

Valley Regional Fire Authority
2022 Adopted General Fund Budget

LINE ITEM SUMMARY

		Page
Total Revenue	30,948,326	2
Expenditures:		
Wages	17,654,638	3
Benefits	6,854,886	4
Supplies	288,750	5
Fuel	122,500	5
Small Tools	455,850	6
Professional Services	895,701	6
Communication	755,480	6
Sustenance & Travel	82,500	7
Taxes & Operating Assessments	1,000	7
Operating Rentals & Leases	4,000	7
Insurance	175,000	8
Utilities	260,000	8
Repairs & Maintenance	942,500	8
Miscellaneous Charges	302,850	9
Intergovernmental	1,460,000	9
Capital Outlays	1,353,000	9
Total Expenditures:	31,608,655	
Gross Change to Fund Balance due to operations and capital expenditures	(660,329)	
Add: Assigned Reserves previously set aside for capital outlays	745,009	
Net change to fund balance due to operations and capital expenditures	84,680	
Add: Estimated Unreserved Opening Fund Balance, January 1, 2022	12,833,390	10
Less: Increase to reserves assigned for future capital needs	(2,000,000)	10
Estimated Unreserved Ending Fund Balance, December 31, 2022	10,918,070	

General Fund Revenue

Description	Account #	2021 Budget	2022 Budget	Change
Property Tax Levy	001.000.311.10.00	14,800,000	15,450,000	650,000
Permit Fees	001.000.321.30.00	400,000	400,000	-
Medicaid Transport Recovery	001.332.093.40.00	725,000	950,000	225,000
CMT Program	001.000.334.00.00	268,337	288,321	19,984
Impact Fees	001.000.337.03.00	-	150,000	150,000
BLS Portion of King Co EMS Levy	001.000.337.07.01	987,336	1,066,505	79,169
Muckleshoot Tribe Services	001.000.337.07.02	480,000	480,000	-
Services provided to Other Government	001.000.337.07.03	18,000	23,000	5,000
Fire Benefit Service Charge	001.000.342.25.00	10,200,000	11,500,000	1,300,000
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	50,000	10,000	(40,000)
Rental of Facilities	001.000.362.50.00	2,500	2,500	-
Miscellaneous Revenue	001.000.369.90.00	62,375	50,000	(12,375)
Insurance Recoveries	001.000.398.10.00	75,000	75,000	-
TOTAL REVENUE		28,571,548	30,948,326	2,376,778

General Fund Expenditures

Items 12 and 13 - Programs Requiring Overtime or Extra Help

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Salaries & Wages - Admin.	001.010.522.10.11	1,823,479	775,729	1,750,761	44.31%	1,838,909	88,148
Salaries & Wages - Operations	001.010.522.20.11	10,576,091	4,843,928	11,605,156	41.74%	12,288,783	683,627
Salaries & Wages - Prevention	001.010.522.30.11	1,224,427	569,579	1,275,698	44.65%	1,334,694	58,996
Salaries & Wages - Training	001.010.522.45.11	331,599	196,279	305,297	64.29%	321,880	16,583
Salaries & Wages - Ambulance Services	001.010.522.70.11	697,237	320,138	724,387	44.19%	763,573	39,186
Subtotal Salaries & Wages		14,652,833	6,705,653	15,661,299	42.82%	16,547,839	886,541
Overtime - Admin	001.010.522.10.12	21	-	500	0.00%	500	-
Overtime - Operations	001.010.522.20.12	1,448,080	1,022,284	952,874	107.28%	1,022,402	69,528
Overtime - Prevention	001.010.522.30.12	39,687	43,344	47,618	91.02%	49,047	1,428
Overtime - Training	001.010.522.45.12	48,029	59,094	23,809	248.20%	24,523	715
Overtime - Ambulance Services	001.010.522.70.12	20,149	14,179	9,625	147.32%	10,327	702
Subtotal Overtime		1,555,967	1,138,901	1,034,426	110.10%	1,106,799	72,373
TOTAL		16,208,800	7,844,554	16,695,725	46.99%	17,654,638	958,913

Items 21 - 27 - Benefits

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
FICA - Admin	001.010.522.10.21	28,895	12,396	26,536	46.72%	27,814	1,278
FICA - Operations	001.010.522.20.21	187,459	90,882	182,091	49.91%	193,012	10,921
FICA - Prevention	001.010.522.30.21	19,638	9,353	19,188	48.74%	20,064	876
FICA - Training	001.010.522.45.21	5,733	3,838	4,772	80.44%	5,023	251
FICA - Ambulance Services	001.010.522.70.21	4,103	1,961	10,643	18.43%	11,222	578
Subtotal FICA		245,829	118,431	243,231	48.69%	257,135	13,904
Retirement - Admin	001.010.522.10.23	313,393	143,866	318,176	45.22%	303,745	(14,432)
Retirement - Operations	001.010.522.20.23	1,212,125	576,691	1,303,344	44.25%	1,340,826	37,482
Retirement - Prevention	001.010.522.30.23	163,197	75,105	185,674	40.45%	183,219	(2,455)
Retirement - Training	001.010.522.45.23	36,498	23,208	33,587	69.10%	34,511	923
Retirement - Ambulance Services	001.010.522.70.23	26,563	12,530	76,246	16.43%	78,344	2,098
Subtotal Retirement		1,751,775	831,400	1,917,028	43.37%	1,940,645	23,617
L&I - Admin	001.010.522.10.24	15,761	9,019	19,847	45.44%	19,847	-
L&I - Operations	001.010.522.20.24	416,819	177,173	465,159	38.09%	468,370	3,211
L&I - Prevention	001.010.522.30.24	24,985	10,136	52,285	19.39%	50,870	(1,415)
L&I - Training	001.010.522.45.24	9,025	5,549	13,816	40.16%	12,268	(1,548)
L&I - Ambulance Services	001.010.522.70.24	7,965	3,157	29,350	10.76%	29,103	(248)
Subtotal L&I		474,555	205,034	580,458	35.32%	580,458	(0)
Health Insurance - Admin	001.010.522.10.25	329,528	196,900	321,732	61.20%	324,411	2,679
Health Insurance - Operations	001.010.522.20.25	2,569,266	1,528,739	2,701,712	56.58%	2,850,765	149,053
Health Insurance - Prevention	001.010.522.30.25	264,342	146,577	281,575	52.06%	270,343	(11,232)
Health Insurance - Training	001.010.522.45.25	61,558	38,606	56,315	68.55%	54,069	(2,246)
Health Insurance - Ambulance Services	001.010.522.70.25	37,893	23,411	142,195	16.46%	150,040	7,845
Subtotal Health Insurance		3,262,586	1,934,234	3,503,529	55.21%	3,649,628	146,099
Social Security Repl - Admin	001.010.522.10.26	59,712	29,340	63,163	46.45%	68,356	5,193
Social Security Repl - Operations	001.010.522.20.26	14,111	5,895	18,936	31.13%	20,174	1,239
Social Security Repl - Prevention	001.010.522.30.26	17,222	8,127	17,585	46.21%	18,755	1,170
Social Security Repl - Ambulance Services	001.010.522.70.26	-	-	689	0.00%	736	47
Subtotal Social Security Repl		91,044	43,362	100,373	43.20%	108,021	7,648
WA Paid Family & Medical Leave	001.010.522.10.27	22,116	11,551	25,000	46.20%	25,000	-
Uniforms - Operations	001.010.522.20.22	214,019	118,813	315,131	37.70%	294,000	(21,131)
Subtotal Uniforms		214,019	118,813	315,131	37.70%	294,000	(21,131)
TOTAL		6,061,923	3,262,825	6,684,750	48.81%	6,854,886	170,136

Item 31 - Operating Supplies

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Supplies - Admin	001.010.522.10.31	7,440	1,928	22,500	8.57%	25,000	2,500
Supplies - Operations	001.010.522.20.31	158,923	81,452	152,500	53.41%	170,750	18,250
Supplies - Prevention	001.010.522.30.31	13,214	2,712	22,000	12.33%	20,000	(2,000)
Supplies - Training	001.010.522.45.31	2,591	805	5,000	16.10%	3,000	(2,000)
Supplies - Facilities	001.010.522.50.31	16,869	17,186	30,000	57.29%	35,000	5,000
Supplies - Emerg Vehicle Repair Related	001.010.522.60.31	1,051	367	5,000	7.34%	5,000	-
Supplies - Ambulance Services	001.010.522.70.31	20,373	-	20,000	0.00%	20,000	-
Supplies - Disaster Preparedness	001.010.525.60.31	5,598	2,654	9,000	29.49%	10,000	1,000
TOTAL		226,059	107,104	266,000	40.26%	288,750	22,750

Item 32 - Fuel

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Fuel - Admin	001.010.522.10.32	6,958	0	10,000	0.00%	10,000	-
Fuel - Operations	001.010.522.20.32	44,720	31,689	90,000	35.21%	90,000	-
Fuel - Prevention	001.010.522.30.32	4,080	0	6,000	0.00%	6,000	-
Fuel - Training	001.010.522.45.32	1,819	0	2,500	0.00%	2,500	-
Fuel - Facilities	001.010.522.50.32	26	1,874	500	374.73%	4,000	3,500
Fuel - Ambulance Services	001.010.522.70.32	7,089	0	10,000	0.00%	10,000	-
TOTAL		64,692	33,564	119,000	28.21%	122,500	3,500

Item 35 - Small Tools

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Small Tools - Admin	001.010.522.10.35	82,015	35,403	87,000	40.69%	87,000	-
Small Tools - Operations	001.010.522.20.35	164,037	34,038	220,200	15.46%	259,400	39,200
Small Tools - Prevention	001.010.522.30.35	49,599	1,557	4,000	38.92%	42,800	38,800
Small Tools - Training	001.010.522.45.35	81	-	1,000	0.00%	1,000	-
Small Tools - Facilities	001.010.522.50.35	42,473	40,514	45,500	89.04%	50,000	4,500
Small Tools - Emerg Vehicle Repair Related	001.010.522.60.35	2,499	-	7,500	0.00%	1,000	(6,500)
Small Tools - Ambulance Services	001.010.522.70.35	11,251	-	11,500	0.00%	12,000	500
Small Tools - Disaster Preparedness	001.010.525.60.35	-	2,700	2,000	135.00%	2,650	650
TOTAL		351,956	114,212	378,700	30.16%	455,850	77,150

Item 41 - Professional Services

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Professional Svcs - Admin	001.010.522.10.41	331,464	172,273	290,000	59.40%	462,201	172,201
Professional Svcs - Operations	001.010.522.20.41	21,050	6,701	71,500	9.37%	74,000	2,500
Professional Svcs - Prevention	001.010.522.30.41	4,276	6,974	31,600	22.07%	35,600	4,000
Professional Svcs - Training	001.010.522.45.41	4,526	3,286	23,000	14.29%	23,000	-
Professional Svcs - Facilities	001.010.522.50.41	50,286	25,651	81,000	31.67%	96,000	15,000
Professional Svcs - Ambulance Services	001.010.522.70.41	132,272	48,065	180,000	26.70%	186,000	6,000
Professional Svcs - Disaster Preparedness	001.010.525.60.41	-	-	10,800	0.00%	18,900	8,100
TOTAL		543,874	262,949	687,900	38.22%	895,701	207,801

Item 42 - Communication

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Communication - Admin	001.010.522.10.42	16,349	1,345	25,000	5.38%	24,000	(1,000)
Communication - Operations	001.010.522.20.42	721,942	334,825	708,800	47.24%	716,480	7,680
Communication - Prevention	001.010.522.30.42	1,378	416	6,000	6.94%	5,000	(1,000)
Communication - Disaster Preparedness	001.010.525.60.42	-	-	10,100	0.00%	10,000	(100)
TOTAL		739,669	336,586	749,900	44.88%	755,480	5,580

Item 43 - Sustenance & Travel

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Sustenance & Travel - Admin	001.010.522.10.43	3,510	140	27,000	0.52%	28,500	1,500
Sustenance & Travel - Operations	001.010.522.20.43	4,704	10,987	14,000	78.48%	21,500	7,500
Sustenance & Travel - Prevention	001.010.522.30.43	4,276	-	16,000	0.00%	16,000	-
Sustenance & Travel - Training	001.010.522.45.43	1,445	1,473	17,500	8.42%	12,500	(5,000)
Sustenance & Travel - Ambulance Services	001.010.522.70.43	-	-	5,000	0.00%	1,000	(4,000)
Sustenance & Travel - Disaster Prep	001.010.525.60.43	574	-	3,000	0.00%	3,000	-
TOTAL		14,509	12,600	82,500	15.27%	82,500	-

Item 44 - Taxes & Operating Assessments

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Taxes & Operating Assessments	001.010.522.10.44	51	35	100	35.01%	1,000	900
TOTAL		51	35	100	35.01%	1,000	900

Item 45 - Operating Rentals and Leases

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Rentals - Admin	001.010.522.10.45	-	-	1,000	0.00%	1,000	-
Rentals - Operations	001.010.522.20.45	-	186	1,000	18.60%	1,000	-
Rentals - Facilities	001.010.522.50.45	-	209	1,000	20.88%	1,000	-
Rentals - Ambulance Services	001.010.522.70.45	-	-	1,000	0.00%	1,000	-
TOTAL		-	395	4,000	9.87%	4,000	-

Item 46 - Insurance

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Insurance - Admin	001.010.522.10.46	124,007	147,131	155,000	94.92%	175,000	20,000
TOTAL		124,007	147,131	155,000	94.92%	175,000	20,000

Item 47 - Utilities

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Utilities - Facilities	001.010.522.50.47	191,664	123,576	259,000	47.71%	260,000	1,000
TOTAL		191,664	123,576	259,000	47.71%	260,000	1,000

Item 48 - Repairs and Maintenance

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Repairs/Maint - Admin	001.010.522.10.48	-	-	1,000	0.00%	1,000	-
Repairs/Maint - Operations	001.010.522.20.48	14,212	6,980	40,000	17.45%	37,500	(2,500)
Repairs/Maint - Prevention	001.010.522.30.48	227	-	3,600	0.00%	3,000	(600)
Repairs/Maint - Training	001.010.522.45.48	-	-	2,000	0.00%	1,000	(1,000)
Repairs/Maint - Facilities	001.010.522.50.48	200,884	122,434	232,000	52.77%	253,000	21,000
Repairs/Maint - Emerg Veh Related	001.010.522.60.48	535,056	276,176	500,000	55.24%	645,000	145,000
Repairs/Maint - Ambulance Services	001.010.522.70.49	-	-	1,000	0.00%	1,000	-
Repairs/Maint - Disaster Preparedness	001.010.525.60.48	-	-	1,000	0.00%	1,000	-
TOTAL		750,380	405,589	780,600	51.96%	942,500	161,900

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

Program	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Misc Charges - Admin	001.010.522.10.49	58,022	35,588	75,150	47.36%	90,550	15,400
Misc Charges - Operations	001.010.522.20.49	1,619	1,354	11,100	12.20%	4,100	(7,000)
Misc Charges - Prevention	001.010.522.30.49	45,808	21,456	78,900	27.19%	81,500	2,600
Misc Charges - Training	001.010.522.45.49	48,092	30,493	112,700	27.06%	111,700	(1,000)
Misc Charges - Facilities	001.010.522.50.49	5,694	1,475	5,000	29.50%	5,000	-
Misc Charges - Emerg Veh Related	001.010.522.60.49	321	-	1,000	0.00%	1,000	-
Misc Charges - Ambulance Services	001.010.522.70.49	532	3,854	1,000	385.36%	5,000	4,000
Misc Charges - Disaster Preparedness	001.010.525.60.49	-	-	3,000	0.00%	4,000	1,000
TOTAL		160,087	94,221	287,850	32.73%	302,850	15,000

Item 50 - Intergovernmental

Type of Charge	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Governmental Services	001.010.522.10.51	1,200,726	572,353	1,190,000	48.10%	1,310,000	120,000
South King Training Consortium	001.010.522.45.51	101,779	-	135,000	0.00%	150,000	15,000
TOTAL		1,302,505	572,353	1,325,000	43.20%	1,460,000	135,000

Items 61 through 65 - Capital Outlay

Type of Charge	Account #	2020 Actual	2021 YTD 6/30/2021	2021 Budget	2021 %age Target = 50%	2022 Budget	Change
Capital Purchases - Equipment		-	-	-	0.00%	1,353,000	1,353,000
TOTAL	001.010.594.22.64	-	-	-	0.00%	1,353,000	1,353,000

Fund Balance - Assigned	
Estimated Designated Ending Fund Balance, Estimate at December 31, 2021	3,856,659
Net change to 2022 Assigned Reserves	1,254,991
Budgeted Assigned Ending Fund Balance, December 31, 2022	<u>5,111,650</u>

Fund Balance - Undesignated	
Estimated Fund Balance December 31, 2021	12,833,390
Budgeted Revenue - 2022	30,948,326
Budgeted Expenditures - 2021	(31,608,655)
2022 - Net Change to Assigned Reserves	<u>(1,254,991)</u>
Budgeted Undesignated Ending Fund Balance, December 31, 2022	<u>10,918,070</u>

Valley Regional Fire Authority
2022 Adopted Debt Service Fund Budget

Revenue

Revenue Source	Account #	2021 Budget	2022 Budget	Change
Property Tax Levy	201.311.10	1,545,000	1,550,000	5,000
Investment Income	201.361.10	1,000	100	(900)
TOTAL REVENUE		1,546,000	1,550,100	4,100

Debt Service

Type of Charge	Account #	2021 Budget	2022 Budget	Change
Principal Payments	201.001.591.10.71	1,175,000	1,225,000	50,000
Interest Payments	201.001.592.10.83	371,600	324,600	(47,000)
TOTAL DEBT SERVICE		1,546,600	1,549,600	3,000

2022 Debt Service Fund Summary	
Opening Fund Balance	120,000
Fund Revenue	1,550,100
Fund Expenditures	(1,549,600)
Ending Fund Balance	120,500