

Valley Regional Fire Authority
2023 Adopted General Fund Budget

LINE ITEM SUMMARY		
		Page
Total Revenue	34,405,958	2
Expenditures:		
Wages	20,683,156	3
Benefits	7,800,951	4
Supplies	287,000	5
Fuel	144,000	5
Small Tools	395,000	6
Professional Services	794,000	6
Communication	861,000	6
Sustenance & Travel	88,000	7
Taxes & Operating Assessments	1,000	7
Operating Rentals & Leases	5,000	7
Insurance	200,000	8
Utilities	279,000	8
Repairs & Maintenance	951,000	8
Miscellaneous Charges	314,000	9
Intergovernmental	1,730,000	9
Capital Outlays	192,000	9
Total Expenditures:	34,725,107	
Gross Change to Fund Balance due to operations and capital expenditures	(319,149)	
Add: Assigned Reserves previously set aside for capital outlays	342,000	
Net change to fund balance due to operations and capital expenditures	22,851	
Add: Estimated Unreserved Opening Fund Balance, January 1, 2023	11,872,806	10
Less: Increase to reserves assigned for future capital needs	-	10
Estimated Unreserved Ending Fund Balance, December 31, 2023	11,895,657	

General Fund Revenue

Description	Account #	2022 Budget	2023 Budget	Change
Property Tax Levy	001.000.311.10.00	15,450,000	15,600,000	150,000
Permit Fees	001.000.321.30.00	400,000	400,000	-
Medicaid Transport Recovery	001.332.093.40.00	950,000	1,600,000	650,000
CMT Program	001.000.334.00.00	288,321	319,750	31,429
Impact Fees	001.000.337.03.00	150,000	150,000	-
BLS Portion of King Co EMS Levy	001.000.337.07.01	1,066,505	1,194,708	128,203
Muckleshoot Tribe Services	001.000.337.07.02	480,000	480,000	-
Services provided to Other Government	001.000.337.07.03	23,000	31,000	8,000
Fire Benefit Service Charge	001.000.342.25.00	11,500,000	13,750,000	2,250,000
Medical Transport Fees	001.000.342.60.00	500,000	500,000	-
Other Fees	001.000.347.90.00	3,000	3,000	-
Investment Income	001.000.361.11.00	10,000	250,000	240,000
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	-
TOTAL REVENUE		30,948,326	34,405,958	3,457,632

General Fund Expenditures

Items 12 and 13 - Programs Requiring Overtime or Extra Help

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Salaries & Wages - Admin.	001.010.522.10.11	1,839,963	1,061,729	1,838,909	57.74%	2,121,516	282,607
Salaries & Wages - Operations	001.010.522.20.11	10,694,241	5,250,552	12,288,783	42.73%	14,280,432	1,991,649
Salaries & Wages - Prevention	001.010.522.30.11	1,172,705	551,311	1,334,694	41.31%	1,352,267	17,572
Salaries & Wages - Training	001.010.522.45.11	442,268	190,831	321,880	59.29%	497,537	175,657
Salaries & Wages - Ambulance Services	001.010.522.70.11	705,243	349,465	763,573	45.77%	1,090,976	327,403
Subtotal Salaries & Wages		14,854,419	7,403,888	16,547,839	44.74%	19,342,727	2,794,888
Overtime - Admin	001.010.522.10.12	98	112	500	22.34%	500	-
Overtime - Operations	001.010.522.20.12	2,610,169	1,200,720	1,022,402	117.44%	1,246,412	224,010
Overtime - Prevention	001.010.522.30.12	57,730	10,675	49,047	21.76%	53,952	4,905
Overtime - Training	001.010.522.45.12	155,208	82,667	24,523	337.09%	26,975	2,452
Overtime - Ambulance Services	001.010.522.70.12	32,348	20,612	10,327	199.59%	12,590	2,263
Subtotal Overtime		2,855,553	1,314,785	1,106,799	118.79%	1,340,429	233,630
TOTAL		17,709,972	8,718,674	17,654,638	49.38%	20,683,156	3,028,518

Items 21 - 27 - Benefits

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
FICA - Admin	001.010.522.10.21	29,276	15,648	27,814	56.26%	31,912	4,098
FICA - Operations	001.010.522.20.21	204,301	100,552	193,012	52.10%	225,139	32,127
FICA - Prevention	001.010.522.30.21	18,829	8,572	20,064	42.72%	20,390	326
FICA - Training	001.010.522.45.21	8,964	4,100	5,023	81.63%	7,605	2,583
FICA - Ambulance Services	001.010.522.70.21	4,306	2,246	11,222	20.02%	16,002	4,780
Subtotal FICA		265,676	131,118	257,135	50.99%	301,049	43,914
Retirement - Admin	001.010.522.10.23	302,015	147,821	303,745	48.67%	371,878	68,133
Retirement - Operations	001.010.522.20.23	1,266,106	632,541	1,340,826	47.18%	1,675,567	334,741
Retirement - Prevention	001.010.522.30.23	153,864	66,212	183,219	36.14%	194,980	11,761
Retirement - Training	001.010.522.45.23	52,634	24,116	34,511	69.88%	56,543	22,032
Retirement - Ambulance Services	001.010.522.70.23	27,274	14,108	78,344	18.01%	108,937	30,593
Subtotal Retirement		1,801,893	884,798	1,940,645	45.59%	2,407,905	467,260
L&I - Admin	001.010.522.10.24	15,476	5,490	19,847	27.66%	19,847	-
L&I - Operations	001.010.522.20.24	364,521	151,607	468,370	32.37%	465,183	(3,187)
L&I - Prevention	001.010.522.30.24	19,947	7,738	51,161	15.13%	44,050	(7,112)
L&I - Training	001.010.522.45.24	12,112	4,487	12,314	36.44%	16,207	3,893
L&I - Ambulance Services	001.010.522.70.24	6,656	2,788	29,133	9.57%	35,538	6,405
Subtotal L&I		418,712	172,110	580,825	29.63%	580,825	0
Health Insurance - Admin	001.010.522.10.25	337,864	191,808	324,411	59.13%	353,942	29,531
Health Insurance - Operations	001.010.522.20.25	2,699,012	1,518,918	2,850,765	53.28%	3,022,725	171,960
Health Insurance - Prevention	001.010.522.30.25	250,011	127,087	270,343	47.01%	245,036	(25,306)
Health Insurance - Training	001.010.522.45.25	76,557	46,065	54,069	85.20%	81,679	27,610
Health Insurance - Ambulance Services	001.010.522.70.25	39,138	23,259	150,040	15.50%	227,977	77,936
Subtotal Health Insurance		3,402,583	1,907,138	3,649,628	52.26%	3,931,358	281,731
Social Security Repl - Admin	001.010.522.10.26	61,502	34,018	68,356	49.77%	79,863	11,507
Social Security Repl - Operations	001.010.522.20.26	12,851	7,280	20,174	36.08%	34,447	14,273
Social Security Repl - Prevention	001.010.522.30.26	17,716	6,956	18,755	37.09%	14,281	(4,474)
Social Security Repl - Ambulance Services	001.010.522.70.26	-	-	736	0.00%	14,222	13,486
Subtotal Social Security Repl		92,070	48,254	108,022	44.67%	142,814	34,792
WA Paid Family & Medical Leave	001.010.522.10.27	23,006	13,772	25,000	55.09%	30,000	5,000
Uniforms - Operations	001.010.522.20.22	163,271	185,330	294,000	63.04%	407,000	113,000
Subtotal Uniforms		163,271	185,330	294,000	63.04%	407,000	113,000
TOTAL		6,167,210	3,342,520	6,855,254	48.76%	7,800,951	945,697

Item 31 - Operating Supplies

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Supplies - Admin	001.010.522.10.31	4,407	4,065	25,000	16.26%	24,000	(1,000)
Supplies - Operations	001.010.522.20.31	188,875	54,101	170,750	31.68%	177,000	6,250
Supplies - Prevention	001.010.522.30.31	4,398	2,419	20,000	12.09%	18,000	(2,000)
Supplies - Training	001.010.522.45.31	2,158	946	3,000	31.53%	3,000	-
Supplies - Facilities	001.010.522.50.31	29,075	16,059	35,000	45.88%	35,000	-
Supplies - Emerg Vehicle Repair Related	001.010.522.60.31	4,137	355	5,000	7.11%	5,000	-
Supplies - Ambulance Services	001.010.522.70.31	-	-	20,000	0.00%	15,000	(5,000)
Supplies - Disaster Preparedness	001.010.525.60.31	4,716	2,022	10,000	20.22%	10,000	-
TOTAL		237,766	79,967	288,750	27.69%	287,000	(1,750)

Item 32 - Fuel

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Fuel - Admin	001.010.522.10.32	56	6,928	10,000	69.28%	14,000	4,000
Fuel - Operations	001.010.522.20.32	84,554	41,632	90,000	46.26%	100,000	10,000
Fuel - Prevention	001.010.522.30.32	41	4,320	6,000	72.00%	7,000	1,000
Fuel - Training	001.010.522.45.32	0	1,886	2,500	75.43%	5,000	2,500
Fuel - Facilities	001.010.522.50.32	3,986	231	4,000	5.78%	3,000	(1,000)
Fuel - Ambulance Services	001.010.522.70.32	0	7,350	10,000	73.50%	15,000	5,000
TOTAL		88,637	62,348	122,500	50.90%	144,000	21,500

Item 35 - Small Tools

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Small Tools - Admin	001.010.522.10.35	48,922	37,528	87,000	43.14%	87,000	-
Small Tools - Operations	001.010.522.20.35	272,731	148,392	259,400	57.21%	239,000	(20,400)
Small Tools - Prevention	001.010.522.30.35	11,210	5,068	42,800	11.84%	3,000	(39,800)
Small Tools - Training	001.010.522.45.35	-	627	1,000	62.66%	1,000	-
Small Tools - Facilities	001.010.522.50.35	56,822	18,315	50,000	36.63%	49,000	(1,000)
Small Tools - Emerg Vehicle Repair Related	001.010.522.60.35	1,035	3,680	1,000	368.02%	3,000	2,000
Small Tools - Ambulance Services	001.010.522.70.35	11,109	-	12,000	0.00%	12,000	-
Small Tools - Disaster Preparedness	001.010.525.60.35	270	-	2,650	0.00%	1,000	(1,650)
TOTAL		402,100	213,610	455,850	46.86%	395,000	(60,850)

Item 41 - Professional Services

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Professional Svcs - Admin	001.010.522.10.41	311,938	155,729	462,201	33.69%	467,000	4,799
Professional Svcs - Operations	001.010.522.20.41	33,618	19,618	74,000	26.51%	73,000	(1,000)
Professional Svcs - Prevention	001.010.522.30.41	13,294	8,302	35,600	23.32%	35,000	(600)
Professional Svcs - Training	001.010.522.45.41	6,764	3,344	23,000	14.54%	20,000	(3,000)
Professional Svcs - Facilities	001.010.522.50.41	68,614	20,866	96,000	21.74%	87,000	(9,000)
Professional Svcs - Ambulance Services	001.010.522.70.41	118,227	70,955	186,000	38.15%	93,000	(93,000)
Professional Svcs - Disaster Preparedness	001.010.525.60.41	1,818	4,921	18,900	0.00%	19,000	100
TOTAL		554,273	283,735	895,701	31.68%	794,000	(101,701)

Item 42 - Communication

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Communication - Admin	001.010.522.10.42	8,628	1,786	24,000	7.44%	22,000	(2,000)
Communication - Operations	001.010.522.20.42	687,743	375,241	716,480	52.37%	824,000	107,520
Communication - Prevention	001.010.522.30.42	1,031	1,200	5,000	24.00%	4,000	(1,000)
Communication - Disaster Preparedness	001.010.525.60.42	-	5,109	10,000	0.00%	11,000	1,000
TOTAL		697,402	383,336	755,480	50.74%	861,000	105,520

Item 43 - Sustenance & Travel

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Sustenance & Travel - Admin	001.010.522.10.43	7,000	9,001	28,500	31.58%	34,000	5,500
Sustenance & Travel - Operations	001.010.522.20.43	19,130	50	21,500	0.23%	21,000	(500)
Sustenance & Travel - Prevention	001.010.522.30.43	3,554	11,655	16,000	72.84%	18,000	2,000
Sustenance & Travel - Training	001.010.522.45.43	1,880	577	12,500	4.62%	11,000	(1,500)
Sustenance & Travel - Ambulance Services	001.010.522.70.43	-	-	1,000	0.00%	1,000	-
Sustenance & Travel - Disaster Prep	001.010.525.60.43	-	-	3,000	0.00%	3,000	-
TOTAL		31,563	21,283	82,500	25.80%	88,000	5,500

Item 44 - Taxes & Operating Assessments

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Taxes & Operating Assessments	001.010.522.10.44	35	72	1,000	7.20%	1,000	-
TOTAL		35	72	1,000	7.20%	1,000	-

Item 45 - Operating Rentals and Leases

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Rentals - Admin	001.010.522.10.45	-	-	1,000	0.00%	1,000	-
Rentals - Operations	001.010.522.20.45	180	-	1,000	0.00%	1,000	-
Rentals - Facilities	001.010.522.50.45	209	2,025	1,000	202.46%	2,000	1,000
Rentals - Ambulance Services	001.010.522.70.45	-	-	1,000	0.00%	1,000	-
TOTAL		389	2,025	4,000	50.61%	5,000	1,000

Item 46 - Insurance

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Insurance - Admin	001.010.522.10.46	155,988	160,458	175,000	91.69%	200,000	25,000
TOTAL		155,988	160,458	175,000	91.69%	200,000	25,000

Item 47 - Utilities

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Utilities - Facilities	001.010.522.50.47	196,649	119,950	260,000	46.13%	279,000	19,000
TOTAL		196,649	119,950	260,000	46.13%	279,000	19,000

Item 48 - Repairs and Maintenance

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Repairs/Maint - Admin	001.010.522.10.48	220	-	1,000	0.00%	1,000	-
Repairs/Maint - Operations	001.010.522.20.48	13,762	5,686	37,500	15.16%	48,000	10,500
Repairs/Maint - Prevention	001.010.522.30.48	945	-	3,000	0.00%	2,000	(1,000)
Repairs/Maint - Training	001.010.522.45.48	-	-	1,000	0.00%	1,000	-
Repairs/Maint - Facilities	001.010.522.50.48	287,020	107,669	253,000	42.56%	205,000	(48,000)
Repairs/Maint - Emerg Veh Related	001.010.522.60.48	507,285	277,163	645,000	42.97%	692,000	47,000
Repairs/Maint - Ambulance Services	001.010.522.70.49	-	-	1,000	0.00%	1,000	-
Repairs/Maint - Disaster Preparedness	001.010.525.60.48	102	-	1,000	0.00%	1,000	-
TOTAL		809,334	390,518	942,500	41.43%	951,000	8,500

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

Program	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Misc Charges - Admin	001.010.522.10.49	55,758	29,930	90,550	33.05%	86,000	(4,550)
Misc Charges - Operations	001.010.522.20.49	2,609	5,762	4,100	140.53%	8,000	3,900
Misc Charges - Prevention	001.010.522.30.49	41,615	25,776	81,500	31.63%	80,000	(1,500)
Misc Charges - Training	001.010.522.45.49	76,730	18,856	111,700	16.88%	109,000	(2,700)
Misc Charges - Facilities	001.010.522.50.49	1,476	429	5,000	8.59%	4,000	(1,000)
Misc Charges - Emerg Veh Related	001.010.522.60.49	1,478	2,216	1,000	221.59%	1,000	-
Misc Charges - Ambulance Services	001.010.522.70.49	6,557	14,095	5,000	281.90%	22,000	17,000
Misc Charges - Disaster Preparedness	001.010.525.60.49	-	-	4,000	0.00%	4,000	-
TOTAL		186,224	97,064	302,850	32.05%	314,000	11,150

Item 50 - Intergovernmental

Type of Charge	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Governmental Services	001.010.522.10.51	1,108,402	547,759	1,310,000	41.81%	1,560,000	250,000
South King Training Consortium	001.010.522.45.51	165,741	40,444	150,000	26.96%	170,000	20,000
TOTAL		1,274,143	588,203	1,460,000	40.29%	1,730,000	270,000

Items 61 through 65 - Capital Outlay

Type of Charge	Account #	2021 Actual	2022 YTD 6/30/2022	2022 Budget	2022 Tracking	2023 Budget	Change
Capital Purchases - Equipment		389,583	909,269	1,300,000	69.94%	192,000	(1,108,000)
TOTAL	001.010.594.22.64	389,583	909,269	1,300,000	0.00%	192,000	(1,108,000)

Fund Balance - Assigned	
Estimated Designated Ending Fund Balance, Estimate at December 31, 2022	5,111,650
Net change to 2023 Assigned Reserves	(342,000)
Budgeted Assigned Ending Fund Balance, December 31, 2023	<u>4,769,650</u>

Fund Balance - Undesignated	
Estimated Fund Balance December 31, 2022	11,872,806
Budgeted Revenue - 2023	34,405,958
Budgeted Expenditures - 2023	(34,725,107)
2023 - Net Change to Assigned Reserves	<u>342,000</u>
Budgeted Undesignated Ending Fund Balance, December 31, 2023	<u>11,895,657</u>

Valley Regional Fire Authority
2023 Adopted Debt Service Fund Budget

Revenue

Revenue Source	Account #	2022 Budget	2023 Budget	Change
Property Tax Levy	201.311.10	1,550,000	1,550,000	-
Investment Income	201.361.10	100	5,000	4,900
TOTAL REVENUE		1,550,100	1,555,000	4,900

Debt Service

Type of Charge	Account #	2022 Budget	2023 Budget	Change
Principal Payments	201.001.591.10.71	1,225,000	1,270,000	45,000
Interest Payments	201.001.592.10.83	324,600	275,600	(49,000)
TOTAL DEBT SERVICE		1,549,600	1,545,600	(4,000)

2023 Debt Service Fund Summary	
Opening Fund Balance	110,000
Fund Revenue	1,555,000
Fund Expenditures	(1,545,600)
Ending Fund Balance	119,400

Valley Regional Fire Authority
2023 Adopted Capital Project Fund Budget

Revenue

Revenue Source	2023 Budget
Investment Income	2,000
TOTAL REVENUE	<u>2,000</u>

Items 61 through 65 - Capital Outlay

Type of Charge	2023 Budget
Architectural & Pre-Construction Services	141,000
Station 33 Alerting System	35,000
Phone System	60,000
Replacement Copiers (2)	36,000
Battalion Chief Vehicle Replacement	55,000
TOTAL	<u>327,000</u>

2023 Capital Project Fund Summary	
Opening Fund Balance	325,000
Fund Revenue	2,000
Fund Expenditures	(327,000)
Ending Fund Balance	<u>-</u>