

Valley Regional Fire Authority
2024 Adopted General Fund Budget

LINE ITEM SUMMARY		
		Page
Total Revenue	35,840,523	2
Expenditures:		
Wages	22,502,921	2
Benefits	8,282,409	3
Supplies	284,000	4
Fuel	145,000	4
Non-Capital Equipment	1,990,516	4
Professional Services	877,950	5
Communication	1,063,500	5
Sustenance & Travel	94,500	5
Taxes & Operating Assessments	1,000	5
Operating Rentals & Leases	5,000	6
Insurance	234,000	6
Utilities	319,000	6
Repairs & Maintenance	1,036,900	6
Miscellaneous Charges	354,670	7
Intergovernmental	1,736,000	7
Capital Outlays	-	7
Total Expenditures:	38,927,366	
Gross Change to Fund Balance due to operations and capital expenditures	(3,086,843)	
Add: Assigned Reserves previously set aside for capital outlays	4,705,259	
Net change to fund balance due to operations and capital expenditures	1,618,416	
Add: Estimated Unreserved Opening Fund Balance, January 1, 2024	15,785,102	8
Change to reserves assigned for future capital needs	(4,413,291)	8
Estimated Unreserved Ending Fund Balance, December 31, 2024	12,990,227	

General Fund Revenue

Description	Account #	2023 Budget	2024 Budget	Change
Property Tax Levy	001.000.311.10.00	15,600,000	15,850,000	250,000
Permit Fees	001.000.321.30.00	400,000	400,000	-
Medicaid Transport Recovery	001.332.093.40.00	1,600,000	1,500,000	(100,000)
CMT Program	001.000.334.00.00	319,750	337,880	18,130
Impact Fees	001.000.337.03.00	150,000	250,000	100,000
BLS Portion of King Co EMS Levy	001.000.337.07.01	1,194,708	1,268,643	73,935
Muckleshoot Tribe Services	001.000.337.07.02	480,000	568,000	88,000
Services provided to Other Government	001.000.337.07.03	31,000	33,000	2,000
Fire Benefit Service Charge	001.000.342.25.00	13,750,000	14,250,000	500,000
Medical Transport Fees	001.000.342.60.00	500,000	500,000	-
Other Fees	001.000.347.90.00	3,000	5,000	2,000
Investment Income	001.000.361.11.00	250,000	750,000	500,000
Rental of Facilities	001.000.362.50.00	2,500	3,000	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		34,405,958	35,840,523	1,434,565

General Fund Expenditures

Items 12 and 13 - Programs Requiring Overtime or Extra Help

Program	Account #	2023 Budget	2024 Budget	Change
Salaries & Wages - Admin.	001.010.522.10.11	2,121,516	2,164,637	43,122
Salaries & Wages - Operations	001.010.522.20.11	14,280,432	15,796,436	1,516,004
Salaries & Wages - Prevention	001.010.522.30.11	1,352,267	1,415,765	63,498
Salaries & Wages - Training	001.010.522.45.11	497,537	530,913	33,376
Salaries & Wages - Ambulance Services	001.010.522.70.11	1,090,976	1,172,845	81,869
Subtotal Salaries & Wages		19,342,727	21,080,596	1,737,869
Overtime - Admin	001.010.522.10.12	500	500	-
Overtime - Operations	001.010.522.20.12	1,246,412	1,322,682	76,270
Overtime - Prevention	001.010.522.30.12	53,952	57,189	3,237
Overtime - Training	001.010.522.45.12	26,975	28,594	1,618
Overtime - Ambulance Services	001.010.522.70.12	12,590	13,360	770
Subtotal Overtime		1,340,429	1,422,325	81,896
TOTAL		20,683,156	22,502,921	1,819,765

Items 21 - 27 - Benefits

Program	Account #	2023 Budget	2024 Budget	Change
FICA - Admin	001.010.522.10.21	31,912	32,537	625
FICA - Operations	001.010.522.20.21	225,139	248,227	23,088
FICA - Prevention	001.010.522.30.21	20,390	21,358	968
FICA - Training	001.010.522.45.21	7,605	8,113	507
FICA - Ambulance Services	001.010.522.70.21	16,002	17,200	1,198
Subtotal FICA		301,049	327,435	26,387
Retirement - Admin	001.010.522.10.23	371,878	355,546	(16,332)
Retirement - Operations	001.010.522.20.23	1,675,567	1,816,125	140,558
Retirement - Prevention	001.010.522.30.23	194,980	184,166	(10,814)
Retirement - Training	001.010.522.45.23	56,543	57,921	1,379
Retirement - Ambulance Services	001.010.522.70.23	108,937	112,264	3,327
Subtotal Retirement		2,407,905	2,526,023	118,117
L&I - Admin	001.010.522.10.24	19,847	19,847	-
L&I - Operations	001.010.522.20.24	465,183	491,014	25,832
L&I - Prevention	001.010.522.30.24	43,800	44,007	208
L&I - Training	001.010.522.45.24	15,902	16,503	600
L&I - Ambulance Services	001.010.522.70.24	35,097	36,457	1,359
Subtotal L&I		579,829	607,828	27,999
Health Insurance - Admin	001.010.522.10.25	353,942	353,652	(289)
Health Insurance - Operations	001.010.522.20.25	3,022,725	3,326,299	303,574
Health Insurance - Prevention	001.010.522.30.25	245,036	265,239	20,203
Health Insurance - Training	001.010.522.45.25	81,679	88,413	6,734
Health Insurance - Ambulance Services	001.010.522.70.25	227,977	246,716	18,740
Subtotal Health Insurance		3,931,358	4,280,320	348,961
Social Security Repl - Admin	001.010.522.10.26	79,863	73,576	(6,287)
Social Security Repl - Operations	001.010.522.20.26	34,447	47,562	13,115
Social Security Repl - Prevention	001.010.522.30.26	14,281	15,567	1,285
Social Security Repl - Ambulance Services	001.010.522.70.26	14,222	14,699	477
Subtotal Social Security Repl		142,814	151,404	8,590
WA Paid Family & Medical Leave	001.010.522.10.27	30,000	50,400	20,400
Uniforms - Operations	001.010.522.20.22	407,000	339,000	(68,000)
Subtotal Uniforms		407,000	339,000	(68,000)
TOTAL		7,799,955	8,282,409	482,454

Item 31 - Operating Supplies

Program	Account #	2023 Budget	2024 Budget	Change
Supplies - Admin	001.010.522.10.31	24,000	18,000	(6,000)
Supplies - Operations	001.010.522.20.31	177,000	183,000	6,000
Supplies - Prevention	001.010.522.30.31	18,000	18,000	-
Supplies - Training	001.010.522.45.31	3,000	5,000	2,000
Supplies - Facilities	001.010.522.50.31	35,000	35,000	-
Supplies - Emerg Vehicle Repair Related	001.010.522.60.31	5,000	5,000	-
Supplies - Ambulance Services	001.010.522.70.31	15,000	10,000	(5,000)
Supplies - Disaster Preparedness	001.010.525.60.31	10,000	10,000	-
TOTAL		287,000	284,000	(3,000)

Item 32 - Fuel

Program	Account #	2023 Budget	2024 Budget	Change
Fuel - Admin	001.010.522.10.32	14,000	15,000	1,000
Fuel - Operations	001.010.522.20.32	100,000	100,000	-
Fuel - Prevention	001.010.522.30.32	7,000	8,000	1,000
Fuel - Training	001.010.522.45.32	5,000	5,000	-
Fuel - Facilities	001.010.522.50.32	3,000	2,000	(1,000)
Fuel - Ambulance Services	001.010.522.70.32	15,000	15,000	-
TOTAL		144,000	145,000	1,000

Item 35 - Non-Capital Equipment

Program	Account #	2023 Budget	2024 Budget	Change
Small Tools - Admin	001.010.522.10.35	87,000	87,000	-
Small Tools - Operations	001.010.522.20.35	239,000	1,828,516	1,589,516
Small Tools - Prevention	001.010.522.30.35	3,000	3,000	-
Small Tools - Training	001.010.522.45.35	1,000	1,000	-
Small Tools - Facilities	001.010.522.50.35	49,000	49,000	-
Small Tools - Emerg Vehicle Repair Related	001.010.522.60.35	3,000	5,000	2,000
Small Tools - Ambulance Services	001.010.522.70.35	12,000	14,000	2,000
Small Tools - Disaster Preparedness	001.010.525.60.35	1,000	3,000	2,000
TOTAL		395,000	1,990,516	1,595,516

Item 41 - Professional Services

Program	Account #	2023 Budget	2024 Budget	Change
Professional Svcs - Admin	001.010.522.10.41	467,000	556,200	89,200
Professional Svcs - Operations	001.010.522.20.41	73,000	83,850	10,850
Professional Svcs - Prevention	001.010.522.30.41	35,000	32,200	(2,800)
Professional Svcs - Training	001.010.522.45.41	20,000	21,000	1,000
Professional Svcs - Facilities	001.010.522.50.41	87,000	86,000	(1,000)
Professional Svcs - Ambulance Services	001.010.522.70.41	93,000	77,000	(16,000)
Professional Svcs - Disaster Preparedness	001.010.525.60.41	19,000	21,700	2,700
TOTAL		794,000	877,950	83,950

Item 42 - Communication

Program	Account #	2023 Budget	2024 Budget	Change
Communication - Admin	001.010.522.10.42	22,000	19,000	(3,000)
Communication - Operations	001.010.522.20.42	824,000	1,029,500	205,500
Communication - Prevention	001.010.522.30.42	4,000	4,000	-
Communication - Disaster Preparedness	001.010.525.60.42	11,000	11,000	-
TOTAL		861,000	1,063,500	202,500

Item 43 - Sustenance & Travel

Program	Account #	2023 Budget	2024 Budget	Change
Sustenance & Travel - Admin	001.010.522.10.43	34,000	34,000	-
Sustenance & Travel - Operations	001.010.522.20.43	21,000	28,500	7,500
Sustenance & Travel - Prevention	001.010.522.30.43	18,000	18,000	-
Sustenance & Travel - Training	001.010.522.45.43	11,000	10,000	(1,000)
Sustenance & Travel - Ambulance Services	001.010.522.70.43	1,000	2,000	1,000
Sustenance & Travel - Disaster Prep	001.010.525.60.43	3,000	2,000	(1,000)
TOTAL		88,000	94,500	6,500

Item 44 - Taxes & Operating Assessments

Program	Account #	2023 Budget	2024 Budget	Change
Taxes & Operating Assessments	001.010.522.10.44	1,000	1,000	-
TOTAL		1,000	1,000	-

Item 45 - Operating Rentals and Leases

Program	Account #	2023 Budget	2024 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	2,000	2,000	-
Rentals - Ambulance Services	001.010.522.70.45	1,000	1,000	-
TOTAL		5,000	5,000	-

Item 46 - Insurance

Program	Account #	2023 Budget	2024 Budget	Change
Insurance - Admin	001.010.522.10.46	200,000	234,000	34,000
TOTAL		200,000	234,000	34,000

Item 47 - Utilities

Program	Account #	2023 Budget	2024 Budget	Change
Utilities - Facilities	001.010.522.50.47	279,000	319,000	40,000
TOTAL		279,000	319,000	40,000

Item 48 - Repairs and Maintenance

Program	Account #	2023 Budget	2024 Budget	Change
Repairs/Maint - Admin	001.010.522.10.48	1,000	1,000	-
Repairs/Maint - Operations	001.010.522.20.48	48,000	41,400	(6,600)
Repairs/Maint - Prevention	001.010.522.30.48	2,000	2,000	-
Repairs/Maint - Training	001.010.522.45.48	1,000	1,000	-
Repairs/Maint - Facilities	001.010.522.50.48	205,000	208,500	3,500
Repairs/Maint - Emerg Veh Related	001.010.522.60.48	692,000	781,000	89,000
Repairs/Maint - Ambulance Services	001.010.522.70.49	1,000	1,000	-
Repairs/Maint - Disaster Preparedness	001.010.525.60.48	1,000	1,000	-
TOTAL		951,000	1,036,900	85,900

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

Program	Account #	2023 Budget	2024 Budget	Change
Misc Charges - Admin	001.010.522.10.49	86,000	89,400	3,400
Misc Charges - Operations	001.010.522.20.49	8,000	29,270	21,270
Misc Charges - Prevention	001.010.522.30.49	80,000	80,000	-
Misc Charges - Training	001.010.522.45.49	109,000	110,000	1,000
Misc Charges - Facilities	001.010.522.50.49	4,000	3,000	(1,000)
Misc Charges - Emerg Veh Related	001.010.522.60.49	1,000	1,000	-
Misc Charges - Ambulance Services	001.010.522.70.49	22,000	38,000	16,000
Misc Charges - Disaster Preparedness	001.010.525.60.49	4,000	4,000	-
TOTAL		314,000	354,670	40,670

Item 50 - Intergovernmental

Type of Charge	Account #	2023 Budget	2024 Budget	Change
Governmental Services	001.010.522.10.51	1,560,000	1,545,000	(15,000)
South King Training Consortium	001.010.522.45.51	170,000	191,000	21,000
TOTAL		1,730,000	1,736,000	6,000

Items 61 through 65 - Capital Outlay

Type of Charge	Account #	2023 Budget	2024 Budget	Change
Capital Purchases - Equipment		192,000	-	(192,000)
TOTAL	001.010.594.22.64	192,000	-	(192,000)

Fund Balance - Designated	
Estimated Designated Ending Fund Balance, Estimate at December 31,	5,021,918
Net change to 2024 Designated Reserves	(291,968)
Budgeted Designated Ending Fund Balance, December 31, 2024	<u>4,729,950</u>

Fund Balance - Undesignated	
Estimated Fund Balance December 31, 2023	15,785,102
Budgeted Revenue - 2024	35,840,523
Budgeted Expenditures - 2024	(38,927,366)
2024 - Net Change to Designated Reserves	<u>291,968</u>
Budgeted Undesignated Ending Fund Balance, December 31, 2024	<u>12,990,227</u>