

# Valley Regional Fire Authority

## 2020 Adopted General Fund Budget

LINE ITEM SUMMARY	
<b>Total Revenue</b>	<b>26,867,064</b>
Expenditures:	
Wages	16,341,340
Benefits	6,458,563
Supplies	233,460
Items purchased for resale	500
Fuel	117,200
Small Tools	402,450
Professional Services	712,900
Communication	738,000
Sustenance & Travel	89,300
Taxes & Operating Assessments	100
Operating Rentals & Leases	4,000
Insurance	160,000
Utilities	259,000
Repairs & Maintenance	706,100
Miscellaneous Charges	289,435
Intergovernmental	1,405,000
Capital Outlays	-
<b>Total Expenditures:</b>	<b>27,917,348</b>
Excess of expenditures over revenue	(1,050,284)
Add: Transfer from Designated Reserves previously set aside for capital outlays	-
Add: Estimated Unreserved Opening Fund Balance, January 1, 2020	9,227,901
Estimated Unreserved Ending Fund Balance, December 31, 2020	<u><u>8,177,617</u></u>

## General Fund Revenue

Description	Account #	2019 Budget	2020 Adopted	Change
Property Tax Levy	001.000.311.10.00	10,230,000	10,400,000	170,000
Permit Fees	001.000.321.30.00	350,000	350,000	-
CMT Program	001.000.334.00.00	240,348	261,890	21,542
BLS Portion of King Co EMS Levy	001.000.337.07.01	906,128	962,802	56,674
Muckleshoot Tribe Services	001.000.337.07.02	341,827	341,827	-
Services provided to Other Government	001.000.337.07.03	17,775	145,045	127,270
Fire Benefit Service Charge	001.000.342.25.00	13,800,000	13,800,000	-
Medical Transport Fees	001.000.342.60.00	400,000	400,000	-
Other Fees	001.000.347.90.00	2,500	3,000	500
Investment Income	001.000.361.11.00	75,000	75,000	-
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	-	-	-
<b>TOTAL REVENUE</b>		<b>26,491,078</b>	<b>26,867,064</b>	<b>375,986</b>

### Comparison of Levied Taxes and Fire Benefit Service Charge:

**Property Taxes**  
**Fire Benefit Service Charge**  
**Total**

2020 Adopted	2019 Final Levy
10,400,000	10,180,869
13,800,000	13,800,000
<b>24,200,000</b>	<b>23,980,869</b>

## General Fund Expenditures

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

Program	Account #	2019 Budget	2020 Adopted	Change
Salaries & Wages - Admin.	001.010.522.10.11	1,666,542	1,776,164	109,622
Salaries & Wages - Operations	001.010.522.20.11	11,409,398	11,251,028	(158,370)
Salaries & Wages - Prevention	001.010.522.30.11	1,119,690	1,256,508	136,818
Salaries & Wages - Training	001.010.522.45.11	408,537	304,861	(103,676)
Salaries & Wages - Ambulance Services	001.010.522.70.11	111,364	708,842	597,477
<b>Subtotal Salaries &amp; Wages</b>		<b>14,715,531</b>	<b>15,297,403</b>	<b>581,872</b>
Overtime - Admin	001.010.522.10.12	500	500	-
Overtime - Operations	001.010.522.20.12	930,692	961,464	30,772
Overtime - Prevention	001.010.522.30.12	46,680	48,174	1,494
Overtime - Training	001.010.522.45.12	23,340	24,087	747
Overtime - Ambulance Services	001.010.522.70.12	9,401	9,712	311
<b>Subtotal Overtime</b>		<b>1,010,613</b>	<b>1,043,937</b>	<b>33,324</b>
<b>TOTAL</b>		<b>15,726,144</b>	<b>16,341,340</b>	<b>615,196</b>

### Items 21 - 27 - Benefits

Program	Account #	2019 Budget	2020 Adopted	Change
FICA - Admin	001.010.522.10.21	24,797	26,387	1,590
FICA - Operations	001.010.522.20.21	178,931	177,081	(1,850)
FICA - Prevention	001.010.522.30.21	16,912	18,918	2,006
FICA - Training	001.010.522.45.21	6,262	4,770	(1,492)
FICA - Ambulance Services	001.010.522.70.21	1,751	10,419	8,668
<b>Subtotal FICA</b>		<b>228,654</b>	<b>237,574</b>	<b>8,920</b>
Retirement - Admin	001.010.522.10.23	294,346	314,670	20,323
Retirement - Operations	001.010.522.20.23	1,258,678	1,257,953	(725)
Retirement - Prevention	001.010.522.30.23	159,331	183,989	24,658
Retirement - Training	001.010.522.45.23	43,298	33,540	(9,759)
Retirement - Ambulance Services	001.010.522.70.23	11,806	74,604	62,798
<b>Subtotal Retirement</b>		<b>1,767,460</b>	<b>1,864,756</b>	<b>97,296</b>
L&I - Admin	001.010.522.10.24	18,467	19,140	673
L&I - Operations	001.010.522.20.24	445,911	443,609	(2,302)
L&I - Prevention	001.010.522.30.24	45,130	50,633	5,504
L&I - Training	001.010.522.45.24	17,142	13,572	(3,570)
L&I - Ambulance Services	001.010.522.70.24	4,491	28,243	23,752
<b>Subtotal L&amp;I</b>		<b>531,142</b>	<b>555,198</b>	<b>24,057</b>
Health Insurance - Admin	001.010.522.10.25	314,702	297,393	(17,309)
Health Insurance - Operations	001.010.522.20.25	2,596,296	2,594,080	(2,216)
Health Insurance - Prevention	001.010.522.30.25	236,027	270,357	34,331
Health Insurance - Training	001.010.522.45.25	78,676	54,071	(24,604)
Health Insurance - Ambulance Services	001.010.522.70.25	26,225	136,531	110,305
<b>Subtotal Health Insurance</b>		<b>3,251,926</b>	<b>3,352,433</b>	<b>100,507</b>

Social Security Repl - Admin	001.010.522.10.26	61,412	63,685	2,273
Social Security Repl - Operations	001.010.522.20.26	16,927	17,468	541
Social Security Repl - Prevention	001.010.522.30.26	12,161	17,059	4,898
Social Security Repl - Ambulance Services	001.010.522.70.26	-	641	641
<b>Subtotal Social Security Repl</b>		<b>90,500</b>	<b>98,852</b>	<b>8,352</b>
<b>WA Paid Family &amp; Medical Leave</b>	001.010.522.10.27	-	25,000	25,000
Uniforms - Operations	001.010.522.20.22	241,790	324,750	82,960
<b>Subtotal Uniforms</b>		<b>241,790</b>	<b>324,750</b>	<b>82,960</b>
<b>TOTAL</b>		<b>6,111,471</b>	<b>6,458,563</b>	<b>347,092</b>

Item 31 - Operating Supplies

Program	Account #	2019 Budget	2020 Adopted	Change
Supplies - Admin	001.010.522.10.31	18,100	23,600	5,500
Supplies - Operations	001.010.522.20.31	102,600	135,260	32,660
Supplies - Prevention	001.010.522.30.31	22,000	22,000	-
Supplies - Training	001.010.522.45.31	7,000	7,000	-
Supplies - Facilities	001.010.522.50.31	20,000	30,000	10,000
Supplies - Emerg Vehicle Repair Related	001.010.522.60.31	5,000	5,000	-
Supplies - Ambulance Services	001.010.522.70.31	1,000	1,000	-
Supplies - Disaster Preparedness	001.010.525.60.31	9,600	9,600	-
<b>TOTAL</b>		<b>185,300</b>	<b>233,460</b>	<b>48,160</b>

Item 32 - Fuel

Program	Account #	2019 Budget	2020 Adopted	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	2,200	200
Fuel - Facilities	001.010.522.50.32	500	500	-
Fuel - Ambulance Services	001.010.522.70.32	1,000	1,000	-
<b>TOTAL</b>		<b>117,000</b>	<b>117,200</b>	<b>200</b>

Item 34 - Items Purchased for Resale

Program	Account #	2019 Budget	2020 Adopted	Change
Items purchased for resale	001.010.522.30.34	1,000	500	(500)
<b>TOTAL</b>		<b>1,000</b>	<b>500</b>	<b>(500)</b>

Item 35 - Small Tools

Program	Account #	2019 Budget	2020 Adopted	Change
Small Tools - Admin	001.010.522.10.35	88,000	87,000	(1,000)
Small Tools - Operations	001.010.522.20.35	225,400	196,500	(28,900)
Small Tools - Prevention	001.010.522.30.35	50,350	50,450	100
Small Tools - Training	001.010.522.45.35	1,000	1,000	-
Small Tools - Facilities	001.010.522.50.35	44,000	45,500	1,500
Small Tools - Emerg Vehicle Repair Related	001.010.522.60.35	7,500	7,500	-
Small Tools - Ambulance Services	001.010.522.70.35	9,350	11,500	2,150
Small Tools - Disaster Preparedness	001.010.525.60.35	3,000	3,000	-
<b>TOTAL</b>		<b>428,600</b>	<b>402,450</b>	<b>(26,150)</b>

Item 41 - Professional Services

Program	Account #	2019 Budget	2020 Adopted	Change
Professional Svcs - Admin	001.010.522.10.41	321,000	377,100	56,100
Professional Svcs - Operations	001.010.522.20.41	53,600	37,300	(16,300)
Professional Svcs - Prevention	001.010.522.30.41	19,000	26,000	7,000
Professional Svcs - Training	001.010.522.45.41	43,000	23,000	(20,000)
Professional Svcs - Facilities	001.010.522.50.41	57,800	79,500	21,700
Professional Svcs - Ambulance Services	001.010.522.70.41	100,000	170,000	70,000
<b>TOTAL</b>		<b>594,400</b>	<b>712,900</b>	<b>118,500</b>

Item 42 - Communication

Program	Account #	2019 Budget	2020 Adopted	Change
Communication - Admin	001.010.522.10.42	26,500	26,500	500
Communication - Operations	001.010.522.20.42	683,137	710,500	27,363
Communication - Prevention	001.010.522.30.42	-	1,000	1,000
<b>TOTAL</b>		<b>709,637</b>	<b>738,000</b>	<b>28,863</b>

Item 43 - Sustenance & Travel

Program	Account #	2019 Budget	2020 Adopted	Change
Sustenance & Travel - Admin	001.010.522.10.43	23,050	27,000	3,950
Sustenance & Travel - Operations	001.010.522.20.43	9,500	17,500	8,000
Sustenance & Travel - Prevention	001.010.522.30.43	16,000	16,000	-
Sustenance & Travel - Training	001.010.522.45.43	17,000	20,500	3,500
Sustenance & Travel - Ambulance Services	001.010.522.70.43	1,000	5,000	4,000
Sustenance & Travel - Disaster Prep	001.010.525.60.43	3,300	3,300	-
<b>TOTAL</b>		<b>69,850</b>	<b>89,300</b>	<b>19,450</b>

Item 44 - Taxes & Operating Assessments

Program	Account #	2019 Budget	2020 Adopted	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 #	2019 Budget	2020 Adopted	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	1,000	(500)
Rentals - Ambulance Services	001.010.522.70.45	1,000	1,000	-
<b>TOTAL</b>		<b>4,500</b>	<b>4,000</b>	<b>(500)</b>

Item 46 - Insurance

Program	Account #	2019 Budget	2020 Adopted	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 #	2019 Budget	2020 Adopted	Change
Utilities - Facilities	001.010.522.50.47	259,000	259,000	-
<b>TOTAL</b>		<b>259,000</b>	<b>259,000</b>	<b>-</b>

Item 48 - Repairs and Maintenance

Program	Account #	2019 Budget	2020 Adopted	Change
Repairs/Maint - Admin	001.010.522.10.48	1,000	1,000	-
Repairs/Maint - Operations	001.010.522.20.48	59,800	44,000	(15,800)
Repairs/Maint - Prevention	001.010.522.30.48	3,600	3,600	-
Repairs/Maint - Training	001.010.522.45.48	2,500	2,500	-
Repairs/Maint - Facilities	001.010.522.50.48	231,500	232,000	500
Repairs/Maint - Emerg Veh Related	001.010.522.60.48	345,400	421,000	75,600
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	-
<b>TOTAL</b>		<b>645,800</b>	<b>706,100</b>	<b>60,300</b>

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

Program	Account #	2019 Budget	2020 Adopted	Change
Misc Charges - Admin	001.010.522.10.49	67,625	78,325	10,700
Misc Charges - Operations	001.010.522.20.49	11,600	11,600	-
Misc Charges - Prevention	001.010.522.30.49	85,655	69,110	(16,545)
Misc Charges - Training	001.010.522.45.49	97,090	117,200	20,110
Misc Charges - Facilities	001.010.522.50.49	5,000	5,000	-
Misc Charges - Emerg Veh Related	001.010.522.60.49	-	1,000	1,000
Misc Charges - Ambulance Services	001.010.522.70.49	4,000	4,000	-
Misc Charges - Disaster Preparedness	001.010.525.60.49	3,200	3,200	-
<b>TOTAL</b>		<b>274,170</b>	<b>289,435</b>	<b>15,265</b>

Item 50 - Intergovernmental

Type of Charge	Account #	2019 Budget	2020 Adopted	Change
Governmental Services	001.010.522.10.51	1,116,000	1,270,000	154,000
South King Training Consortium	001.010.522.45.51	85,000	135,000	50,000
<b>TOTAL</b>		<b>1,201,000</b>	<b>1,405,000</b>	<b>204,000</b>

Items 61 through 65 - Capital Outlay

Type of Charge	Account #	2019 Budget	2020 Adopted	Change
Capital Purchases - Equipment		-	-	-
<b>TOTAL</b>	001.010.594.22.64	-	-	-

Fund Balance - Designated

Estimated Designated Ending Fund Balance, Estimate at December 31,	856,659
Addition: 2019 Increased Allocation	1,500,000
<b>Budgeted Designated Ending Fund Balance, December 31, 2020</b>	<b><u>2,356,659</u></b>

Fund Balance - Undesignated

Estimated Fund Balance December 31, 2019	9,227,901
Budgeted Revenue - 2020	26,867,064
Budgeted Expenditures - 2020	(27,917,348)
2020 Additions/Reductions to designated reserves	<u>-</u>
<b>Budgeted Undesignated Ending Fund Balance, December 31, 2020</b>	<b><u>8,177,617</u></b>



**Valley Regional Fire Authority**  
**2020 Adopted Debt Service Fund Budget**

Revenue

Revenue Source	Account #	2019 Budget	2020 Adopted	Change
Property Tax Levy	201.311.10	1,545,000	1,545,000	-
Investment Income	201.361.10	5,000	2,500	(2,500)
<b>TOTAL REVENUE</b>		<b>1,550,000</b>	<b>1,547,500</b>	<b>(2,500)</b>

Debt Service

Type of Charge	Account #	2019 Budget	2020 Adopted	Change
Principal Payments	201.001.591.10.71	1,095,000	1,135,000	40,000
Interest Payments	201.001.592.10.83	456,600	412,230	(44,370)
<b>TOTAL DEBT SERVICE</b>		<b>1,551,600</b>	<b>1,547,230</b>	<b>(4,370)</b>

<b>2020 Debt Service Fund Summary</b>	
Opening Fund Balance	114,958
Fund Revenue	1,547,500
Fund Expenditures	(1,547,230)
<b>Ending Fund Balance</b>	<b>115,228</b>

**Valley Regional Fire Authority**  
**2020 Adopted Capital Project Fund Budget**

Revenue

Revenue Source	Account #	2019 Budget	2020 Adopted	Change
Investment Income	301.361.10	6,000	5,000	(1,000)
<b>TOTAL REVENUE</b>		<b>6,000</b>	<b>5,000</b>	<b>(1,000)</b>

Items 61 through 65 - Capital Outlay

Type of Charge	2020 Adopted
Replacement MDCs for apparatus	71,000
Station 31 Alerting System	32,500
Station 35 Generator	20,000
Station 35 Storage	15,000
Allocation for undetermined projects	511,500
<b>TOTAL</b>	<b>650,000</b>

<b>2020 Capital Project Fund Summary</b>	
Opening Fund Balance	645,000
Fund Revenue	5,000
Fund Expenditures	(650,000)
<b>Ending Fund Balance</b>	<b>-</b>