

**SOUTH SNOHOMISH COUNTY  
FIRE & RESCUE  
REGIONAL FIRE AUTHORITY**



**OPERATING BUDGET**

For the period

October 1, 2017 – December 31, 2017

**APPOINTED OFFICIALS**

M. Christopher Boyer

David Chan

Benjamin Goodwin

James Kenny

Jim McGaughey

Bob Meador

Richard Schrock

**ADMINISTRATIVE STAFF**

Bruce Stedman, Fire Chief

Brad Reading, Assistant Fire Chief

Bob Eastman, Assistant Fire Chief

Doug Dahl, Deputy Chief

Shaughn Maxwell, Deputy Chief

Kevin Zweber, Deputy Chief

Bill Cushman, Director of Strategic Planning

Sandra Hollenbeck, Human Resources Director

Kathleen Junglov, Finance Director

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# Operating Budget

For the period

October 1, 2017 – December 31, 2017

As Adopted October 3, 2017

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## Table of Contents

|  | <u>Page</u> |
|--|-------------|
| <i>About South Snohomish County Fire &amp; Rescue Regional Fire Authority.....</i> | <i>1</i>    |
| <i>Budget Development Overview .....</i>   | <i>2</i>    |
| <i>Fund Summary .....</i>  | <i>3</i>    |
| <i>General Fund Resources.....</i>   | <i>5</i>    |
| <i>General Fund Expenses .....</i>   | <i>7</i>    |
| <i>01 - Board of Fire Commissioners Program .....</i>                              | <i>11</i>   |
| <i>02 - Transition Costs.....</i>  | <i>12</i>   |
| <i>03 - Office of the Fire Chief Program .....</i>                                 | <i>13</i>   |
| <i>04 – Human Resources Program.....</i>   | <i>14</i>   |
| <i>05 - New Hires Program.....</i>   | <i>15</i>   |
| <i>09 - Public Information Program .....</i>                                       | <i>16</i>   |
| <i>15 - Non-Departmental Expenses Program .....</i>                                | <i>17</i>   |
| <i>18 - Finance Program.....</i>   | <i>18</i>   |
| <i>21 - GIS Mapping Program.....</i>   | <i>19</i>   |
| <i>32 - Communications &amp; Technology Program .....</i>                          | <i>20</i>   |
| <i>35 - Station Operations Program .....</i>                                       | <i>21</i>   |
| <i>36 - Volunteers Program.....</i>  | <i>22</i>   |
| <i>37 - Safety Program .....</i>   | <i>23</i>   |
| <i>38 - Prevention &amp; Education Program .....</i>                               | <i>24</i>   |
| <i>42 - Emergency Medical Services Program.....</i>                                | <i>25</i>   |
| <i>43 - Technical Rescue Program .....</i>   | <i>26</i>   |
| <i>44 - Hazardous Materials Program.....</i>                                       | <i>27</i>   |
| <i>45 - Physical Fitness &amp; Wellness Program .....</i>                          | <i>28</i>   |
| <i>46 - Training Program .....</i>   | <i>29</i>   |
| <i>60 - Apparatus Maintenance Program .....</i>                                    | <i>30</i>   |
| <i>62 - Facilities Maintenance Program .....</i>                                   | <i>31</i>   |
| <i>Reserve Funds .....</i>   | <i>33</i>   |
| <i>60 - Emergency Reserve Account .....</i>  | <i>34</i>   |
| <i>61 - Apparatus Reserve Account.....</i>   | <i>35</i>   |
| <i>63 - Facility/Major Maintenance Reserve Account.....</i>                        | <i>36</i>   |
| <i>67 - Equipment Replacement Reserve Account .....</i>                            | <i>37</i>   |
| <i>68 - LEOFF 1 Retiree Medical Expense Reserve Account.....</i>                   | <i>38</i>   |
| <i>74 - Compensated Absences Reserve Account.....</i>                              | <i>39</i>   |
| <i>Healthcare Self-Insurance Fund .....</i>  | <i>40</i>   |



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**ABOUT SOUTH SNOHOMISH COUNTY FIRE & RESCUE REGIONAL FIRE AUTHORITY**

A Regional Fire Authority (RFA) Planning Committee of three elected officials from each jurisdiction, supported by leadership and staff, was established in October 2016 to guide the process of forming a RFA. After 10 months of review, analysis, outreach and planning the Planning Committee proposed a RFA Plan. Both the Lynnwood City Council and the Fire District Board of Commissioners passed resolutions to forward the RFA Plan to a public vote on the August 1, 2017 ballot.

Voters in Lynnwood and Fire District 1 approved the plan creating and funding the South Snohomish County Fire and Rescue (SSCFR) Regional Fire Authority. The creation of SSCFR consolidates and standardizes resources to provide sustainable and stable funding for fire and emergency medical services. Effective October 1, 2017, existing fire personnel and equipment transferred to SSCFR, and residents can expect a seamless service transition as well.

The Lynnwood Fire Department operated two fire stations with 56 employees to serve more than 36,000 residents within the city limits. Fire District 1 operated 12 fire stations with 241 employees (includes administrative staff) to serve nearly 214,000 residents in unincorporated communities as well as the cities of Brier, Edmonds and Mountlake Terrace. These partner cities have service contracts with Fire District 1 that will transfer to SSCFR on October 1 with the same terms, conditions and service levels.

Initially, the SSCFR will be governed by a transitional Board of Commissioners consisting of two Lynnwood elected officials and five Fire District 1 Commissioners.

Once the RFA begins levying an EMS levy (following voter approval under RCW 84.52.069), it is anticipated that the District will submit a ballot measure to its voters to dissolve in accordance with RCW 52.10.010.

More information about the Regional Fire Authority including the plan document can be found at [www.lynnwoodfd1rfa.com](http://www.lynnwoodfd1rfa.com).

**BUDGET DEVELOPMENT OVERVIEW**

Due to the limited time from voter approval to the effective date of operations, it was determined that the initial budgets developed for the SSCFR would be developed at a very high level, and that early in 2018 the RFA would embark on a more detailed budget review and development process. Also contributing to this decision is that the two consolidating entities are transitioning from the leadership of the District's Interim Fire Chief Brad Reading to a new fire chief. Chief Bruce Stedman who took over the reins on October 1, 2017 has not participated in the development of this budget.

As a starting point, staff began its analysis by reviewing the 2017 Budgets initially approved and adopted by the elected officials of the City of Lynnwood, and Snohomish County Fire District #1.

Due to the fact that the District operations included administrative and support functions in addition to Fire Suppression, Fire Prevention and Emergency Medical Services, the program and fund structure utilized by the District was maintained.

- Costs associated with increasing the number of employees, equipment, or facilities were reviewed and adjusted as appropriate.
- Apparatus and Equipment replacement schedules were reviewed and only previously authorized capital purchases were include in the 2017 Budget. Please refer to the Reserve section of this document for more information on apparatus and equipment replacement.
- Staffing was verified to assure that the total positions budgeted in the RFA did not exceed previously budgeted positions in the consolidating entities budgets.
- Creation of a program to collect onetime costs associated with transitioning the two entities into one.



**FUND SUMMARY**

SSCFR organizes its financial structure around six funds. A fund is a self-contained accounting entity that encompasses a beginning cash balance as of January 1, internal transfers of money into the fund from another fund, revenue earned by and deposited directly into the fund, expenses by the fund, transfers out to another fund, and finally, an ending cash balance as of December 31.

The Capital Reserve Fund contains three separate, self-balancing accounts: the Apparatus Reserve; the Facility/Major Maintenance (Building) Reserve; and the Equipment Reserve.

Following are summary tables for all of the funds and accounts, detailed information on each of the funds and accounts can be found in subsequent sections.

|                                    |                    |
|------------------------------------|--------------------|
| <b>GENERAL FUND</b>                |                    |
| <b>BEGINNING CASH</b>              | <b>\$0</b>         |
| <b>REVENUE</b>                     |                    |
| Contribution from City of Lynnwood | 2,719,222          |
| Contribution from District 1       | 18,686,838         |
| Grants                             | 109,210            |
| Contracts for Services             | 1,844,680          |
| Transport Fees                     | 410,000            |
| Other Charges for Services         | 42,301             |
| MVC Charges                        | 24,000             |
| Miscellaneous Revenue              | 23,000             |
| Insurance Reimbursements           | 51,000             |
|                                    | 23,910,251         |
| <b>EXPENSES</b>                    |                    |
| Wages                              | 7,668,296          |
| Overtime                           | 800,792            |
| Benefits                           | 3,036,654          |
| Supplies                           | 493,172            |
| Services                           | 2,014,541          |
|                                    | 14,013,455         |
| <b>ENDING CASH</b>                 | <b>\$9,896,796</b> |

**Capital Reserves** - The RFA has established a number of reserves to accumulate funds for future acquisitions. The RFA also maintains detailed replacement schedules of its apparatus and equipment to support the need for these reserves. Additionally, the RFA has engaged a consultant to develop a Capital Facilities plan which will provide information on stations, apparatus and equipment.

| <b>CAPITAL RESERVE</b>                  | <b>APPARATUS</b>   | <b>BUILDING</b>    | <b>EQUIPMENT</b>   | <b>TOTAL</b>       |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>SOURCES</b>                          |                    |                    |                    |                    |
| Contribution from City of Lynnwood      | 2,459,117          | 0                  | 0                  | 2,459,117          |
| Contribution from District 1            | 3,355,040          | 2,223,701          | 2,032,698          | 7,611,439          |
| Investment Interest                     | 7,500              | 6,200              | 5,500              | 19,200             |
| <b>Total Revenue</b>                    | <b>5,821,657</b>   | <b>2,229,901</b>   | <b>2,038,198</b>   | <b>10,089,756</b>  |
| <b>USES</b>                             |                    |                    |                    |                    |
| Capital Outlay                          | 1,021,000          | 60,000             | 363,460            | 1,444,460          |
| <b>Total Expenses</b>                   | <b>1,021,000</b>   | <b>60,000</b>      | <b>363,460</b>     | <b>1,444,460</b>   |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$4,800,657</b> | <b>\$2,169,901</b> | <b>\$1,674,738</b> | <b>\$8,645,296</b> |

**Other Funds and Reserves** - Please refer to the Reserve and Account section of this document for additional information.

| <b>OTHER FUNDS AND RESERVES</b>         | <b>EMERGENCY RESERVE</b> | <b>COMPENSATED ABSENCES RESERVE</b> | <b>LEOFF 1 MEDICAL</b> | <b>HEALTHCARE SELF INSURANCE</b> |
|---|--------------------------|-------------------------------------|------------------------|----------------------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>               | <b>\$0</b>                          | <b>\$0</b>             | <b>\$0</b>                       |
| <b>SOURCES</b>                          |                          |                                     |                        |                                  |
| Contribution from City of Lynnwood      | 0                        | 0                                   | 97,200                 | 0                                |
| Contribution from District 1            | 2,020,812                | 237,664                             | 1,196,889              | 4,203,722                        |
| Other Revenue                           | 6,000                    | 300                                 | 3,000                  | 73,500                           |
| <b>Total Revenue</b>                    | <b>2,026,812</b>         | <b>237,964</b>                      | <b>1,297,089</b>       | <b>4,277,222</b>                 |
| <b>Total Expenses</b>                   | <b>0</b>                 | <b>237,964</b>                      | <b>211,700</b>         | <b>858,000</b>                   |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$2,026,812</b>       | <b>\$0</b>                          | <b>\$1,085,389</b>     | <b>\$3,419,222</b>               |

## **GENERAL FUND RESOURCES**

### **Initial Funding**

Initial funding will consist of contributions from the two agencies of approximately \$21M to support general fund operations. Detail on contributions made to Reserve and other funds are described in the Reserve fund section of this document. The City of Lynnwood will make three (3) monthly installments in October, November, and December 2017 of the unspent portion of the amount stated in the City's 2017 Budget for the City Fire Department, an amount estimated to be approximately \$2.7M. The District will contribute approximately \$18.6M with the largest contribution being made in October when the bulk of its property taxes are received.

### **Property Taxes**

The RFA plan document approved by the voters authorized the Authority to levy and collect property taxes in accordance with RCW 52.26.050. The initial levy at a rate of \$1.50 per thousand of assessed valuation will be levied in November, 2017 for taxes to be collected in 2018, as such there will be no Property Taxes collected directly by the RFA in 2017. The District will remit tax collections received after October 1 to the RFA.

The Plan does not include an EMS levy but the Governing Board may, in the future, seek voter approval of an EMS levy. If the RFA levies an EMS levy, such levy will replace the District's and City's EMS levies. Until the RFA has an EMS Levy, the District and the City will remit all funds collected under their respective EMS levies to the RFA. Per Interlocal Agreements, an annual increase of 1% is assumed.

On September 13, 2017 the Snohomish County Assessor's office released preliminary 2017 Assessed Valuation (AV) numbers for taxes to be collected in 2018. Based on a preliminary AV of \$25,617,937,358 initial estimates place the Regular property tax levy for 2018 at approximately \$38.4M.

### **Service Contracts**

The District has contracts with the cities of Mountlake Terrace, Brier, and Edmonds to provide Fire and EMS Services, as well as the city of Mukilteo for incident command and ladder truck services. These contracts will transfer to the RFA. Payments are due either quarterly or monthly. It is anticipated that all quarterly payments will have been received by the District prior to October 1, and will be transferred to the RFA. Payments received after October 1 will be receipted directly by the RFA.

An Interlocal Agreement (ILA) was entered into between the City of Lynnwood and the RFA for Fire Marshal and Inspection services. For 2017 the costs associated with this service are being included in the City of Lynnwood's initial contribution. In 2018 the City will make quarterly payments to the RFA according to the terms defined in the ILA.

## **Transport Fees**

When victims of accidents, fires, or life-threatening medical conditions require transportation to hospitals and emergency rooms the RFA charges a fee. These fees provide additional funding to assure the highest level of medical care for our citizens. Fees charged prior to October 1 will be received by the agency that provided the transport. District 1 will contribute to the RFA; however it could potentially take up to a year for fees to be received. Transports that occur after October 1, 2017 will be receipted directly by the RFA. Again, there will be a ramp up before the RFA will begin receiving payments. By a provision in the contracts with the City of Edmonds and the City of Mountlake Terrace the RFA remits transport fees collected in these cities back to the cities. The 2017 third quarter collections will be remitted to the cities in October or November 2017 by the RFA.

## **Grants**

The District is the recipient of two Verdant Health Commission grants. One supports a Community Paramedicine Program, and the other provides funding to hire veterans to administer a Falls Prevention Program. Both transfer to the RFA. Additionally, on occasion the RFA may receive funds from Washington State Labor and Industries for a return to work program. For reporting purposes, these funds are considered grants.

## **Other Miscellaneous Revenue**

The RFA also receives revenue from other miscellaneous sources including Charges for Services, Reimbursement for Mobilization, Disability Insurance Reimbursements (including Labor and Industries) Donations, and Investment Interest.

## General Fund Expenses

The General Fund encompasses all of the operating programs of the RFA. By operating programs we mean the governance, the administration, and the operations that support the mission and service delivery of the RFA. Detailed information on the General Fund Programs can be found on the following pages. Below you will find summary information on the General Fund expenses.

| <b>EXPENSES</b>           |            |
|---------------------------|------------|
| Commissioners             | 41,402     |
| Transition Costs          | 192,630    |
| Office of the Fire Chief  | 382,489    |
| Human Resources           | 237,470    |
| New Hires                 | 115,850    |
| Public Information        | 79,115     |
| Non-Departmental          | 788,000    |
| Finance                   | 102,056    |
| GIS & Mapping             | 19,300     |
| Communications/Technology | 204,000    |
| Station Operations        | 9,741,249  |
| Volunteers                | 23,400     |
| Safety                    | 117,771    |
| Prevention                | 415,875    |
| EMS                       | 600,485    |
| Technical Rescue          | 18,755     |
| HazMat                    | 25,825     |
| Physical Fitness          | 11,250     |
| Training                  | 232,570    |
| Apparatus M & O           | 311,512    |
| Building M & O            | 352,450    |
|                           | <hr/>      |
|                           | 14,013,455 |

**BUDGETED POSITIONS**

| <b>Program</b>           | <b>Position</b>                              | <b>FTE</b>   |
|--------------------------|--|--------------|
| Commissioners            | Executive Assistant                          | 1.0          |
| Office of the Fire Chief | Fire Chief                                   | 1.0          |
| Office of the Fire Chief | Administrative Assistant                     | 2.0          |
| Office of the Fire Chief | Administrative Assistant-Reimbursed          | 1.0          |
| Office of the Fire Chief | Assistant Fire Chief                         | 2.0          |
| Office of the Fire Chief | Executive Assistant                          | 1.0          |
| Office of the Fire Chief | Strategic Financial Planner                  | 1.0          |
| Human Resources          | Human Resources Analyst                      | 1.0          |
| Human Resources          | Receptionist                                 | 1.0          |
| Human Resources          | Human Resources Director                     | 1.0          |
| Human Resources          | Human Resources Specialist                   | 2.0          |
| Public Information       | Public Information Officer                   | 1.0          |
| Finance                  | Finance Director                             | 1.0          |
| Finance                  | Finance Specialist                           | 2.0          |
| GIS & Mapping            | Contract Employee                            | 1.0          |
| Station Operations       | Deputy Chief of Operations                   | 1.0          |
| Station Operations       | Battalion Chiefs                             | 12.0         |
| Station Operations       | Medical Service Officers-Shift               | 4.0          |
| Station Operations       | Captains                                     | 56.0         |
| Station Operations       | Firefighter                                  | 96.0         |
| Station Operations       | Firefighter\Paramedic                        | 83.0         |
| Safety                   | Safety Officer                               | 1.0          |
| Prevention               | Deputy Chief of Prevention                   | 2.0          |
| Prevention               | Inspector\Deputy Fire Marshal                | 5.0          |
| Prevention               | Public Educator                              | 1.0          |
| Prevention               | Administrative Assistant                     | 1.0          |
| EMS                      | Deputy Chief of EMS                          | 1.0          |
| EMS                      | Medical Service Officers-Days                | 2.0          |
| EMS                      | Community Resource Paramedics - Grant Funded | 2.0          |
| EMS                      | Public Educator                              | 1.0          |
| EMS                      | Administrative Assistant - Grant Funded      | 0.5          |
| Training                 | Deputy Chief of Training                     | 1.0          |
| Training                 | Training Captain                             | 2.0          |
| Facilities Maintenance   | Facilities Maintenance Technician            | 1.0          |
| Facilities Maintenance   | Central Stores                               | 1.0          |
| Facilities Maintenance   | Purchasing\Fleet\Facilities Manager          | 1.0          |
|                          | <b>Total</b>                                 | <b>293.5</b> |

The RFA utilizes the Budgeting Accounting Reporting System (BARS) as prescribed by the Washington State Auditor's office for coding of expenditures. Program budgets are presented at the object code level. The following information is presented for reference should you desire more detailed information as to what type of expenses are summarized to the Salary and Wages, Personnel Benefits, Supplies and Services categories.

**10 Salaries and Wages**

- 11 Wages - Salaries and wages of employees.
- 12 Overtime - Compensation to employees for time worked in excess of their regularly established work schedule.

**20 Personnel Benefits**

- 20 Personnel Benefits & Taxes – The employer share of healthcare premiums, retirement, deferred compensation, Labor & Industries, Medicare, life and disability insurance.

**30 Supplies**

- 31 Office & Operating Supplies - Items purchased directly and consumed by the operating departments. Examples include: Paper, pens, envelopes, uniforms, smoke detectors, absorbent, foam, incident command supplies (ICS), and self-contained breathing apparatus (SCBA) supplies, Emergency Medical Services (EMS) medications, and software.
- 32 Fuel Consumed - Includes for operating engines and vehicles.
- 35 Small Tools & Equipment - Office equipment, furniture and fixtures, tools and equipment, Personal Protection Equipment (PPE), nozzles and appliances.

**40 Services**

- 41 Professional Services - Fees and expenses paid to outside parties and individuals for services. Examples are: Legal, technology support, benefits administration, third party billing agency, state audit, email archival\security, and emergency medicine supervising physician and medical program director.
- 42 Communication – Southwest Snohomish County Communications Agency (SNOCOM), Snohomish County Emergency Radio System (SERS), phone, internet, fax and data lines, postage.
- 43 Travel\Training - Expenditures for travel while on RFA business. This includes mileage, per diem, lodging, air, train and bus fares, airport shuttle, taxi services, and registration.
- 45 Operating Rental and Leases - Rent of space for occupancy or storage purposes, payments to contract cities for use of stations.
- 46 Insurance - Fire, bonds, theft, liability, other casualty, etc. Does not include insurance related to personnel benefits.
- 47 Utility Services - Payments to other agencies for the provision of utilities such as gas, water, sewer, electricity, garbage and recycling, and hazardous waste disposal.

- 48 Repairs & Maintenance - Contracted (external) labor and supplies if included in the invoice total furnished by the contractors, cleaning and repair of PPE.
- 49 Miscellaneous - Costs that are minor in amount and/or infrequent in occurrence and are not specifically described under any other object code; dues, subscription and memberships, and advertising.



**01 BOARD OF FIRE COMMISSIONERS**

PROGRAM DESCRIPTION

The primary function of the Board is to oversee the strategic operations of the RFA, to generate, review, and approve policies which provide clear guidance to the administrative and managerial staff in conducting their respective operational duties, and to review and acknowledge the expenditure of funds for goods and services received by the RFA. The Board holds open hearings on matters of importance to the general public. These matters include the setting of property tax levies, the acquisition of fire and EMS facilities, apparatus, and equipment required to deliver a level of service determined by the Board. Pursuant to RCW 52.14.010 and WSR 08-11-127 each of the commissioners may be compensated at \$114 per day with an annual compensation limit of \$10,944. RCW 52.14.010 also provides that every 5 years the dollar threshold will be adjusted for inflation. The next increase will be effective January 1, 2019.

PROGRAM STAFFING

| Position            | FTE |
|---------------------|-----|
| Executive Assistant | 1.0 |

**Budget Narrative**

The 2017 Board of Commissioner’s Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 19,982        |
| Overtime     | 0             |
| Benefits     | 4,870         |
| Supplies     | 300           |
| Services     | 16,250        |
| <b>Total</b> | <b>41,402</b> |

- Compensation for 7 Commissioners for 3 meetings per month (Oct-Dec)
- Salary and Benefits for an Executive Assistant to the Board of Commissioners (Nov-Dec)
- Professional services for temporary help pending the hiring of an Executive Assistant to the Board of Commissioners
- Funding for supplies, travel and miscellaneous meeting expenses

**02 TRANSITION COSTS**

## PROGRAM DESCRIPTION

This program was established to account for the costs that will be incurred to transition the two separate organizations into one.

**Budget Narrative**

On August 3, 2017, District 1 Commissioners authorized \$250,000 of funding for transitions costs. Specifically authorized was \$70,000 for technology and \$75,000 for HR and Payroll integration. Other items identified were \$30,000-\$50,000 for professional branding, \$20,000 for an October newsletter, and \$25,000 for overtime.

According to the Interlocal agreement between the District and the RFA, the RFA will pay District expenses. Included in the 2017 Transition Cost Budget is compensation to District Commissioners for three District meetings a month.

When the 2018 Budget is developed it is anticipated additional funding may be requested.

|              |                |
|--------------|----------------|
| Wages        | 5,130          |
| Overtime     | 0              |
| Benefits     | 0              |
| Supplies     | 0              |
| Services     | 187,500        |
| <b>Total</b> | <b>192,630</b> |

**03 OFFICE OF THE FIRE CHIEF**

## PROGRAM DESCRIPTION

The primary function of the Office of the Fire Chief is to oversee the specific operations of the RFA, to assure compliance with RFA policies, to delegate operating authority and responsibility to the Assistant and Deputy Chiefs to assist staff in conducting their respective duties, and to initiate the expenditure of funds for the receipt of goods and services received by the RFA. The Administration manages the conduct and affairs of the RFA on a daily and detailed basis to assure the highest level of service consistent with the resources approved by the Fire Commissioners.

## PROGRAM STAFFING

| Position                            | FTE        |
|-------------------------------------|------------|
| Fire Chief                          | 1.0        |
| Administrative Assistant            | 2.0        |
| Administrative Assistant-Reimbursed | 1.0        |
| Assistant Fire Chief                | 2.0        |
| Executive Assistant                 | 1.0        |
| Strategic Financial Planner         | 1.0        |
| <b>Total</b>                        | <b>8.0</b> |

**Budget Narrative**

The 2017 Office of the Fire Chief's Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 257,333        |
| Overtime     | 30,000         |
| Benefits     | 76,057         |
| Supplies     | 600            |
| Services     | 18,500         |
| <b>Total</b> | <b>382,489</b> |

- Overtime for Wildland Deployment, reimbursed by the State
- One contract employee, reimbursed by Snohomish County EMS
- Funding for supplies and miscellaneous expenses

**04 HUMAN RESOURCES**

PROGRAM DESCRIPTION

The Human Resources Program (HR) oversees all human resource activities. Activities include labor negotiations, compensation and benefits, health care contract management and administration, and staffing management which includes advertising, testing, interviewing, and orientation for new administrative employees.

PROGRAM STAFFING

| Position                   | FTE        |
|----------------------------|------------|
| Human Resources Analyst    | 1.0        |
| Human Resources Director   | 1.0        |
| Human Resources Specialist | 2.0        |
| Receptionist               | 1.0        |
| <b>Total</b>               | <b>5.0</b> |

**Budget Narrative**

The 2017 Human Resources Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 82,000         |
| Overtime     | 1,500          |
| Benefits     | 28,320         |
| Supplies     | 150            |
| Services     | 125,500        |
| <b>Total</b> | <b>237,470</b> |

- Professional Services for labor related legal fees, Employee Assistance Program and HRA Third Party Administrator
- Funding for supplies and miscellaneous expenses

**05 NEW HIRES**

## PROGRAM DESCRIPTION

The New Hires program captures the cost of recruiting, advertising, interviewing, screening, hiring, and initial Fire Academy training of all new career suppression personnel additions and those who replace retirees, as well as costs to send two employees to the paramedic school at Harborview. This program also captures the cost of new member's initial uniforms and required protective equipment and the salaries and benefits for new or additional suppression members.

**Budget Narrative**

The 2017 New Hire Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 15,000         |
| Overtime     | 69,750         |
| Benefits     | 18,500         |
| Supplies     | 5,100          |
| Services     | 7,500          |
| <b>Total</b> | <b>115,850</b> |

- Costs associated with sending two employees to the paramedic school at Harborview, including back fill overtime to cover their shifts; and housing while at school.

**09 PUBLIC INFORMATION**

## PROGRAM DESCRIPTION

The Public Information program serves as the official communications channel for the RFA in promulgating technical, financial, and operational data to the media and the general public. The channels include direct interviews with the print and visual media, newsletters, informational flyers, brochures, management of the website, press releases, coordinating RFA involvement in community events, and on-scene media relations.

## PROGRAM STAFFING

| Position                   | FTE |
|----------------------------|-----|
| Public Information Officer | 1.0 |

**Budget Narrative**

The 2017 Public Information Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 24,965        |
| Overtime     | 0             |
| Benefits     | 10,500        |
| Supplies     | 150           |
| Services     | 43,500        |
| <b>Total</b> | <b>79,115</b> |

- Printing and Postage for one newsletter
- Funding for supplies and miscellaneous expenses

**15 NON-DEPARTMENTAL EXPENSES**

## PROGRAM DESCRIPTION

The Non-Departmental Expenses program is designed to incorporate all RFA expenses not otherwise assigned to a specific operations program. This program captures major organizational expenses that arise from Commissioner Policy directives and which are not under the discretionary control of the Fire Chief and management staff, such as legal services, insurance, on-going fire service contracts, Interlocal agreements, and interagency programs.

**Budget Narrative**

The 2017 Non-Departmental Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 0              |
| Overtime     | 0              |
| Benefits     | 0              |
| Supplies     | 3,000          |
| Services     | 785,000        |
| <b>Total</b> | <b>788,000</b> |

- Funding for supplies and postage
- Professional services for legal fees and transport billing agency
- Transport fees remitted to the cities of Mountlake Terrace and Edmonds
- General insurance package as well as early retirement healthcare incentive offered in 2011
- Fourth quarter SNOCOM assessments
- General Election Costs

**18 FINANCE**

## PROGRAM DESCRIPTION

The Finance program employs non-uniformed professional staff that develops annual budgets with forecasted revenue and expenses, processes the timely payment of payroll and claims expenses incurred by the operating and reserve components of the RFA, generates billings for transports and other RFA receivables, provides treasury and oversight services for the Snohomish County Emergency Medical Services and Trauma Care Council, and provides treasury and administrative services to the Snohomish County Special Operations Policy Board. The Program prepares monthly and quarterly financial performance reports showing the status of revenue and expenses measured against the adopted budget. At year end, the Program also prepares and publishes an annual report open for public inspection and submitted to the State Auditor's Office.

## PROGRAM STAFFING

| Position           | FTE        |
|--------------------|------------|
| Finance Director   | 1.0        |
| Finance Specialist | 2.0        |
| <b>Total</b>       | <b>3.0</b> |

**Budget Narrative**

The 2017 Finance Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 68,856         |
| Overtime     | 1,500          |
| Benefits     | 26,200         |
| Supplies     | 500            |
| Services     | 5,000          |
| <b>Total</b> | <b>102,056</b> |

- Funding for supplies and miscellaneous expenses



**21 GEOGRAPHIC INFORMATION SYSTEMS (GIS) MAPPING**

## PROGRAM DESCRIPTION

The GIS Mapping program provides digital mapping services for the RFA's needs and is available for mapping services work to outside agencies on a reimbursement basis.

## PROGRAM STAFFING

| <b>Position</b>   | <b>FTE</b> |
|-------------------|------------|
| Contract Employee | 1.0        |

**Budget Narrative**

The 2017 GIS Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 13,750        |
| Overtime     | 0             |
| Benefits     | 2,550         |
| Supplies     | 3,000         |
| Services     | 0             |
| <b>Total</b> | <b>19,300</b> |

- Funding for supplies

**32 COMMUNICATIONS & TECHNOLOGY**

## PROGRAM DESCRIPTION

The Communications and Technology program provides for the estimated cost of placing an array of electronic and office equipment into service at the administrative and operational levels of the RFA.

It also includes the maintenance and service agreements for the software and the hardware the RFA uses, as well as professional services required to maintain. It provides the RFA with both data, voice communications (this includes mobile and portable radios) and the conductivity required for department operations.

**Budget Narrative**

The 2017 CommTech Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 0              |
| Overtime     | 0              |
| Benefits     | 0              |
| Supplies     | 7,500          |
| Services     | 196,500        |
| <b>Total</b> | <b>204,000</b> |

**35 STATION OPERATIONS**

## PROGRAM DESCRIPTION

The Station Operations program covers the cost of managing, equipping, staffing, and operating fourteen fire stations to prepare for all hazard mitigation to include fire suppression and EMS related incidents. This program is established with the goal of meeting all standards of response objectives as established by the Department and our contract cities we serve, in a safe and effective manner.

## PROGRAM STAFFING

| <b>Position</b>                | <b>FTE</b>   |
|--------------------------------|--------------|
| Deputy Chief of Operations     | 1.0          |
| Battalion Chiefs               | 12.0         |
| Medical Service Officers-Shift | 4.0          |
| Captains                       | 56.0         |
| Firefighter                    | 96.0         |
| Firefighter\Paramedic          | 83.0         |
| <b>Total</b>                   | <b>252.0</b> |

**Budget Narrative**

The 2017 Station Operations Budget includes the following:

|              |                  |
|--------------|------------------|
| Wages        | 6,512,612        |
| Overtime     | 543,482          |
| Benefits     | 2,596,193        |
| Supplies     | 66,462           |
| Services     | 22,500           |
| <b>Total</b> | <b>9,741,249</b> |

- Funding for supplies, small equipment and miscellaneous expenses

**36 VOLUNTEERS**

## PROGRAM DESCRIPTION

The Volunteer program identifies the cost of maintaining a volunteer staff of trained personnel who assist and support the suppression crews during tactical operations.

**Budget Narrative**

The 2017 Volunteer Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 5,800         |
| Overtime     | 600           |
| Benefits     | 2,000         |
| Supplies     | 5,000         |
| Services     | 10,000        |
| <b>Total</b> | <b>23,400</b> |

- A quarterly stipend for up to 24 Volunteers
- Overtime for Training Captains who oversee the program
- Funding for supplies, small equipment and miscellaneous expenses

**37 SAFETY**

## PROGRAM DESCRIPTION

The Safety and Health program is responsible for managing and enforcing the rules, regulations, and policies relating to the safe operation of the Fire Department. The Safety Officer responds to emergency activities, manages the personal protection equipment (PPE) program, the SCBA program, the Wellness Program and the Exposure Control Program among several others. The Safety Officer coordinates with Training on new and existing programs designed to ensure the continued safety of all RFA personnel.

## PROGRAM STAFFING

| Position       | FTE |
|----------------|-----|
| Safety Officer | 1.0 |

**Budget Narrative**

The 2017 Safety Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 33,650         |
| Overtime     | 1,500          |
| Benefits     | 11,675         |
| Supplies     | 66,446         |
| Services     | 4,500          |
| <b>Total</b> | <b>117,771</b> |

- Overtime for shift personnel who facilitate the purchasing and distribution of personal protection equipment (PPE)
- Funding for uniform and PPE replacement and maintenance, excluding costs associated with branding

**38 PREVENTION & EDUCATION**

## PROGRAM DESCRIPTION

The Prevention and Education program provides fire and life-safety education and training services throughout the RFA and contract cities. The RFA collaborates with the County Fire Marshal's Office on construction projects and tenant improvements within the unincorporated service areas served by the RFA. Additionally, fire marshal services are provided to contract cities, including: fire cause and origin investigations, construction plan reviews, building inspection and codes, standards and ordinance development.

## PROGRAM STAFFING

| Position                      | FTE        |
|-------------------------------|------------|
| Deputy Chief of Prevention    | 2.0        |
| Inspector\Deputy Fire Marshal | 5.0        |
| Public Educator               | 1.0        |
| Administrative Assistant      | 1.0        |
| <b>Total</b>                  | <b>9.0</b> |

**Budget Narrative**

The 2017 Prevention and Education Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 265,469        |
| Overtime     | 14,460         |
| Benefits     | 119,354        |
| Supplies     | 6,381          |
| Services     | 10,212         |
| <b>Total</b> | <b>415,875</b> |

- Overtime for Prevention staff as well as staffing events and classes
- Funding for supplies and miscellaneous expenses

**42 EMERGENCY MEDICAL SERVICES**

PROGRAM DESCRIPTION

The Emergency Medical Services (EMS) program provides for the oversight, management, licensing and certification and quality control of EMS operations and training, and funds equipment maintenance and disposable supplies used when responding to EMS incidents. The program coordinates paramedic school training and integration. Oversees EMS billing and electronic medical reporting system. This program also encompasses the Community Para-medicine program implemented in 2014 with a grant from Verdant Health Commission. Additionally, this program includes the following community outreach programs, including Senior Fall Prevention, Public First-aid, and CPR/AEDs. Community Emergency Response Teams, Map Your Neighborhood and other disaster preparation and Fire Corps/Veteran activities. The EMS division also oversees EMS dispatch, cardiac arrest registry, bike medic team, exposure control program/hazardous waste collection and through a contract, the Mukilteo EMS program. Represents the agency and participates in the development of procedures, rules and performance metrics at the county, state and national levels. EMS is also responsible for one Snohomish County EMS Employee.

PROGRAM STAFFING

| Position                                     | FTE        |
|--|------------|
| Deputy Chief of EMS                          | 1.0        |
| Medical Service Officer-Days                 | 2.0        |
| Community Resource Paramedics – Grant Funded | 2.0        |
| Public Educator                              | 1.0        |
| Administrative Assistant - Grant Funded      | .5         |
| <b>Total</b>                                 | <b>6.5</b> |

**Budget Narrative**

The 2017 EMS Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 207,000        |
| Overtime     | 60,000         |
| Benefits     | 69,660         |
| Supplies     | 124,091        |
| Services     | 139,734        |
| <b>Total</b> | <b>600,485</b> |

- Overtime for Paramedic training
- Funding for EMS Supplies, primarily medications
- Professional services including the EMS Supervising Physician

**43 TECHNICAL RESCUE**

## PROGRAM DESCRIPTION

The Technical Rescue Program covers the cost of training a cadre of highly specialized personnel in rescue operations including high and low angle rescue, liquid and frozen water surfaces, confined space and urban search and rescue. Highly specialized equipment is utilized in the conduct of these rescue operations. In November 2012 the RFA entered into a Special Operations Full Participating Agency Interlocal agreement. Assessments are split between Technical Rescue and Hazardous Materials-Program 44.

**Budget Narrative**

The 2017 Technical Rescue Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 0             |
| Overtime     | 3,000         |
| Benefits     | 225           |
| Supplies     | 15,530        |
| Services     | 0             |
| <b>Total</b> | <b>18,755</b> |

- Overtime for training, meetings and equipment maintenance
- Funding for miscellaneous supplies, equipment, and equipment maintenance



**44 HAZARDOUS MATERIALS**

## PROGRAM DESCRIPTION

The HazMat program identifies the cost of training and developing a cadre of highly specialized personnel who may safely confront and control a field operation involving hazardous materials utilizing expert techniques and dedicated equipment. In November 2012 the RFA entered into a Special Operations Full Participating Agency Interlocal agreement. Assessments are split between Hazardous Materials and Technical Rescue-Program 43.

**Budget Narrative**

The 2017 Hazardous Materials Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 0             |
| Overtime     | 10,500        |
| Benefits     | 0             |
| Supplies     | 9,325         |
| Services     | 6,000         |
| <b>Total</b> | <b>25,825</b> |

- Overtime for training, meetings and equipment maintenance
- Funding for miscellaneous supplies, equipment, and equipment maintenance

**45 PHYSICAL FITNESS & WELLNESS**

## PROGRAM DESCRIPTION

The Physical Fitness and Wellness program accounts for the cost of providing a variety of physical strength and stamina training to operational staff under the tutelage of trained instructors.

**Budget Narrative**

The 2017 Physical Fitness & Wellness Budget includes the following:

|              |               |
|--------------|---------------|
| Wages        | 0             |
| Overtime     | 4,500         |
| Benefits     | 0             |
| Supplies     | 4,500         |
| Services     | 2,250         |
| <b>Total</b> | <b>11,250</b> |

- Overtime for training
- Funding for miscellaneous supplies, equipment, and equipment maintenance

**46 TRAINING**

## PROGRAM DESCRIPTION

The Training Budget supports the overall goals of organizational compliance with Federal, State, and local laws, rules, regulations, and codes governing emergency response and employee preparedness. The budget also supports the organizational career development goals that are defined by industry best standards and practices and include both formal education and competency based evaluations.

## PROGRAM STAFFING

| Position                 | FTE        |
|--------------------------|------------|
| Deputy Chief of Training | 1.0        |
| Training Captain         | 2.0        |
| <b>Total</b>             | <b>3.0</b> |

**Budget Narrative**

The 2017 Training Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 97,500         |
| Overtime     | 60,000         |
| Benefits     | 38,350         |
| Supplies     | 21,720         |
| Services     | 15,000         |
| <b>Total</b> | <b>232,570</b> |

- Company overtime for training
- Miscellaneous Supplies and other expenses

**60 APPARATUS MAINTENANCE**

## PROGRAM DESCRIPTION

This program budgets for the cost of vehicle maintenance and operations. The RFA currently maintains a fleet of apparatus including:

- 14 Fire Engines
- 3 Ladder Trucks
- 17 Medic\Aid Units
- 7 First Responder Command Vehicles
- 1 Air\Light Unit
- 1 Technical Rescue Unit
- 2 Boats
- 14 Administrative Command Staff Vehicles
- Reserve Engines, Ladders, Medic\Units, and First Responder Command Vehicles
- Reserve Administrative Command Vehicles, Pool cars, Trailers, and other support vehicles

**Budget Narrative**

The 2017 Apparatus Maintenance Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 0              |
| Overtime     | 0              |
| Benefits     | 0              |
| Supplies     | 126,417        |
| Services     | 185,095        |
| <b>Total</b> | <b>311,512</b> |

- Funding for supplies and services to maintain the assets listed above

**62 FACILITIES MAINTENANCE**

PROGRAM DESCRIPTION

This program budgets for the cost of repairing and maintaining all of the buildings owned by the RFA. The RFA currently fully maintains 10 stations, headquarters, a training facility, a classroom, and two pieces of vacant land. Additionally the RFA is partially responsible for maintenance at four stations owned by our contract cities.

PROGRAM STAFFING

| Position                            | FTE        |
|-------------------------------------|------------|
| Facilities Maintenance Technician   | 1.0        |
| Central Stores                      | 1.0        |
| Purchasing\Fleet\Facilities Manager | 1.0        |
| <b>Total</b>                        | <b>3.0</b> |

**Budget Narrative**

The 2017 Facilities Maintenance Budget includes the following:

|              |                |
|--------------|----------------|
| Wages        | 59,250         |
| Overtime     | 0              |
| Benefits     | 32,200         |
| Supplies     | 27,000         |
| Services     | 234,000        |
| <b>Total</b> | <b>352,450</b> |

- Funding for supplies and services to maintain the facilities listed above



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# RESERVE FUNDS

**00 EMERGENCY RESERVE**

PROGRAM DESCRIPTION

**Emergency Reserve Created:** It is in the best interest of The RFA and the communities it serves to establish a long-range financial plan; therefore the Commissioners created a separate Emergency Reserve Account. The target of not less than \$2 Million dollars has been reached.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**Usage of Emergency Reserve:** The account may be drawn upon for situations declared by the Commissioners to be of an emergency basis.

| <b>2017 BUDGET</b>                      |                    |
|---|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>         |
| <br><b>SOURCES</b>                      |                    |
| Contribution from District 1            | 2,020,812          |
| Investment Interest                     | 6,000              |
| <b>Total Revenue</b>                    | <b>2,026,812</b>   |
| <br><b>USES</b>                         |                    |
| Transfer Out                            | 0                  |
| <b>Total Expenses</b>                   | <b>0</b>           |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$2,026,812</b> |



**61 APPARATUS RESERVE ACCOUNT**

PROGRAM DESCRIPTION

The RFA desires to set aside a portion of its annual revenues for the future acquisition of apparatus; therefore the Commissioners created a separate account.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**Usage of Apparatus Replacement Reserve:** The account may be drawn upon for the acquisition of, either a new addition to the fleet or as a replacement of an existing vehicle(s) which have been declared to be in the need of replacement.

|   |           | <b>2017 BUDGET</b> |
|---|-----------|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> |           | <b>\$0.00</b>      |
| <b>SOURCES</b>                          |           |                    |
| Contribution from City of Lynnwood      | 2,459,117 |                    |
| Contribution from District 1            | 3,355,040 |                    |
| Investment Interest                     | 7,500     |                    |
| <b>Total Revenue</b>                    | 5,821,657 |                    |
| <b>USES</b>                             |           |                    |
| Capital Outlay                          | 1,021,000 |                    |
| <b>Total Expenses</b>                   | 1,021,000 |                    |
| <b>ENDING CASH &amp; INVESTMENTS</b>    |           | <b>\$4,800,657</b> |

District 1’s 2017 Budget included funds for (3) Command vehicles, (1) Engine, (1) Ladder, (2) Medic\Aid, (3) Medic Aid Remounts, and (2) Out board motors. The command vehicles and outboard motors have been purchased. The engine, ladder and purchase of two new Medic\Aid Units have been pushed out to future years. The RFA will take delivery of and make payment for the three Medic\Aid remounts.

The City of Lynnwood’s 2017 Equipment Replacement Fund included funds for (2) Command vehicles and (2) Medic\Aid Units. Additionally, the City of Lynnwood accelerated the purchase of one utility truck from 2018 to 2017. The RFA will take delivery of and make payment for all of these purchases. The truck being replaced is being sold back to the City of Lynnwood Public Works Department.

Staff is in the process of reviewing and consolidating the fleet replacement schedules.

**63 FACILITY/MAJOR MAINTENANCE RESERVE ACCOUNT**

PROGRAM DESCRIPTION

The RFA desires to set aside a portion of its annual revenues for the future acquisition new facilities, facility improvements, remodeling, or major repairs; therefore the Commissioners created a separate account.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**Usage of Facility/Major Maintenance Reserve Funds:** The account may be drawn upon as full or partial payment of a capital investment in any RFA building, facility or new facility. The use of funds in the Facility/Major Maintenance Reserve is for capital investments, and not a source for on-going maintenance needs.

|   | <b>2017 BUDGET</b> |
|---|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>         |
| <b>SOURCES</b>                          |                    |
| Contribution from District 1            | 2,223,701          |
| Investment Interest                     | 6,200              |
| <b>Total Revenue</b>                    | <b>2,229,901</b>   |
| <b>USES</b>                             |                    |
| Capital Outlay                          | 60,000             |
| <b>Total Expenses</b>                   | <b>60,000</b>      |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$2,169,901</b> |

Expenditures anticipated in 2017 are professional services for the Capital Facilities Plan and Agenda software and related hardware for the Commissioner Boardroom.

**67 EQUIPMENT REPLACEMENT RESERVE ACCOUNT**

**PROGRAM DESCRIPTION**

The RFA desires to set aside a portion of its annual revenues for the future acquisition of new or replacement equipment; therefore, the Commissioners created a separate account.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**Usage of Equipment Reserve Funds:** The fund may be drawn upon for the acquisition of either a new piece of equipment or for replacement of existing equipment.

| <b>2017 BUDGET</b>                      |                    |
|---|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>         |
| <b>SOURCES</b>                          |                    |
| Contribution from District 1            | 2,032,698          |
| Investment Interest                     | 5,500              |
| <b>Total Revenue</b>                    | <b>2,038,198</b>   |
| <b>USES</b>                             |                    |
| Capital Outlay                          | 363,460            |
| <b>Total Expenses</b>                   | <b>363,460</b>     |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$1,674,738</b> |

District 1’s 2017 Equipment Replacement Budget included funds to purchase radios, technology equipment, outfit two training\reserve engines including hose, (15) powered stretchers, (3) mechanical CPR devices, (5) Lifepak 15’s, and miscellaneous facility equipment. Purchase of radios and miscellaneous facility equipment has been moved to future years. The District purchased (17) Lifepak 15’s utilizing a three year lease, the mechanical CPR devices, and is in the process of completing the outfitting of the reserve engines.

Purchases anticipated for 2017 are as follows: remainder of equipment required for outfitting two reserve\training apparatus; desktops\laptops and other miscellaneous technology equipment; and powered stretchers

Staff is currently consolidating equipment replacement schedules. It is anticipated that in 2018-2020 there will be several large purchases (radios, SCBA’s) that may require additional funding to this reserve. Additional items already identified include (3) Lifepak 15, (2) O2 Filling Stations and (2) Video Laryngoscopes.

**68 LEOFF 1 RETIREE MEDICAL EXPENSE RESERVE**

PROGRAM DESCRIPTION

The Commissioners created a separate Fund, and contribute to this fund, amounts necessary for maintaining sufficient funds to meet annual and future medical claims for retired LEOFF 1 employees.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**LEOFF 1 Retiree Medical Reserve Funds Usage:** The fund may be drawn upon to pay the annual medical claims and expenses for LEOFF 1 retirees.

**LEOFF 1 Retiree Medical Reserve Fund Balance:** Any contributions to the LEOFF 1 Medical Reserve Fund will remain in the fund until the liability has been extinguished and the funds are declared surplus by a resolution of the Board of Commissioners.

|   | <b><u>2017 BUDGET</u></b> |
|---|---------------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>                |
| <b>SOURCES</b>                          |                           |
| Contribution from City of Lynnwood      | 97,200                    |
| Contribution from Fire District 1       | 1,196,889                 |
| Investment Interest                     | 3,000                     |
| <b>Total Revenue</b>                    | <b>1,297,089</b>          |
| <b>USES</b>                             |                           |
| Healthcare Claims                       | 172,200                   |
| Professional Services                   | 3,000                     |
| Insurance                               | 36,500                    |
| <b>Total Expenses</b>                   | <b>211,700</b>            |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$1,085,389</b>        |

**74 COMPENSATED ABSENCES RESERVE ACCOUNT**

PROGRAM DESCRIPTION

The Commissioners created a separate Fund, and contribute to this fund, amounts necessary to maintain an average target ending cash balance of approximately 5% of the compensated absences liability.

**Source of Funds:**

- Contributions by Amount or Percentage: Each year, as part of the annual budget process, the Commissioners shall set, as a fixed dollar amount or a percentage of annual property taxes, the amount of the annual contribution.
- Lump Sum Contribution: Periodically a sum of money may be identified as a one-time, lump-sum contribution. The amount may be specified during the regular budget process or upon notice that the sum is available.
- Interest: Interest earned from the account’s invested balance shall accrue to the account.

**Usage of Compensated Absences Reserve Funds:** The fund may be drawn upon for paying all or a portion of vacation and sick bank payout expenses upon the retirement of employees in situations where the annual operating budget does not provide sufficient funds.

The RFA may begin to experience a number of retirements as a number of its employees are nearing retirement eligibility. Should this occur additional funding to this reserve may be required.

|   | <u>2017 BUDGET</u> |
|---|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | \$0                |
| <b>SOURCES</b>                          |                    |
| Contribution from District 1            | 237,664            |
| Investment Interest                     | 300                |
| <b>Total Revenue</b>                    | 237,964            |
| <b>USES</b>                             |                    |
| Salaries and Wages                      | 237,964            |
| <b>Total Expenses</b>                   | 237,964            |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | \$0                |

**HEALTHCARE SELF-INSURANCE FUND**

This program was established as a standalone fund to record the activity of the RFA's Healthcare Self-Insurance Program. The program is administered by a Third Party Administrator, and is reinsured through the purchase of individual and aggregate stop loss insurance. Participants in the Self-Insurance program are prior District 1 employees.

The program consists of 3 plans. Plans 1 and 3 include only employees who are eligible for the State of Washington's LEOFF 1 retirement with Plan 3 for those who are Medicare eligible. The activity for these plans is recorded in the LEOFF 1 Medical Reserve as reported on Page 37.

Plan 2 includes all other active employees and their families, as well as retirees who opt to self-pay to be covered under the RFA's program.

The RFA is monitoring the status of the Affordable Care Act and potential impacts to this program.

|   | <u>2017 BUDGET</u> |
|---|--------------------|
| <b>BEGINNING CASH &amp; INVESTMENTS</b> | <b>\$0</b>         |
| <b>SOURCES</b>                          |                    |
| Employer Contribution                   | 4,203,722          |
| Investment Interest                     | 4,500              |
| Other Contributions                     | 69,000             |
| <b>Total Revenue</b>                    | <b>4,277,222</b>   |
| <b>USES</b>                             |                    |
| Healthcare Claims                       | 750,000            |
| Professional Services                   | 39,000             |
| Insurance                               | 69,000             |
| <b>Total Expenses</b>                   | <b>858,000</b>     |
| <b>ENDING CASH &amp; INVESTMENTS</b>    | <b>\$3,419,222</b> |



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