



2023 ADOPTED
BUDGET

SOUTH SNOHOMISH COUNTY FIRE AND
RESCUE REGIONAL FIRE AUTHORITY



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SOUTH COUNTY FIRE

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EXECUTIVE SUMMARY

The 2023 Adopted Budget is the result of a budget process that sought to reconcile the operational needs of the organization with the priorities and goals of the Board of Commissioners. The adopted budget must also balance the cost of the budget proposal with available resources.

Despite inflation of nearly ten percent, the operating budget increases taxes and fees by less than four percent. The combined property tax levy rate required to fund the Adopted Budget goes from \$1.34 per \$1,000 of assessed value in 2022 to \$1.08 in 2023. The levy rate with the effect of the benefit charge included was approximately \$1.50 per \$1,000 of assessed value in 2022 and is \$1.20 in the 2023 Adopted Budget. The 2023 levy rate decreases by nearly twenty percent compared to 2022.

The Proposed Budget maintains existing levels of service and fully funds the new labor contract and the provision of service to Mill Creek. The Proposal invests more than \$7.5 million in capital with less than half being funded with a drawdown of reserves. Plus, the Proposal makes an additional investment in firefighter safety of nearly \$400,000.

The Proposed Budget is balanced and all financial targets and commitments are satisfied. The Proposed Budget maintains approximately \$5.5 million of banked property tax capacity for use in future periods. The long-term financial outlook, based on the Adopted Budget, is stable and manageable with current resources.

In summary, the budget fully funds operations and makes investments in the future while minimizing the financial burden on the Community and positioning the RFA well for future periods.



ABOUT SOUTH COUNTY FIRE

South County Fire and Rescue Regional Fire Authority (the RFA) providing fire and emergency medical services to a population of more than 300,000 in southwest Snohomish County. The RFA employs nearly 400 employees and operates 15 fire stations within its service area. The RFA includes the cities of Lynnwood and Mill Creek and unincorporated areas in the southwest portion of the County. The RFA also provides services to the cities of Brier, Edmonds, and Mountlake Terrace under contract.

South County Fire History

On August 8, 2017, voters in the City of Lynnwood and Fire District 1 approved a plan creating and funding the South Snohomish County Fire and Rescue Regional Fire Authority (SCF). The creation of SCF consolidated and standardized resources providing for sustainable and stable funding for fire and emergency medical services. Effective October 1, 2017, existing City of Lynnwood and Fire District 1 fire personnel and equipment transferred to SCF. The new entity was initially governed by an appointed Board of Commissioners consisting of two Lynnwood elected officials and five Fire District 1 Commissioners. The two City of Lynnwood and three of the District commissioner positions were on the November 5, 2019, ballot. Commissioner positions now follow a normal reelection cycle.

At an election held on August 7, 2018, a proposition to impose a ten-year Emergency Medical Services Levy (“EMS Levy”) at a levy rate of fifty cents (\$.50) or less per thousand dollars of assessed valuation (in addition to its regular property tax levy) was approved by the voters paving the way for the dissolution of Fire District 1. The District submitted a ballot measure to its voters on February 19, 2019, to dissolve the District in accordance with RCW 52.10.010. The ballot measure was approved, and the District was dissolved effective December 31, 2019.



FIRE CHIEF'S BUDGET MESSAGE

October 4, 2022

South County Fire's Board of Commissioners, Staff, and Residents of our Regional Fire Authority,

Our organization and the communities we serve continue to successfully navigate, adapt, and address the additional challenges we have faced during the third year of the COVID pandemic. I am extremely proud of all members of South County Fire for their dedication, resilience and professionalism providing excellent Fire, EMS and All-Hazard emergency and non-emergency response to the residents we serve.

South County Fire's year 2023 budget process consisted of many hours of planning and discussions embracing the high rate of inflation and increased costs of living impacting all the diverse external stakeholders we serve. Current economic and employment uncertainties, local population increases, increased density, and vertical growth within our RFA are all important factors to consider. Despite recent historic inflation increases, this 2023 budget proposal maintains current levels of emergency and non-emergency service to our customers, with only a modest increase in property taxes and no other increases on resident taxpayers. The property tax levy rate required to fund the 2023 budget proposal falls from approximately \$1.34 per \$1,000 of AV in 2022 to \$1.08 per \$1,000 of AV in 2023 (\$1.50 and \$1.20, respectively with the benefit charge added). The proposal utilizes \$2M dollars of property tax banked capacity and leaves nearly \$6M of banked capacity for future use.

South County Fire is growing! In April 2022, the City of Mill Creek chose to join our RFA via an overwhelmingly voter approved ballot measure. This approves Fire/EMS services in the City of Mill Creek and continues existing levels of emergency services. Additionally, the City of Brier and the City of Mountlake Terrace are evaluating if they will place a similar ballot measure for their city residents to consider annexing into our RFA within the next two years.

Since the voter approved formation of South County Fire in 2017, our RFA has grown to provide emergency services to over 300 thousand residents, covering approximately one-third of Snohomish County's population. In 2022, the City of Edmonds approved a 24-hour transport unit, providing even more response capacity within the city and the RFA. Currently we are the third largest Fire/EMS agency within the State of Washington. This budget proposal considers all the complex factors that will help ensure that we continue to care for all the people who depend upon our services in their most trying times.

South County Fire's personnel work hard to continue their education and training. This budget proposal fully funds the recent Commissioner and IAFF Local 1828 approved 2021-2025 collective bargaining agreement covering the supermajority of our workforce. It also makes high impact investments in all RFA employee health and safety measures.



South County Fire appreciates the support provided by the communities we serve which ensures that all our employees work at safe and well-maintained facilities. This budget funds a reserve of \$500,000 for future major facilities maintenance projects.

Looking ahead to sustainability, this budget fully funds the annual set aside for future asset replacements, as well as funding \$7.5M of capital investments with less than half coming from fund balance. This proposal also funds the catchup of Fire and EMS apparatus replacements. We've allocated \$1.5M of fund balance to our emergency reserve. The long-term outlook is stable and manageable for the foreseeable future with resources that are currently available.

In closing, below are the "lenses" I've discussed with the Board from the Center for Public Safety Excellence 21st Century Fire & Emergency Services White Paper. As you know these factors are filters which as your Fire Chief I use, and our staff use, to evaluate all aspects of this 2023 budget proposal.

- Re-Identification
- Culture
- Robust Use of Data
- Health and Wellness
- Partnerships
- Sustainability
- Technology
- Inclusiveness



SCHEDULE OF DECISION PACKAGES IN THE ADOPTED BUDGET

One internal step in the development of the budget is the solicitation of discretionary budget requests from divisions, submissions are known as decision packages. The Chief shared many of the decision packages submitted by divisions with the Board of Commissioners during the formulation of the Chief’s budget proposal.

The following is a schedule of the decision packages that are included in the Adopted Budget. The total budgeted cost includes ongoing operating costs, plus one time and capital investments. A brief description of each item follows the table and includes a description of the nature of the costs included.

Title	Total Budgeted Cost
Facilities Major Maintenance Funding	500,000
EMS - Assistant Chief	295,000
Training - Battalion Chief	275,000
Brush Truck	250,000
Deputy Fire Marshal Add	245,000
Rescue Solo Washer (6 Washers)	240,000
PIO Redundancy, Staff Add	166,000
Facilities Employee Add	85,000
Ready Rebound	80,000
Grants Program Administrator and Grant Writer Contract	60,000
ACT Coordinator	45,000
Marine 16 Electronics Upgrade	38,000
Fit Testing	32,000
Lake Serene Rescue Boat	18,000
Tactical Functional Movement Screenings	16,750
Chaplain Support Seven Increase	1,200
	2,346,950

EMS-Assistant Chief. The addition of an assistant chief to the organizational structure to oversee emergency medical services. The item includes a vehicle for the position.

Training-Battalion Chief. The addition of a battalion chief for the Training Division. The item includes a vehicle for the position.

Deputy Fire Marshal. The addition of a deputy fire marshal for the Community Readiness Division. The item includes a vehicle for the position.

Public Information Officer. The addition of a public information officer to the Communications Division. The item includes a vehicle for the position.

Facilities Employee. The addition of a facilities staff position. The addition of this position will be partially offset by a reduction in future facilities maintenance contracting costs.

Ready Rebound. The addition of safety related professional services to support employee recovery from injury and faster return to work.



Grants Program Administrator and Grant Writer. Additional funding for professional services to support grant application writing and grant administration.

ACT Coordinator. Increases staffing by 0.5 FTE for the ACT Coordinator position.

Fit Testing. Additional funding for professional services to provide fit testing of firefighter breathing equipment to ensure proper fitment.

Tactical Functional Movement Screenings. Funding for a program to reduce injuries by studying and correcting movement.

Chaplain Support Seven Increase. Increased funding for chaplain services.

Facilities Major Maintenance Funding. Funding of a set aside for future major facilities projects.

Brush Truck. Funding for a brush engine for firefighting.

Rescue Solo Washer. Funding for six washers for firefighter equipment to improve firefighter health and safety.

Marine 16 Electronics Update. Funding to update the electronics in Marine 16.

Lake Serene Rescue Boat. Funding for a rescue boat to be used at Lake Serene.

Enhance the Lives of Our Community



- Integrity
- Humility
- Compassion
- Family
- Trust



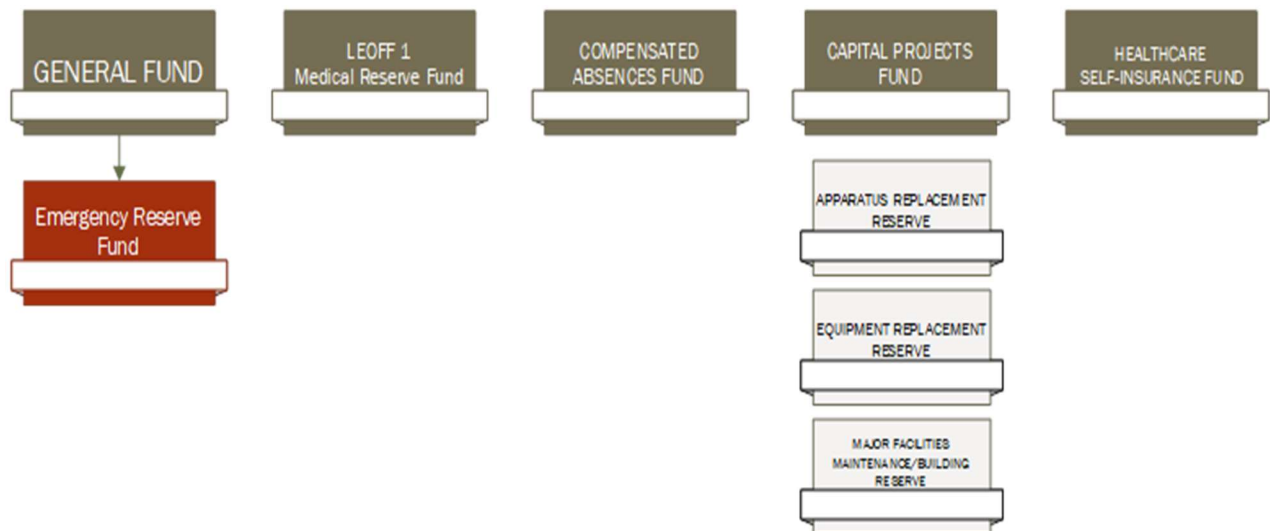
FINANCIAL AND BUDGETING SYSTEM

SCF's accounting structure contains six funds, or accounting entities, plus three additional funds in a custodial capacity. Each fund is a fully self-contained accounting entity with its own cash and investments, revenues, and expenditures. The RFA must adopt a budget annually for each of its six funds, the custodial funds are budgeted by their respective governing body.

The RFA adopted the District One policy(s) to segregate capital reserves for three classes of assets within one fund. The policies identify three asset classes: apparatus, equipment, and facilities major maintenance. As a practical matter, all of the capital reserves are maintained in one fund, the Capital Reserve Fund, but the resources and expenditures are allocated to the separate asset classes within the fund for the purposes of financial planning.

The following is a visual description of the fund structure.

Financial Organizational Chart





REVENUES

The revenues section describes each of the RFA’s five largest revenues that make up approximately ninety-eight percent of the RFA’s total revenues followed by a table that contains the smaller revenues that make up approximately two percent of annual revenues. A note about the forecasting method employed for the forecast is contained in the header for each item and a description of changes can be found in the narrative following each item.

Property Taxes | Forecasting Method-Actual

Property taxes account for nearly sixty percent of the RFA’s operating revenues. South County Fire levies a general fire levy and a voter approved emergency medical services (EMS) levy. The Adopted Budget assumes a general fire levy rate of \$0.76 per \$1,000 of assessed value and an EMS levy rate of \$0.32 per \$1,000 of assessed value, based on preliminary values from the County. A detailed levy analysis can be found in the following section labeled Property Tax Levy Analysis.

Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
Real & Personal Property Taxes, Fire	34,547,936	41,666,154	7,118,218	21%
Real & Personal Property Taxes, EMS	15,266,345	17,743,955	2,477,610	16%
	49,814,281	59,410,109	9,595,828	19%

Description of Changes

Property tax collections are forecasted to increase in 2023 due to the following: the imposition of the one-percent annual increase allowed under State law; additional property taxes resulting from new construction added to the tax rolls in 2022; additional property taxes resulting from the annexation of Mill Creek into the RFA; and the utilization of a portion of property tax capacity banked in prior years (banked capacity).

Service Contract Revenue | Forecasting Method-Actual

SCF has contracts with the cities of Brier, Mountlake Terrace, and Edmonds to provide Fire and EMS Services. Additionally, SCF provides fire marshal and inspection services for the City of Lynnwood. The RFA receives contract revenue resulting from these agreements.

Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
Contract Revenue	14,289,210	16,849,098	2,559,888	18%

Description of Changes

Charges to contract cities are based on the RFA’s costs to provide services, the primary driver of the charges is the cost of labor. The labor contract has been unsettled for the past two budgets and previous budgets included these revenues at their historical 2020 costs. The labor contract was recently settled, so contract revenue is budgeted to increase in 2023 due to the implementation of three years of annual increases all at once.

Additionally, staffing was increased in the city of Edmonds in early 2022, but the budget was not amended to account for the additional revenues and expenditures associated with the change. The 2022 budget is understated as a result.

Ground Emergency Medical Transportation (GEMT) | Forecasting Method-3 Year Moving Average



The GEMT program provides supplemental payments to cover the funding gap between a provider’s actual costs per qualifying transport and the allowable amount received from Washington Apple Health (Medicaid) and any other sources of reimbursement.

Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
GEMT	7,988,103	9,275,425	1,287,322	16%

Description of Changes

GEMT is forecasted based on an average of the past three years of collections. The budgeted increase is attributable to above-budgeted collections in the past three years.

Benefit Charge | Forecasting Method-Actual

SCF voters approved the imposition of a benefit charge in the election on the November 3, 2020. A benefit charge is not based on a property’s assessed value, rather it is tied to the cost to defend a structure in a fire or other emergency. The maximum allowable general fire property tax levy is reduced by one-third as a result of the imposition of a benefit charge. The Adopted Budget assumes a two percent increase is consistent with the estimated increase in property tax revenue.

Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
Benefit Charge	5,821,580	6,664,070	842,490	14%

Description of Changes

The benefit charge is forecasted to increase by two percent to align with the customary annual increase in property tax, plus additional revenue resulting from the Mill Creek annexation into the RFA.

Transport Fee Revenue | Forecasting Method-3 Year Moving Average

The RFA transports individuals from accident scenes and other locations to local emergency rooms; a fee is charged to insurers and individuals for the service. The resulting revenue is labeled transport revenue. By a provision in the contracts with the City of Edmonds and the City of Mountlake Terrace SCF remits transport fees collected in these cities back to the cities and is recognized as a non-department expenditure.

Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
Ambulance Services	5,075,000	5,496,697	421,697	8%

Description of Changes

The forecasted increase in transport revenue is the result of additional transport revenue resulting from the annexation of Mill Creek into the RFA.



SOUTH COUNTY FIRE

2023 ADOPTED BUDGET

Other Revenue | Various Forecasting Methods Used

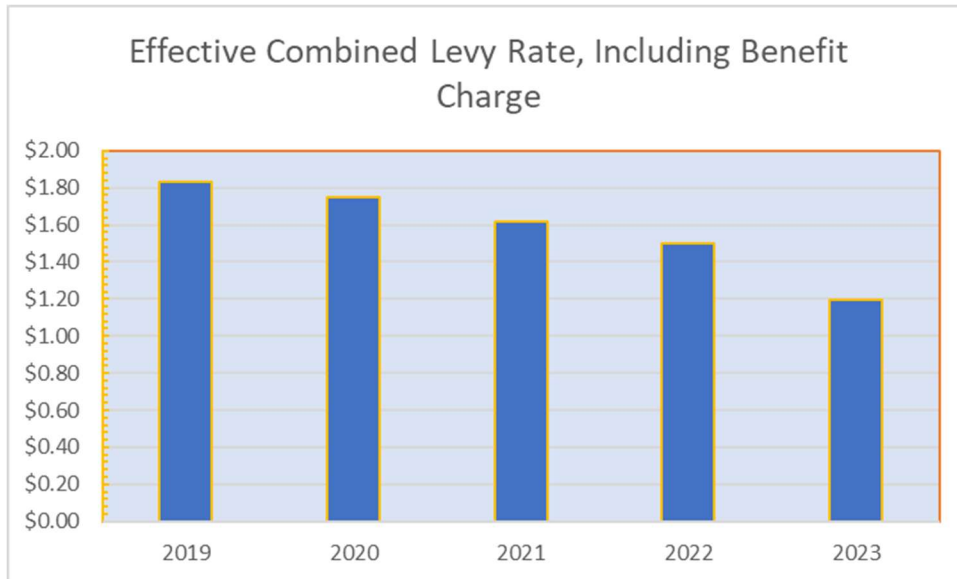
Description	2022 Budget	2023 Forecast	Dollar Value Change	Percent Change
PHD#2 Community Paramedic	-	351,900	351,900	-
State Pool Interest	100,000	300,000	200,000	200%
SOW Non-Grant Reimbursements	-	271,686	271,686	-
Miscellaneous Revenue	50,000	201,793	151,793	304%
Workers Comp Reimbursements	273,563	156,177	(117,386)	-43%
Verdant\OMF Falls Prevention	89,175	92,978	3,803	4%
Miscellaneous	88,000	90,969	2,969	3%
Insurance Pmts Capital Assets	-	83,948	83,948	-
Disability Insurance Reimburse	52,622	56,732	4,110	8%
Rents and Leases	12,000	20,947	8,947	75%
L & I Stay at Work Program	15,000	11,653	(3,347)	-22%
Local Share LHT	4,452	7,207	2,755	62%
School Fire Protection Program	25,000	25,000	-	0%
Prevention Goods and Services	3,500	-	(3,500)	-100%
Gift, Pledge, Grant, Bequest P	500	-	(500)	-100%
Insurance Reimb (Non-Capital)	12,500	-	(12,500)	-100%





PROPERTY TAX LEVY ANALYSIS

Washington utilizes a budget-based property tax system, meaning that the basis for the imposition of property taxes by local jurisdictions is the budget required to fund services, subject to certain limitations. Property tax levy rates, however, provide a basis for comparison and financial planning.



The above chart is an analysis of historical levy rates for the RFA. The analysis includes the effect of the benefit charge on overall rates, due to similarities to the property tax. Including the benefit charge component in the analysis aids comparison with other local fire agencies. The following table contains the numerical values supporting the chart.

	Tax Collection Year				
	2019	2020	2021	2022	2023
AV	28,831,230,728	31,511,476,533	33,621,486,355	37,099,067,859	54,978,642,529
Fire Levy	38,401,916	40,370,080	33,621,486	34,547,936	41,666,154
EMS Levy	14,415,915	14,730,428	14,966,873	15,266,345	17,743,955
Total	52,817,831	55,100,508	48,588,359	49,814,281	59,410,109
Levy Rate	1.83	1.75	1.45	1.34	1.08
Benefit Chg.			5,707,431	5,821,580	6,664,070
Effective Rate	\$ 1.83	\$ 1.75	\$ 1.61	\$ 1.50	\$ 1.20



OPERATING EXPENDITURES

Schedule of Operating Expenditures by Division and Functional Area

	2022 Budget	2023 Adopted Budget	Change	Percent Change
Board of Commissioners	265,938	285,262	19,324	7.3%
Administration and Support Services				
Office of the Fire Chief	1,932,798	2,155,458	222,660	11.5%
Human Resources	761,666	1,048,060	286,394	37.6%
Public Information	359,732	549,773	190,041	52.8%
Non-Departmental	4,318,348	4,536,824	218,476	5.1%
Finance	699,418	897,508	198,090	28.3%
GIS Mapping	92,305	99,463	7,158	7.8%
Communications and Technology (IT)	1,895,496	2,075,039	179,543	9.5%
Fleet Maintenance	1,641,500	1,221,200	(420,300)	-25.6%
Facility Maintenance	1,928,385	2,155,367	226,982	11.8%
Total Administration and Support Services	13,629,648	14,738,691	1,109,043	8.1%
Station Operations				
Suppression	51,990,848	65,057,827	13,066,979	25.1%
Wildland	60,100	67,100	7,000	11.6%
Technical Rescue	156,289	156,139	(150)	-0.1%
Hazardous Materials	125,651	135,938	10,287	8.2%
Operations Total	52,332,888	65,417,004	13,084,116	25.0%
Emergency Medical Services				
EMS Administration	2,550,092	3,248,976	698,884	27.4%
Community Resource Paramedic	708,421	1,076,522	368,101	52.0%
Paramedic School	633,994	719,376	85,382	13.5%
Bike Program	19,750	19,750	-	0.0%
Total EMS	3,912,257	5,064,624	1,152,367	29.5%
Training	2,158,025	2,544,200	386,175	17.9%
New Hire Training	2,035,663	2,234,449	198,786	9.8%
Safety	882,135	996,171	114,036	12.9%
Volunteers	96,200	99,700	3,500	3.6%
Physical Fitness	49,540	57,540	8,000	16.1%
Community Readiness (formerly CRR)				
Inspections	1,699,446	2,138,384	438,938	25.8%
Community Outreach	622,454	629,265	6,811	1.1%
ACT	87,099	146,523	59,424	68.2%
Total Community Readiness	2,408,999	2,914,172	505,173	21.0%
Grand Total	77,771,293	94,351,814	16,381,735	21.1%



TRANSFERS, ROUTINE AND NON-ROUTINE

All RFA revenues are received in the General Fund. RFA policies and adopted budgets do, however, require that certain resources are accounted for in funds other than the General Fund.

As such, resources are transferred out of the General Fund to other funds to satisfy internally imposed restrictions and to implement the budget. The following schedule details routine and non-routine transfers out of the General Fund.

Schedule of Routine and Non-Routine Transfers out of the General Fund

Routine Transfers Out	2022 Budget	2023 Adopted Budget	Change
Transfer to LEOFF Medical Reserve	1,106,120	1,233,714	127,594
Transfer to Compensated Absenses Reserve	770,986	721,791	(49,195)
Transfer to Apparatus Reserve	1,448,262	1,958,000	509,738
Transfer to Equipment Reserve	517,140	1,125,000	607,860
Transfer to Major Facilities Maint. Res.	3,404,141	500,000	(2,904,141)
Total Recuring Transfers to Reserves	7,246,649	5,538,505	(1,708,144)
Non-Routine Transfers Out			
Transfer to Emergency Reserve	100,000	1,500,000	1,400,000
Transfer to Apparatus Reserve, CatchUp	-	2,405,400	2,405,400
Total One-Time/Non-Recuring Transfers	100,000	3,905,400	3,805,400

OPERATING BUDGET SUMMARY

The operating budget summary provides a brief comparison of budgeted revenues, operating expenditures, and recuring transfers included in the Adopted Budget. The result is the operating surplus or deficit.

Operating Budget Summary, Adopted Budget

Recuring Transfers to Reserves	2022 Budget	2023 Adopted Budget	Change
Transfer to LEOFF Medical Reserve	1,106,120	1,233,714	127,594
Transfer to Compensated Absenses Reserve	770,986	721,791	(49,195)
Transfer to Apparatus Reserve	1,448,262	1,958,000	509,738
Transfer to Equipment Reserve	517,140	1,125,000	607,860
Total Recuring Transfers to Reserves	3,842,508	5,038,505	1,195,997
One-Time/Non-Recuring Transfers			
Transfer to Emergency Reserve	100,000	1,500,000	1,400,000
Transfer to Bldg./Major Facilities Maint. Reserve	3,404,141	500,000	(2,904,141)
Transfer to Apparatus Reserve, CatchUp	-	2,405,400	2,405,400
Total One-Time/Non-Recuring Transfers	3,504,141	4,405,400	901,259



SOUTH COUNTY FIRE

FIRE CHIEF'S PRELIMINARY 2023 BUDGET

October 4, 2022

CHANGES IN FUND BALANCE

Fund balance is the value of cash and investments that is available at the end of a budgetary or reporting period for use in future periods. Two of the RFA's funds have minimum fund balance targets set by policy, a description of each follows the chart.

Fund	2021 Ending Fund Balance, Actual	2022 Ending Fund Balance, Projected	2023 Budgeted Revenues (includes transfers in)	2023 Budgeted Expenditures (includes transfers out)	2023 Ending Fund Balance, Prelim. Budget	Change in Fund Balance	Fund Balance Target, if applicable. ¹	Amount in Excess of Target
General Fund	34,972,893	34,972,893	99,366,389	103,795,719	30,543,563	(4,429,330)	16,892,286	13,651,277
Emergency Reserve Fund	3,489,992	3,599,115	1,500,000	-	5,099,115	1,500,000	4,968,319	130,796
LOEFF 1 Medical Reserve Fund	3,136,614	3,362,186	1,272,464	986,971	3,647,679	285,493	na	na
Compensated Absences Reserve Fund	1,117,080	931,317	735,928	1,000,000	667,245	(264,072)	na	na
Capital Projects Fund	28,414,624	30,696,843	6,238,400	7,739,648	29,195,596	(1,501,248)	na	na
Healthcare Self Insurance Fund	3,562,303	3,400,390	7,602,324	7,473,118	3,529,596	129,206	na	na
Fund Balance Total	74,693,505	76,962,744	116,715,505	120,995,455	72,682,794	(4,279,950)	21,860,606	13,782,073

¹Some funds have established funding commitments that are not a minimum fund balance target, those commitments are satisfied with the Chief's Preliminary Budget.

General Fund | Minimum Fund Balance Target Met. RFA policy states that the budgeted ending balance for cash and investments shall be seventeen percent of “regular general fund budgeted operating expenditures” (hereinafter referred to as the “ending fund balance target”). Staff calculated the ending fund balance target to be approximately \$17 million for 2023, based on the Adopted Budget. The forecasted ending fund balance, based on the Adopted Budget is nearly \$31 million, exceeding the ending fund balance target by approximately \$14 million.

Emergency Reserve | Minimum Fund Balance Target Met. The RFA has established an emergency reserve fund, separate from the General Fund, Policy states that periodic contributions shall be made to the fund until the ending balance of cash and investments reaches five percent of General Fund revenue. Five percent of General Fund revenues, based on the Adopted Budget, is approximately \$5 million. The Adopted Budget authorizes a one-time transfer from the General Fund to the Emergency Reserve Fund to achieve the Emergency Reserve fund balance target. The transfer does not compromise the General Fund's ability to meet its minimum fund balance target.



SOUTH COUNTY FIRE

FIRE CHIEF'S PRELIMINARY 2023 BUDGET

October 4, 2022

LONG RANGE FORECAST

The long-range forecast applies economic forecast data to the budget to provide insight into the future financial health and stability in the coming six years. The forecast is based on the following assumptions.

Revenue

The forecast assumes the revenue mix in the Adopted Budget, without any additional or reoccurring enhancements.

All revenues are assumed to grow at the rate of inflation (CPI-W) published by the King County Office of Economic and Financial Analysis in its July 2022 publication, except property tax and contract revenue. Property tax is assumed to grow by two percent per year, consistent with historical performance, and contract revenue is assumed to grow at a rate that includes forecasted increases in healthcare costs and inflation.

Expenditure

The forecast assumes services are provided at the levels of service funded in the Adopted Budget, without enhancements or one-time items. The forecast assumes funding for all routine capital replacements, but excludes an annual set aside to fund facilities major maintenance.

Expenditures are assumed to grow at the same rate of inflation noted above for revenues, except for employee benefit costs. Employee benefits are assumed to grow at a rate that includes forecasted increases in healthcare costs and inflation.

Long Range Forecast, Adopted Budget

	2023	2024	2025	2026	2027	2028
Forecasted Revenues	99,485,739	102,342,624	104,693,492.8	106,992,793	109,400,117	111,858,096
Total Expenditures Incl. Transfers Out	99,665,319	103,682,004	107,069,390	110,339,287	113,850,690	117,477,094
Annual Surplus/(Deficit)	(179,580)	(1,339,381)	(2,375,897)	(3,346,494)	(4,450,573)	(5,618,998)



CAPITAL EXPENDITURES & RESERVES

Capital assets are assets with a significant value and a useful life greater than one year. The RFA schedules and budgets for the replacement of its capital assets. The ongoing annual budget impact of capital asset planning is funding the annual set aside for future capital asset replacements. From time-to-time one-time resource infusions may be necessary due to prior period funding shortfalls or external factors such as extraordinary inflationary increases.

RFA policies recognize three classes of capital assets: apparatus, equipment, and facilities. The following tables contain the assets budgeted for replacement in 2023, the tables are separated by RFA asset class.

Apparatus

These items are funded with annual contributions for asset replacement and a one-time catchup of approximately \$2.4 million from the General Fund cash and investments balance. The value of annual replacement funding and a reserve analysis can be found below each schedule of replacements.

Fire and EMS Apparatus, Replacements and Purchases by Division

Description	Budget
Ford E450 Braun 4x4/AWD	270,000
Ford E450 Braun 4x4/AWD	270,000
Chevrolet Tahoe	90,000
New MSO Vehicle	70,000
Chevrolet Tahoe	50,000
Chevrolet Suburban	50,000
EMS Total	800,000
Spartan/Crimson Ladder	1,200,000
Spartan	800,000
Pierce	800,000
Spartan/Crimson	500,000
Spartan/Crimson	500,000
Operations Total	3,800,000
New PIO Vehicle	40,000
PIO Total	40,000
Ford Expedition	50,000
Ford Expedition	50,000
Ford Expedition	50,000
Ford Expedition	50,000
New DFM Vehicle	45,000
Prevention Total	245,000



Fire and EMS Apparatus, Replacements and Purchases by Division (continued)

New Training Captain Vehicle	70,000
Chevrolet Colorado	50,000
Chevrolet Colorado	50,000
Chevrolet Suburban	50,000
Ford F-250	50,000
Training Total	270,000
Grand Total	5,155,000

The following table contains the reserve financial analysis and forecasts the ending cash and investments balance at the end of the budgetary period. The reserve is intended to fund future replacements for all apparatus currently in service. As such, the value of the current year transfer in is based on the long-term financial needs of the reserve and a cash flow analysis. Actual results may vary.

Apparatus Reserve Analysis

	2022 Budget	2023 Budget
Apparatus Reserve		
Projected Beginning Fund Balance	2,240,454	2,047,085
Revenue		
Apparatus Reserve Property Tax	1,448,262	-
App Res State Pool Interest	6,252	-
Transfer In From General Fund	-	4,363,400
Revenue Total	1,454,514	4,363,400
Expenses		
Machinery and Equipment	1,647,883	5,155,000
Expense Total	1,647,883	5,155,000
Projected Ending Fund Balance	2,047,085	1,255,485



Major Facilities Maintenance

The following table contains major facilities maintenance items in need of replacement in 2023 and one discretionary addition, Rescue Solo Washers. These items are funded from fund balance in the Capital Fund-Major Facilities Maintenance Reserve.

Facilities Major Maintenance Budget Detail

Description	Budget
Carpet Replacement at Headquarters	100,000
Station 13 Pavement Repairs (Apparatus Apron)	53,000
Locution Alerting System	1,500,000
Rescue Solo Washers	240,000
Facilities Major Maintenance Total	1,893,000

The following table contains the reserve financial analysis and forecasts the ending cash and investments balance at the end of the budgetary period. The value of the current year transfer in is an estimate of the cost for annual facilities major maintenance. Actual results may vary.

Facilities Major Maintenance Reserve Analysis

	2022 Budget	2023 Budget
Major Facilities Maint. Reserve		
Projected Beginning Fund Balance	23,339,007	26,541,503
Revenue		
GEMT	3,404,141	-
Bldg Res State Pool Interest	48,355	250,000
Transfer In From General Fund	-	500,000
Revenue Total	3,452,496	750,000
Expenses		
Building Repair/Maint	250,000	1,893,000
Expense Total	250,000	1,893,000
Projected Ending Fund Balance	26,541,503	25,398,503



Equipment

Operations, technology, and EMS equipment replacements are scheduled and funded by annual contributions to the Equipment Reserve. The items in the following schedule are scheduled for replacement in 2023, except the Lake Serene rescue boat and the Marine 16 electronics update. The rescue boat and electronics update are discretionary additions to the budget (decision packages) that are added to address operational needs.

Operations, Technology, and EMS Equipment, Replacements and Purchases by Division

Description	Budget
(30) Body Armor	90,000
Knox Box, Electronic	65,000
Hose-Annual Replacement	21,218
Rescue Boat (Lake Serene)	18,000
Marine 16 Electronic Update	38,000
Operations Total	232,218
SAN @ Colo	86,946
Miscellaneous Technology Equipment	31,669
(45) OPS ESO Tablets	27,818
(20) Towers (40) Monitors	27,543
(12) Laptops\Monitors\Docks	24,727
Server\Storage\Switches	12,360
Technology Total	211,063
(2) Partially Outfit New Aid Unit	185,400
(15) Lifepak 1000 AED	37,630
(10) Lifepak 1000 AED	25,337
EMS Total	248,367
Grand Total	691,648



The following table contains the reserve financial analysis and forecasts the ending cash and investments balance at the end of the budgetary period. The reserve is intended to fund future replacements for all equipment currently in service. As such, the value of the current year transfer in is based on the long-term financial needs of the reserve and a cash flow analysis. Actual results may vary.

Equipment Reserve Analysis

	2022 Budget	2023 Budget
Equipment Reserve		
Projected Beginning Fund Balance	2,351,870	1,624,963
Revenue		
Equip\Mach Res Property Tax	517,140	-
Equip\Mach Res St Pool Int	4,233	-
Transfer In From General Fund	-	1,125,000
Revenue Total	521,373	1,125,000
Expenses		
Operations	574,070	232,218
Technology	268,775	211,063
EMS	405,435	248,367
Expense Total	1,248,280	691,648
Projected Ending Fund Balance	1,624,963	2,058,315



SCHEDULE OF BUDGETED POSITIONS – FULL TIME

Division	Position	2022 Amended	2023 Budget	Change
Commissioners	Executive Assistant to the Board of Commissioners	1	1	
Office of the Fire Chief	Fire Chief	1	1	
Office of the Fire Chief	Assistant Fire Chief	2	3	+1.0
Office of the Fire Chief	Deputy Chief - Special Projects	1	1	
Office of the Fire Chief	Strategic Data Analyst	1	1	
Office of the Fire Chief	Executive Assistant to the Fire Chief	1	1	
Office of the Fire Chief	Receptionist	1	1	
Office of the Fire Chief	Public Disclosure and Records Coordinator	1	1	
HR	Human Resources Director	1	1	
HR	Human Resources Manager	1	1	
HR	Human Resources Analyst	1	1	
HR	Human Resources Specialist	2	2	
Public Information Officer	Communications Director	0	1	+1.0
Public Information Officer	Public Information Officer	1	1	
Finance	Chief Financial Officer	1	1	
Finance	Finance Manager	1	1	
Finance	Financial Analyst	2	2	
Finance	Finance Specialist	1	1	
GIS	GIS	1	1	
Comm/Tech	IT Manager	1	1	
Comm/Tech	Help Desk Analyst	1	1	
Comm/Tech	Network Administrator	1	1	
Facilities	Procurement & Contracts Administrator	1	1	
Facilities	Facilities Maintenance Technician II	1	1	
Facilities	Facilities Maintenance Technician	1	2	+1.0
Facilities	Central Stores Specialist	2	2	
Operations	Deputy Chief	1	1	
Operations	Battalion Chief	12	12	
Operations	MSO	4	4	
Operations	Captain	60	60	
Operations	Firefighter/Paramedic	101	101	
Operations	Firefighter	130	130	
Operations	Administrative Support Specialist	1	1	
EMS	Deputy Chief of EMS	1	1	
EMS	MSO	3	3	
EMS	Administrative Support Specialist	1	1	
CRP	Captain/Paramedic	1	1	
CRP	Community Resource Paramedic	3	3	
CRP	Firefighter Days	1	1	
CRP	Administrative Assistant	1	1	
Training	Deputy Chief - Training	1	1	
Training	Battalion Chief	0	1	+1.0
Training	Captain Days	3	3	
Training	Firefighter Days	1	1	
Training	Administrative Assistant	1	1	
Safety	Battalion Chief - Safety Officer	1	1	
Prv-Inspection	Deputy Chief	2	2	
Prv-Inspection	Deputy Fire Marshal	5	6	+1.0
Prv-Inspection	Administrative Assistant	1	1	
Pub Ed Prv	Community Outreach Manager	1	1	
Pub Ed Prv	Fire & Life Safety Education Specialist	1	1	
Pub Ed Prv	Community Resource Specialist	1	1	
Pub Ed Act	ACT Coordinator	0.5	1	+0.5
	Total Full Time Positions	367.5	373.0	+5.5



DIVISION DESCRIPTIONS AND BUDGETS

The following section contains a brief description of each division, a table with the respective 2023 budget, and a description of changes. Division budgets are categorized into employee costs, salaries and wages, benefits, and overtime. Non-employee costs are found in the line labeled Supplies and Services.

BOARD OF COMMISSIONERS

The Board of Commissioners is the elected seven-member governing body. The Board of Commissioners budget includes funding for the Executive Assistant to the Board as well as other Board needs.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
COMMISSIONERS			
Salaries and Wages	199,188	211,188	12,000
Employee Benefits	33,600	36,624	3,024
Supplies and Services	33,150	37,450	4,300
	265,938	285,262	19,324

Description of Changes

Increases are attributable to inflationary adjustments.

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.



FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
ADMINISTRATION			
Salaries and Wages	1,252,022	1,368,612	116,590
Overtime	2,000	2,000	-
Employee Benefits	400,776	436,846	36,070
Supplies and Services	278,000	348,000	70,000
	1,932,798	2,155,458	222,660

Description of Changes

Increases are attributable to inflationary adjustments.

HUMAN RESOURCES

PROGRAM DESCRIPTION

The Human Resources division (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 employees.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
Salaries and Wages	473,154	605,055	131,901
Overtime	3,000	35,840	32,840
Employee Benefits	190,912	248,765	57,853
Supplies and Services	94,600	158,400	63,800
	761,666	1,048,060	286,394

Description of Changes

Increases are attributable to inflationary adjustments and the mid-year addition of a board approved staff position.



PUBLIC INFORMATION

PROGRAM DESCRIPTION

The Public Information division 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.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
PUBLIC INFO & ED			
Salaries and Wages	120,436	232,557	112,121
Overtime	3,000	3,000	-
Employee Benefits	47,996	88,316	40,320
Supplies and Services	188,300	225,900	37,600
	359,732	549,773	190,041

Description of Changes

Increases are attributable to inflationary adjustments and a new staff position added as a decision package in the Adopted Budget.

NON-DEPARTMENTAL EXPENSES

PROGRAM DESCRIPTION

Non-Departmental expenses is a category for RFA expenses that are not assigned to a specific program. This category captures major organizational expenses that are part of the overall cost of operating the RFA and do not have a direct relationship with one division including: legal services, insurance, and interagency programs.



FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
ORGANIZATIONAL EXPENSE			
Supplies and Services	4,318,348	4,536,824	218,476
	4,318,348	4,536,824	218,476

Description of Changes

Increases are attributable to inflationary adjustments.

FINANCE

PROGRAM DESCRIPTION

The Finance division employs non-uniformed professional staff that is responsible for all of the financial activities of the RFA including: financial strategy, analysis, and forecasting; budget development and management; procurement and disbursements; financial policy development and implementation; financial reporting and audit representation; treasury management; and, payroll processing and management.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
FINANCE			
Salaries and Wages	523,123	653,797	130,674
Overtime	3,000	3,000	-
Employee Benefits	164,845	230,811	65,966
Supplies and Services	8,450	9,900	1,450
	699,418	897,508	198,090

Description of Changes

Increases are attributable to inflationary adjustments and the mid-year addition of a Board approved staff position.



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.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
GIS & MAPPING			
Salaries and Wages	65,519	71,166	5,647
Overtime	-	-	-
Employee Benefits	16,786	18,297	1,511
Supplies and Services	10,000	10,000	-
	92,305	99,463	7,158

Description of Changes

Increases are attributable to inflationary adjustments.

COMMUNICATIONS AND TECHNOLOGY (IT)

PROGRAM DESCRIPTION

The Communications and Technology division provides data, voice communications and connectivity required for department operations. The Division budget includes the estimated cost of placing technology 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. This program is under the oversight of the Chief Financial Officer.



FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
INFORMATION TECHNOLOGY			
Salaries and Wages	333,294	363,745	30,451
Overtime	3,000	3,000	-
Employee Benefits	118,114	128,744	10,630
Supplies and Services	1,441,088	1,579,550	138,462
	1,895,496	2,075,039	179,543

Description of Changes

Increases are attributable to inflationary adjustments and an increase in the number of users resulting in additional licensing.

VEHICLE MAINTENANCE

PROGRAM DESCRIPTION

This program budgets for the cost of vehicle maintenance and operations. The majority of repairs and preventative maintenance are done by the City of Lynnwood Fleet Maintenance Division.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
FLEET			
Supplies and Services	1,641,500	1,221,200	(420,300)
	1,641,500	1,221,200	(420,300)



FACILITY MAINTENANCE

PROGRAM DESCRIPTION

The Facility Maintenance budget accounts for the cost of repairing and maintaining all of the buildings owned by the RFA. The RFA currently fully maintains 11 stations, headquarters, a training facility, a classroom, and two parcels of vacant land. Additionally, the RFA is partially responsible for maintenance at four stations owned by our contract cities.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
BUILDING M & O			
Salaries and Wages	465,075	562,075	97,000
Overtime	3,000	3,000	-
Employee Benefits	199,510	237,466	37,956
Supplies and Services	1,260,800	1,352,826	92,026
	1,928,385	2,155,367	226,982

SUPPRESSION

PROGRAM DESCRIPTION

The Station Operations division budget covers the cost of managing, equipping, staffing, and operating fifteen 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 RFA and our contract cities we serve in a safe and effective manner.



SOUTH COUNTY FIRE

2023 ADOPTED BUDGET

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
Salaries and Wages	33,840,464	43,760,237	9,919,773
Overtime	3,949,840	4,344,824	394,984
Employee Benefits	13,905,994	16,644,285	2,738,291
Supplies and Services	294,550	308,481	13,931
	51,990,848	65,057,827	13,066,979

Description of Changes

Increases are attributable to inflationary adjustments resulting from the implementation of the new labor contract and additional staff positions to support the Mill Creek annexation into the RFA and increased staffing in Edmonds.

WILDLAND

PROGRAM DESCRIPTION

The Wildland Program trains designated SCF personnel to Wildland Firefighter Red Card certification level (meeting WAC 296.305 – 07001-18) to increase operational readiness for SCF’s internal risk from Wildland-Urban Interface (WUI) fires; as well as enable the timely deployment of SCF personnel when requested to support wildland firefighting events outside our jurisdiction.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
Wildland Overtime	29,400	29,400	-
Supplies and Services	30,700	37,700	7,000
	60,100	67,100	7,000

Description of Changes

Increases are attributable to inflationary adjustments.



TECHNICAL RESCUE

PROGRAM DESCRIPTION

The Technical Rescue Program covers the cost of training 44 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. The RFA is a member as a full participating agency in the Special Operations Policy Board (SOPB) Interlocal agreement. Assessments are split between Technical Rescue and Hazardous Materials programs.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
TECHNICAL RESCUE			
Overtime	73,500	80,850	7,350
Employee Benefits	-	-	-
Supplies and Services	82,789	75,289	(7,500)
	156,289	156,139	(150)

HAZARDOUS MATERIALS

PROGRAM DESCRIPTION

The HazMat program identifies the cost of training and developing 36 highly specialized personnel who may safely confront and control a field operation involving hazardous materials utilizing expert techniques and dedicated equipment. The RFA is a member as a full participating agency in the Special Operations Policy Board (SOPB) Interlocal agreement. Assessments are split between Hazardous Materials and Technical Rescue programs.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
HAZMAT			
Overtime	83,762	92,138	8,376
Employee Benefits	-	-	-
Supplies and Services	41,889	43,800	1,911
	125,651	135,938	10,287

Description of Changes

Increases are attributable to inflationary adjustments.



EMS – ADMINISTRATION

PROGRAM DESCRIPTION

EMS Administration 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 and provides oversight of the EMS billing and electronic medical reporting system.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
EMS			
Salaries and Wages	699,661	975,690	276,029
Overtime	363,180	399,498	36,318
Employee Benefits	308,567	372,338	63,771
Supplies and Services	1,178,684	1,501,450	322,766
	2,550,092	3,248,976	698,884

Description of Changes

Increases are attributable to inflationary adjustments and a new staff position added as a decision package in the Adopted Budget.



EMS – COMMUNITY RESOURCE PARAMEDICINE (CRP)

PROGRAM DESCRIPTION

This program encompasses the Community Paramedicine program implemented in 2013 with a grant from Verdant Health Commission, as well as other federal funding that allowed for the purchase of four hybrid vehicles. The grant has been extended multiple times and was recently adapted to support shifting the program from a weekday only staffing model to 24-hour response model.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
CRP Salary and Wages	491,259	763,274	272,015
CRP Overtime	24,000	24,000	-
CRP Employee Benefits	170,162	265,248	95,086
Supplies and Services	23,000	24,000	1,000
	708,421	1,076,522	368,101

Description of Changes

Increases are attributable to inflationary adjustments and mid-year additions to staffing. The cost of the additional positions is offset by a Verdant grant in the revenue section of the budget.

EMS – PARAMEDIC SCHOOL

PROGRAM DESCRIPTION

The nation and world are experiencing a shortage of paramedics. For the last few years, SCF has sent 2 to 4 firefighters to Paramedic school at a program operated at Harborview Medical Center. In 2023, the budget assumes that SCF will send 5 students to the Central Washington University Program.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
PM School Salary and Wages	255,683	299,149	43,466
PM School Overtime	341,861	325,226	(16,635)
PM School Employee Benefits	31,450	-	(31,450)
Supplies and Services	190,602	95,000	90,000
	633,994	719,376	85,382

Description of Changes

Increases are attributable to inflationary adjustments and program changes.

EMS – BIKE TEAM

PROGRAM DESCRIPTION



The Bicycle Response Team (BRT) provides EMS coverage and safety through an outreach model focused on public education and prevention. In conjunction with EMS Division and Public Education, teams deploy in a tandem fashion to prominent South County events within our agency’s response area.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
Bike Team Overtime	12,000	12,000	-
Bike Team Employee Benefits	-	-	-
Supplies and Services	7,750	7,750	-
	19,750	19,750	-

TRAINING – SCF 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 that include both formal education and competency-based evaluations.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
TRAINING			
Salaries and Wages	736,618	1,055,565	318,947
Overtime	675,290	675,290	-
Employee Benefits	352,977	420,745	67,768
Supplies and Services	393,140	392,600	(540)
	2,158,025	2,544,200	386,175

Description of Changes

Increases are attributable to inflationary adjustments and a new staff position added as a decision package in the Adopted Budget.

TRAINING – 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. This program also captures the cost of new member’s initial uniforms and required protective equipment and the salaries and benefits for new suppression members while attending the Snohomish County Fire Training Academy.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
NEW HIRE TRAINING			
Salaries and Wages	848,254	978,662	130,408
Overtime	36,000	36,000	-
Employee Benefits	456,752	497,860	41,108
Supplies and Services	694,657	721,928	27,271
	2,035,663	2,234,449	198,786

Description of Changes

Increases are attributable to inflationary adjustments.

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.



SOUTH COUNTY FIRE

2023 ADOPTED BUDGET

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
SAFETY			
Salaries and Wages	158,311	200,139	41,828
Overtime	32,760	38,360	5,600
Employee Benefits	63,690	69,422	5,732
Supplies and Services	627,374	688,250	60,876
	882,135	996,171	114,036

Description of Changes

Increases are attributable to inflationary adjustments and additional expenditures resulting from three decision packages in the Adopted Budget.

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.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
VOLUNTEERS			
Salaries and Wages	59,200	59,200	-
Overtime	2,000	2,000	-
Employee Benefits	-	-	-
Supplies and Services	35,000	38,500	3,500
	96,200	99,700	3,500



TRAINING – PHYSICAL FITNESS

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.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
PHYSICAL FITNESS			
Salaries and Wages	-	-	-
Overtime	5,040	5,040	-
Supplies and Services	44,500	52,500	8,000
	49,540	57,540	8,000

Description of Changes

Increases are attributable to inflationary adjustments.

COMMUNITY READINESS – INSPECTIONS (formerly Community Risk Reduction)

The RFA collaborates with the Snohomish 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.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
COMMUNITY RISK REDUCTION			
Salaries and Wages	1,213,626	1,514,261	300,635
Overtime	20,000	20,000	-
Employee Benefits	408,920	490,723	81,803
Supplies and Services	56,900	113,400	56,500
	1,699,446	2,138,384	438,938

Description of Changes

Increases are attributable to inflationary adjustments and a new staff position added as a decision package in the Adopted Budget.



COMMUNITY READINESS – PUBLIC EDUCATION

PROGRAM DESCRIPTION

The Public Education program provides fire and life-safety education and training services throughout the RFA and contract cities including, Senior Fall Prevention, Community Emergency Response Teams (CERT), Map Your Neighborhood and other disaster preparation classes, Fire Corps/Veteran activities, Fire Prevention, car seat checks, school-based programs and other risk reduction education.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
Comm Outreach Salaries & Wages	382,976	421,165	38,189
Community Outreach Overtime	20,000	20,000	-
Community Outreach Empl Ben	133,578	145,600	12,022
Supplies and Services	85,900	42,500	(43,400)
	622,454	629,265	6,811



COMMUNITY RISK REDUCTION – ACT

PROGRAM DESCRIPTION

ACT training was created to focus on the emergencies that truly save lives prior to the arrival of first responders. In as little as an hour, citizens can be trained in recognizing, calling for help and treating victims of opioid overdose, cardiac arrest and severe hemorrhage.

FINANCIAL SUMMARY:

	2022 Budget	2023 Adopted Budget	Change
ACT Salaries and Wages	21,337	68,127	46,790
ACT Overtime	30,000	30,000	-
ACT Employee Benefits	29,262	41,896	12,634
Supplies and Services	13,002	6,500	(6,502)
	87,099	146,523	59,424

Description of Changes

Increases are attributable to inflationary adjustments and increased staffing added as a decision package in the Adopted Budget.



OTHER FUNDS AND RESERVES

EMERGENCY RESERVE FUND

DESCRIPTION

RFA policy establishes an emergency reserve to respond to provide funding during revenue disruptions, emergent events, or for exceptional acquisitions. The emergency reserve target is five percent of General Fund revenues.

	2022 Budget	2023 Budget
RFA Emergency Reserve		
Projected Beginning Fund Balance	3,490,394	3,599,115
Revenue		
Real & Personal Property Taxes	100,000	-
State Pool Interest	8,721	-
Transfer In from General Fund	-	1,500,000
Revenue Total	108,721	1,500,000
Expenses	-	-
Expense Total	-	-
Projected Ending Fund Balance	3,599,115	5,099,115



LEOFF 1 MEDICAL RESERVE FUND

DESCRIPTION

The RFA maintains a separate fund to manage a financial reserve to provide funding for future medical claims for retired LEOFF1 employees. By policy a contribution equal to 125% of anticipated annual LEOFF1 expenses is contributed to this reserve.

	2022 Budget	2023 Budget
RFA LEOFF 1 Medical Reserve		
Projected Beginning Fund Balance	3,133,348	3,362,186
Revenue		
Real & Personal Property Taxes	1,106,120	-
State Pool Interest	7,614	38,750
Transfer In from General Fund	-	1,233,714
Revenue Total	1,113,734	1,272,464
Expenses		
Other Benefits	582,341	640,575
Professional Services	30,840	33,924
Insurance	271,715	312,472
Expense Total	884,896	986,971
Projected Ending Fund Balance	3,362,186	3,647,679



COMPENSATED ABSENCES RESERVE FUND

DESCRIPTION

The RFA maintains a separate fund to provide funding for vacation and sick leave bank payouts for employees separating service. By policy 12% of the compensated absences liability as reported in the latest published annual financial report is contributed to this reserve.

	2022 Budget	2023 Budget
RFA Compensated Absences Reserve		
Projected Beginning Fund Balance	916,700	931,317
Revenue		
Real & Personal Property Taxes	770,986	-
State Pool Interest	1,530	14,138
Transfer In from General Fund	-	721,791
Revenue Total	772,516	735,928
Expenses		
Salaries and Wages	757,899	1,000,000
Employee Benefits	-	-
Expense Total	757,899	1,000,000
Projected Ending Fund Balance	931,317	667,245



HEALTHCARE SELF-INSURANCE FUND

DESCRIPTION

The RFA self-insures for healthcare benefits provided to employees, the self-insurance program is accounted for in a separate fund. 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 and all RFA new hires.

	2022 Budget	2023 Budget
RFA Healthcare Self Ins Fund		
Projected Beginning Fund Balance	3,375,493	3,400,390
Revenues		
State Pool Interest	8,632	33,755
Employer Contribution	5,609,533	6,697,935
Retiree Insurance Premiums	721,286	870,634
Revenue Total	6,339,451	7,602,324
Expenses		
Other Benefits	5,745,827	6,877,305
Professional Services	245,738	258,025
Insurance	321,703	337,788
Miscellaneous	1,286	-
Expense Total	6,314,554	7,473,118
Projected Ending Fund Balance	3,400,390	3,529,596



STEP-BY-STEP BUDGET DEVELOPMENT CALENDAR

Step	Outcome	Scheduled Date
Goal/Priority Setting	Provide guidance for budget decision making.	TBD
Presentation of Revenue Forecast and Revenue Capacity Report	Inform regarding conditions affecting the revenue forecast; revenue forecast results; and, options to increase revenues.	July 12 th Work Session
Presentation of: Expenditure Forecast; Routine Apparatus, Fleet & Facilities; and Capital Facilities Plan Budget (if applicable)	Inform regarding conditions affecting the expenditure forecast; scheduled asset replacements; and, facilities needs. And, discussion of 2023 capital facilities plan budget (if needed).	August 9 th Work Session
Presentation of the Results of the Status Quo Budget and Introduction to Discretionary Operating Budget Requests	Inform regarding the preliminary calculated surplus/deficit at current levels of service without one-time items or enhancements and solicit feedback from the Board on discretionary operating budget requests.	September 6 th Board Meeting
Continuation of the Presentation of Discretionary Operating Budget Requests and Additional Apparatus, Fleet & Facilities Needs and Catch Up (if applicable).	Solicit feedback from the Board on discretionary operating budget requests and unscheduled apparatus, fleet & facilities needs and catch up.	September 13 th Work Session
Presentation of the Chief's Preliminary Budget	Present a complete budget proposal.	October 4 th Board Meeting
Board Deliberations on the Chief's Preliminary Budget	Receive feedback from the Board on the budget proposal and determine whether changes need to be made before returning to the Board with a final budget package	October 11 th Work Session
Public Hearing on Revenues, Proposed Property Tax, and Benefit Charge Formula	Provide opportunity for community input and satisfy statutory requirements.	October 18 th Board Meeting



SOUTH COUNTY FIRE

2023 ADOPTED BUDGET

Board Deliberations on the Chief's Preliminary Budget	Receive feedback from the Board on the budget proposal and determine whether changes need to be made before returning to the Board with a final budget package	October 18 th Board Meeting
Board Deliberations on the Chief's Preliminary Budget	Receive feedback from the Board on the budget proposal and determine whether changes need to be made before returning to the Board with a final budget package	November 1 st Board Meeting
Board Deliberations on Chief's Preliminary Budget	Receive feedback from the Board on the budget proposal and determine whether changes need to be made before returning to the Board with a final budget package.	November 8 th Board Work Session
Board Deliberations on the Chief's Preliminary Budget	Received feedback from the Board on the budget proposal and determine whether changes need to be made before returning to the Board with a final budget package.	November 9 th to 14 th Special Meeting (optional)
Final Public Hearing on Budget	Provide opportunity for community input on final budget package.	November 15 th Board Meeting
Board Consideration of Adopting the Final Budget	Satisfy final regulatory requirement to implement the budget.	November 15 th Board Meeting



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