



MARYSVILLE FIRE DISTRICT

A Regional Fire Authority



2021

BUDGET DOCUMENT

As adopted by the Board of Directors, November 18, 2020

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ABOUT MARYSVILLE FIRE DISTRICT

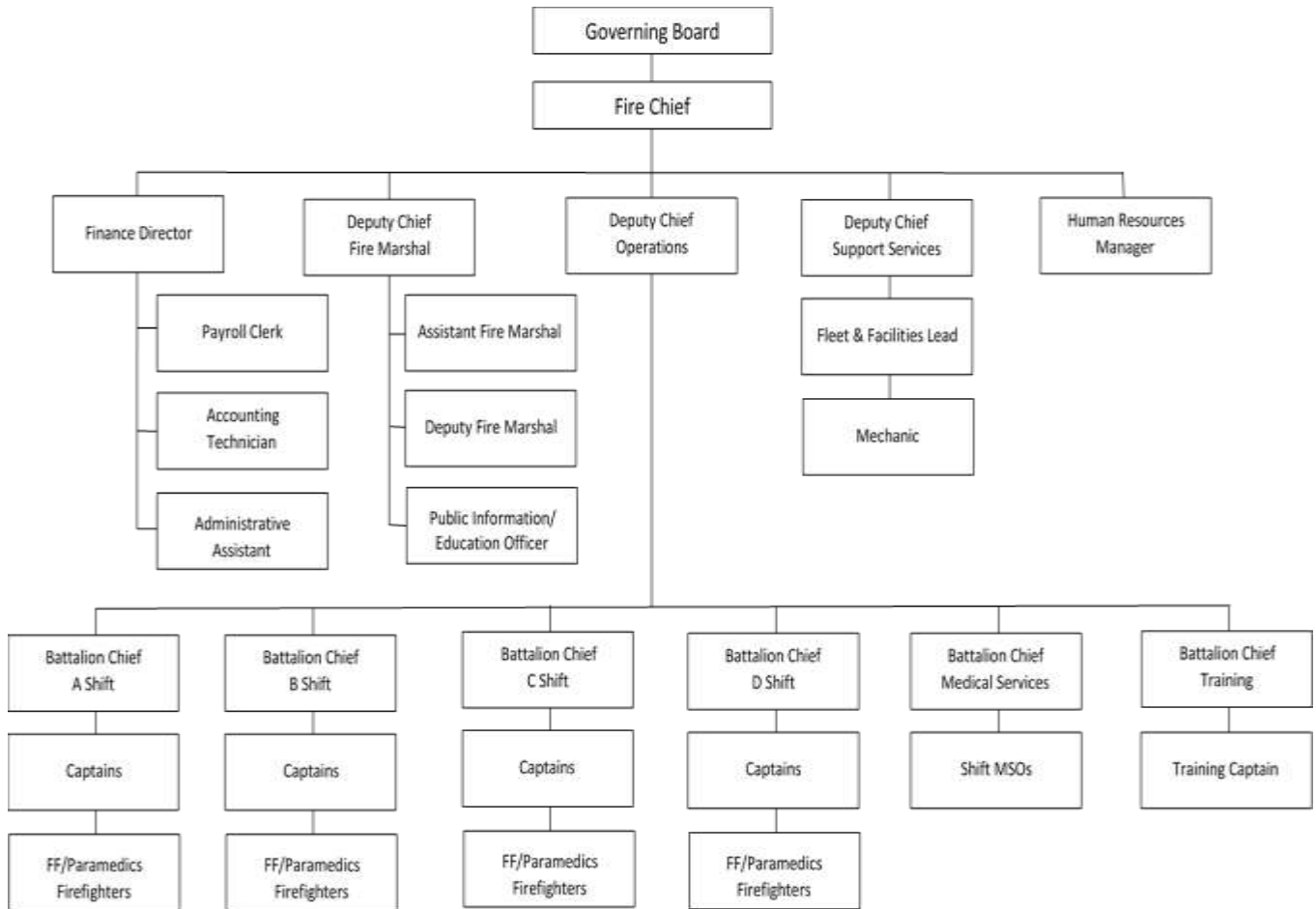
The Marysville Fire District (MFD), a regional fire authority, was established by a simple majority affirmative vote of the voters in the City of Marysville (COM) and Snohomish County Fire Protection District No. 12 (FD12) at the April 23, 2019 Special Election, with an incorporation date of October 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 (5) voting members (four (4) appointed from Marysville City Council and one (1) appointed from FD12 Board of Commissioners), and one (1) non-voting member (appointed from FD12 Board of Commissioners).

The district is primarily funded by a Regular Levy, the EMS Levies of COM and FD12, ambulance transport fees, and service contracts to neighboring agencies.

The district provides fire protection and emergency medical services to approximately 85,000 residents within 54 square miles of service area in west central Snohomish County. The district employs approximately 116 full-time employees and 30 part-time employees, operating from one (1) administrative building, five (5) fire stations, and one (1) 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"> • Notify those individuals with budget authority of their budget responsibilities • Establish deadline for budget submittals |
| July | <ul style="list-style-type: none"> • Receive preliminary assessed property value estimates from County • Begin revenue projection process • Review division budget requests as received |
| August | <ul style="list-style-type: none"> • Budget request deadline • Prepare wage and benefit budget • Review budget requests, follow up with division managers as necessary |
| September | <ul style="list-style-type: none"> • Receive updated assessed property value information from Snohomish County Assessor • Finalize revenue projections and expense proposals • Meet with Fire Chief to review and finalize budget package • Prepare presentations and budget documents for Board review |
| October | <ul style="list-style-type: none"> • Official budget workshop with Board of Directors; follow up meetings as necessary throughout month • Receive updated property value and levy refund information from the Snohomish County Assessor |
| November | <ul style="list-style-type: none"> • Early: Special meetings for continued budget discussion, updates, and additional budget analysis as needed • Late: Budget hearing and official budget adoption. Levies must be certified to the Snohomish County Assessor on or before November 30 |
| December | <ul style="list-style-type: none"> • Release 2021 Budget Document |

FUND STRUCTURE

The Marysville Fire District organizes its financial operations into three 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 FUND



APPARATUS FUND



CAPITAL/RESERVE FUND

- 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. As such, this value fluctuates annually with budget adoption.
- 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.

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

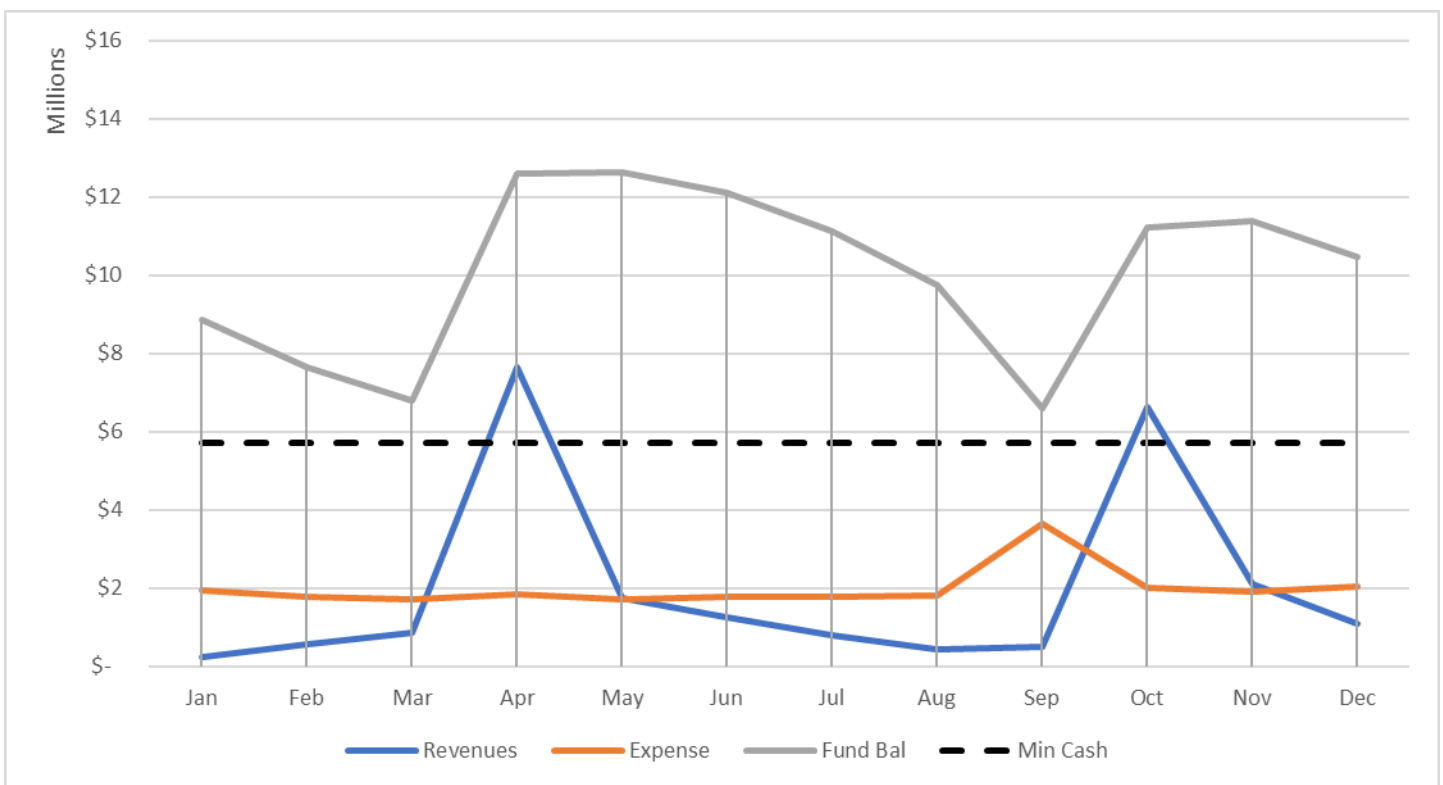
Under RCW 52.16.030, fire districts are required to prepare a budget (either annual or biennial) for each fund. Marysville Fire District prepares an annual budget for each fund; these are adopted by the Board of Directors at aggregate fund level appropriation amounts. The budgets are then broken down 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; under the BARS Cash Manual link.

ANNUAL CASH FLOW CYCLE

The chart below illustrates an average annual cash flow cycle of the district. Revenue collections peak in April and October as property taxes are due, expenses are generally linear with the exception of September, 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.



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 collects all receipts from two separate EMS levies in the City of Marysville and Fire District 12.

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



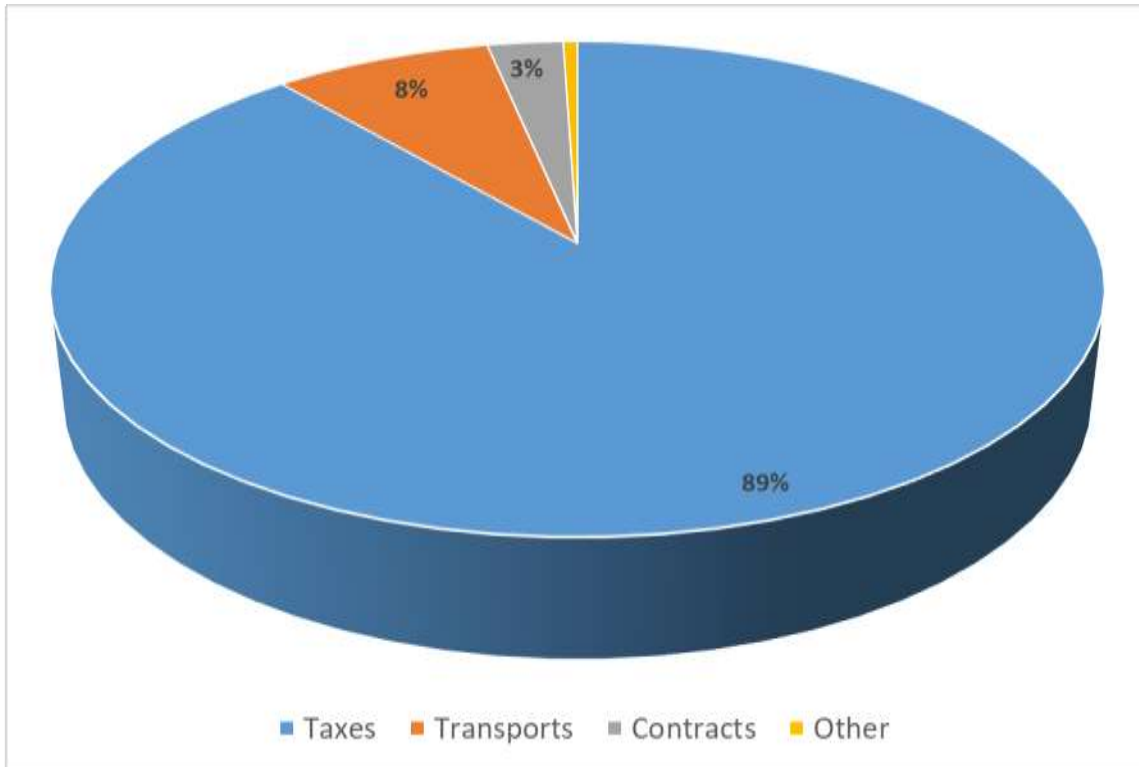
The new MFD Regional Fire Authority Regular levy began on January 1, 2020; per the RFA Plan document the EMS levies of City of Marysville and Fire District 12 are transferred to MFD on a monthly basis. The table below illustrates the rates and dollars levied for Regular and EMS levies for tax years 2020 and 2021.

| Levy | 2020 Rate | 2021 Rate* | 2020 Dollars Levied | 2021 Dollars Levied* |
|---------|-----------|------------|---------------------|----------------------|
| Regular | \$1.45 | \$1.38 | \$15,929,930 | \$16,510,155 |
| EMS | \$0.50 | \$0.50 | \$5,590,269 | \$6,100,620 |

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

EXPENSE FUND RESOURCES

The district is supported by four revenue categories: property taxes, ambulance transport fees, contracts, and other miscellaneous sources. 2021 proportionate share by category is illustrated in the chart below:



The table below compares the 2020 and 2021 revenue projections:

| Category | 2020 Budget | 2021 Budget | Variance |
|--------------------|----------------------|----------------------|-------------------|
| Taxes | \$ 21,524,199 | \$ 22,616,606 | \$ 1,092,407 |
| Transports | \$ 2,000,000 | \$ 2,030,000 | \$ 30,000 |
| Contracts | \$ 693,494 | \$ 705,495 | \$ 12,000 |
| Other | \$ 350,500 | \$ 133,000 | \$ (217,500) |
| Grand Total | \$ 24,568,193 | \$ 25,485,101 | \$ 916,907 |

3.7%

EXPENSE FUND USES

The Expense Fund supports all general operating costs of the district. The largest expenditure is for personnel (83%), followed by maintenance & operations (15%), and special one-time project costs (2%). The district transfers additional monies in excess of annual operating costs into the apparatus and capital/reserve funds to finance future capital projects, ultimately reducing debt principal and lending costs for the citizens on future large scale fire station construction or apparatus procurements. Summary Expense Fund budget for 2021 is as follows:

| APPROPRIATION | 2020 (Budget) | 2021 (Budget) | Variance | |
|--|----------------------|----------------------|---------------------|----|
| Government Services | \$ 215,750 | \$ 218,850 | \$ 3,100 | |
| Administration | \$ 2,345,215 | \$ 2,422,255 | \$ 77,040 | |
| Fire Suppression | \$ 11,257,945 | \$ 11,551,520 | \$ 293,575 | |
| Emergency Medical Services | \$ 4,716,975 | \$ 5,061,814 | \$ 344,839 | |
| Special Operations | \$ 32,550 | \$ 34,650 | \$ 2,100 | |
| Fire Prevention/Public Relations | \$ 844,345 | \$ 961,120 | \$ 116,775 | |
| Training | \$ 672,740 | \$ 701,825 | \$ 29,085 | |
| Health/Safety | \$ 39,400 | \$ 45,245 | \$ 5,845 | |
| Support Services - Fleet & Facilities/Communications | \$ 2,360,230 | \$ 2,399,020 | \$ 38,790 | |
| General Capital Outlay / One-Time Purchase | \$ 425,760 | \$ 343,525 | \$ (82,235) | |
| Subtotal Operating Expenditures | \$ 22,910,910 | \$ 23,739,824 | \$ 828,914 | 4% |
| Transfer Out - Apparatus Fund 778-72 | \$ 700,000 | \$ 1,400,000 | \$ 700,000 | |
| Transfer Out - Capital/Reserve Fund 778-73 | \$ 1,250,000 | \$ 1,250,000 | \$ - | |
| Subtotal Interfund Transfers | \$ 1,950,000 | \$ 2,650,000 | \$ 700,000 | |
| TOTAL EXPENDITURES & TRANSFERS OUT | \$ 24,860,910 | \$ 26,389,824 | \$ 1,528,914 | 6% |

BUDGETED POSITIONS

The table below summarizes the full-time budgeted positions of the district in order of budget category. The district also employs approximately 30 part-time firefighters.

| DIVISION | POSITION | 2020 | 2021 | + / - |
|------------------|--------------------------------------|------------|------------|----------|
| Admin | Fire Chief | 1 | 1 | - |
| Admin | Deputy Chief of Operations | 1 | 1 | - |
| Admin | Finance Director | 1 | 1 | - |
| Admin | Human Resource Manager | 1 | 1 | - |
| Admin | Payroll Clerk | 1 | 1 | - |
| Admin | Accounting Technician | 1 | 1 | - |
| Admin | Administrative Assistant | 1 | 1 | - |
| Operations | Battalion Chiefs | 5 | 5 | - |
| Operations | Captains | 20 | 20 | - |
| Operations | Medical Services Officers | 4 | 4 | - |
| Operations | Firefighters/Paramedics | 20 | 20 | - |
| Operations | Firefighters | 50 | 50 | - |
| Fire Prevention | Deputy 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 | Deputy Chief | 1 | 1 | - |
| Support Services | Fleet/Facilities Lead | 1 | 1 | - |
| Support Services | Mechanic | 1 | 1 | - |
| TOTAL FTE | | 116 | 116 | - |

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:

| | 2020 | 2021 | Variance |
|--------------------|------|------|----------|
| Board of Directors | 5 | 5 | - |

FINANCIAL SUMMARY:

| Category | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|---------------------------------|-------------------|-------------------|-----------------|
| Board of Directors Compensation | \$ 31,400 | \$ 31,400 | \$ - |
| LEOFF 1 Retiree Costs | \$ 101,000 | \$ 101,000 | \$ - |
| Services/Supplies/Equipment | \$ 83,350 | \$ 86,450 | \$ 3,100 |
| Total Appropriation | \$ 215,750 | \$ 218,850 | \$ 3,100 |

1.4%

*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:

| | 2020 | 2021 | 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 | 1 | - |
| Total FTE | 7 | 7 | - |

FINANCIAL SUMMARY:

| Category | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|-----------------------------|---------------------|---------------------|-----------------------|
| Personnel - Salaries | \$ 843,260 | \$ 876,850 | \$ 33,590 |
| Personnel - Overtime | \$ 2,500 | \$ 2,500 | \$ - |
| Personnel - Benefits | \$ 1,131,155 | \$ 1,170,020 | \$ 38,865 |
| Services/Supplies/Equipment | \$ 368,300 | \$ 372,885 | \$ 4,585 |
| Total Appropriation | \$ 2,345,215 | \$ 2,422,255 | \$ 77,040 3.3% |

*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:

| | 2020 | 2021 | Variance |
|--|-----------|-----------|----------|
| Battalion Chiefs | 4 | 4 | - |
| Battalion Chief - Medical Services Administrator | 1 | 1 | - |
| Medical Services Officers | 4 | 4 | - |
| Captains | 20 | 20 | - |
| Firefighter/Paramedics | 20 | 20 | - |
| Firefighters | 50 | 50 | - |
| Total FTE | 99 | 99 | - |

FINANCIAL SUMMARY:

| Category | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|-----------------------------|----------------------|----------------------|------------------------|
| Personnel - Salaries | \$ 11,028,100 | \$ 11,553,730 | \$ 525,630 |
| Personnel - Overtime | \$ 1,049,240 | \$ 1,100,105 | \$ 50,865 |
| Personnel - Benefits | \$ 3,036,495 | \$ 3,128,460 | \$ 91,965 |
| Services/Supplies/Equipment | \$ 893,635 | \$ 865,689 | \$ (27,946) |
| Total Appropriation | \$ 16,007,470 | \$ 16,647,984 | \$ 640,514 4.0% |

*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:

| | 2020 | 2021 | Variance |
|--------------------------------------|----------|----------|----------|
| Deputy Chief/Fire Marshal | 1 | 1 | - |
| Assistant Fire Marshal | 1 | 1 | - |
| Deputy Fire Marshals | 2 | 2 | - |
| Public Information/Education Officer | 1 | 1 | - |
| Total FTE | 5 | 5 | - |

FINANCIAL SUMMARY:

| Category | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|-----------------------------|-------------------|-------------------|-------------------------|
| Personnel - Salaries | \$ 616,275 | \$ 714,250 | \$ 97,975 |
| Personnel - Overtime | \$ 5,000 | \$ 7,000 | \$ 2,000 |
| Personnel - Benefits | \$ 161,770 | \$ 173,770 | \$ 12,000 |
| Services/Supplies/Equipment | \$ 61,300 | \$ 66,100 | \$ 4,800 |
| Total Appropriation | \$ 844,345 | \$ 961,120 | \$ 116,775 13.8% |

*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, 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:

| | 2020 | 2021 | Variance |
|------------------|----------|----------|----------|
| Battalion Chief | 1 | 1 | - |
| Captain | 1 | 1 | - |
| Total FTE | 2 | 2 | - |

FINANCIAL SUMMARY:

| CATEGORY | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|-----------------------------|-------------------|-------------------|------------------|
| Personnel - Salaries | \$ 278,900 | \$ 278,575 | \$ (325) |
| Personnel - Overtime | \$ 14,000 | \$ 14,000 | \$ - |
| Personnel - Benefits | \$ 67,200 | \$ 72,650 | \$ 5,450 |
| Services/Supplies/Equipment | \$ 352,040 | \$ 381,845 | \$ 29,805 |
| Total Appropriation | \$ 712,140 | \$ 747,070 | \$ 34,930 |

4.9%

*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 (5) fire stations, administrative building, shop facility, storage facility, rental house and multiple 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:

| | 2020 | 2021 | Variance |
|-------------------------|----------|----------|----------|
| Deputy Chief | 1 | 1 | - |
| Fleet & Facilities Lead | 1 | 1 | - |
| Mechanic | 1 | 1 | - |
| Total FTE | 3 | 3 | - |

FINANCIAL SUMMARY:

| Category | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|-----------------------------|---------------------|---------------------|------------------|
| Personnel - Salaries | \$ 357,330 | \$ 374,385 | \$ 17,055 |
| Personnel - Overtime | \$ 10,000 | \$ 10,000 | \$ - |
| Personnel - Benefits | \$ 103,905 | \$ 108,885 | \$ 4,980 |
| Services/Supplies/Equipment | \$ 1,888,995 | \$ 1,905,750 | \$ 16,755 |
| Total Appropriation | \$ 2,360,230 | \$ 2,399,020 | \$ 38,790 |

1.6%

*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/procurements needs identified to be appropriated from the Expense Fund and available resources for annual interfund transfers. Apparatus procurements or large scale facility improvements/acquisitions are typically appropriated from the Apparatus or Capital/Reserve Funds of the district.

FINANCIAL SUMMARY:

| PURCHASES & TRANSFERS | 2020 BUDGET | 2021 BUDGET | VARIANCE |
|--|---------------------|---------------------|--------------------|
| Training Props - Forcible Entry Door Sim | \$ - | \$ 7,225 | \$ 7,225 |
| Microsoft Office 365 Implementation | \$ - | \$ 33,000 | \$ 33,000 |
| Network Switches | \$ - | \$ 50,000 | \$ 50,000 |
| WiFi Upgrades | \$ - | \$ 60,000 | \$ 60,000 |
| Ambulance UV Purification Systems | \$ - | \$ 18,000 | \$ 18,000 |
| Facility UV Purification Systems | \$ - | \$ 17,000 | \$ 17,000 |
| Station Security Cameras | \$ - | \$ 25,000 | \$ 25,000 |
| Telephone System Upgrade | \$ - | \$ 35,000 | \$ 35,000 |
| PPE Gear Dryer | \$ 8,500 | \$ 9,500 | \$ 1,000 |
| E66 Extrication Tools | \$ 40,000 | \$ - | \$ (40,000) |
| Facility Electronic Security - Door Locks | \$ 37,500 | \$ 10,000 | \$ (27,500) |
| Knox Box Key Secure Systems - Devices | \$ 23,500 | \$ - | \$ (23,500) |
| Knox Box Key Secure Systems - Licenses | \$ 14,500 | \$ - | \$ (14,500) |
| Hazmat SCBA Cylinders | \$ 8,000 | \$ - | \$ (8,000) |
| Hazmat CGI/PID Detectors | \$ 9,000 | \$ - | \$ (9,000) |
| Ballistic Vests | \$ 123,250 | \$ 15,000 | \$ (108,250) |
| Stryker Medical Equipment Purchase Installment | \$ 38,510 | \$ 63,800 | \$ 25,290 |
| Respirator Fit Test Machine | \$ 20,000 | \$ - | \$ (20,000) |
| ESO Computers | \$ 33,000 | \$ - | \$ (33,000) |
| SCBA Compressor | \$ 70,000 | \$ - | \$ (70,000) |
| Total Capital/One-Time Appropriation | \$ 425,760 | \$ 343,525 | \$ (82,235) |
| Interfund Transfers Out - Apparatus Fund | \$ 700,000 | \$ 1,400,000 | \$ 700,000 |
| Interfund Transfers Out - Capital/Reserve Fund | \$ 1,250,000 | \$ 1,250,000 | \$ - |
| Total Interfund Transfers Out | \$ 1,950,000 | \$ 2,650,000 | \$ 700,000 |
| Total Appropriation | \$ 2,375,760 | \$ 2,993,525 | \$ 617,765 |

EXPENSE FUND FINANCIAL SUMMARY

| REVENUE | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance | |
|--|---|----------------------|---------------------|----|
| Beginning Net Cash and Investments | \$ 10,592,371 | \$ 11,049,654 | \$ 457,283 | |
| RFA Regular Levy | \$ 15,929,931 | \$ 16,503,922 | \$ 573,991 | |
| City of Marysville EMS Levy Contract Revenue | \$ 4,431,641 | \$ 4,864,669 | \$ 433,028 | |
| Fire District #12 EMS Levy Contract Revenue | \$ 1,158,627 | \$ 1,244,015 | \$ 85,388 | |
| Leasehold Excise/Timber Excise Distributions | \$ 4,000 | \$ 4,000 | \$ - | |
| Quil Ceda Village Contract | \$ 592,125 | \$ 609,889 | \$ 17,764 | |
| Tulalip Tribes Contract -Nightclub/Liquor Store | \$ 12,593 | \$ 13,206 | \$ 613 | |
| District 15 ALS/BC Service Contract | \$ 65,000 | \$ 60,000 | \$ (5,000) | |
| Arlington BC Service Contract | \$ 3,750 | \$ 3,500 | \$ (250) | |
| OSPI Public Schools (Marysville, Lakewood) | \$ 14,945 | \$ 14,000 | \$ (945) | |
| Sno-Isle Library | \$ 5,081 | \$ 4,900 | \$ (181) | |
| Grants - Federal & Local | \$ 115,000 | \$ 5,000 | \$ (110,000) | |
| Monthly Rental Income (St. 65 House, Medic Apt) | \$ 15,000 | \$ 15,000 | \$ - | |
| Service Fees (Non-Contract) | \$ 15,000 | \$ 2,500 | \$ (12,500) | |
| Private Donations | \$ 500 | \$ 500 | \$ - | |
| Miscellaneous (Includes Custodial Activities) | \$ 60,000 | \$ 60,000 | \$ - | |
| Investment Interest Income | \$ 145,000 | \$ 50,000 | \$ (95,000) | |
| GEMT Revenues - Consultant Fee Recovery | \$ - | \$ 30,000 | \$ 30,000 | |
| Ambulance Revenues | \$ 2,000,000 | \$ 2,000,000 | \$ - | |
| TOTAL REVENUES | \$ 24,568,193 | \$ 25,485,101 | \$ 916,907 | 4% |
| APPROPRIATION | 2020 (Budget) | 2021 (Budget) | Variance | |
| Government Services | \$ 215,750 | \$ 218,850 | \$ 3,100 | |
| Administration | \$ 2,345,215 | \$ 2,422,255 | \$ 77,040 | |
| Fire Suppression | \$ 11,257,945 | \$ 11,551,520 | \$ 293,575 | |
| Emergency Medical Services | \$ 4,716,975 | \$ 5,061,814 | \$ 344,839 | |
| Special Operations | \$ 32,550 | \$ 34,650 | \$ 2,100 | |
| Fire Prevention/Public Relations | \$ 844,345 | \$ 961,120 | \$ 116,775 | |
| Training | \$ 672,740 | \$ 701,825 | \$ 29,085 | |
| Health/Safety | \$ 39,400 | \$ 45,245 | \$ 5,845 | |
| Support Services - Fleet & Facilities/Communications | \$ 2,360,230 | \$ 2,399,020 | \$ 38,790 | |
| General Capital Outlay / One-Time Purchase | \$ 425,760 | \$ 343,525 | \$ (82,235) | |
| Subtotal Operating Expenditures | \$ 22,910,910 | \$ 23,739,824 | \$ 828,914 | 4% |
| Transfer Out - Apparatus Fund 778-72 | \$ 700,000 | \$ 1,400,000 | \$ 700,000 | |
| Transfer Out - Capital/Reserve Fund 778-73 | \$ 1,250,000 | \$ 1,250,000 | \$ - | |
| Subtotal Interfund Transfers | \$ 1,950,000 | \$ 2,650,000 | \$ 700,000 | |
| TOTAL EXPENDITURES & TRANSFERS OUT | \$ 24,860,910 | \$ 26,389,824 | \$ 1,528,914 | 6% |
| Adjustment for Estimated Unspent Appropriations | \$ (750,000) | | | |
| ENDING NET CASH AND INVESTMENTS | \$ 11,049,654 | \$ 10,144,931 | \$ (904,723) | |

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 are available for procurement, or debt planning is considered as needed. Revenues to this fund are primarily from interfund transfers out the Expense Fund.

FINANCIAL SUMMARY:

| REVENUE | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|---------------------------------------|--------------------------------------|---------------------|-------------------|
| Beginning Net Cash and Investments | \$ 25,120 | \$ 725,695 | \$ 700,575 |
| Transfer In - MFD Expense Fund 778-70 | \$ 700,000 | \$ 1,400,000 | \$ 700,000 |
| Sale of Surplus Apparatus | \$ 7,500 | \$ - | \$ (7,500) |
| Investment Interest Income | \$ 175 | \$ 5,000 | \$ 4,825 |
| TOTAL REVENUES | \$ 707,675 | \$ 1,405,000 | \$ 697,325 |

99%

| APPROPRIATION | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|---|--------------------------------------|---------------------|---------------------|
| Ladder Truck | \$ 500,000 | \$ 1,650,000 | \$ 1,150,000 |
| Ambulance | \$ - | \$ 325,000 | \$ 325,000 |
| Staff Vehicle - Training Division | \$ - | \$ 71,600 | \$ 71,600 |
| Staff Vehicle - EMS Division | \$ - | \$ 66,000 | \$ 66,000 |
| Technical Rescue Trailer | \$ 8,000 | \$ - | \$ (8,000) |
| Snohomish County - Investment Fees | \$ 100 | \$ 500 | \$ 400 |
| TOTAL EXPENDITURES | \$ 508,100 | \$ 2,113,100 | \$ 1,605,000 |
| <i>Current Year Adjustment for Estimated Unspent Appropriations</i> | \$ (501,000) | \$ - | |
| ENDING NET CASH AND INVESTMENTS | \$ 725,695 | \$ 17,595 | \$ (708,100) |

316%

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 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 | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|--|--------------------------------------|---------------------|-------------------|
| Beginning Net Cash and Investments | \$ 8,209,521 | \$ 11,505,521 | \$ 3,296,000 |
| FEMA AFG Grant - Federal Portion | \$ - | \$ 602,164 | \$ 602,164 |
| FEMA AFG Grant - SCFD #17 Regional Share | \$ - | \$ 17,114 | \$ 17,114 |
| WA State HCA - GEMT Program | \$ 2,300,000 | \$ 1,900,000 | \$ (400,000) |
| Sentry Credit Ambulance Collections | \$ 24,000 | \$ 24,000 | \$ - |
| Investment Interest Income | \$ 99,500 | \$ 75,000 | \$ (24,500) |
| Transfer In - MFD Expense Fund 778-70 | \$ 1,250,000 | \$ 1,250,000 | \$ - |
| TOTAL REVENUES | \$ 3,673,500 | \$ 3,868,278 | \$ 194,778 |

5%

| APPROPRIATION | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|--|--------------------------------------|----------------------|---------------------|
| FEMA Grant - SCBA Replacement | \$ - | \$ 1,281,710 | \$ 1,281,710 |
| St. 61 Purchase - Installment Payment 1 of 3 | \$ - | \$ 1,175,000 | \$ 1,175,000 |
| Architctual & Engineering Services - Public Safety Building | \$ 50,000 | \$ 50,000 | \$ - |
| St. 63 Remodel | \$ 200,000 | \$ 200,000 | \$ - |
| St. 65 Remodel | \$ 250,000 | \$ 250,000 | \$ - |
| Snohomish County - Investment Fees | \$ 2,500 | \$ 6,500 | \$ 4,000 |
| GEMT Cost Report Consultant Fees | \$ 60,000 | \$ - | \$ (60,000) |
| GEMT HCA Audit Overpaid Fees Return | \$ 25,000 | \$ - | \$ (25,000) |
| St. 63 Generator | \$ 60,000 | \$ - | \$ (60,000) |
| St. 65 Generator | \$ 70,000 | \$ - | \$ (70,000) |
| Shop Exhaust Extraction System | \$ 60,000 | \$ - | \$ (60,000) |
| TOTAL EXPENDITURES | \$ 777,500 | \$ 2,963,210 | \$ 2,185,710 |
| Current Year Adjustment for Estimated Unspent Appropriations | \$ (400,000) | \$ - | |
| ENDING NET CASH AND INVESTMENTS | \$ 11,505,521 | \$ 12,410,589 | \$ 905,068 |

8%

*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>.

APPENDIX A: BUDGET & LEVY RESOLUTIONS

**MARYSVILLE FIRE DISTRICT
A REGIONAL FIRE AUTHORITY
RESOLUTION NO. 2020-007;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
ADOPTING THE 2021 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 18th, 2020, to consider the Fire District's current expense budget for the 2021 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 2021 are \$12,008,983,940 for Regular Levy.

Section 2. The Snohomish County legislative authority is certified to collect levies in 2021 for Marysville Fire District, a regional fire authority, in the estimated amounts not to exceed \$16,540,000 of Regular 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. \$16,540,000 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 2021, is hereby adopted by this reference at fund level, in the aggregate amount of \$31,466,134 as set forth in the document entitled "Marysville Fire District, a Regional Fire Authority, 2021 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 2021, are set forth in summary form as follows:

APPENDIX A: BUDGET & LEVY RESOLUTIONS

| Fund | Name | 2021 Estimated Beginning Fund Balance & Revenues | 2021 Appropriations & Transfers | 2021 Ending Fund Balance |
|------------------------|---------------------------------|--|---------------------------------|--------------------------|
| 004 | MFD Expense Fund 778-70 | \$36,534,755 | \$26,389,824 | \$10,144,931 |
| 303 | MFD Capital/Reserve Fund 778-73 | \$17,756,649 | \$2,963,210 | \$14,793,439 |
| 304 | MFD Apparatus Fund 778-72 | \$2,130,695 | \$2,113,100 | \$17,595 |
| TOTAL ALL FUNDS | | \$56,422,099 | \$31,466,134 | \$24,955,965 |

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 18th day of November, 2020 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. 2020-008
RCW 85.44.120;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
AUTHORIZING THE 2021 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 2021; and

WHEREAS, the districts actual levy amount from the previous year was \$15,929,931; 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 2021 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$159,300 which is a percentage increase of 1% 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 18th day of November, 2020 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. 2020-009
RCW 85.44.120;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
AUTHORIZING THE 2021 REGULAR LEVY, SUBSTANTIAL NEED**

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, has met and considered its budget for the calendar year 2021; and

WHEREAS, the Implicit Price Deflator (IPD) is less than 1%; and,

WHEREAS, the population of this district is more than 10,000; and,

WHEREAS, on November 18, 2020 a public hearing was held by the district to consider public comment concerning the real property tax levy amount proposed by this resolution;

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, has determined that due to the need to maintain current service levels, general maintenance, and other operational expenses the Board of Directors finds that there is a need to increase the regular property tax limit factor above the rate of inflation.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of Marysville Fire District, a regional fire authority that the limit factor for the tax year 2021 shall be one hundred one percent (101%).

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 18th day of November, 2020 by super majority vote of the members.

BOARD OF DIRECTORS:

ATTEST:



Board Chairperson



District Secretary

APPENDIX A: BUDGET & LEVY RESOLUTIONS

MARYSVILLE FIRE DISTRICT Regional Fire Authority 2021 Levy Certification

In accordance with RCW 84.52.020, I, Martin McFalls, District Secretary, for the Marysville Fire District, a regional fire authority, do hereby certify to the Snohomish County legislative authority that the Board of Directors of said authority requests that the following levy amounts be collected in 2021 as provided in the authority's budget, which was adopted following a public hearing held on November 18th, 2020:

Regular Levy: \$ 16,540,000 (includes \$49,984.73 for refunds)

EMS Levy: \$ 0

Excess Levy: \$ 0

Refund Levy: \$ 0

Martin McFalls
Martin McFalls, District Secretary

11/18/2020
Date

APPENDIX B: BUDGET SUMMARIES**MARYSVILLE FIRE DISTRICT RFA
2021 FINAL BUDGET
EXPENSE FUND (778-70/004) SUMMARY**

| REVENUE | 2020 (Projected as of 09/2020) | 2021 (Projected) | Variance |
|--|---|-----------------------------|------------------------|
| Beginning Net Cash and Investments | \$ 10,592,371.19 | \$ 11,049,654.26 | \$ 457,283.07 |
| RFA Regular Levy | 15,929,931.00 | 16,503,922.00 | 573,991.00 |
| City of Marysville EMS Levy Contract Revenue | 4,431,641.00 | 4,864,669.00 | 433,028.00 |
| Fire District #12 EMS Levy Contract Revenue | 1,158,627.00 | 1,244,015.00 | 85,388.00 |
| Leasehold Excise/Timber Excise Distributions | 4,000.00 | 4,000.00 | - |
| Quil Ceda Village Contract | 592,125.00 | 609,888.75 | 17,763.75 |
| Tulalip Tribes Contract -Nightclub/Liquor Store | 12,592.54 | 13,205.80 | 613.26 |
| District 15 ALS/BC Service Contract | 65,000.00 | 60,000.00 | (5,000.00) |
| Arlington BC Service Contract | 3,750.00 | 3,500.00 | (250.00) |
| OSPI Public Schools (Marysville, Lakewood) | 14,945.26 | 14,000.00 | (945.26) |
| Sno-Isle Library | 5,081.27 | 4,900.00 | (181.27) |
| Grants - Federal & Local | 115,000.00 | 5,000.00 | (110,000.00) |
| Monthly Rental Income (St. 65 House, Medic Apt) | 15,000.00 | 15,000.00 | 0.00 |
| Service Fees (Non-Contract) | 15,000.00 | 2,500.00 | (12,500.00) |
| Private Donations | 500.00 | 500.00 | 0.00 |
| Miscellaneous (Includes Custodial Activities) | 60,000.00 | 60,000.00 | 0.00 |
| Investment Interest Income | 145,000.00 | 50,000.00 | (95,000.00) |
| GEMT Revenues - Consultant Fee Recovery | - | 30,000.00 | 30,000.00 |
| Ambulance Revenues | 2,000,000.00 | 2,000,000.00 | 0.00 |
| TOTAL REVENUES | 24,568,193.07 | 25,485,100.55 | 916,907.48 |
| EXPENDITURE | 2020 (Budget) | 2021 (Budget) | Variance |
| Government Services | 215,750.00 | 218,850.00 | 3,100.00 |
| Administration | 2,345,215.00 | 2,422,255.00 | 77,040.00 |
| Fire Suppression | 11,257,945.00 | 11,551,520.00 | 293,575.00 |
| Emergency Medical Services | 4,716,975.00 | 5,061,814.00 | 344,839.00 |
| Special Operations | 32,550.00 | 34,650.00 | 2,100.00 |
| Fire Prevention/Public Relations | 844,345.00 | 961,120.00 | 116,775.00 |
| Training | 672,740.00 | 701,825.00 | 29,085.00 |
| Health/Safety | 39,400.00 | 45,245.00 | 5,845.00 |
| Support Services - Fleet & Facilities/Communications | 2,360,230.00 | 2,399,020.00 | 38,790.00 |
| General Capital Outlay / One-Time Purchase | 425,760.00 | 343,525.00 | (82,235.00) |
| Subtotal Operating Expenditures | 22,910,910.00 | 23,739,824.00 | 828,914.00 |
| Transfer Out - Apparatus Fund 778-72 | 700,000.00 | 1,400,000.00 | 700,000.00 |
| Transfer Out - Capital/Reserve Fund 778-73 | 1,250,000.00 | 1,250,000.00 | 0.00 |
| Subtotal Interfund Transfers | 1,950,000.00 | 2,650,000.00 | 700,000.00 |
| TOTAL EXPENDITURES & TRANSFERS OUT | 24,860,910.00 | 26,389,824.00 | 1,528,914.00 |
| Adjustment for Estimated Unspent Appropriations | (750,000.00) | | |
| ENDING NET CASH AND INVESTMENTS | \$ 11,049,654.26 | \$ 10,144,930.81 | \$ (904,723.45) |

APPENDIX B: BUDGET SUMMARIES

**MARYSVILLE FIRE DISTRICT RFA
2021 FINAL BUDGET
APPARATUS FUND (778-72/304) SUMMARY**

| REVENUE | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|---|-----------------------------------|---------------------|---------------------|
| Beginning Net Cash and Investments | \$ 25,119.93 | \$ 725,694.93 | \$ 700,575.00 |
| Transfer In - MFD Expense Fund 778-70 | 700,000.00 | 1,400,000.00 | 700,000.00 |
| Sale of Surplus Apparatus | 7,500.00 | - | (7,500.00) |
| Investment Interest Income | 175.00 | 5,000.00 | 4,825.00 |
| TOTAL REVENUES | 707,675.00 | 1,405,000.00 | 697,325.00 |
| EXPENDITURE | 2020 (Budget) | 2021 (Budget) | Variance |
| Ladder Truck | 500,000.00 | 1,650,000.00 | 1,150,000.00 |
| Ambulance | - | 325,000.00 | 325,000.00 |
| Staff Vehicle - Training Division | - | 71,600.00 | 71,600.00 |
| Staff Vehicle - EMS Division | - | 66,000.00 | 66,000.00 |
| Technical Rescue Trailer | 8,000.00 | - | (8,000.00) |
| Snohomish County - Investment Fees | 100.00 | 500.00 | 400.00 |
| TOTAL EXPENDITURES | 508,100.00 | 2,113,100.00 | 1,605,000.00 |
| <i>Current Year Adjustment for Estimated Unspent Appropriations</i> | <i>(501,000.00)</i> | - | |
| ENDING NET CASH AND INVESTMENTS | \$ 725,694.93 | \$ 17,594.93 | (708,100.00) |

APPENDIX B: BUDGET SUMMARIES**MARYSVILLE FIRE DISTRICT RFA
2021 FINAL BUDGET
CAPITAL/RESERVE FUND (778-73/303) SUMMARY**

| REVENUE | 2020 (Projected as of 09/2020) | 2021 (Budget) | Variance |
|---|---|-------------------------|----------------------|
| Beginning Net Cash and Investments | \$ 8,209,520.61 | \$ 11,505,520.61 | \$3,296,000.00 |
| FEMA AFG Grant - Federal Portion | - | 602,164.00 | 602,164.00 |
| FEMA AFG Grant - SCFD #17 Regional Share | - | 17,114.00 | 17,114.00 |
| WA State HCA - GEMT Program | 2,300,000.00 | 1,900,000.00 | (400,000.00) |
| Sentry Credit Ambulance Collections | 24,000.00 | 24,000.00 | 0.00 |
| Investment Interest Income | 99,500.00 | 75,000.00 | (24,500.00) |
| Transfer In - MFD Expense Fund 778-70 | 1,250,000.00 | 1,250,000.00 | 0.00 |
| TOTAL REVENUES | 3,673,500.00 | 3,868,278.00 | 194,778.00 |
| EXPENDITURE | 2020 (Budget) | 2021 (Budget) | Variance |
| FEMA Grant - SCBA Replacement | - | 1,281,710.00 | 1,281,710.00 |
| Public Safety Building Purchase - Installment Pymt 1 of 3 | - | 1,175,000.00 | 1,175,000.00 |
| Architectual & Engineering Services - Public Safety Building | 50,000.00 | 50,000.00 | 0.00 |
| St. 63 Remodel | 200,000.00 | 200,000.00 | 0.00 |
| St. 65 Remodel | 250,000.00 | 250,000.00 | 0.00 |
| Snohomish County - Investment Fees | 2,500.00 | 6,500.00 | 4,000.00 |
| GEMT Cost Report Consultant Fees | 60,000.00 | - | (60,000.00) |
| GEMT HCA Audit Overpaid Fees Return | 25,000.00 | - | (25,000.00) |
| St. 63 Generator | 60,000.00 | - | (60,000.00) |
| St. 65 Generator | 70,000.00 | - | (70,000.00) |
| Shop Exhaust Extraction System | 60,000.00 | - | (60,000.00) |
| TOTAL EXPENDITURES | 777,500.00 | 2,963,210.00 | 2,185,710.00 |
| <i>Current Year Adjustment for Estimated Unspent Appropriations</i> | <i>(400,000.00)</i> | - | |
| ENDING NET CASH AND INVESTMENTS | \$ 11,505,520.61 | \$ 12,410,588.61 | \$ 905,068.00 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

GOVERNMENT SERVICES

| | | |
|----------------------------------|---|----------------|
| 522.10.100 | Boardmember Compensation | 31,400 |
| 522.45.431 | Boardmember Travel Expenses | 9,000 |
| 522.45.491 | Boardmember Registrations | 4,000 |
| 522.10.495 | Boardmember Dues and Memberships | 3,000 |
| 522.14.210 | Leoff I Uninsured Claims | 15,000 |
| 522.14.215 | Leoff I Retired/Insurance | 86,000 |
| 522.16.229 | Employee Service Recognition/Awards Banquet | 10,000 |
| 522.16.410 | State Audit | 15,500 |
| 522.16.417 | Snohomish County Financial Services | 5,200 |
| 522.16.412 | Snohomish County Investment Fees | 5,000 |
| 522.16.450 | Property Tax -- Surface Water Mgmt | 8,100 |
| 522.16.453 | Property Tax -- Refunded Interest | 250 |
| 522.16.455 | Property Tax -- Refunds | 8,400 |
| 522.16.457 | Election Costs | 5,000 |
| 589.31.000 | Leasehold Excise Tax/Sales Tax Remit | 1,500 |
| 589.90.000 | Other Custodial Activities -- Refunds | 10,000 |
| 522.10.499 | Miscellaneous Government Services | 1,500 |
| TOTAL GOVERNMENT SERVICES | | 218,850 |

ADMINISTRATION

| | | |
|------------|---|---------|
| 522.16.100 | Administrative Salaries (7 FTE) | 876,850 |
| 522.16.105 | Administrative Overtime | 2,500 |
| 522.16.200 | Administrative Matching Deferred Comp. | 5,900 |
| 522.16.210 | Administrative Medical/Dental | 148,300 |
| 522.16.220 | Administrative Retirement -- Leoff II | 21,325 |
| 522.16.225 | Administrative Retirement -- PERS | 66,380 |
| 522.16.230 | Medicare/Social Security -- ALL Employees | 216,830 |
| 522.16.240 | Unemployment Taxes -- ALL Employees | 10,000 |
| 522.16.250 | Labor & Industries -- ALL Employees | 514,500 |
| 522.16.255 | WA Paid Family & Medical Leave -- ESD | 21,925 |
| 522.16.260 | EAP -- ALL Employees | 3,000 |
| 522.16.270 | Life Insurance -- All Employees | 13,110 |
| 522.16.280 | HRA Account Contribution | 148,750 |
| 522.16.310 | Office Supplies | 14,000 |
| 522.16.413 | Legal & Other Professional Services | 85,000 |
| 522.16.414 | Organizational Consulting Services | 35,000 |
| 522.16.415 | Document Shredding Services | 2,500 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

| | | |
|-----------------------------|--|------------------|
| 522.16.416 | Lexipol Policy Services | 28,885 |
| 522.16.418 | Human Resources Expense | 53,000 |
| 522.16.419 | Advertising Expense | 1,500 |
| 522.16.420 | Postage & Shipping Costs | 4,500 |
| 522.16.460 | Liability/Auto/Property Insurance Premiums | 121,000 |
| 522.16.490 | Administrative Dues and Memberships | 8,000 |
| 522.16.495 | Chaplain Support | 1,000 |
| 522.45.430 | Administrative Travel Expenses | 7,500 |
| 522.45.490 | Administrative Registration Fees | 6,500 |
| 522.16.499 | Miscellaneous Administrative Expenses | 4,500 |
| TOTAL ADMINISTRATION | | 2,422,255 |

OPERATIONS DIVISION

Fire Suppression

| | | |
|-------------------------------|--|-------------------|
| 522.20.100 | FS -- Full Time Salaries (71 FTE) | 7,656,630 |
| 522.20.105 | FS -- Overtime | 792,075 |
| 522.20.107 | FS -- Acting Pay | 50,000 |
| 522.20.109 | FS -- Part Time Salaries | 472,440 |
| 522.20.200 | FS -- Matching Deferred Compensation | 210,890 |
| 522.20.210 | FS -- Medical/Dental | 1,379,850 |
| 522.20.215 | FS -- MERP | 70,200 |
| 522.20.220 | FS -- Retirement / Leoff II | 504,710 |
| 522.20.225 | FS -- Retirement / PERS II & III | 61,425 |
| 522.20.230 | Part-Time Firefighter Appropriations -- Life Ins | 1,600 |
| 522.20.240 | Uniforms -- ALL Employees | 92,500 |
| 522.20.245 | Protective Gear & Equipment | 150,000 |
| 522.20.310 | FS -- Operating Supplies (Consumables) | 14,000 |
| 522.20.317 | Honor Guard Supplies | 500 |
| 522.20.350 | FS -- Operating Equipment & Tools | 39,700 |
| 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 | 22,000 |
| 522.20.499 | FS Miscellaneous | 1,500 |
| Total Fire Suppression | | 11,551,520 |

EMS - Emergency Medical Services

| | | |
|------------|--------------------------|-----------|
| 522.70.100 | EMS -- Salaries (28 FTE) | 3,364,660 |
| 522.70.105 | EMS -- Overtime | 308,030 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

| | | |
|------------|---------------------------------------|-----------|
| 522.70.107 | EMS -- Acting Pay | 10,000 |
| 522.70.200 | EMS -- Matching Deferred Compensation | 77,950 |
| 522.70.210 | EMS -- Medical/Dental | 584,460 |
| 522.70.215 | EMS -- MERP | 18,000 |
| 522.70.220 | EMS -- Retirement/Leoff II | 219,375 |
| 522.70.310 | Medical Supplies | 229,599 |
| 522.70.355 | Medical Equipment | 2,500 |
| 522.41.310 | CPR/First Aid Class Supplies | 1,500 |
| 522.70.350 | Dept of Health Grant Purchase | 1,200 |
| 522.70.410 | Ambulance Billing | 145,000 |
| 522.70.411 | GEMT Program Consultant Fees | 30,000 |
| 522.70.417 | Physician Advisor Services | 28,680 |
| 522.70.480 | LUCAS/Defib/Cot Service Agreements | 37,360 |
| 522.70.495 | EMS Printing Services | 1,500 |
| 522.70.499 | EMS Miscellaneous | 2,000 |
| <hr/> | | |
| | Total EMS | 5,061,814 |

Special Operations

| | | |
|------------|---|--------|
| 522.20.353 | HazMat Equipment | 6,500 |
| 522.20.357 | Tech Rescue Equipment | 10,000 |
| 522.20.356 | Water/Swimmer Program -- Equipment | 3,500 |
| 522.20.455 | SCSOJB -- Special Operations Assessment | 14,650 |
| <hr/> | | |
| | Total Special Operations | 34,650 |

TOTAL OPERATIONS DIVISION 16,647,984

FIRE PREVENTION & PUBLIC RELATIONS DIVISION

| | | |
|------------|--|---------|
| 522.30.100 | FP -- Salaries (5 FTE) | 714,250 |
| 522.30.105 | FP -- Overtime | 7,000 |
| 522.30.200 | FP -- Matching Deferred Compensation | 8,575 |
| 522.30.210 | FP -- Medical/Dental | 114,100 |
| 522.30.215 | FP -- MERP | 5,400 |
| 522.30.220 | FP -- Retirement/Leoff II | 33,595 |
| 522.30.225 | FP -- Retirement/PERS | 12,100 |
| 522.30.310 | FP -- Operating Supplies | 7,000 |
| 522.30.313 | FP -- Public Education Supplies | 10,000 |
| 522.30.317 | CERT Class Supplies | 1,500 |
| 522.30.490 | FP -- Memberships, Dues, Subscriptions | 5,500 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

| | | |
|---|---|----------------|
| 522.30.495 | Newsletters & Community Publications | 20,000 |
| 522.30.450 | FP -- Contracted Services/Sno Co FM Invest. | 9,300 |
| 522.45.433 | FP -- Travel Expense | 6,000 |
| 522.45.493 | FP -- Registration | 6,000 |
| 522.30.499 | FP -- Miscellaneous | 800 |
| TOTAL FIRE PREVENTION / PUBLIC RELATIONS | | 961,120 |

TRAINING & HEALTH/SAFETY DIVISION

| | | |
|-----------------------|---|----------------|
| Training | | |
| 522.45.100 | TRNG -- Salaries (2 FTE) | 278,575 |
| 522.45.105 | TRNG -- Overtime | 14,000 |
| 522.45.210 | TRNG -- Medical/Dental | 51,450 |
| 522.45.215 | TRNG -- MERP | 3,600 |
| 522.45.220 | TRNG -- Retirement/Leoff II | 17,600 |
| 522.45.310 | Training Operating Supplies | 7,500 |
| 522.45.315 | Training Props | 9,975 |
| 522.45.420 | Training Consortium Program (Equipt/Trng) | 20,000 |
| 522.45.435 | Travel Expense -- Fire Suppression | 16,550 |
| 522.45.436 | Travel Expense -- EMS | 12,150 |
| 522.45.437 | Travel Expense -- Special Operations | 8,400 |
| 522.45.480 | Rescue Swimmer/Ice Rescue Program -- Certifications | 4,500 |
| 522.45.494 | Incident Mgmt Training Program (Blue Card) | 22,500 |
| 522.45.495 | Registration -- Fire Suppression | 8,125 |
| 522.45.496 | Registration -- EMS | 16,130 |
| 522.45.497 | Registration -- Special Operations | 17,500 |
| 522.16.290 | College Tuition Reimbursement | 15,000 |
| 522.45.250 | Apprenticeship Training | 91,370 |
| 522.45.255 | Medic School Expenses | 20,000 |
| 522.45.410 | Contracted Instructors/Evaluators | 45,900 |
| 522.45.450 | Live Fire Training -- Facility Rental/Site Use & Prep | 12,000 |
| 522.45.498 | Online CBT -- User Fees | 7,000 |
| 522.45.499 | TR Miscellaneous | 2,000 |
| Total Training | | 701,825 |
| Health/Safety | | |
| 522.20.250 | Vaccines, Respiratory/Hearing Testing | 9,000 |
| 522.20.255 | Haz/Mat Physicals | 4,400 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

| | | |
|---|--|----------------|
| 522.20.315 | Health & Safety -- Operating Supplies | 5,000 |
| 522.20.354 | Exercise Equipment | 10,000 |
| 522.20.485 | Exercise Equipment -- Maintenance & Repair | 3,500 |
| 522.20.495 | Peer Support Program -- Services/Supplies | 13,345 |
| | Total Health/Safety | 45,245 |
| TOTAL TRAINING & HEALTH/SAFETY | | 747,070 |

SUPPORT SERVICES DIVISION

| | | |
|------------------|---|----------------|
| Personnel | | |
| 522.18.100 | SSD -- Salaries -- Deputy Chief (1 FTE) | 170,695 |
| 522.60.100 | SSD -- Salaries -- Mechanics (2 FTE) | 203,690 |
| 522.60.105 | SSD -- Overtime -- Mechanics | 10,000 |
| 522.60.200 | SSD -- Matching Def. Comp. -- Mechanics | 3,525 |
| 522.18.210 | SSD -- Medical/Dental -- Deputy Chief | 16,650 |
| 522.60.210 | SSD -- Medical/Dental -- Mechanics | 51,585 |
| 522.18.220 | SSD -- Retirement/Leoff II | 9,900 |
| 522.60.225 | SSD -- Retirement/PERS | 27,225 |
| 522.45.432 | SSD -- Travel Expenses | 2,500 |
| 522.45.492 | SSD -- Registration Fees | 3,000 |
| | Total Personnel | 498,770 |

| | | |
|---------------------------------------|--|---------|
| Fleet / Facilities / Equipment | | |
| 522.60.310 | Vehicle/Shop -- Operating Supplies | 120,000 |
| 522.60.350 | Vehicle/Shop -- Tools & Equipment | 7,500 |
| 522.20.320 | FS Vehicles -- Fuel/Lubricants/Antifreeze | 55,000 |
| 522.70.320 | EMS Vehicles -- Fuel/Lubricants/Antifreeze | 66,000 |
| 522.60.480 | Vehicles -- Contracted Repair | 70,000 |
| 522.60.482 | Vehicles -- Cleaning Services | 1,000 |
| 522.50.310 | Facilities Operating Supplies | 40,000 |
| 522.50.350 | Facilities -- Furniture/Equipment/Appliances | 30,000 |
| 522.50.410 | Facilities -- Landscaping & Janitorial Service | 52,000 |
| 522.50.480 | Facilities -- Contracted Repair | 75,000 |
| 522.50.485 | St. 61 Facility Use Allocation -- Maint & Repair | 60,000 |
| 522.50.470 | Water/Sewer/Garbage | 33,000 |
| 522.50.475 | Electricity/Natural Gas | 100,000 |
| 522.70.470 | Medical Waste Disposal | 2,500 |
| 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 | 17,500 |
| 522.50.499 | Miscellaneous Facilities/Vehicles/Equipment | 1,000 |
| Total Fleet / Facilities / Equipment | | 736,000 |
| Communications & Technical Support | | |
| 522.20.355 | Communications Equipment & Maintenance | 10,000 |
| 522.20.483 | Communications Equipment Repairs | 9,000 |
| 522.18.350 | Computer Software Parts | 1,500 |
| 522.18.490 | Computer Licensing/Support | 101,400 |
| 522.18.357 | Computer Hardware | 25,000 |
| 522.18.420 | Telephone -- ALL Stations | 30,000 |
| 522.18.423 | Cellular Phone Service | 32,000 |
| 522.18.427 | Network Lines & Maintenance | 140,000 |
| 522.18.450 | Office Equipment Images/Repairs/Maintenance | 8,850 |
| 591.22.700 | Capital Lease -- Copy Machine | 4,275 |
| 591.22.705 | Capital Lease -- Postage Meter | 875 |
| 522.20.450 | SNOCO 911 -- Managed Laptop Program | 40,000 |
| 522.20.452 | SNOCO 911 -- Dispatch Services | 717,850 |
| 522.20.454 | SNOCO 911 -- Locution System/Annual License | 26,500 |
| 522.70.490 | SNOCO 911 -- ESO EPCR User Fees | 16,000 |
| 522.20.417 | GIS Contracted Services & Mapping Misc | 500 |
| 522.18.499 | CTS Miscellaneous | 500 |
| Total Communications & Technical Support | | 1,164,250 |
| TOTAL SUPPORT SERVICES | | 2,399,020 |

CAPITAL OUTLAY & ONE-TIME PURCHASES

| | | |
|--|--|--------|
| General Capital Outlay/One-Time Purchases | | |
| 522.18.353 | MS Office 365 Software/Hardware/Implementation | 33,000 |
| 522.18.355 | Network Switches | 50,000 |
| 522.20.361 | Ballistic Vests | 15,000 |
| 522.50.352 | Facility Electronic Security - Door Locks | 10,000 |
| 522.50.352 | Facility Security Cameras | 25,000 |
| 594.22.620 | PPE Gear Dryer | 9,500 |
| 594.22.622 | Training Props -- Forcible Entry Door Sim | 7,225 |
| 594.22.623 | Telephone System Upgrade | 35,000 |

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

| | | |
|--|--|-------------------|
| 594.22.624 | WiFi System Upgrade | 60,000 |
| 522.60.484 | Ambulance UV Purification Systems | 18,000 |
| 594.22.628 | Facility UV Purification Systems | 17,000 |
| 594.22.700 | Stryker Medical Equipment Installment Purchase | 63,800 |
| Total General Capital Outlay | | 343,525 |
| TOTAL CAPITAL OUTLAY & ONE-TIME PURCHASES | | 343,525 |
| TRANSFERS OUT | | |
| 597.01.000 | Transfer Out -- Apparatus Fund 778-72 | 1,400,000 |
| 597.02.000 | Transfer Out -- Capital/Reserve Fund 778-73 | 1,250,000 |
| TOTAL TRANSFERS OUT | | 2,650,000 |
| TOTAL EXPENSE FUND BUDGET | | 26,389,824 |

APPENDIX D: CAPITAL FUNDS LINE ITEM APPROPRIATIONS

APPARATUS FUND BUDGET 778-72/304

| | | |
|------------|-------------------------------------|-----------|
| 522.16.413 | Snohomish County -- Investment Fees | 500 |
| 594.22.640 | Ladder Truck | 1,650,000 |
| 594.22.642 | Staff Vehicle -- Training Division | 71,600 |
| 594.22.644 | Staff Vehicle -- EMS Division | 66,000 |
| 594.22.646 | Staff Vehicle -- Ambulance | 325,000 |

| | |
|------------------------------------|------------------|
| TOTAL APPARATUS FUND BUDGET | 2,113,100 |
|------------------------------------|------------------|

CAPITAL/RESERVE FUND BUDGET 778-73/303

| | | |
|------------|---|-----------|
| 522.16.419 | Snohomish County -- Investment Fees | 6,500 |
| 594.22.620 | Public Safety Building -- A & E Services | 50,000 |
| 594.22.621 | Station 63 -- Remodel | 200,000 |
| 594.22.622 | Station 65 -- Remodel | 250,000 |
| 594.22.624 | FEMA Grant -- SCBA Replacement | 1,281,710 |
| 594.22.700 | Public Safety Building Purchase -- Installment 1 of 3 | 1,175,000 |

| | |
|--|------------------|
| TOTAL RESERVE/CAPITAL FUND BUDGET | 2,963,210 |
|--|------------------|

