1,000	1,000	-
<b>TOTAL</b>		<b>606,800</b>	<b>645,800</b>	<b>39,000</b>

Item 49 - Miscellaneous Charges (Tuition, Training, Registrations, Memberships and Subscriptions)

Program	Account #	2018 Budget	2019 Budget	Change
Misc charges - Admin	001.010.522.10.49	67,600	67,625	25
Misc charges - Operations	001.010.522.20.49	12,588	11,600	(988)
Misc Charges - Prevention	001.010.522.30.49	71,025	85,655	14,630
Misc Charges - Training	001.010.522.45.49	97,040	97,090	50
Misc Charges - Facilities	001.010.522.50.49	5,000	5,000	-
Misc - Ambulance Services	001.010.522.70.49	4,000	4,000	-
Misc - Disaster Preparedness	001.010.525.60.49	3,200	3,200	-
<b>TOTAL</b>		<b>260,453</b>	<b>274,170</b>	<b>13,717</b>

Item 50 - Intergovernmental

Type of Charge	Account #	2018 Budget	2019 Budget	Change
Governmental Services	001.010.522.10.51	1,034,500	1,116,000	81,500
South King Training Consortium	001.010.522.45.51	71,732	85,000	13,268
<b>TOTAL</b>		<b>1,106,232</b>	<b>1,201,000</b>	<b>94,768</b>

Items 61 through 65 - Capital Outlay

Type of Charge	Account #	2018 Budget	2019 Budget	Change
Capital Purchases - Equipment		680,000	-	(680,000)
<b>TOTAL</b>	001.010.594.22.64	<b>680,000</b>	<b>-</b>	<b>(680,000)</b>



### Fund Balance - Designated

Estimated Designated Ending Fund Balance, Estimate at December 31,	856,659
2019 Budgeted Utilization	-
Budgeted Designated Ending Fund Balance, December 31, 2019	<u>856,659</u>

### Fund Balance - Undesignated

Estimated Fund Balance December 31, 2018	7,723,796
Proposed Budgeted Revenue - 2019	26,491,078
Proposed Budgeted Expenditures - 2019	(26,486,973)
Add: budgeted 2019 transfer from designated reserves	-
Less: 2019 budgeted transfer to designated reserves	-
Budgeted Undesignated Ending Fund Balance, December 31, 2019	<u>7,727,901</u>