



MARYSVILLE FIRE DISTRICT

A Regional Fire Authority



2023

BUDGET DOCUMENT

As adopted by the Board of Directors, November 14, 2022

CONTENTS

ABOUT MARYSVILLE FIRE DISTRICT	2
ORGANIZATION CHART	3
BUDGET PROCESS TIMELINE	4
FUND STRUCTURE.....	5
BUDGET STRUCTURE.....	6
ANNUAL CASH FLOW CYCLE.....	7
ASSESSED PROPERTY VALUE & TAX LEVIES.....	8
EXPENSE FUND RESOURCES	9
EXPENSE FUND USES	10
BUDGETED POSITIONS	11
GOVERNMENT SERVICES DIVISION	12
ADMINISTRATION DIVISION	13
OPERATIONS DIVISION	14
FIRE PREVENTION & PUBLIC RELATIONS DIVISION.....	15
TRAINING, HEALTH, & SAFETY DIVISION	16
SUPPORT SERVICES DIVISION	17
CAPITAL/ONE-TIME PURCHASES & INTERFUND TRANSFERS	18
EXPENSE FUND FINANCIAL SUMMARY	19
APPARATUS FUND.....	20
CAPITAL/RESERVE FUND.....	21
EQUIPMENT FUND.....	22
APPENDIX A: 2023 BUDGET AND LEVY RESOLUTIONS	23
APPENDIX B: 2023 BUDGET SUMMARIES	27
APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS	31
APPENDIX D: CAPITAL FUNDS LINE ITEM APPROPRIATIONS.....	38

ABOUT MARYSVILLE FIRE DISTRICT

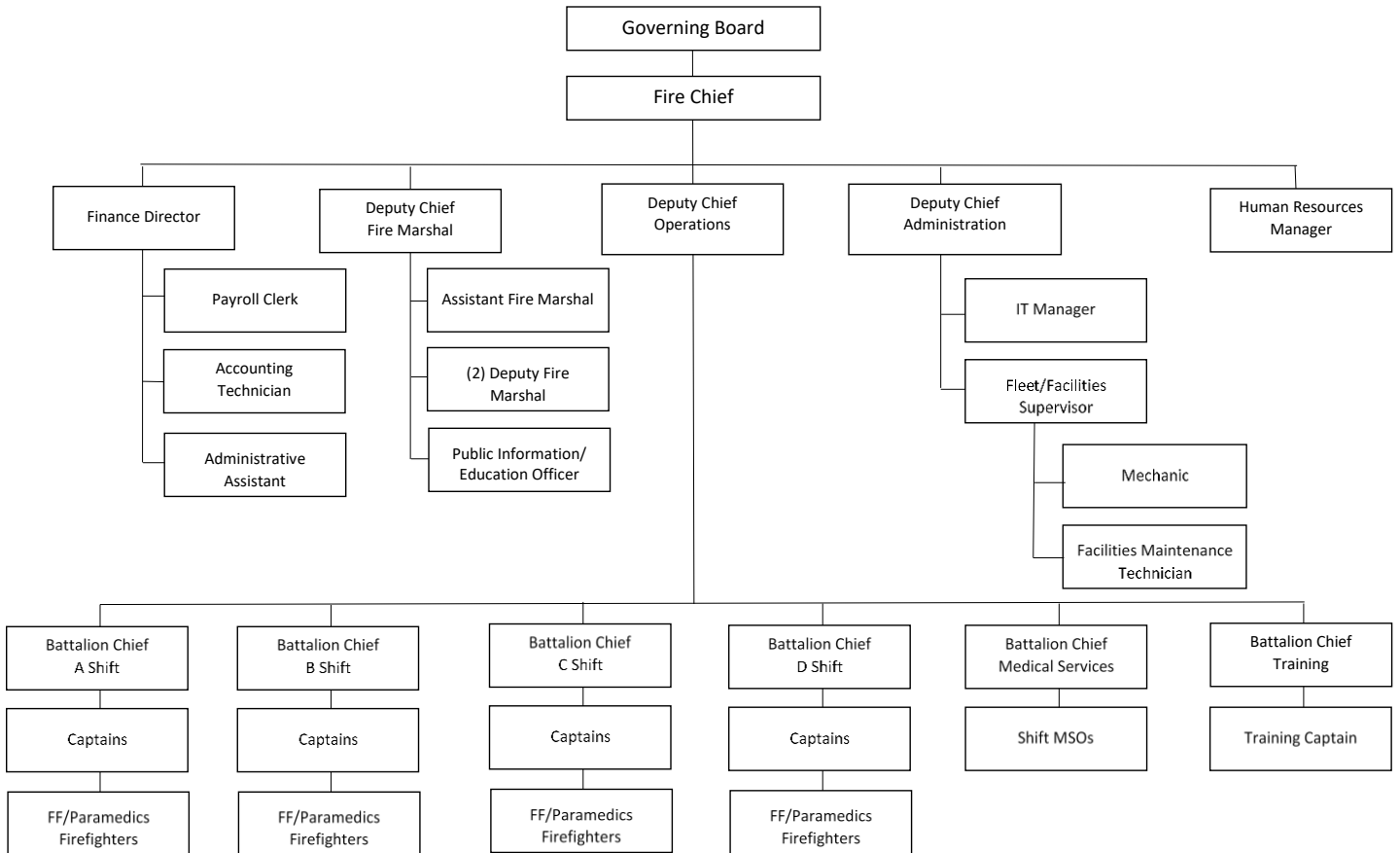
The Marysville Fire District (MFD), a regional fire authority (RFA), was established by a simple majority affirmative vote of the voters in the City of Marysville (COM) and Snohomish County Fire Protection District No. 12 (FD12) at the April 23, 2019 Special Election, with an incorporation date of October 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 86,500 residents within 54 square miles of service area in west central Snohomish County. The district employs approximately 128 full-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"> • Finance Committee preliminary budget review • Official Board of Directors Budget Workshop; 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 Budget Document

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

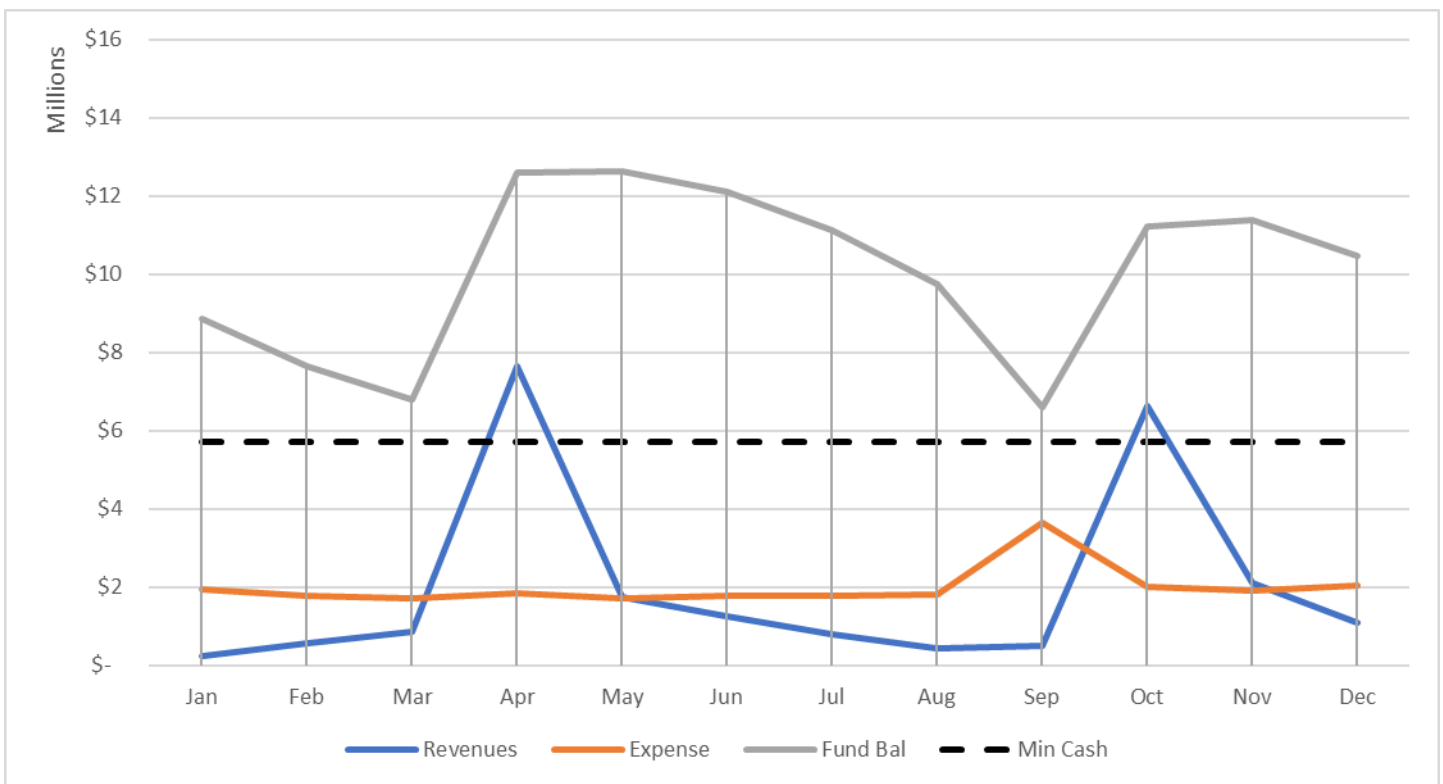
Under RCW 52.16.030, fire districts are required to prepare a budget (either annual or biennial) for each fund. Marysville Fire District prepares an annual budget for each fund; these are adopted by the Board of Directors at aggregate fund level appropriation amounts. The budgets are then broken down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



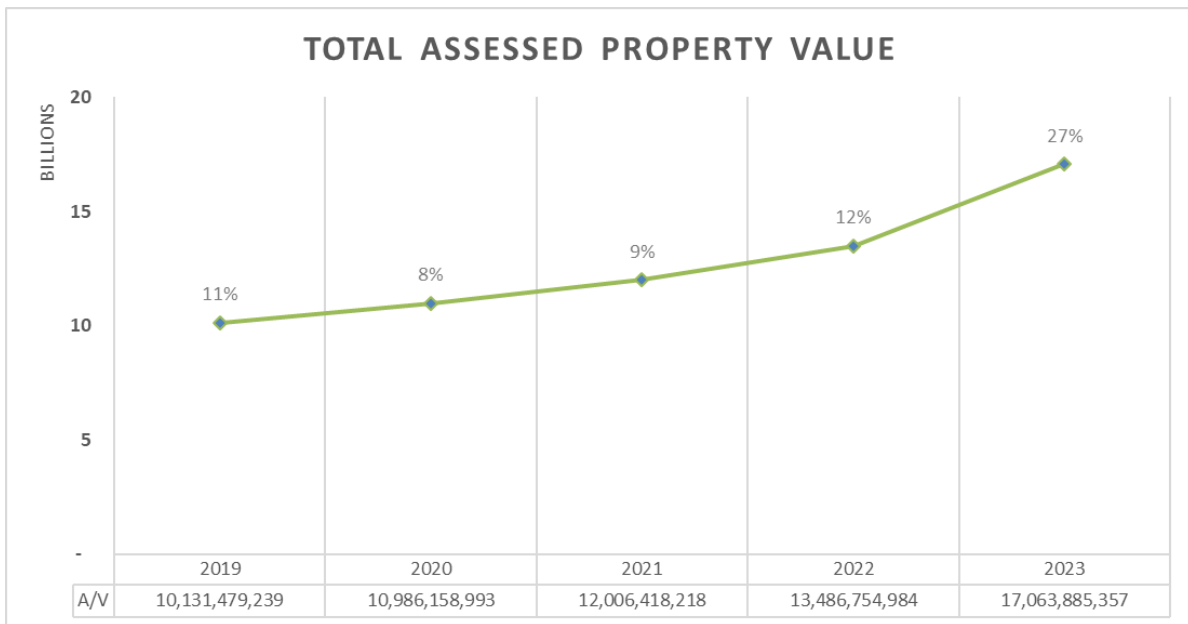
* Hypothetical values used for illustrative purposes.

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 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:



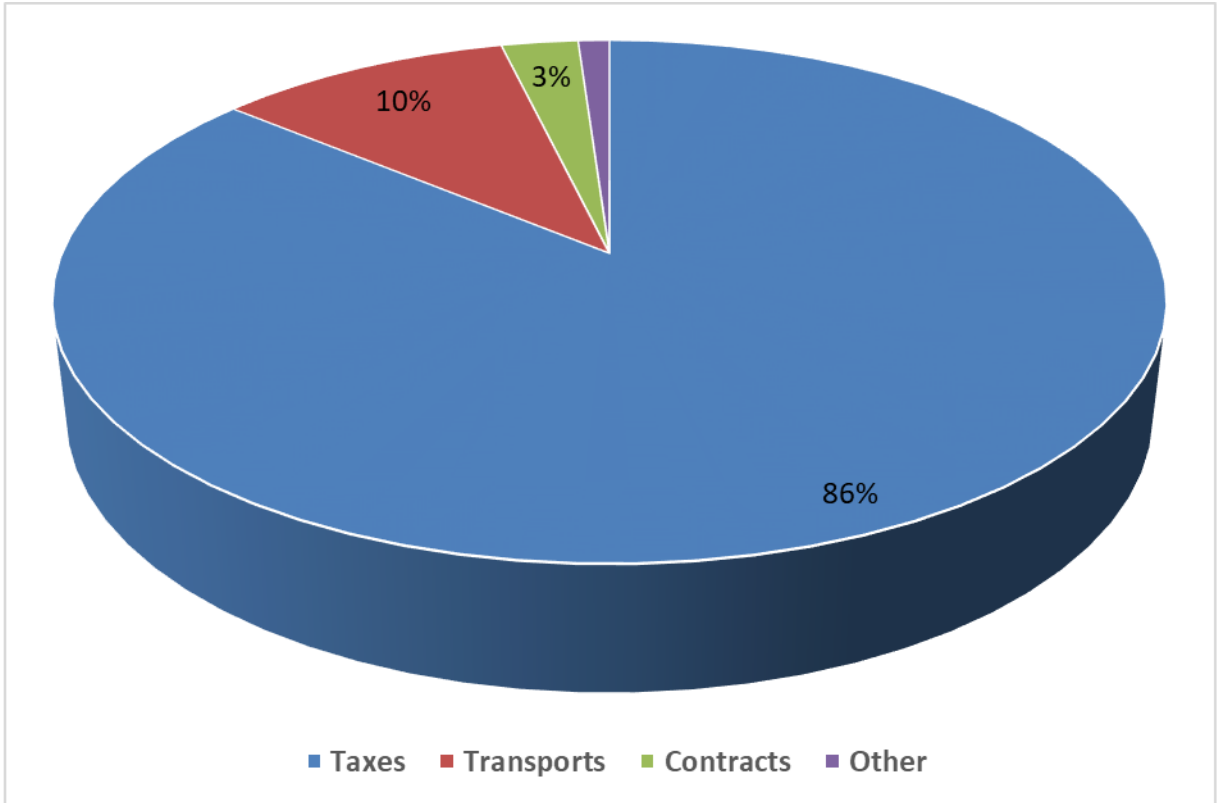
The new MFD RFA regular levy began on January 1, 2020; per the RFA Plan Document the EMS levies of City of Marysville and Fire District 12 are transferred to MFD on a monthly basis. The table below illustrates the rates and dollars levied for regular and EMS levies for tax years 2022 and 2023.

Levy	2022 Rate	2023 Rate*	2022 Dollars Levied	2023 Dollars Levied*
Regular	\$1.26	\$1.02	\$16,949,873	\$17,450,512
EMS	\$0.50	\$0.44	\$6,784,327	\$7,671,649

**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. 2023 proportionate share by category is illustrated in the chart below:



The table below compares the 2022 and 2023 revenue projections:

Category	2022 Budget*	2023 Budget	Variance
Taxes	\$ 23,739,200	\$ 25,126,000	\$ 1,386,800
Transports	\$ 2,730,000	\$ 2,980,000	\$ 250,000
Contracts	\$ 765,846	\$ 778,286	\$ 12,440
Other	\$ 590,103	\$ 316,750	\$ (273,353)
Grand Total	\$ 27,825,149	\$ 29,201,036	\$ 1,375,887 4.9%

*2022 Revenue Projections Updated 10/2022

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 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 2023 is as follows:

APPROPRIATION	2022 (Budget)	2023 (Budget)	Variance	
Government Services	\$ 277,100	\$ 392,625	\$ 115,525	
Administration	\$ 2,464,575	\$ 2,656,843	\$ 192,268	
Fire Suppression	\$ 12,764,275	\$ 14,744,710	\$ 1,980,435	
Emergency Medical Services	\$ 5,691,355	\$ 6,221,537	\$ 530,182	
Special Operations	\$ 55,175	\$ 63,715	\$ 8,540	
Fire Prevention/Public Relations	\$ 971,140	\$ 996,975	\$ 25,835	
Training	\$ 656,995	\$ 734,925	\$ 77,930	
Health/Safety	\$ 72,764	\$ 81,314	\$ 8,550	
Support Services - Fleet & Facilities/Communications	\$ 2,672,900	\$ 2,916,675	\$ 243,775	
General Capital Outlay/One-Time Purchase	\$ 574,300	\$ 358,825	\$ (215,475)	
Subtotal Operating Expenditures	\$ 26,200,579	\$ 29,168,144	\$ 2,967,565	11%
Transfer Out - Apparatus Fund 778-72	\$ 700,000	\$ 200,000	\$ (500,000)	
Transfer Out - Capital/Reserve Fund 778-73	\$ 2,150,000	\$ -	\$ (2,150,000)	
Transfer Out - Equipment Fund 778-74	\$ 200,000	\$ 100,000	\$ (100,000)	
Subtotal Interfund Transfers	\$ 3,050,000	\$ 300,000	\$ 700,000	
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 29,250,579	\$ 29,468,144	\$ 217,565	1%

BUDGETED POSITIONS

The table below summarizes the full-time budgeted positions of the district in order of budget category. The district currently has a limited part time firefighter program that is expected to be phased out by the end of 2023.

DIVISION	POSITION	2022	2023	+ / -
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	1	-
Operations	Battalion Chiefs	5	5	-
Operations	Captains	20	20	-
Operations	Medical Services Officers	4	4	-
Operations	Firefighters/Paramedics	22	22	-
Operations	Firefighters	50	58	8
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	IT Manager	1	1	-
Support Services	Fleet/Facilities Supervisor	1	1	-
Support Services	Mechanic	1	1	-
Support Services	Facilities Maintenance Technician	1	1	-
TOTAL FTE		120	128	8

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:

	2022	2023	Variance
Board of Directors	5	5	-

FINANCIAL SUMMARY:

Category	2022 BUDGET	2023 BUDGET	VARIANCE
Board of Directors Compensation	\$ 33,000	\$ 33,000	\$ -
LEOFF 1 Retiree Costs	\$ 130,000	\$ 99,000	\$ (31,000)
Services/Supplies/Equipment	\$ 114,100	\$ 260,625	\$ 146,525
Total Appropriation	\$ 277,100	\$ 392,625	\$ 115,525 41.7%

*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:

	2022	2023	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	2022 BUDGET	2023 BUDGET	VARIANCE
Personnel - Salaries	\$ 910,100	\$ 952,200	\$ 42,100
Personnel - Overtime	\$ 2,500	\$ 2,500	\$ -
Personnel - Benefits	\$ 1,194,475	\$ 1,201,175	\$ 6,700
Services/Supplies/Equipment	\$ 357,500	\$ 500,968	\$ 143,468
Total Appropriation	\$ 2,464,575	\$ 2,656,843	\$ 192,268

7.8%

*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:

	2022	2023	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	50	58	8
Total FTE	101	109	8

FINANCIAL SUMMARY:

Category	2022 BUDGET	2023 BUDGET	VARIANCE
Personnel - Salaries	\$ 12,597,850	\$ 13,428,910	\$ 831,060
Personnel - Overtime	\$ 1,539,500	\$ 2,719,500	\$ 1,180,000
Personnel - Benefits	\$ 3,407,475	\$ 3,747,100	\$ 339,625
Services/Supplies/Equipment	\$ 965,980	\$ 1,134,452	\$ 168,472
Total Appropriation	\$ 18,510,805	\$ 21,029,962	\$ 2,519,157 13.6%

*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:

	2022	2023	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	2022 BUDGET	2023 BUDGET	VARIANCE
Personnel - Salaries	\$ 735,150	\$ 729,000	\$ (6,150)
Personnel - Overtime	\$ 7,000	\$ 7,000	\$ -
Personnel - Benefits	\$ 159,390	\$ 161,475	\$ 2,085
Services/Supplies/Equipment	\$ 69,600	\$ 99,500	\$ 29,900
Total Appropriation	\$ 971,140	\$ 996,975	\$ 25,835

2.7%

*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:

	2022	2023	Variance
Battalion Chief	1	1	-
Captain	1	1	-
Total FTE	2	2	-

FINANCIAL SUMMARY:

CATEGORY	2022 BUDGET	2023 BUDGET	VARIANCE
Personnel - Salaries	\$ 296,250	\$ 325,350	\$ 29,100
Personnel - Overtime	\$ 14,000	\$ 14,000	\$ -
Personnel - Benefits	\$ 69,700	\$ 71,000	\$ 1,300
Services/Supplies/Equipment	\$ 349,809	\$ 405,889	\$ 56,080
Total Appropriation	\$ 729,759	\$ 816,239	\$ 86,480 11.9%

*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:

	2022	2023	Variance
Deputy Chief	1	1	-
IT Manager	1	1	-
Fleet/Facilities Supervisor	1	1	-
Mechanic	1	1	-
Facilities Maintenance Technician	1	1	-
Total FTE	5	5	-

FINANCIAL SUMMARY:

Category	2022 BUDGET	2023 BUDGET	VARIANCE
Personnel - Salaries	\$ 536,000	\$ 664,735	\$ 128,735
Personnel - Overtime	\$ 10,000	\$ 12,500	\$ 2,500
Personnel - Benefits	\$ 134,900	\$ 187,565	\$ 52,665
Services/Supplies/Equipment	\$ 1,992,000	\$ 2,051,875	\$ 59,875
Total Appropriation	\$ 2,672,900	\$ 2,916,675	\$ 243,775 9.1%

*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:

PURCHASES & TRANSFERS	2022 BUDGET	2023 BUDGET	VARIANCE	
Thermal Imaging Cameras	\$ 18,000	\$ -	\$ (18,000)	
Extrication Tools	\$ 84,000	\$ -	\$ (84,000)	
Station 62 Exterior Paint	\$ 30,000	\$ -	\$ (30,000)	
Alignment Hoist	\$ 75,000	\$ -	\$ (75,000)	
Station Safety Shoes	\$ 18,500	\$ -	\$ (18,500)	
Facility UV Purification Systems	\$ 25,000	\$ -	\$ (25,000)	
Life Pack 15 Installment Purchase (2022-2024)	\$ 34,000	\$ 20,025	\$ (13,975)	
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	\$ 35,000	\$ -	
PPE Gear Dryers	\$ 11,000	\$ 13,000	\$ 2,000	
Facility Electronic Security - Door Locks	\$ 45,000	\$ 45,000	\$ -	
Stryker Medical Equipment Installment - Final	\$ 63,800	\$ 63,800	\$ -	
Total Capital/One-Time Appropriation	\$ 574,300	\$ 358,825	\$ (215,475)	-38%
Interfund Transfers Out - Apparatus Fund	\$ 700,000	\$ 200,000	\$ (500,000)	
Interfund Transfers Out - Capital/Reserve Fund	\$ 2,150,000	\$ -	\$ (2,150,000)	
Interfund Transfers Out - Equipment Fund	\$ 200,000	\$ 100,000	\$ (100,000)	
Total Interfund Transfers Out	\$ 3,050,000	\$ 300,000	\$ (2,750,000)	
Total Appropriation	\$ 3,624,300	\$ 658,825	\$ (2,965,475)	-81.8%

EXPENSE FUND FINANCIAL SUMMARY

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 13,380,225	\$ 12,454,795	\$ (925,430)
RFA Regular Levy	\$ 16,949,873	\$ 17,450,000	\$ 500,127
City of Marysville EMS Levy Contract Revenue	\$ 5,388,681	\$ 6,111,000	\$ 722,319
Fire District #12 EMS Levy Contract Revenue	\$ 1,395,646	\$ 1,560,000	\$ 164,354
Leasehold Excise/Timber Excise Distributions	\$ 5,000	\$ 5,000	\$ -
Quil Ceda Village Contract	\$ 634,285	\$ 653,313	\$ 19,028
Tulip Tribes Contract -Nightclub/Liquor Store	\$ 13,849	\$ 14,523	\$ 674
District 15 ALS/BC/Mechanic Service Contract	\$ 96,100	\$ 90,000	\$ (6,100)
Arlington BC Service Contract	\$ 1,432	\$ -	\$ (1,432)
OSPI Public Schools (Marysville, Lakewood)	\$ 14,843	\$ 14,500	\$ (343)
Sno-Isle Library	\$ 5,338	\$ 5,950	\$ 612
Grants - Federal & Local	\$ 303,660	\$ 1,250	\$ (302,410)
Rental Income	\$ 12,500	\$ 15,000	\$ 2,500
Service Fees (Non-Contract)	\$ 17,893	\$ 5,000	\$ (12,893)
Private Donations	\$ 1,050	\$ 500	\$ (550)
Miscellaneous (Includes Custodial Activities)	\$ 90,000	\$ 70,000	\$ (20,000)
Investment Interest Income	\$ 165,000	\$ 225,000	\$ 60,000
GEMT Revenues - Consultant Fee Recovery	\$ 30,000	\$ 180,000	\$ 150,000
Ambulance Revenues	\$ 2,700,000	\$ 2,800,000	\$ 100,000
TOTAL REVENUES	\$ 27,825,149	\$ 29,201,036	\$ 1,375,887
			5%
APPROPRIATION	2022 (Budget)	2023 (Budget)	Variance
Government Services	\$ 277,100	\$ 392,625	\$ 115,525
Administration	\$ 2,464,575	\$ 2,656,843	\$ 192,268
Fire Suppression	\$ 12,764,275	\$ 14,744,710	\$ 1,980,435
Emergency Medical Services	\$ 5,691,355	\$ 6,221,537	\$ 530,182
Special Operations	\$ 55,175	\$ 63,715	\$ 8,540
Fire Prevention/Public Relations	\$ 971,140	\$ 996,975	\$ 25,835
Training	\$ 656,995	\$ 734,925	\$ 77,930
Health/Safety	\$ 72,764	\$ 81,314	\$ 8,550
Support Services - Fleet & Facilities/Communications	\$ 2,672,900	\$ 2,916,675	\$ 243,775
General Capital Outlay/One-Time Purchase	\$ 574,300	\$ 358,825	\$ (215,475)
Subtotal Operating Expenditures	\$ 26,200,579	\$ 29,168,144	\$ 2,967,565
			11%
Transfer Out - Apparatus Fund 778-72	\$ 700,000	\$ 200,000	\$ (500,000)
Transfer Out - Capital/Reserve Fund 778-73	\$ 2,150,000	\$ -	\$ (2,150,000)
Transfer Out - Equipment Fund 778-74	\$ 200,000	\$ 100,000	\$ (100,000)
Subtotal Interfund Transfers	\$ 3,050,000	\$ 300,000	\$ 700,000
			1%
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 29,250,579	\$ 29,468,144	\$ 217,565
<i>Adjustment for Estimated Unspent Appropriations</i>	<i>\$ (500,000)</i>		
ENDING NET CASH AND INVESTMENTS	\$ 12,454,795	\$ 12,187,687	\$ (267,108)

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 of the Expense Fund.

FINANCIAL SUMMARY:

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 1,972,219	\$ 2,367,109	\$ 394,890
Transfer In - MFD Expense Fund 778-70	\$ 700,000	\$ 200,000	\$ (500,000)
Investment Interest Income	\$ 25,000	\$ 40,000	\$ 15,000
TOTAL REVENUES	\$ 725,000	\$ 240,000	\$ (485,000)

-67%

APPROPRIATION	2022 (Budget)	2023 (Budget)	Variance
LOCAL Program Debt Service - Interest	\$ 13,560	\$ -	\$ (275,500)
Staff Vehicle - Rescue Watercraft	\$ 20,000	\$ -	\$ 75,000
Staff Vehicle - Command Unit	\$ 80,000	\$ -	\$ 80,000
Ambulance	\$ 275,500	\$ -	\$ (80,000)
Ladder Truck	\$ 1,650,000	\$ 1,788,000	\$ (20,000)
Snohomish County - Investment Fees	\$ 1,050	\$ 1,050	\$ 138,000
Ambulance Remounts	\$ -	\$ 320,000	\$ 320,000
Staff Vehicle - Fleet/Facilities	\$ -	\$ 75,000	\$ (13,560)
Staff Vehicle - Fire Prevention	\$ -	\$ 80,000	\$ -
TOTAL EXPENDITURES	\$ 2,040,110	\$ 2,264,050	\$ 223,940
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	\$ (1,710,000)	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 2,367,109	\$ 343,059	\$ (2,024,050)

11%

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	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 15,253,002	\$ 19,444,976	\$ 4,191,974
WA State HCA - GEMT Program - Current	\$ 2,700,000	\$ 2,400,000	\$ (100,000)
WA State HCA - GEMT Program - Retro	\$ 934,474	\$ 500,000	\$ (434,474)
Sentry Credit Ambulance Collections	\$ 20,000	\$ 20,000	\$ (20,000)
Investment Interest Income	\$ 265,000	\$ 125,000	\$ 110,000
Transfer In - MFD Expense Fund 778-70	\$ 2,150,000	\$ 2,150,000	\$ (2,150,000)
TOTAL REVENUES	\$ 6,069,474	\$ 5,195,000	\$ (874,474) -14%
APPROPRIATION	2022 (Budget)	2023 (Budget)	Variance
St. 65 Generator/HVAC System	\$ 350,000	\$ -	\$ (350,000)
Locution Installation	\$ 95,000	\$ -	\$ (95,000)
Snohomish County - Investment Fees	\$ 7,500	\$ 6,000	\$ (1,500)
General Capital Project A&E/Professional Services	\$ 25,000	\$ 25,000	\$ -
Public Safety Building - A&E Services	\$ 100,000	\$ 30,000	\$ (70,000)
St. 63 Generator	\$ 75,000	\$ 45,000	\$ (30,000)
Public Safety Building - Remodel Costs	\$ -	\$ 1,000,000	\$ 1,000,000
Public Safety Building - Move-In Costs	\$ 50,000	\$ 50,000	\$ -
Public Safety Building Purchase - Installment Payment	\$ 1,175,000	\$ 1,175,000	\$ -
TOTAL EXPENDITURES	\$ 1,877,500	\$ 2,331,000	\$ 453,500
Current Year Adjustment for Estimated Unspent Appropriations	\$ -	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 19,444,976	\$ 20,588,976	\$ 1,144,000 6%

*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	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ -	\$ 201,750	\$ 201,750
Investment Interest Income	\$ 2,000	\$ 6,000	\$ 4,000
Transfer In - MFD Expense Fund 778-70	\$ 200,000	\$ 100,000	\$ (100,000)
TOTAL REVENUES	\$ 202,000	\$ 106,000	\$ (96,000) -48%

APPROPRIATION	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Snohomish County - Investment Fees	\$ 250	\$ 250	\$ -
TOTAL EXPENDITURES	\$ 250	\$ 250	\$ -
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	\$ -	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 201,750	\$ 307,500	\$ 105,750 52%

PLANNED PROCUREMENTS:

Equipment	Anticipated Purchase Year / Total Funds	Annual Funds Assigned	Funds Accumulated as of 2023 Budget
SCBA	2031 / \$1M	\$100,000	\$300,000

APPENDIX A: BUDGET & LEVY RESOLUTIONS

MARYSVILLE FIRE DISTRICT A REGIONAL FIRE AUTHORITY RESOLUTION NO. 2022-009;

A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY, ADOPTING THE 2023 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 14th, 2022, to consider the Fire District's current expense budget for the 2023 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 2023 are \$17,063,885,357 for Regular Levy.

Section 2. The Snohomish County legislative authority is certified to collect levies in 2023 for Marysville Fire District, a regional fire authority, in the estimated amounts not to exceed \$17,500,000 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. \$17,500,00 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 2023, is hereby adopted by this reference at fund level, in the aggregate amount of \$34,063,444 as set forth in the document entitled "Marysville Fire District, a Regional Fire Authority, 2023 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 2023, are set forth in summary form as follows:

APPENDIX A: BUDGET & LEVY RESOLUTIONS

Fund	Name	2023 Estimated Beginning Fund Balance & Revenues	2023 Appropriations & Transfers	2023 Ending Fund Balance
004	MFD Expense Fund 778-70	\$41,655,831	\$29,468,144	\$12,187,687
303	MFD Capital/Reserve Fund 778-73	\$22,919,976	\$2,331,000	\$20,588,976
304	MFD Apparatus Fund 778-72	\$2,607,108	\$2,264,050	\$343,058
305	MFD Equipment Fund TBD (New)	\$307,750	\$250	\$307,500
TOTAL ALL FUNDS		\$67,490,665	\$34,063,444	\$33,427,221

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY


ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 14th day of November, 2022 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. 2022-010
RCW 85.44.120;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
AUTHORIZING THE 2023 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 2023; and

WHEREAS, the districts actual levy amount from the previous year was \$16,949,874; 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 2023 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$169,499 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 14th day of November, 2022 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 **Darryl Neuhoff** (Name),
Interim 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 of Directors** (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in **2023** (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on **11/14/2022** (Date of public hearing).

Regular levies

Levy	General levy	Other levy*
Total certified levy request amount, which includes the amounts below.	\$ 17,500,000.00	
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*
Total certified levy request amount, which includes the amounts below.					
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: Date: 11.15.22

To request this document in an alternate format, please complete the form 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
2023 FINAL BUDGET
EXPENSE FUND (778-70/004) SUMMARY**

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 13,380,224.82	\$ 12,454,795.30	\$ (925,429.52)
RFA Regular Levy	16,949,873.00	17,450,000.00	500,127.00
City of Marysville EMS Levy Contract Revenue	5,388,681.00	6,111,000.00	722,319.00
Fire District #12 EMS Levy Contract Revenue	1,395,646.00	1,560,000.00	164,354.00
Leasehold Excise/Timber Excise Distributions	5,000.00	5,000.00	-
Quil Ceda Village Contract	634,284.56	653,313.00	19,028.44
Tulalip Tribes Contract -Nightclub/Liquor Store	13,848.92	14,523.00	674.08
District 15 ALS/BC/Mechanic Service Contract	96,100.00	90,000.00	(6,100.00)
North County Fire BC Service Contract	1,432.00	-	(1,432.00)
OSPI Public Schools (Marysville, Lakewood)	14,843.00	14,500.00	(343.00)
Sno-Isle Library	5,338.00	5,950.00	612.00
Grants - Federal & Local	303,660.00	1,250.00	(302,410.00)
Rental Income	12,500.00	15,000.00	2,500.00
Service Fees (Non-Contract)	17,893.00	5,000.00	(12,893.00)
Private Donations	1,050.00	500.00	(550.00)
Miscellaneous (Includes Custodial Activities)	90,000.00	70,000.00	(20,000.00)
Investment Interest Income	165,000.00	225,000.00	60,000.00
GEMT Revenues	30,000.00	180,000.00	150,000.00
Ambulance Revenues	2,700,000.00	2,800,000.00	100,000.00
TOTAL REVENUES	27,825,149.48	29,201,036.00	1,375,886.52
EXPENDITURE	2022 (Budget)	2023 (Budget)	Variance
Government Services	277,100.00	392,625.00	\$ 115,525.00
Administration	2,464,575.00	2,656,843.00	\$ 192,268.00
Fire Suppression	12,764,275.00	14,744,710.00	\$ 1,980,435.00
Emergency Medical Services	5,691,355.00	6,221,537.00	\$ 530,182.00
Special Operations	55,175.00	63,715.00	\$ 8,540.00
Fire Prevention/Public Relations	971,140.00	996,975.00	\$ 25,835.00
Training	656,995.00	734,925.00	\$ 77,930.00
Health/Safety	72,764.00	81,314.00	\$ 8,550.00
Support Services - Fleet & Facilities/Communications	2,672,900.00	2,916,675.00	\$ 243,775.00
General Capital Outlay / One-Time Purchase	574,300.00	358,825.00	\$ (215,475.00)
Subtotal Operating Expenditures	26,200,579.00	29,168,144.00	\$ 2,967,565.00
Transfer Out - Apparatus Fund 778-72	700,000.00	200,000.00	\$ (500,000.00)
Transfer Out - Capital/Reserve Fund 778-73	2,150,000.00	-	\$ (2,150,000.00)
Transfer Out - Equipment Fund 778-73	200,000.00	100,000.00	\$ (100,000.00)
Subtotal Interfund Transfers	3,050,000.00	300,000.00	(2,750,000.00)
TOTAL EXPENDITURES & TRANSFERS OUT	29,250,579.00	29,468,144.00	\$ 217,565.00
Adjustment for Estimated Unspent Appropriations	(500,000.00)	-	
ENDING NET CASH AND INVESTMENTS	\$ 12,454,795.30	\$ 12,187,687.30	\$ (267,108.00)

APPENDIX B: BUDGET SUMMARIES

**EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2023 FINAL BUDGET
APPARATUS FUND (778-72/304) SUMMARY**

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 1,972,218.62	\$ 2,367,108.62	\$ 394,890.00
Transfer In - MFD Expense Fund 778-70	700,000.00	200,000.00	(500,000.00)
LOCAL Program - Proceeds	-	-	-
Investment Interest Income	25,000.00	40,000.00	15,000.00
TOTAL REVENUES	725,000.00	240,000.00	(485,000.00)
EXPENDITURE	2022 (Budget)	2023 (Budget)	Variance
Snohomish County - Investment Fees	1,050.00	1,050.00	-
LOCAL Program Debt Service - Interest	13,560.00	-	(13,560.00)
Ladder Truck	1,650,000.00	1,788,000.00	138,000.00
Staff Vehicle - Rescue Watercraft	20,000.00	-	(20,000.00)
Staff Vehicle - Command Unit	80,000.00	-	(80,000.00)
Ambulance	275,500.00	-	(275,500.00)
Ambulance Remounts	-	320,000.00	320,000.00
Staff Vehicle - Fleet/Facilities	-	75,000.00	75,000.00
Staff Vehicle - Fire Prevention	-	80,000.00	80,000.00
TOTAL EXPENDITURES	2,040,110.00	2,264,050.00	223,940.00
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	<i>(1,710,000.00)</i>	-	
ENDING NET CASH AND INVESTMENTS	\$ 2,367,108.62	\$ 343,058.62	(2,024,050.00)

APPENDIX B: BUDGET SUMMARIES

**EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2023 FINAL BUDGET
CAPITAL/RESERVE FUND (778-73/303) SUMMARY**

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ 15,253,002.00	\$ 19,444,976.00	\$ 4,191,974.00
WA State HCA - GEMT Program - Current	2,700,000.00	2,600,000.00	(100,000.00)
WA State HCA - GEMT Program - Retro	934,474.00	500,000.00	(434,474.00)
Sentry Credit Ambulance Collections	20,000.00	-	(20,000.00)
Investment Interest Income	265,000.00	375,000.00	110,000.00
Transfer In - MFD Expense Fund 778-70	2,150,000.00	-	(2,150,000.00)
TOTAL REVENUES	6,069,474.00	3,475,000.00	(2,594,474.00)
EXPENDITURE	2022 (Budget)	2023 (Budget)	Variance
Snohomish County - Investment Fees	7,500.00	6,000.00	(1,500.00)
General Capital Project A&E/Professional Services	25,000.00	25,000.00	-
Public Safety Building - A & E Services	100,000.00	30,000.00	(70,000.00)
St. 63 Generator	75,000.00	45,000.00	(30,000.00)
St. 65 Generator/HVAC System	350,000.00	-	(350,000.00)
Locution Installation	95,000.00	-	(95,000.00)
Public Safety Building - Remodel Costs	-	1,000,000.00	1,000,000.00
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	-
TOTAL EXPENDITURES	1,877,500.00	2,331,000.00	453,500.00
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	-	-	-
ENDING NET CASH AND INVESTMENTS	\$ 19,444,976.00	\$ 20,588,976.00	\$ 1,144,000.00

APPENDIX B: BUDGET SUMMARIES

**EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2023 FINAL BUDGET
EQUIPMENT FUND (778-74/305) SUMMARY**

REVENUE	2022 (Projected as of 10/2022)	2023 (Budget)	Variance
Beginning Net Cash and Investments	\$ -	\$ 201,750.00	\$201,750.00
Investment Interest Income	2,000.00	6,000.00	4,000.00
Transfer In - MFD Expense Fund 778-70	200,000.00	100,000.00	(100,000.00)
TOTAL REVENUES	202,000.00	106,000.00	(96,000.00)
EXPENDITURE	2022 (Budget)	2023 (Budget)	Variance
Snohomish County - Investment Fees	250.00	250.00	-
TOTAL EXPENDITURES	250.00	250.00	-
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	-	-	
ENDING NET CASH AND INVESTMENTS	\$ 201,750.00	\$ 307,500.00	\$ 105,750.00

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	59,000
522.16.229	Employee Service Recognition/Awards Banquet	25,000
522.16.410	State Audit	60,000
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	9,350
522.16.455	Property Tax -- Refunds/Interest	8,650
522.16.457	Election Costs	100,000
589.31.000	Leasehold Excise Tax/Sales Tax Remit	1,750
589.90.000	Other Custodial Activities -- Refunds	20,000
522.10.499	Miscellaneous Government Services	1,500
TOTAL GOVERNMENT SERVICES		392,625

ADMINISTRATION

522.16.100	Administrative Salaries (7 FTE)	952,200
522.16.105	Administrative Overtime	2,500
522.16.200	Administrative Matching Deferred Comp.	12,510
522.16.210	Administrative Medical/Dental	142,500
522.16.220	Administrative Retirement -- Leoff II	21,000
522.16.225	Administrative Retirement -- PERS	60,300
522.16.230	Medicare/Social Security -- ALL Employees	275,000
522.16.240	Unemployment Taxes -- ALL Employees	10,000
522.16.250	Labor & Industries -- ALL Employees	458,400
522.16.255	WA Paid Family & Medical Leave -- ESD	41,200
522.16.260	EAP -- ALL Employees	3,300
522.16.270	Life Insurance -- All Employees	14,465
522.16.280	HRA Account Contribution	162,500
522.16.310	Office Supplies	14,000
522.16.413	Legal & Other Professional Services	85,000
522.16.414	Organizational Consulting Services	63,000
522.16.415	Document Shredding Services	2,500
522.16.416	Lexipol Policy Services	36,468

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

522.16.418	Human Resources Expense	60,000
522.16.419	Advertising Expense	1,500
522.16.420	Postage & Shipping Costs	5,000
522.16.460	Liability/Auto/Property Insurance Premiums	205,000
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
TOTAL ADMINISTRATION		2,656,843

OPERATIONS DIVISION

Fire Suppression		
522.20.100	FS -- Full Time Salaries (73 FTE + 8 FTE = 81 FTE)	9,519,310
522.20.105	FS -- Overtime	1,958,000
522.20.107	FS -- Acting Pay	40,000
522.20.109	FS -- Part Time Salaries	40,600
522.20.200	FS -- Matching Deferred Compensation	305,800
522.20.210	FS -- Medical/Dental	1,690,500
522.20.215	FS -- MERP	97,200
522.20.220	FS -- Retirement / Leoff II	622,500
522.20.225	FS -- Retirement / PERS II & III	4,300
522.20.240	Uniforms -- ALL Employees	112,500
522.20.245	Protective Gear & Equipment	215,000
522.20.310	FS -- Operating Supplies (Consumables)	25,000
522.20.350	FS -- Operating Equipment & Tools	37,000
522.20.351	SCBA - Mask/Harness Replacements	8,000
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
Total Fire Suppression		14,744,710

EMS - Emergency Medical Services		
522.70.100	EMS -- Salaries (28 FTE)	3,814,000
522.70.105	EMS -- Overtime	761,500
522.70.107	EMS -- Acting Pay	15,000
522.70.200	EMS -- Matching Deferred Compensation	102,400
522.70.210	EMS -- Medical/Dental	649,200

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

522.70.215	EMS -- MERP	25,200
522.70.220	EMS -- Retirement/Leoff II	250,000
522.70.310	Medical Supplies	278,300
522.70.355	Medical Equipment	3,700
522.70.410	Ambulance Billing	155,000
522.70.411	GEMT Program/MGADC Consultant Services	60,000
522.70.413	Medical Program Director/EMT Assessments	33,745
522.70.417	Physician Advisor Services	30,432
522.70.480	LUCAS/Defib/Cot Service Agreements	37,860
522.70.499	EMS Miscellaneous	5,200
<hr/>		
	Total EMS	6,221,537

Special Operations

522.20.353	HazMat Equipment	6,000
522.20.357	Tech Rescue Equipment	10,000
522.20.356	Water/Swimmer Program -- Equipment	34,000
522.20.455	SOPB -- Special Operations Assessment	13,715
<hr/>		
	Total Special Operations	63,715

TOTAL OPERATIONS DIVISION 21,029,962

FIRE PREVENTION & PUBLIC RELATIONS DIVISION

522.30.100	FP -- Salaries (5 FTE)	729,000
522.30.105	FP -- Overtime	7,000
522.30.200	FP -- Matching Deferred Compensation	14,875
522.30.210	FP -- Medical/Dental	98,000
522.30.215	FP -- MERP	3,600
522.30.220	FP -- Retirement/Leoff II	34,000
522.30.225	FP -- Retirement/PERS	11,000
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	10,000
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
<hr/>		
	TOTAL FIRE PREVENTION / PUBLIC RELATIONS	996,975

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS**TRAINING & HEALTH/SAFETY DIVISION**

Training		
522.45.100	TRNG -- Salaries (2 FTE)	325,350
522.45.105	TRNG -- Overtime	14,000
522.45.210	TRNG -- Medical/Dental	48,900
522.45.215	TRNG -- MERP	3,600
522.45.220	TRNG -- Retirement/Leoff II	18,500
522.45.310	Training Operating Supplies	7,500
522.45.315	Training Props	15,600
522.45.420	Training Consortium Program (Equipt/Trng)	100,000
522.45.435	Travel Expense -- Fire Suppression	16,900
522.45.436	Travel Expense -- EMS	12,150
522.45.437	Travel Expense -- Special Operations	1,500
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	11,000
522.16.290	College Tuition Reimbursement	15,000
522.45.250	Apprenticeship Training	5,820
522.45.255	Medic School Expenses	40,000
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	2,000
Total Training		734,925
Health/Safety		
522.20.250	Vaccines, Respiratory/Hearing Testing	8,000
522.20.255	Haz/Mat Physicals	5,500
522.20.315	Health & Safety -- Operating Supplies	5,000
522.20.497	Health & Safety -- Professional Services	26,564
522.20.354	Exercise Equipment	17,050
522.20.485	Exercise Equipment -- Maintenance & Repair	1,000
522.20.495	Peer Support Program -- Services/Supplies	18,200
Total Health/Safety		81,314
TOTAL TRAINING & HEALTH/SAFETY		816,239

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

SUPPORT SERVICES DIVISION

Personnel		
522.18.100	SSD -- Salaries - Deputy Chief/IT Manager (2 FTE)	334,325
522.18.200	SSD -- Matching Deferred Comp - IT Manager	5,350
522.18.210	SSD -- Medical / Dental - Deputy Chief/IT Manager	34,100
522.18.220	SSD -- Retirement / LEOFF II / Deputy Chief	11,035
522.18.225	SSD -- Retirement / PERS / IT Manager	14,170
522.50.100	SSD -- Salaries - Facilities (1 FTE)	101,460
522.50.105	SSD -- Overtime - Facilities	2,500
522.50.200	SSD -- Matching Deferred Comp - Facilities	4,060
522.50.210	SSD -- Medical / Dental - Facilities	26,400
522.50.225	SSD -- Retirement / PERS - Facilities	11,010
522.60.100	SSD -- Salaries - Fleet (2 FTE)	228,950
522.60.105	SSD -- Overtime - Fleet	10,000
522.60.200	SSD -- Matching Deferred Comp - Fleet	3,840
522.60.210	SSD -- Medical / Dental - Fleet	52,800
522.60.225	SSD -- Retirement / PERS - Fleet	24,800
522.45.432	SSD -- Travel Expenses	2,500
522.45.492	SSD -- Registration Fees	5,000
Total Personnel		872,300
Fleet / Facilities / Equipment		
522.60.310	Vehicle/Shop -- Operating Supplies	130,000
522.60.350	Vehicle/Shop -- Tools & Equipment	8,000
522.60.390	SCFD #15 -- Service Contract Supplies/Parts	10,000
522.20.320	FS Vehicles -- Fuel/Lubricants/Antifreeze	98,000
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	45,000
522.50.350	Facilities -- Furniture/Equipment/Appliances	45,000
522.50.410	Facilities -- Landscaping & Janitorial Service	52,000
522.50.480	Facilities -- Contracted Repair	140,000
522.50.470	Water/Sewer/Garbage	38,000
522.50.475	Electricity/Natural Gas	135,000
522.70.470	Medical Waste Disposal	3,500
522.20.480	SCBA -- Compressor Repairs/Air Sample Testing	4,500
522.50.450	Equipment & Other Rentals	1,000
522.60.485	Equipment -- Contracted Repair/Testing	18,500

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

522.50.499	Miscellaneous Facilities/Vehicles/Equipment	1,000
<hr/>		
	Total Fleet / Facilities / Equipment	914,500
<hr/>		
Communications & Technical Support		
522.20.355	Communications Equipment & Maintenance	10,000
522.20.483	Communications Equipment Repairs	5,000
522.18.357	Computer Hardware/Parts	26,500
522.18.490	Computer Licensing/Support	127,500
522.18.420	Telephone -- ALL Stations	34,000
522.18.423	Cellular Phone Service	32,000
522.18.427	Network Lines & Maintenance	93,925
522.18.450	Office Equipment Images/Repairs/Maintenance	8,850
591.22.700	Capital Lease -- Copy Machine	4,300
591.22.705	Capital Lease -- Postage Meter	900
522.20.450	SNOCO 911 -- Managed Laptop Program	51,000
522.20.452	SNOCO 911 -- Dispatch Services	711,500
522.70.490	SNOCO 911 -- ESO EPCR User Fees	22,900
522.20.417	GIS Contracted Services & Mapping Misc	1,000
522.18.499	CTS Miscellaneous	500
<hr/>		
	Total Communications & Technical Support	1,129,875
<hr/>		
TOTAL SUPPORT SERVICES		2,916,675
<hr/>		
CAPITAL OUTLAY & ONE-TIME PURCHASES		
<hr/>		
General Capital Outlay/One-Time Purchases		
522.18.355	Network Switches	50,000
594.22.621	EMS Training Mannequin	22,000
522.18.492	Office 365 Conversion - Phase 2	25,000
522.50.352	Facility Electronic Security - Door Locks	45,000
522.50.352	Facility Security Cameras	25,000
594.22.620	PPE Gear Dryer	13,000
594.22.623	Telephone System Upgrade	35,000
594.22.624	WiFi System Upgrade	60,000
594.22.702	Life Pack 15 Installment Purchase (2022-2024)	20,025
594.22.700	Stryker Medical Equipment Installment Purchase	63,800
<hr/>		
	Total General Capital Outlay	358,825
<hr/>		
TOTAL CAPITAL OUTLAY & ONE-TIME PURCHASES		358,825
<hr/>		

APPENDIX C: EXPENSE FUND LINE ITEM APPROPRIATIONS

TRANSFERS OUT

597.01.000	Transfer Out -- Apparatus Fund 778-72	200,000
597.02.000	Transfer Out -- Equipment Fund 778-74	100,000
TOTAL TRANSFERS OUT		300,000

TOTAL EXPENSE FUND BUDGET **29,468,144**

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	1,788,000
594.22.642	Staff Vehicle - Fleet/Facilities	75,000
594.22.644	Staff Vehicle - Fire Prevention	80,000
594.22.646	Ambulance Remounts	320,000

TOTAL APPARATUS FUND BUDGET **2,264,050**

CAPITAL/RESERVE FUND BUDGET 778-73/303

522.16.419	Snohomish County -- Investment Fees	6,000
594.22.610	General Capital Project A&E/Professional Services	25,000
594.22.620	Public Safety Building -- A & E Services	30,000
594.22.621	Station 63 -- Generator	45,000
594.22.624	Public Safety Building -- Remodel Costs	1,000,000
594.22.625	Public Safety Building -- Move In Costs	50,000
594.22.700	Public Safety Building Purchase -- Installment 1 of 3	1,175,000

TOTAL RESERVE/CAPITAL FUND BUDGET **2,331,000**

EQUIPMENT FUND BUDGET 778-74/305

522.16.419	Snohomish County -- Investment Fees	250
------------	-------------------------------------	-----

TOTAL EQUIPMENT FUND BUDGET **250**

