



# MARYSVILLE FIRE DISTRICT

A Regional Fire Authority



2024

BUDGET DOCUMENT

As adopted by the Board of Directors, November 20, 2023

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## **ABOUT MARYSVILLE FIRE DISTRICT**

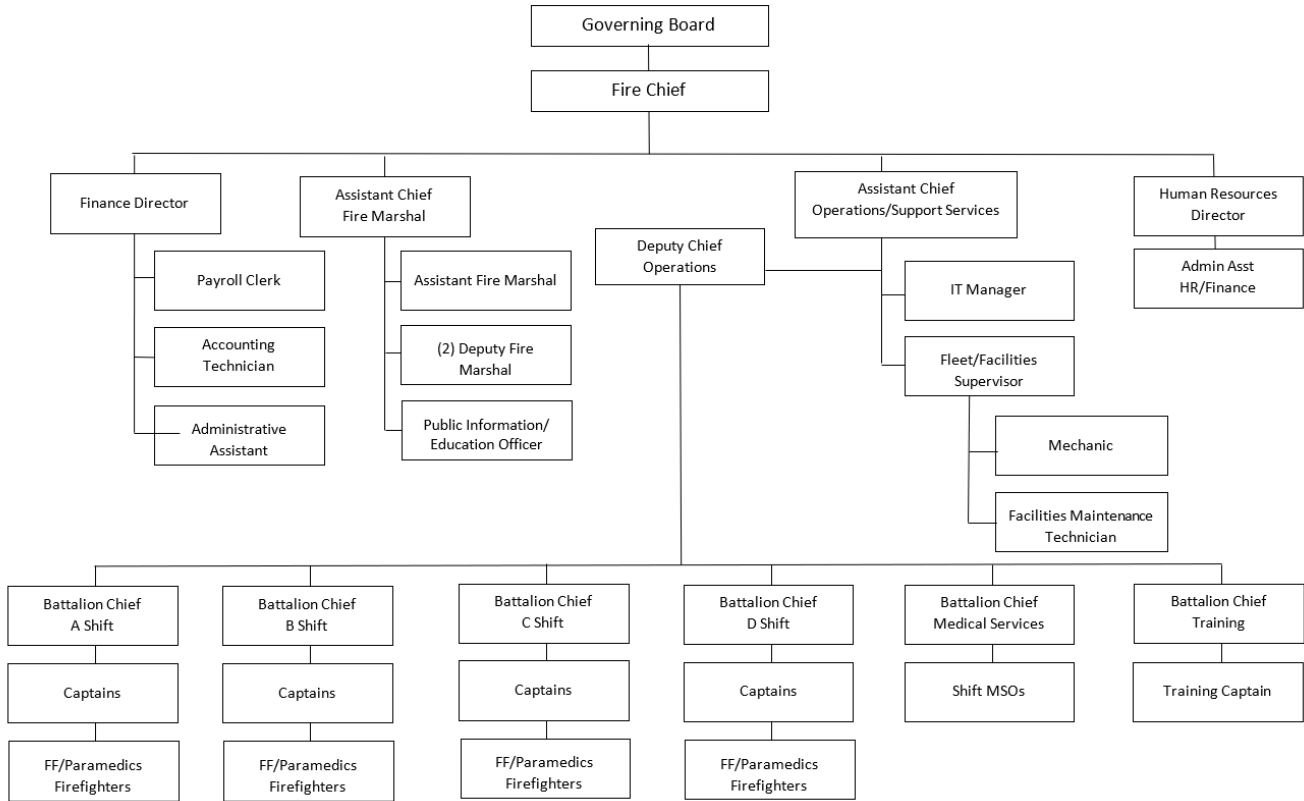
The Marysville Fire District (MFD), a regional fire authority (RFA), was established by a simple majority affirmative vote of the electorates in the City of Marysville and Snohomish County Fire Protection District No. 12 at the April 23, 2019 Special Election, with an incorporation date of October 1, 2019. The district is a special purpose local government, operating under Chapter 52 RCW and all other laws of the state of Washington applicable to a fire protection district.

The district is governed by a six-member Board of Directors consisting of five voting members (four appointed from Marysville City Council and one appointed from FD12 Board of Commissioners), and one non-voting member (appointed from FD12 Board of Commissioners).

The district is primarily funded by a Regular Levy, EMS Levy, and ambulance transport fees.

The district provides fire protection and emergency medical services to approximately 86,500 residents within 54 square miles of service area in west central Snohomish County. The district employs approximately 131 full-time employees operating from five fire stations, and one shop/maintenance facility.

## ORGANIZATION CHART



## BUDGET PROCESS TIMELINE

The table below is an illustration of the typical annual budget process timeline.

June	<ul style="list-style-type: none"> <li>● Notify those individuals with budget authority of their budget responsibilities</li> <li>● Establish deadline for budget submittals</li> </ul>
July	<ul style="list-style-type: none"> <li>● Receive preliminary assessed property value estimates from County</li> <li>● Begin revenue projection process</li> <li>● Review division budget requests as received</li> </ul>
August	<ul style="list-style-type: none"> <li>● Budget request deadline</li> <li>● Prepare wage and benefit budget</li> <li>● Review budget requests, follow up with division managers as necessary</li> </ul>
September	<ul style="list-style-type: none"> <li>● Receive updated assessed property value information from Snohomish County Assessor</li> <li>● Finalize revenue projections and expense proposals</li> <li>● Meet with Fire Chief to review and finalize budget package</li> <li>● Prepare presentations and budget documents for Board review</li> </ul>
October	<ul style="list-style-type: none"> <li>● Finance Committee preliminary budget review</li> <li>● Official Board of Directors Budget Workshop; follow up meetings as necessary throughout month</li> <li>● Receive updated property value and levy refund information from the Snohomish County Assessor</li> </ul>
November	<ul style="list-style-type: none"> <li>● Early: Special meetings for continued budget discussion, updates, and additional budget analysis as needed</li> <li>● Late: Budget hearing and official budget adoption. Levies must be certified to the Snohomish County Assessor on or before November 30</li> </ul>
December	<ul style="list-style-type: none"> <li>● Release Budget Document</li> </ul>

## FUND STRUCTURE

The Marysville Fire District organizes its financial operations into four separate accounts known as Funds.

*As defined by the Washington State Auditor’s Office, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.*



**EXPENSE**



**APPARATUS**



**CAPITAL/RESERVE**



**EQUIPMENT**

**EXPENSE:** This fund serves as the general operating fund of the district. This fund has a minimum fund balance established by policy equal to 25% of the annual operating budget of the district.

**APPARATUS:** This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the procurement of apparatus.

**CAPITAL/RESERVE:** This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the construction, acquisition, and/or improvement of capital assets.

**EQUIPMENT:** This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the procurement of capital equipment.

The balances of all funds are invested in either the Washington State Investment Pool, information can be found at <https://tre.wa.gov/partners/for-local-governments/local-government-investment-pool-lgip/> or the Snohomish County Investment Pool, information can be found at <https://www.snohomishcountywa.gov/5342/Investment-Information>.

**BUDGET STRUCTURE**

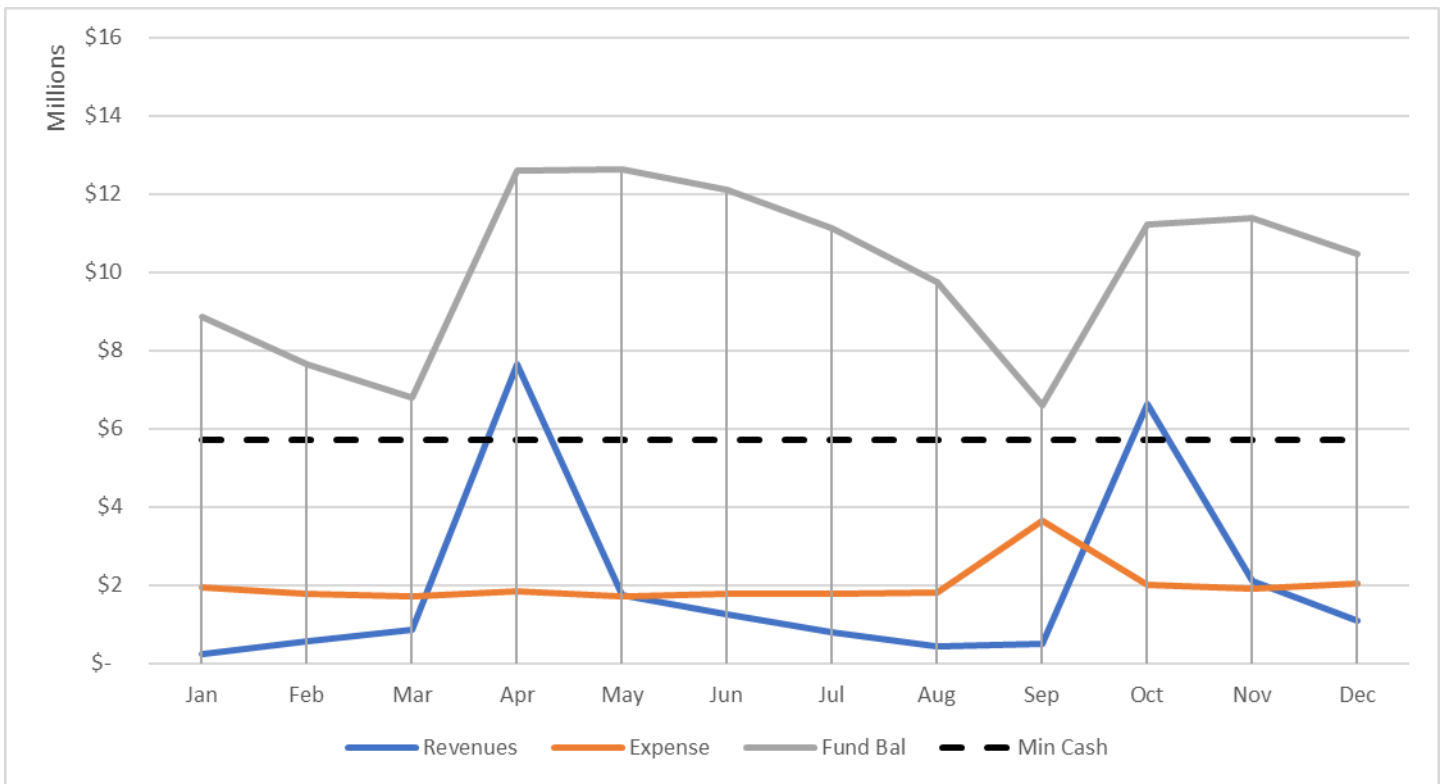
Under RCW 52.16.030, fire districts are required to prepare a budget (either annual or biennial) for each fund. Marysville Fire District prepares an annual budget for each fund; these are adopted by the Board of Directors at aggregate fund level appropriation amounts. The budgets are then broken down into divisions, and even further into line item costs, to facilitate management and internal control of the appropriations. Expenditures from the line item appropriations are continually monitored. Budgets may be adjusted administratively throughout the year as needed, however if a budget is expected to exceed its fund level appropriation an official budget amendment resolution of the board is required. Below is an example of basic fire district budget structure:

522 – PUBLIC SAFETY	Total Fund Amount
522.10 – Administration	Total Division Amount
10 – Salaries & Wages - Admin	Costs Within Division
20 – Personnel Benefits - Admin	Costs Within Division
30 – Supplies - Admin	Costs Within Division
40 – Services - Admin	Costs Within Division
522.20 – Fire Suppression and Emergency Medical Services	Total Division Amount
10 – Salaries & Wages - Admin	Costs Within Division
20 – Personnel Benefits - Admin	Costs Within Division
30 – Supplies - Admin	Costs Within Division
40 – Services - Admin	Costs Within Division

This chart of accounts format continues as applicable to specific agency operations, and is prescribed by the Washington State Auditor Budgeting, Accounting, and Reporting System (BARS) for cash basis fire districts. Code assignments can be found at [www.sao.wa.gov](http://www.sao.wa.gov); under the BARS Cash Manual link.

### ANNUAL CASH FLOW CYCLE

The chart below illustrates an example of the average annual cash flow cycle of the district. Revenue collections peak in April and October as property taxes are due, expenses are generally linear except for the months when interfund transfers are performed. Minimum fund balance is monitored during the low points of revenue collection to ensure compliance with policy (25% of annual operating expense budget) is maintained.



\* Hypothetical values used for illustrative purposes.

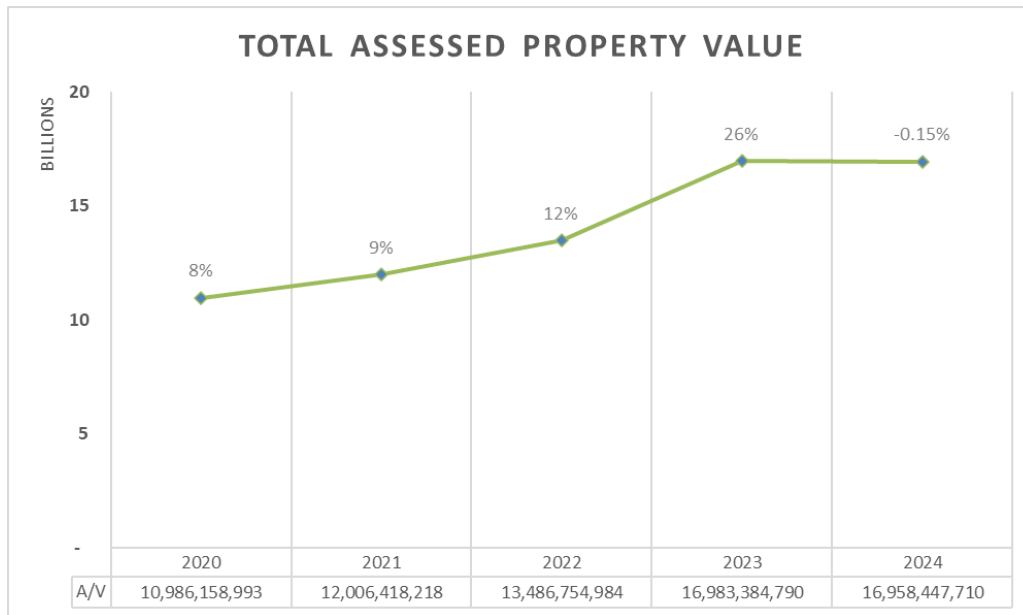


## ASSESSED PROPERTY VALUE AND TAX LEVIES

The primary funding source (80%-90%) for most fire districts is derived from the levy and collection of property taxes. The County Assessor is responsible for the property assessments, collecting the taxes levied, and distributing those taxes to the District Funds.

Marysville Fire District levies a regular levy and an EMS levy.

The graph below illustrates the historical assessed property value of the entire Marysville Fire District boundary as it exists today:



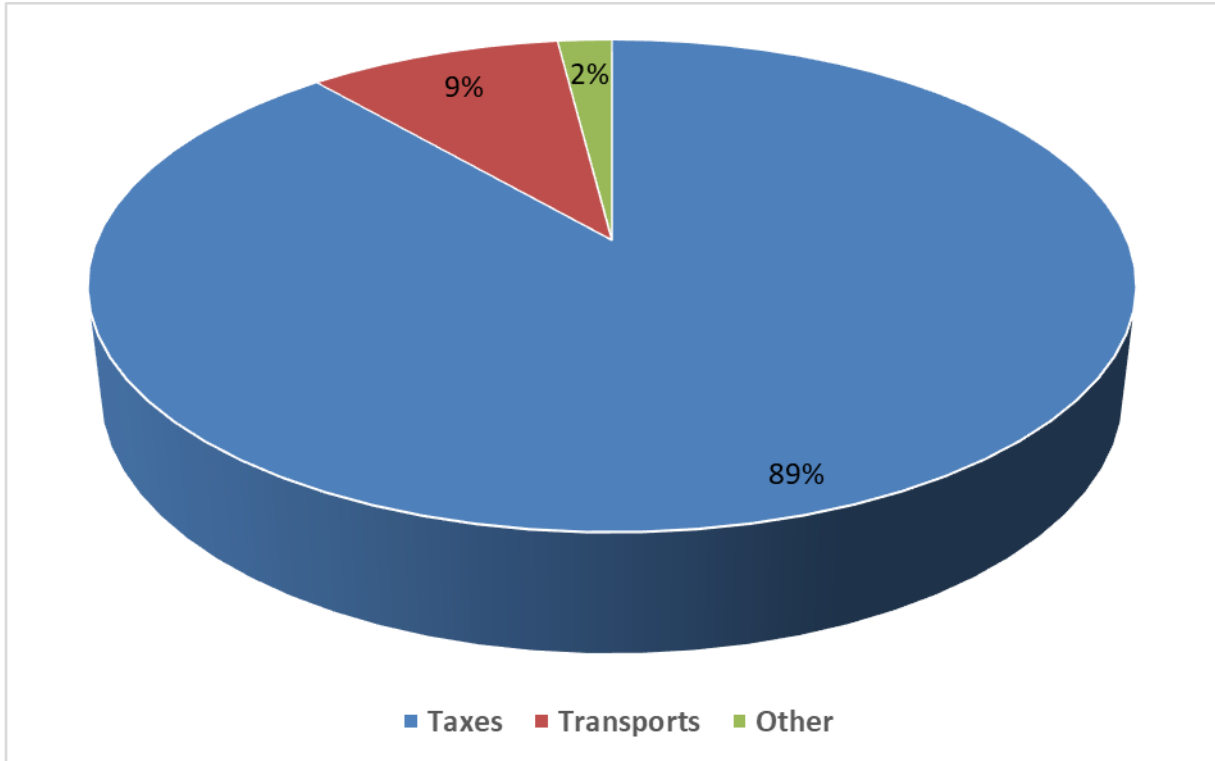
The MFD regular Levy began on January 1, 2020; per the MFD RFA Plan Document the existing EMS levies of City of Marysville and Fire District 12 were transferred to MFD. In 2023, voters approved a new 10-year MFD EMS levy which replaced the old separate EMS levies effective January 1, 2024. The table below illustrates the rates and dollars levied for regular and EMS levies for tax years 2023 and 2024.

Levy	2023 Rate	2024 Rate*	2023 Dollars Levied	2024 Dollars Levied*
Regular	\$1.03	\$1.10	\$17,465,363	\$18,575,871
EMS	\$0.45	\$0.50	\$7,677,517	\$8,608,907
Total	\$1.48	\$1.60	\$25,428,880	\$27,184,778

*\*Final amount certified by Snohomish County Assessor may vary.*

### EXPENSE FUND RESOURCES

The district is supported by three primary revenue categories: property taxes, ambulance transport fees, and other miscellaneous sources. 2024 proportionate share by category is illustrated in the chart below:



The table below compares the 2023 and 2024 revenue projections:

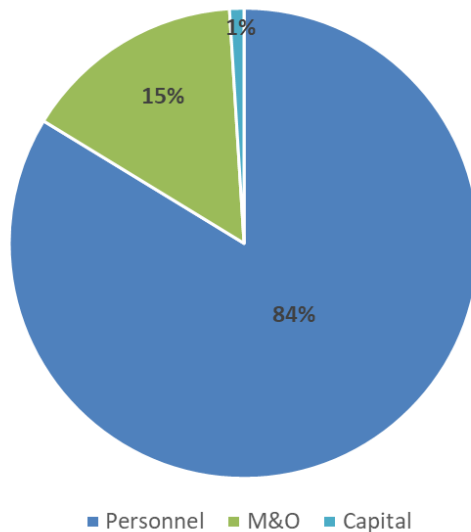
Category	2023 Budget*	2024 Budget	Variance
Taxes	\$ 25,124,100	\$ 27,194,100	\$ 2,070,000
Transports	\$ 2,780,000	\$ 2,865,000	\$ 85,000
Other	\$ 1,381,825	\$ 612,641	\$ (769,184)
Grand Total	\$ 29,285,925	\$ 30,671,741	\$ 1,385,816 4.7%

\*2023 Revenue Projections Updated 10/2023

### EXPENSE FUND USES

The Expense Fund supports all general operating costs of the district. The largest expenditure is for personnel (84%), followed by maintenance & operations (15%), and special one-time project costs (1%). The district transfers monies in excess of annual operating costs into the capital funds, ultimately reducing debt principal and lending costs for the citizens on future capital projects and procurements. Summary Expense Fund budget categorized by division for 2024 is as follows:

APPROPRIATION	2023 (Budget)	2024 (Budget)	Variance	
Government Services	\$ 392,625	\$ 254,875	\$ (137,750)	
Administration	\$ 2,656,843	\$ 2,857,500	\$ 200,657	
Fire Suppression	\$ 14,744,710	\$ 15,686,475	\$ 941,765	
Emergency Medical Services	\$ 6,221,537	\$ 6,357,505	\$ 135,968	
Special Operations	\$ 63,715	\$ 63,715	\$ -	
Fire Prevention/Public Relations	\$ 996,975	\$ 1,106,900	\$ 109,925	
Training	\$ 734,925	\$ 833,755	\$ 98,830	
Health/Safety	\$ 81,314	\$ 82,500	\$ 1,186	
Support Services - Fleet & Facilities/Communications	\$ 2,916,675	\$ 3,278,855	\$ 362,180	
General Capital Outlay/One-Time Purchase	\$ 358,825	\$ 148,025	\$ (210,800)	
<b>Subtotal Operating Expenditures</b>	<b>\$ 29,168,144</b>	<b>\$ 30,670,105</b>	<b>\$ 1,501,961</b>	5%
Transfer Out - Apparatus Fund 778-72	\$ 200,000	\$ 1,750,000	\$ 1,550,000	
Transfer Out - Equipment Fund 778-74	\$ 100,000	\$ 100,000	\$ -	
<b>Subtotal Interfund Transfers</b>	<b>\$ 300,000</b>	<b>\$ 1,850,000</b>	<b>\$ 700,000</b>	
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 29,468,144</b>	<b>\$ 32,520,105</b>	<b>\$ 3,051,961</b>	10%



### BUDGETED POSITIONS

The table below summarizes the full-time budgeted positions of the district in order of budget category.

DIVISION	POSITION	2023	2024	+ / -
Admin	Fire Chief	1	1	-
Admin	Deputy Chief of Operations	1	1	-
Admin	Finance Director	1	1	-
Admin	Human Resources Manager	1	1	-
Admin	Payroll Clerk	1	1	-
Admin	Accounting Technician	1	1	-
Admin	Administrative Assistant	1	2	1
Operations	Battalion Chiefs	5	5	-
Operations	Captains	20	20	-
Operations	Medical Services Officers	4	4	-
Operations	Firefighters/Paramedics	22	22	-
Operations	Firefighters	58	60	2
Fire Prevention	Assistant Chief/Fire Marshal	1	1	-
Fire Prevention	Assistant Fire Marshal	1	1	-
Fire Prevention	Deputy Fire Marshal	2	2	-
Fire Prevention	Public Information/Education Officer	1	1	-
Training	Battalion Chief	1	1	-
Training	Captain	1	1	-
Support Services	Assistant Chief Operations/Support Svcs	1	1	-
Support Services	IT Manager	1	1	-
Support Services	Fleet/Facilities Supervisor	1	1	-
Support Services	Mechanic	1	1	-
Support Services	Facilities Maintenance Technician	1	1	-
<b>TOTAL FTE</b>		<b>128</b>	<b>131</b>	<b>3</b>

## GOVERNMENT SERVICES DIVISION

The governing board of the district is the highest level of authority for the jurisdiction, with all the power and authority granted by chapter 52.26 RCW. The Government Services Division supports all activities of the Board of Directors as well as other general government expenses such as: LEOFF 1 retiree insurance premiums and claims, state audit fees, Snohomish County service/property tax fees, Fire District 12 Commissioner election costs, and miscellaneous refunds of property taxes and overpaid ambulance fees.

### POSITION SUMMARY:

	2023	2024	Variance
Board of Directors	6	6	-

### FINANCIAL SUMMARY:

Category	2023 Budget	2024 Budget	VARIANCE
Board of Directors Compensation	\$ 33,000	\$ 33,000	\$ -
LEOFF 1 Retiree Costs	\$ 99,000	\$ 81,650	\$ (17,350)
Services/Supplies/Equipment	\$ 260,625	\$ 140,225	\$ (120,400)
<b>Total Appropriation</b>	<b>\$ 392,625</b>	<b>\$ 254,875</b>	<b>\$ (137,750)</b> -35.1%

\*Detailed line item appropriation reports for this division are available in Appendix B.

## ADMINISTRATION DIVISION

The Administration Division manages the conduct and affairs of the district on a daily and detailed basis ensuring the highest level of services consistent with the resources approved by the Board of Directors. Costs of this division include: wages and benefits for the personnel assigned, legal and professional services, human resource expenses, postage, office supplies, and liability/auto/property insurance premiums. Certain benefits applicable to all employees regardless of division assignment are also budgeted within this division such as: Labor and Industries, HRA Veba program, unemployment insurance, Social Security/Medicare, WA Paid Family Medical Leave, and life insurance.

### POSITION SUMMARY:

	2023	2024	Variance
Fire Chief	1	1	-
Deputy Chief of Operations	1	1	-
Finance Director	1	1	-
Human Resources Manager	1	1	-
Payroll Clerk	1	1	-
Accounting Technician	1	1	-
Administrative Assistant	1	2	1
<b>Total FTE</b>	<b>7</b>	<b>8</b>	<b>1</b>

### FINANCIAL SUMMARY:

Category	2023 Budget	2024 Budget	Variance
Personnel - Salaries	\$ 952,200	\$ 1,100,000	\$ 147,800
Personnel - Overtime	\$ 2,500	\$ 2,500	\$ -
Personnel - Benefits	\$ 1,201,175	\$ 1,293,500	\$ 92,325
Services/Supplies/Equipment	\$ 500,968	\$ 461,500	\$ (39,468)
<b>Total Appropriation</b>	<b>\$ 2,656,843</b>	<b>\$ 2,857,500</b>	<b>\$ 200,657</b>

7.6%

\*Detailed line item appropriation reports for this division are available in Appendix B.

**OPERATIONS DIVISION**

The Operations Division encompasses the following district activities: fire suppression, emergency medical services, technical rescue, hazardous materials response, and rescue swimmer programs. Costs of this division include: wages and benefits for personnel assigned, uniforms, personal protective equipment (PPE), cleaning and maintenance of PPE, fire suppression tools/supplies/equipment, medical tools/supplies/equipment, special operations tools/supplies/equipment, ambulance billing services, medical program director services and EMT assessments, physician advisor services, and medical equipment service agreements.

**POSITION SUMMARY:**

	2023	2024	Variance
Battalion Chiefs	4	4	-
Battalion Chief - Medical Services Administrator	1	1	-
Medical Services Officers	4	4	-
Captains	20	20	-
Firefighter/Paramedics	22	22	-
Firefighters	58	60	2
<b>Total FTE</b>	<b>109</b>	<b>111</b>	<b>2</b>

**FINANCIAL SUMMARY:**

Category	2023 Budget	2024 Budget	Variance
Personnel - Salaries	\$ 13,428,910	\$ 14,241,000	\$ 812,090
Personnel - Overtime	\$ 2,719,500	\$ 2,735,800	\$ 16,300
Personnel - Benefits	\$ 3,747,100	\$ 3,948,925	\$ 201,825
Services/Supplies/Equipment	\$ 1,134,452	\$ 1,181,970	\$ 47,518
<b>Total Appropriation</b>	<b>\$ 21,029,962</b>	<b>\$ 22,107,695</b>	<b>\$ 1,077,733</b>

5.1%

\*Detailed line item appropriation reports for this division are available in Appendix B.

**FIRE PREVENTION & PUBLIC RELATIONS DIVISION**

The Fire Prevention and Public Relations Division encompasses all activities associated with fire prevention and public education/information of the district. Fire prevention service activities include fire marshal services, fire plan reviews, emergency management, and business inspections. Public education/information service activities include community outreach programs, fire and life safety education programs, and official communications of the district through both print and visual media outlets. Costs of this division include: wages and benefits of all personnel assigned to the division, fire prevention and public education/information supplies, community newsletters and publications, and contracted fire prevention services.

**POSITION SUMMARY:**

	2023	2024	Variance
Deputy Chief/Fire Marshal	1	1	-
Assistant Fire Marshal	1	1	-
Deputy Fire Marshals	2	2	-
Public Information/Education Officer	1	1	-
<b>Total FTE</b>	<b>5</b>	<b>5</b>	<b>-</b>

**FINANCIAL SUMMARY:**

Category	2023 Budget	2024 Budget	Variance
Personnel - Salaries	\$ 729,000	\$ 814,500	\$ 85,500
Personnel - Overtime	\$ 7,000	\$ 7,000	\$ -
Personnel - Benefits	\$ 161,475	\$ 183,900	\$ 22,425
Services/Supplies/Equipment	\$ 99,500	\$ 101,500	\$ 2,000
<b>Total Appropriation</b>	<b>\$ 996,975</b>	<b>\$ 1,106,900</b>	<b>\$ 109,925</b>

11.0%

\*Detailed line item appropriation reports for this division are available in Appendix B.



## TRAINING, HEALTH & SAFETY DIVISION

The Training, Health, and Safety Division encompasses all training and wellness activities of the district. Costs of this division include: general training supplies/equipment/props, registration and travel fees for outside training classes, college tuition reimbursements, medic school program, JATC apprenticeship training program, training consortium program, contracted instructor/evaluator fees, live fire training facility rentals, online CBT user fees, rescue swimmer/ice rescue certifications, incident management training system (Blue Card) registrations, peer support program, respiratory/hearing testing, vaccines, hazmat technician physicals, exercise equipment and associated maintenance, and general health and safety supplies.

### POSITION SUMMARY:

	2023	2024	Variance
Battalion Chief	1	1	-
Captain	1	1	-
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>-</b>

### FINANCIAL SUMMARY:

CATEGORY	2023 Budget	2024 Budget	Variance
Personnel - Salaries	\$ 325,350	\$ 332,700	\$ 7,350
Personnel - Overtime	\$ 14,000	\$ 50,000	\$ 36,000
Personnel - Benefits	\$ 71,000	\$ 76,350	\$ 5,350
Services/Supplies/Equipment	\$ 405,889	\$ 457,205	\$ 51,316
<b>Total Appropriation</b>	<b>\$ 816,239</b>	<b>\$ 916,255</b>	<b>\$ 100,016</b>

12.3%

\*Detailed line item appropriation reports for this division are available in Appendix B.

### SUPPORT SERVICES DIVISION

The Support Services Division encompasses all fleet, facilities, and communications activities of the district. This includes the cost of operating/maintaining the district’s five fire stations, shop facility, storage facility, rental house and multiple ladder trucks, fire engines, aid cars, and staff vehicles. Costs of this division include: wages and benefits of all personnel assigned to the division, supplies, tools, equipment, furniture, utilities, SNO911 dispatch and other contract services, communications equipment and maintenance, computer software and licensing, network systems and maintenance, capital leases of office equipment, and computer hardware.

#### POSITION SUMMARY:

	2023	2024	Variance
Deputy Chief	1	1	-
IT Manager	1	1	-
Fleet/Facilities Supervisor	1	1	-
Mechanic	1	1	-
Facilities Maintenance Technician	1	1	-
<b>Total FTE</b>	<b>5</b>	<b>5</b>	<b>-</b>

#### FINANCIAL SUMMARY:

Category	2023 Budget	2024 Budget	Variance
Personnel - Salaries	\$ 664,735	\$ 699,565	\$ 34,830
Personnel - Overtime	\$ 12,500	\$ 12,500	\$ -
Personnel - Benefits	\$ 187,565	\$ 195,175	\$ 7,610
Services/Supplies/Equipment	\$ 2,051,875	\$ 2,371,615	\$ 319,740
<b>Total Appropriation</b>	<b>\$ 2,916,675</b>	<b>\$ 3,278,855</b>	<b>\$ 362,180</b>

12.4%

\*Detailed line item appropriation reports for this division are available in Appendix B.

**CAPITAL/ONE-TIME PURCHASES & INTERFUND TRANSFERS**

The Capital/One Time Purchases and Interfund Transfers Division is highly variable each year and is based upon special project/procurement needs identified to be appropriated from the Expense Fund and available resources for annual interfund transfers. Apparatus procurements, future large scale capital equipment procurements, and large-scale facility improvements/acquisitions are typically appropriated from the Apparatus, Equipment, or Capital/Reserve Funds of the district.

**FINANCIAL SUMMARY:**

<b>PURCHASES &amp; TRANSFERS</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>Variance</b>	
PPE Washer/Extractor	\$ -	\$ 25,000	\$ 25,000	
Parts Washer	\$ -	\$ 8,000	\$ 8,000	
Life Pack 15 Installment Purchase (2023-2025)	\$ 20,025	\$ 20,025	\$ -	
EMS Training Mannequin	\$ 22,000	\$ -	\$ (22,000)	
Microsoft Office 365 Implementation - Phase 2	\$ 25,000	\$ 25,000	\$ -	
Network Switches	\$ 50,000	\$ -	\$ (50,000)	
WiFi System Upgrades	\$ 60,000	\$ -	\$ (60,000)	
Facility Security Cameras	\$ 25,000	\$ -	\$ (25,000)	
Telephone System Upgrade	\$ 35,000	\$ 10,000	\$ (25,000)	
PPE Gear Dryers	\$ 13,000	\$ 15,000	\$ 2,000	
Facility Electronic Security - Door Locks	\$ 45,000	\$ 45,000	\$ -	
Stryker Medical Equipment Installment - Final	\$ 63,800	\$ -	\$ (63,800)	
<b>Total Capital/One-Time Appropriation</b>	<b>\$ 358,825</b>	<b>\$ 148,025</b>	<b>\$ (210,800)</b>	-59%
Interfund Transfers Out - Apparatus Fund	\$ 200,000	\$ 1,750,000	\$ 1,550,000	
Interfund Transfers Out - Equipment Fund	\$ 100,000	\$ 100,000	\$ -	
<b>Total Interfund Transfers Out</b>	<b>\$ 300,000</b>	<b>\$ 1,850,000</b>	<b>\$ 1,550,000</b>	
<b>Total Appropriation</b>	<b>\$ 658,825</b>	<b>\$ 1,998,025</b>	<b>\$ 1,339,200</b>	203.3%

**EXPENSE FUND FINANCIAL SUMMARY**

REVENUE	2023 (Projected as of 10/2023)	2024 (Budget)	Variance	
Beginning Net Cash and Investments	\$ 13,586,833	\$ 15,154,614	\$ 1,567,781	
RFA Regular Levy	\$ 17,450,000	\$ 18,547,000	\$ 1,097,000	
RFA EMS Levy	\$ -	\$ 8,609,000	\$ 8,609,000	
City of Marysville EMS Levy Contract Revenue	\$ 6,111,000	\$ 25,000	\$ (6,086,000)	
Fire District #12 EMS Levy Contract Revenue	\$ 1,560,000	\$ 10,000	\$ (1,550,000)	
Leasehold Excise/Timber Excise Distributions	\$ 3,100	\$ 3,100	\$ -	
Quil Ceda Village Contract	\$ 723,084	\$ -	\$ (723,084)	
Tulalip Tribes Contract -Nightclub/Liquor Store	\$ 14,523	\$ 15,230	\$ 707	
District 15 Service Contracts	\$ 58,000	\$ 25,000	\$ (33,000)	
OSPI Public Schools (Marysville, Lakewood)	\$ 14,336	\$ 14,000	\$ (336)	
Sno-Isle Library	\$ 5,963	\$ 7,461	\$ 1,498	
Grants - Federal & Local	\$ 32,644	\$ 1,250	\$ (31,394)	
Rental Income	\$ 17,600	\$ 19,200	\$ 1,600	
Service Fees (Non-Contract)	\$ 15,000	\$ 5,000	\$ (10,000)	
Private Donations	\$ 675	\$ 500	\$ (175)	
Miscellaneous (Includes Custodial Activities)	\$ 75,000	\$ 75,000	\$ -	
Investment Interest Income	\$ 425,000	\$ 450,000	\$ 25,000	
GEMT Revenues	\$ 180,000	\$ 265,000	\$ 85,000	
Ambulance Revenues	\$ 2,600,000	\$ 2,600,000	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 29,285,925</b>	<b>\$ 30,671,741</b>	<b>\$ 1,385,816</b>	5%

APPROPRIATION	2023 (Budget)	2024 (Budget)	Variance	
Government Services	\$ 392,625	\$ 254,875	\$ (137,750)	
Administration	\$ 2,656,843	\$ 2,857,500	\$ 200,657	
Fire Suppression	\$ 14,744,710	\$ 15,686,475	\$ 941,765	
Emergency Medical Services	\$ 6,221,537	\$ 6,357,505	\$ 135,968	
Special Operations	\$ 63,715	\$ 63,715	\$ -	
Fire Prevention/Public Relations	\$ 996,975	\$ 1,106,900	\$ 109,925	
Training	\$ 734,925	\$ 833,755	\$ 98,830	
Health/Safety	\$ 81,314	\$ 82,500	\$ 1,186	
Support Services - Fleet & Facilities/Communications	\$ 2,916,675	\$ 3,278,855	\$ 362,180	
General Capital Outlay/One-Time Purchase	\$ 358,825	\$ 148,025	\$ (210,800)	
<b>Subtotal Operating Expenditures</b>	<b>\$ 29,168,144</b>	<b>\$ 30,670,105</b>	<b>\$ 1,501,961</b>	5%
Transfer Out - Apparatus Fund 778-72	\$ 200,000	\$ 1,750,000	\$ 1,550,000	
Transfer Out - Equipment Fund 778-74	\$ 100,000	\$ 100,000	\$ -	
<b>Subtotal Interfund Transfers</b>	<b>\$ 300,000</b>	<b>\$ 1,850,000</b>	<b>\$ 700,000</b>	
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$ 29,468,144</b>	<b>\$ 32,520,105</b>	<b>\$ 3,051,961</b>	10%
Adjustment for Estimated Unspent Appropriations	\$ (1,750,000)	\$ -		
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 15,154,614</b>	<b>\$ 13,306,250</b>	<b>\$ (1,848,364)</b>	

## APPARATUS FUND

This fund serves as a capital projects fund of the district, with an assigned purpose to accumulate and expend resources for the procurement of apparatus. An apparatus replacement schedule is maintained and updated annually to ensure sufficient resources (either in cash or with financing) are available for procurement. Revenues to this fund are primarily from interfund transfers out of the Expense Fund.

### FINANCIAL SUMMARY:

REVENUE	2023 (Projected as of 10/2023)	2024 (Budget)	Variance
Beginning Net Cash and Investments	\$ 2,379,136	\$ 2,468,086	\$ 88,950
Transfer In - MFD Expense Fund 778-70	\$ 200,000	\$ 1,750,000	\$ 1,550,000
Investment Interest Income	\$ 80,000	\$ 70,000	\$ (10,000)
<b>TOTAL REVENUES</b>	<b>\$ 280,000</b>	<b>\$ 1,820,000</b>	<b>\$ 1,540,000</b> <span style="float: right;">550%</span>

APPROPRIATION	2023 (Budget)	2024 (Budget)	Variance
Snohomish County - Investment Fees	\$ 1,050	\$ 1,050	\$ -
Ladder Truck	\$ 1,788,000	\$ 1,650,000	\$ (138,000)
Staff Vehicle - AFM	\$ -	\$ 55,000	\$ 55,000
Staff Vehicle - Fleet/Facilities	\$ 75,000	\$ 85,000	\$ 10,000
Staff Vehicle - Fire Chief	\$ -	\$ 55,000	\$ 55,000
Staff Vehicle - IT	\$ -	\$ 55,000	\$ 55,000
Staff Vehicle - DC Operations	\$ -	\$ 85,000	\$ 85,000
Ambulance Remounts	\$ 320,000	\$ 440,000	\$ 120,000
Boat/Trailer	\$ -	\$ 22,000	\$ 22,000
Staff Vehicle - Fire Prevention	\$ 80,000	\$ -	\$ (80,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,264,050</b>	<b>\$ 2,448,050</b>	<b>\$ 184,000</b> <span style="float: right;">8%</span>
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	\$ (2,073,000)	\$ -	
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 2,468,086</b>	<b>\$ 1,840,036</b>	<b>\$ (628,050)</b>

Apparatus (exclusive of staff vehicles) currently on order, or out to bid, as of the date of this report include: (1) Ladder Truck, (2) fire engines, and Ambulances. Delivery timeline dependent upon supply chain availability of necessary parts for production.

### CAPITAL/RESERVE FUND

This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the construction, acquisition and/or improvement of capital assets. Revenues to this fund are primarily from interfund transfers out of the Expense Fund as well as Ground Emergency Medical Transportation (GEMT) program revenues, a federal entitlement program administered by the Washington State Healthcare Authority.

**FINANCIAL SUMMARY:**

REVENUE	2023 (Projected as of 10/2023)	2024 (Budget)	Variance
Beginning Net Cash and Investments	\$ 19,989,031	\$ 20,986,818	\$ 997,787
WA State HCA - GEMT Program - Current	\$ 1,800,000	\$ 1,565,000	\$ (235,000)
WA State HCA - GEMT Program - Retro	\$ 1,103,787	\$ 500,000	\$ (603,787)
Investment Interest Income	\$ 675,000	\$ 675,000	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 3,578,787</b>	<b>\$ 2,740,000</b>	<b>\$ (838,787)</b> -23%
APPROPRIATION	2023 (Budget)	2024 (Budget)	Variance
Snohomish County - Investment Fees	\$ 6,000	\$ 6,000	\$ -
GEMT - Overpaid Funds Return	\$ -	\$ 10,000	\$ 10,000
General Capital Project A&E/Professional Services	\$ 25,000	\$ 25,000	\$ -
Station 63 Project - A&E / Professional Services	\$ -	\$ 75,000	\$ 75,000
Station 65 Project - A&E / Professional Services	\$ -	\$ 75,000	\$ 75,000
Public Safety Building - Remodel/Improvement Costs	\$ 1,500,000	\$ 600,000	\$ (900,000)
Extrication Tools	\$ -	\$ 106,000	\$ 106,000
Public Safety Building - A & E Services	\$ 30,000	\$ -	\$ (30,000)
St. 63 Generator	\$ 45,000	\$ -	\$ (45,000)
Public Safety Building - Move-In Costs	\$ 50,000	\$ -	\$ (50,000)
Public Safety Building Purchase - Installment Payment	\$ 1,175,000	\$ -	\$ (1,175,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,831,000</b>	<b>\$ 897,000</b>	<b>\$ (1,934,000)</b>
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	<i>\$ (250,000)</i>	<i>\$ -</i>	
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 20,986,818</b>	<b>\$ 22,829,818</b>	<b>\$ 1,843,000</b> 9%

\*For more information on the GEMT program, refer to <https://www.hca.wa.gov/billers-providers-partners/programs-and-services/ground-emergency-medical-transportation-gemt>.

### EQUIPMENT FUND

This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for large scale future replacement of specific capital equipment. Revenues to this fund are primarily from interfund transfers out of the Expense Fund.

#### FINANCIAL SUMMARY:

REVENUE	2023 (Projected as of 10/2023)	2024 (Budget)	Variance	
Beginning Net Cash and Investments	\$ 202,250	\$ 310,250	\$ 108,000	
Investment Interest Income	\$ 9,000	\$ 9,000	\$ -	
Transfer In - MFD Expense Fund 778-70	\$ 100,000	\$ 100,000	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 109,000</b>	<b>\$ 109,000</b>	<b>\$ -</b>	0%
APPROPRIATION	2023 (Projected as of 10/2023)	2024 (Budget)	Variance	
Snohomish County - Investment Fees	\$ 1,000	\$ 1,000	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	\$ -	\$ -		
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 310,250</b>	<b>\$ 418,250</b>	<b>\$ 108,000</b>	35%

#### PLANNED PROCUREMENTS:

Equipment	Anticipated Purchase Year / Total Funds	Annual Funds Assigned	Funds Accumulated as of 2024 Budget
SCBA	2031 / \$1M	\$100,000	\$400,000

## APPENDIX A: BUDGET & LEVY RESOLUTIONS

**MARYSVILLE FIRE DISTRICT  
A REGIONAL FIRE AUTHORITY  
RESOLUTION NO. 2023-009;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,  
ADOPTING THE 2024 OPERATING BUDGET AND LEVY CERTIFICATION**

**WHEREAS**, the Board of Directors of Marysville Fire District, a regional fire authority, establishes an official budget each year to provide operating funds; and

**WHEREAS**, the Board of Directors of Marysville Fire District, a regional fire authority had properly given notice of a public hearing, held November 20th, 2023, to consider the Fire District's current expense budget for the 2024 calendar year, pursuant to RCW 84.55.120; and

**WHEREAS**, the Board of Directors of Marysville Fire District, a regional fire authority after hearing and considering all relevant evidence and testimony presented, determined that the District requires an increase in the property tax revenue from the previous year to discharge the expected expenses and obligations in the best interest of the District; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY, AS FOLLOWS:**

**Section 1.** The Snohomish County Assessor has notified the Board of Directors of Marysville Fire District, a regional fire authority, that the preliminary estimated assessed valuation of real properties lying within the boundaries of said District for the calendar year 2024 are \$16,959,668,757 for Regular Levy and \$17,219,314,977 for EMS Levy.

**Section 2.** The Snohomish County legislative authority is certified to collect levies in 2024 for Marysville Fire District, a regional fire authority, in the estimated amounts not to exceed \$18,600,000 of Regular Levy and \$8,700,000 of EMS Levy.

**Section 3.** The Snohomish County Treasurer is authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified above in the amounts and funds specified below:

- a. \$27,300,000 plus any amounts collected for previous years delinquent taxes, into the Expense Fund (778-70) of the Marysville Fire District, a regional fire authority

**Section 4.** The budget for Marysville Fire District, a regional fire authority, for the year 2024, is hereby adopted by this reference at fund level, in the aggregate amount of \$35,866,155 as set forth in the document entitled "Marysville Fire District, a Regional Fire Authority, 2024 Budget Document" of which is on file in the Finance Department.

**Section 5.** The totals of estimated revenues and appropriations for each separate Fund and the aggregate total for all such Funds combined of Marysville Fire District, a regional fire authority, for the year 2024, are set forth in summary form as follows:



**APPENDIX A: BUDGET & LEVY RESOLUTIONS**

Fund	Name	2024 Estimated Beginning Fund Balance & Revenues	2024 Appropriations & Transfers	2024 Ending Fund Balance
004	MFD Expense Fund 778-70	\$45,826,355	\$32,520,105	\$13,306,250
303	MFD Capital/Reserve Fund 778-73	\$23,726,818	\$897,000	\$22,829,818
304	MFD Apparatus Fund 778-72	\$4,288,086	\$2,448,050	\$1,840,036
305	MFD Equipment Fund 778-74	\$419,250	\$1,000	\$418,250
<b>TOTAL ALL FUNDS</b>		<b>\$74,260,509</b>	<b>\$35,866,155</b>	<b>\$38,394,354</b>

**MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY**

**ADOPTED** by the Marysville Fire District, A Regional Fire Authority, this 20<sup>th</sup> day of November, 2023 by majority vote of the members.

BOARD OF DIRECTORS



Board Chairperson

ATTEST:



District Secretary

## APPENDIX A: BUDGET & LEVY RESOLUTIONS

**MARYSVILLE FIRE DISTRICT  
A REGIONAL FIRE AUTHORITY  
RESOLUTION NO. 2023-010  
RCW 85.44.120;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,  
AUTHORIZING THE 2024 REGULAR LEVY**

**WHEREAS**, the Board of Directors of Marysville Fire District, a regional fire authority, has met and considered its budget for the calendar year 2024; and

**WHEREAS**, the districts actual levy amount from the previous year was \$17,465,363; and,

**WHEREAS**, the population of this district is more than 10,000.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of Marysville Fire District, a regional fire authority that an increase in the Regular property tax levy is hereby authorized for the levy to be collected in the 2024 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$689,617 which is a percentage increase of 3.95% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY**

**ADOPTED** by the Marysville Fire District, A Regional Fire Authority, this 20<sup>th</sup> day of November, 2023 by majority vote of the members.

BOARD OF DIRECTORS

  
\_\_\_\_\_  
Board Chairperson

ATTEST:

  
\_\_\_\_\_  
District Secretary

**APPENDIX A: BUDGET & LEVY RESOLUTIONS**



**Form 64 0100**

**Levy Certification**

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I Ned Vander Pol (Name),  
Fire Chief (Title), for Marysville Fire District RFA (District name),  
do hereby certify to the Snohomish (Name of county) County legislative authority  
that the Board (Commissioners, Council, Board, etc.) of said district requests  
that the following levy amounts be collected in 2024 (Year of collection) as provided in the district's  
budget, which was adopted following a public hearing held on 11/20/2023 (Date of public hearing).

**Regular levies**

Levy	General levy	Other levy* EMS
<b>Total certified levy request amount, which includes the amounts below.</b>	<b>18,600,000.00</b>	<b>8,700,000.00</b>
Administrative refund amount		
Non-voted bond debt amount		
Other*		

**Excess levies**

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
<b>Total certified levy request amount, which includes the amounts below.</b>					
Administrative refund amount					
Other*					

\*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: [Signature] Date: 11/20/2023

To request this document in an alternate format, please complete the form [dor.wa.gov/AccessibilityRequest](https://dor.wa.gov/AccessibilityRequest) or call 360-705-6705. Teletype (TTY) users please dial 711.

**APPENDIX B: BUDGET SUMMARIES**

**EXHIBIT "A"  
MARYSVILLE FIRE DISTRICT RFA  
2024 FINAL BUDGET  
EXPENSE FUND (778-70/004) SUMMARY**

REVENUE	2023 (Projected as of 10/2023)	2024 (Budget)	Variance
Beginning Net Cash and Investments	\$ 13,586,833.29	\$ 15,154,614.29	\$ 1,567,781.00
RFA Regular Levy	17,450,000.00	18,547,000.00	1,097,000.00
RFA EMS Levy	-	8,609,000.00	8,609,000.00
City of Marysville EMS Levy Contract Revenue	6,111,000.00	25,000.00	(6,086,000.00)
Fire District #12 EMS Levy Contract Revenue	1,560,000.00	10,000.00	(1,550,000.00)
Leasehold Excise/Timber Excise Distributions	3,100.00	3,100.00	-
Quil Ceda Village Contract	723,084.00	-	(723,084.00)
Tulalip Tribes Contract -Nightclub/Liquor Store	14,523.00	15,230.00	707.00
District 15 Service Contracts	58,000.00	25,000.00	(33,000.00)
OSPI Public Schools (Marysville, Lakewood)	14,336.00	14,000.00	(336.00)
Sno-Isle Library	5,963.00	7,461.00	1,498.00
Grants - Federal & Local	32,644.00	1,250.00	(31,394.00)
Rental Income	17,600.00	19,200.00	1,600.00
Service Fees (Non-Contract)	15,000.00	5,000.00	(10,000.00)
Private Donations	675.00	500.00	(175.00)
Miscellaneous (Includes Custodial Activities)	75,000.00	75,000.00	-
Investment Interest Income	425,000.00	450,000.00	25,000.00
GEMT Revenues	180,000.00	265,000.00	85,000.00
Ambulance Revenues	2,600,000.00	2,600,000.00	-
<b>TOTAL REVENUES</b>	<b>29,285,925.00</b>	<b>30,671,741.00</b>	<b>1,385,816.00</b>
EXPENDITURE	2023 (Budget)	2024 (Budget)	Variance
Government Services	392,625.00	254,875.00	\$ (137,750.00)
Administration	2,656,843.00	2,857,500.00	\$ 200,657.00
Fire Suppression	14,744,710.00	15,686,475.00	\$ 941,765.00
Emergency Medical Services	6,221,537.00	6,357,505.00	\$ 135,968.00
Special Operations	63,715.00	63,715.00	\$ -
Fire Prevention/Public Relations	996,975.00	1,106,900.00	\$ 109,925.00
Training	734,925.00	833,755.00	\$ 98,830.00
Health/Safety	81,314.00	82,500.00	\$ 1,186.00
Support Services - Fleet & Facilities/Communications	2,916,675.00	3,278,855.00	\$ 362,180.00
General Capital Outlay / One-Time Purchase	358,825.00	148,025.00	\$ (210,800.00)
<b>Subtotal Operating Expenditures</b>	<b>29,168,144.00</b>	<b>30,670,105.00</b>	<b>\$ 1,501,961.00</b>
Transfer Out - Apparatus Fund 778-72	200,000.00	1,750,000.00	\$ 1,550,000.00
Transfer Out - Capital/Reserve Fund 778-73	-	-	\$ -
Transfer Out - Equipment Fund 778-73	100,000.00	100,000.00	\$ -
<b>Subtotal Interfund Transfers</b>	<b>300,000.00</b>	<b>1,850,000.00</b>	<b>1,550,000.00</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>29,468,144.00</b>	<b>32,520,105.00</b>	<b>\$ 3,051,961.00</b>
Adjustment for Estimated Unspent Appropriations	(1,750,000.00)		
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 15,154,614.29</b>	<b>\$ 13,306,250.29</b>	<b>\$ (1,848,364.00)</b>

**APPENDIX B: BUDGET SUMMARIES**

**EXHIBIT "A"  
MARYSVILLE FIRE DISTRICT RFA  
2024 FINAL BUDGET  
APPARATUS FUND (778-72/304) SUMMARY**

<b>REVENUE</b>	<b>2023 (Projected as of 10/2023)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Beginning Net Cash and Investments	\$ 2,379,136.09	\$ 2,468,086.09	\$ 88,950.00
Transfer In - MFD Expense Fund 778-70	200,000.00	1,750,000.00	1,550,000.00
Transfer In - MFD Capital Fund 778-73	-	-	-
Investment Interest Income	80,000.00	70,000.00	(10,000.00)
<b>TOTAL REVENUES</b>	<b>280,000.00</b>	<b>1,820,000.00</b>	<b>1,540,000.00</b>
<b>EXPENDITURE</b>	<b>2023 (Budget)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Snohomish County - Investment Fees	1,050.00	1,050.00	-
Ladder Truck	1,788,000.00	1,650,000.00	(138,000.00)
Staff Vehicle - AFM	-	55,000.00	55,000.00
Staff Vehicle - Fleet/Facilities	75,000.00	85,000.00	10,000.00
Staff Vehicle - Fire Chief	-	55,000.00	55,000.00
Staff Vehicle - IT	-	55,000.00	55,000.00
Staff Vehicle - DC Operations	-	85,000.00	85,000.00
Ambulance Remounts	320,000.00	440,000.00	120,000.00
Boat/Trailer	-	22,000.00	22,000.00
Staff Vehicle - Fire Prevention	80,000.00	-	(80,000.00)
<b>TOTAL EXPENDITURES</b>	<b>2,264,050.00</b>	<b>2,448,050.00</b>	<b>184,000.00</b>
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	<i>(2,073,000.00)</i>	-	
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 2,468,086.09</b>	<b>\$ 1,840,036.09</b>	<b>(628,050.00)</b>

**APPENDIX B: BUDGET SUMMARIES**

**EXHIBIT "A"  
MARYSVILLE FIRE DISTRICT RFA  
2024 FINAL BUDGET  
CAPITAL/RESERVE FUND (778-73/303) SUMMARY**

<b>REVENUE</b>	<b>2023 (Projected as of 10/2023)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Beginning Net Cash and Investments	\$ 19,989,031.19	\$ 20,986,818.19	\$ 997,787.00
WA State HCA - GEMT Program - Current	1,800,000.00	1,565,000.00	(235,000.00)
WA State HCA - GEMT Program - Retro	1,103,787.00	500,000.00	(603,787.00)
Investment Interest Income	675,000.00	675,000.00	-
Transfer In - MFD Expense Fund 778-70	-	-	-
<b>TOTAL REVENUES</b>	<b>3,578,787.00</b>	<b>2,740,000.00</b>	<b>(838,787.00)</b>
<b>EXPENDITURE</b>	<b>2023 (Budget)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Snohomish County - Investment Fees	6,000.00	6,000.00	-
GEMT - Overpaid Funds Return	-	10,000.00	
General Capital Project A&E/Professional Services	25,000.00	25,000.00	-
Station 63 Project - A&E / Professional Services	-	75,000.00	75,000.00
Station 65 Project - A&E / Professional Services	-	75,000.00	75,000.00
Public Safety Building - Remodel/Improvement Costs	1,500,000.00	600,000.00	(900,000.00)
Extrication Tools	-	106,000.00	106,000.00
Public Safety Building - A & E Services	30,000.00	-	(30,000.00)
St. 63 Generator	45,000.00	-	(45,000.00)
Public Safety Building - Move-In Costs	50,000.00	-	(50,000.00)
Public Safety Building Purchase - Installment Payment	1,175,000.00	-	(1,175,000.00)
<b>Subtotal Capital Expenditures</b>	<b>2,831,000.00</b>	<b>897,000.00</b>	<b>\$ (1,934,000.00)</b>
Transfer Out - Apparatus Fund 778-72	-	-	\$ -
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>2,831,000.00</b>	<b>897,000.00</b>	<b>\$ (1,934,000.00)</b>
Current Year Adjustment for Estimated Unspent Appropriations	(250,000.00)	-	-
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 20,986,818.19</b>	<b>\$ 22,829,818.19</b>	<b>\$ 1,843,000.00</b>

**APPENDIX B: BUDGET SUMMARIES**

**EXHIBIT "A"  
MARYSVILLE FIRE DISTRICT RFA  
2024 FINAL BUDGET  
EQUIPMENT FUND (778-74/305) SUMMARY**

<b>REVENUE</b>	<b>2023 (Projected as of 10/2023)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Beginning Net Cash and Investments	\$ 202,250.28	\$ 310,250.28	\$108,000.00
Investment Interest Income	9,000.00	9,000.00	-
Transfer In - MFD Expense Fund 778-70	100,000.00	100,000.00	-
<b>TOTAL REVENUES</b>	<b>109,000.00</b>	<b>109,000.00</b>	<b>-</b>
<b>EXPENDITURE</b>	<b>2023 (Budget)</b>	<b>2024 (Budget)</b>	<b>Variance</b>
Snohomish County - Investment Fees	1,000.00	1,000.00	-
<b>TOTAL EXPENDITURES</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>-</b>
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	-	-	
<b>ENDING NET CASH AND INVESTMENTS</b>	<b>\$ 310,250.28</b>	<b>\$ 418,250.28</b>	<b>\$ 108,000.00</b>



**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

**GOVERNMENT SERVICES**

522.10.100	Boardmember Compensation	33,000
522.45.431	Boardmember Travel Expenses	13,500
522.45.491	Boardmember Registrations	4,675
522.10.495	Boardmember Dues and Memberships	6,000
522.14.210	Leoff I Uninsured Claims	40,000
522.14.215	Leoff I Retired/Insurance	41,650
522.16.229	Employee Service Recognition/Awards Banquet	25,000
522.16.410	State Audit	35,000
522.16.417	Snohomish County Financial Services	7,000
522.16.412	Snohomish County Investment Fees	4,000
522.16.450	Property Tax -- Surface Water Mgmt	9,350
522.16.455	Property Tax -- Refunds/Interest	5,000
522.16.457	Election Costs	7,000
589.31.000	Leasehold Excise Tax/Sales Tax Remit	2,200
589.90.000	Other Custodial Activities -- Refunds	20,000
522.10.499	Miscellaneous Government Services	1,500
<b>TOTAL GOVERNMENT SERVICES</b>		<b>254,875</b>

**ADMINISTRATION**

522.16.100	Administrative Salaries (7 FTE + 1 FTE = 8 FTE)	1,100,000
522.16.105	Administrative Overtime	2,500
522.16.200	Administrative Matching Deferred Comp.	13,700
522.16.210	Administrative Medical/Dental	151,000
522.16.220	Administrative Retirement -- Leoff II	21,800
522.16.225	Administrative Retirement -- PERS	69,000
522.16.230	Medicare/Social Security -- ALL Employees	290,000
522.16.240	Unemployment Taxes -- ALL Employees	10,000
522.16.250	Labor & Industries -- ALL Employees	507,400
522.16.255	WA Paid Family & Medical Leave -- ESD	43,550
522.16.260	EAP -- ALL Employees	3,500
522.16.270	Life Insurance -- All Employees	14,800
522.16.280	HRA Account Contribution	168,750
522.16.310	Office Supplies	14,000
522.16.413	Legal & Other Professional Services	85,000
522.16.414	Organizational Consulting Services	5,000
522.16.415	Document Shredding Services	2,500
522.16.418	Human Resources Expense	70,000



**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

522.16.419	Advertising Expense	1,500
522.16.420	Postage & Shipping Costs	5,000
522.16.460	Liability/Auto/Property Insurance Premiums	250,000
522.16.490	Administrative Dues and Memberships	8,000
522.45.430	Administrative Travel Expenses	7,500
522.45.490	Administrative Registration Fees	6,500
522.16.499	Miscellaneous Administrative Expenses	6,500

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<b>TOTAL ADMINISTRATION</b>		<b>2,857,500</b>
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**OPERATIONS DIVISION**

**Fire Suppression**

522.20.100	FS -- Full Time Salaries (81 FTE + 2 FTE = 83 FTE)	10,207,000
522.20.105	FS -- Overtime	1,970,000
522.20.107	FS -- Acting Pay	50,000
522.20.200	FS -- Matching Deferred Compensation	332,000
522.20.210	FS -- Medical/Dental	1,776,700
522.20.215	FS -- MERP	111,600
522.20.220	FS -- Retirement / Leoff II	674,175
522.20.240	Uniforms -- ALL Employees	112,500
522.20.245	Protective Gear & Equipment	303,500
522.20.310	FS -- Operating Supplies (Consumables)	25,000
522.20.350	FS -- Operating Equipment & Tools	55,000
522.20.359	Respirator Fit Test Maint/Supplies	1,500
522.20.410	PPE -- Inspections/Repairs	30,000
522.20.487	SCBA -- Contracted Maint Services/Cylinder Hydro	36,000
522.20.499	FS Miscellaneous	1,500

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<b>Total Fire Suppression</b>		<b>15,686,475</b>
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**EMS - Emergency Medical Services**

522.70.100	EMS -- Salaries (28 FTE)	3,964,000
522.70.105	EMS -- Overtime	765,800
522.70.107	EMS -- Acting Pay	20,000
522.70.200	EMS -- Matching Deferred Compensation	110,350
522.70.210	EMS -- Medical/Dental	652,000
522.70.215	EMS -- MERP	30,600

**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

522.70.220	EMS -- Retirement/Leoff II	261,500
522.70.310	Medical Supplies	250,000
522.70.355	Medical Equipment	7,385
522.70.410	Ambulance Billing	157,000
522.70.411	GEMT Program Consultant Services	30,000
522.70.413	Medical Program Director/EMT Assessments	36,745
522.70.417	Physician Advisor Services	31,345
522.70.480	LUCAS/Defib/Cot Service Agreements	37,280
522.70.499	EMS Miscellaneous	3,500
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	Total EMS	6,357,505

**Special Operations**

522.20.353	HazMat Equipment	10,000
522.20.357	Tech Rescue Equipment	16,000
522.20.356	Water/Swimmer Program -- Equipment	24,000
522.20.455	SOPB -- Special Operations Assessment	13,715
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	Total Special Operations	63,715

**TOTAL OPERATIONS DIVISION** 22,107,695

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**FIRE PREVENTION & PUBLIC RELATIONS DIVISION**

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522.30.100	FP -- Salaries (5 FTE)	814,500
522.30.105	FP -- Overtime	7,000
522.30.200	FP -- Matching Deferred Compensation	15,300
522.30.210	FP -- Medical/Dental	116,300
522.30.215	FP -- MERP	5,400
522.30.220	FP -- Retirement/Leoff II	36,400
522.30.225	FP -- Retirement/PERS	10,500
522.30.310	FP -- Operating Supplies	9,000
522.30.313	FP -- Public Education Supplies	12,000
522.30.317	CERT Class Supplies	1,500
522.30.490	FP -- Memberships, Dues, Subscriptions	12,000
522.30.495	Newsletters & Community Publications	40,000
522.30.450	FP -- Contracted Services/Sno Co FM Invest.	11,200
522.45.433	FP -- Travel Expense	7,000
522.45.493	FP -- Registration	8,000
522.30.499	FP -- Miscellaneous	800

**TOTAL FIRE PREVENTION / PUBLIC RELATIONS** 1,106,900

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**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

**TRAINING & HEALTH/SAFETY DIVISION**

<b>Training</b>		
522.45.100	TRNG -- Salaries (2 FTE)	332,700
522.45.105	TRNG -- Overtime	50,000
522.45.210	TRNG -- Medical/Dental	51,700
522.45.215	TRNG -- MERP	3,600
522.45.220	TRNG -- Retirement/Leoff II	21,050
522.45.310	Training Operating Supplies	4,000
522.45.315	Training Props	15,600
522.45.420	Training Consortium Program (Equipt/Trng)	100,000
522.45.435	Travel Expense -- Fire Suppression	10,000
522.45.436	Travel Expense -- EMS	13,000
522.45.437	Travel Expense -- Special Operations	17,000
522.45.494	Incident Mgmt Training Program (Blue Card)	22,500
522.45.495	Registration -- Fire Suppression	15,675
522.45.496	Registration -- EMS	24,130
522.45.497	Registration -- Special Operations	23,500
522.16.290	College Tuition Reimbursement	15,000
522.45.250	JATC Apprenticeship Training	8,500
522.45.255	Medic School Expenses	70,000
522.45.410	Contracted Instructors/Evaluators	12,000
522.45.450	Live Fire Training -- Facility Rental/Site Use & Prep	22,800
522.45.499	TR Miscellaneous	1,000
<b>Total Training</b>		<b>833,755</b>
<b>Health/Safety</b>		
522.20.250	Vaccines, Respiratory/Hearing Testing	10,000
522.20.255	Haz/Mat Physicals	6,000
522.20.315	Health & Safety -- Operating Supplies	5,000
522.20.497	Health & Safety -- Professional Services	28,000
522.20.354	Exercise Equipment	12,500
522.20.485	Exercise Equipment -- Maintenance & Repair	1,000
522.20.495	Peer Support Program -- Services/Supplies	20,000
<b>Total Health/Safety</b>		<b>82,500</b>
<b>TOTAL TRAINING &amp; HEALTH/SAFETY</b>		<b>916,255</b>

**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

**SUPPORT SERVICES DIVISION**

<b>Personnel</b>		
522.18.100	SSD -- Salaries - Deputy Chief/IT Manager (2 FTE)	347,450
522.18.200	SSD -- Matching Deferred Comp - IT Manager	5,570
522.18.210	SSD -- Medical / Dental - Deputy Chief/IT Manager	36,100
522.18.220	SSD -- Retirement / LEOFF II / Deputy Chief	11,250
522.18.225	SSD -- Retirement / PERS / IT Manager	13,650
522.50.100	SSD -- Salaries - Facilities (1 FTE)	105,600
522.50.105	SSD -- Overtime - Facilities	2,500
522.50.200	SSD -- Matching Deferred Comp - Facilities	4,250
522.50.210	SSD -- Medical / Dental - Facilities	27,850
522.50.215	SSD -- MERP - Facilities	1,800
522.50.225	SSD -- Retirement / PERS - Facilities	10,600
522.60.100	SSD -- Salaries - Fleet (2 FTE)	246,515
522.60.105	SSD -- Overtime - Fleet	10,000
522.60.200	SSD -- Matching Deferred Comp - Fleet	4,155
522.60.210	SSD -- Medical / Dental - Fleet	51,700
522.60.215	SSD -- MERP - Fleet	3,600
522.60.225	SSD -- Retirement / PERS - Fleet	24,650
522.45.432	SSD -- Travel Expenses	2,500
522.45.492	SSD -- Registration Fees	5,000
<b>Total Personnel</b>		<b>914,740</b>
<b>Fleet / Facilities / Equipment</b>		
522.60.310	Vehicle/Shop -- Operating Supplies	140,000
522.60.350	Vehicle/Shop -- Tools & Equipment	8,000
522.60.390	SCFD #15 -- Service Contract Supplies/Parts	15,000
522.20.320	FS Vehicles -- Fuel/Lubricants/Antifreeze	110,000
522.70.320	EMS Vehicles -- Fuel/Lubricants/Antifreeze	100,000
522.60.480	Vehicles -- Contracted Repair/Services	85,000
522.50.310	Facilities Operating Supplies	50,000
522.50.350	Facilities -- Furniture/Equipment/Appliances	80,000
522.50.410	Facilities -- Landscaping & Janitorial Service	58,000
522.50.480	Facilities -- Contracted Repair	155,000
522.50.470	Water/Sewer/Garbage	48,000
522.50.475	Electricity/Natural Gas	165,000
522.70.470	Medical Waste Disposal	3,000
522.20.480	SCBA -- Compressor Repairs/Air Sample Testing	4,500

**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

522.50.450	Equipment & Other Rentals	1,000
522.60.485	Equipment -- Contracted Repair/Testing	20,000
522.50.499	Miscellaneous Facilities/Vehicles/Equipment	1,000
<b>Total Fleet / Facilities / Equipment</b>		<b>1,043,500</b>
<b>Communications &amp; Technical Support</b>		
522.20.355	Communications Equipment	5,000
522.20.483	Communications Equipment Repairs/Maintenance	5,000
522.18.357	Computer Hardware/Parts	75,000
522.18.490	Computer Licensing/Support	281,685
522.18.420	Telephone -- ALL Stations	34,000
522.18.423	Cellular Phone Service	32,000
522.18.427	Network Lines & Maintenance	36,700
522.18.450	Office Equipment Images/Repairs/Maintenance	8,850
591.22.700	Capital Lease -- Copy Machine	4,800
591.22.705	Capital Lease -- Postage Meter	805
522.20.450	SNOCO 911 -- Managed Laptop Program	51,000
522.20.452	SNOCO 911 -- Dispatch Services	758,275
522.70.490	SNOCO 911 -- ESO EPCR User Fees	26,000
522.20.417	GIS Contracted Services & Mapping Misc	1,000
522.18.499	CTS Miscellaneous	500
<b>Total Communications &amp; Technical Support</b>		<b>1,320,615</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>3,278,855</b>
<b>CAPITAL OUTLAY &amp; ONE-TIME PURCHASES</b>		
<b>General Capital Outlay/One-Time Purchases</b>		
522.18.492	Office 365 Conversion - Phase 2	25,000
522.50.352	Facility Electronic Security - Door Locks	45,000
594.22.620	PPE Gear Dryers	15,000
594.22.621	Parts Washer	8,000
594.22.623	Telephone System Upgrade	10,000
594.22.624	PPE Washer/Extractor	25,000
594.22.702	Life Pack 15 Installment Purchase (2023-2025)	20,025
<b>Total General Capital Outlay</b>		<b>148,025</b>
<b>TOTAL CAPITAL OUTLAY &amp; ONE-TIME PURCHASES</b>		<b>148,025</b>

**APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**

<b>TRANSFERS OUT</b>		
597.01.000	Transfer Out -- Apparatus Fund 778-72	1,750,000
597.02.000	Transfer Out -- Equipment Fund 778-74	100,000
<b>TOTAL TRANSFERS OUT</b>		<b>1,850,000</b>
<b>TOTAL EXPENSE FUND BUDGET</b>		<b>32,520,105</b>

**APPENDIX D: CAPITAL FUNDS LINE ITEM APPROPRIATIONS**

**APPARATUS FUND BUDGET 778-72/304**

522.16.413	Snohomish County - Investment Fees	1,050
594.22.640	Ladder Truck	1,650,000
594.22.641	Staff Vehicle - AFM	55,000
594.22.642	Staff Vehicle - Fleet/Facilities	85,000
594.22.643	Staff Vehicle - Fire Chief	55,000
594.22.644	Staff Vehicle - IT	55,000
594.22.645	Staff Vehicle - Deputy Chief Operations	85,000
594.22.646	Ambulance Remounts	440,000
594.22.647	Boat/Trailer	22,000

**TOTAL APPARATUS FUND BUDGET** **2,448,050**

**CAPITAL/RESERVE FUND BUDGET 778-73/303**

522.16.419	Snohomish County - Investment Fees	6,000
522.70.490	GEMT - Overpaid Funds Return	10,000
594.22.610	General Capital Project A&E/Professional Services	25,000
594.22.620	Station 63 Project - A&E / Professional Services	75,000
594.22.622	Station 65 Project - A&E / Professional Services	75,000
594.22.624	Public Safety Building - Remodel/Improvement Costs	600,000
594.22.626	Extrication Tools	106,000

**TOTAL RESERVE/CAPITAL FUND BUDGET** **897,000**

**EQUIPMENT FUND BUDGET 778-74/305**

522.16.419	Snohomish County -- Investment Fees	1,000
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**TOTAL EQUIPMENT FUND BUDGET** **1,000**

