



KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181st Street
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

MINUTES

November 14, 2023

SPECIAL MEETING AND CONTINUATION OF PUBLIC HEARING

BOARD OF COMMISSIONERS

at Northshore Fire Department's Headquarters Station 51
and Virtual Meeting via Zoom

I. OPEN SPECIAL NORTHSHORE MEETING

1.1 Roll Call

Chair Lisa Wollum called the meeting to order at 5:00 PM.

Persons in attendance for NSFD Commissioners Eric Adman, Josh Pratt, Tyler Byers, Rick Webster and Lisa Wollum. Also present was Chief Matt Cowan, Legal Counsel Matt Paxton, Board Secretary Amy Oakley, and 21 members of the public.

II. PUBLIC COMMENT

2.1 The Board heard public comments from David Maehren and Stacy Valenzuela.

III. APPROVAL OF THE AGENDA

Commissioner Adman moved to adopt the agenda as presented. Commissioner Pratt seconded. The motion passed unanimously 5-0.

IV. CONTINUATION OF PUBLIC HEARING- BUDGET, BENEFIT CHARGE, AND OTHER REVENUE SOURCES

4.1 Continuation of the Public Hearing

- Commissioner Wollum continued the public hearing.

4.2 Financial Overview of the Fire District

- Chief Cowan addressed statements made at the previous meeting related to the levy, revenues, hiring, capital equipment.

4.3 Presentation of the Updated 2024 Draft Budget

- Chief Cowan provided an overview of the Fund Balances spreadsheet.
- Chief Cowan proposed tracking Reserve Balances into three separate funds: Reserve, Benefits, and Capital; and a proposal to fund each bucket through interfund transfers and other revenues. The 3 funds will be setup with King County.
- Chief Cowan provided an overview of the updated 2024 Budget, including revenues, expenses, equivalent levy rate, fire benefit charge, and assessed value (AV) rate.

- 4.4 Staff Recommendations for 2024 Tax Levy and Benefit Charge Assessments
- The Chief recommends that the 2024 Allowable Levy be set at \$5,914,790 and the 2024 Benefit Charge be set at \$7,520,000.
- 4.5 Public Comment
- The Board heard comments from Rik Holley (who read a prepared statement from Roger Collins), Philippa Kassover, Paul Hess, Stacy Valenzuela, David Maehren, and Doug Loeser.
 - Chief Cowan provided an overview of the large budget items that were approved, not approved, and deferred at the November 7th meeting.
- 4.6 Board Discussion and Review of the Budget Proposal.
- Commissioner Pratt thanked former Commissioner David Maehren for his long-term vision and commitment to Northshore Fire Department. He provided comments about his experience as an incoming Board Member, and background information about the capital needs at Northshore.
 - Commissioner Adman provided comments about capital needs and the proposed tracking of reserve funds.
 - Commissioner Webster provided comments about capital reserve replacement plan and the timing of the budget process.
- 4.7 Conclude or Continue Public Hearing
- The Board agreed to conclude the public hearing.
 - Chief Cowan will prepare resolutions for King County for the next meeting.
- Commissioner Pratt moved to adopt the 2024 budget as presented. Commissioner Byers seconded. The motion passed 4-1. Commissioners Wollum, Byers, Pratt, and Adman voted in aye and Commissioner Webster voted nay.***

V. EXECUTIVE SESSION

- 5.1 The Board moved into Executive Session at 6:27PM until 6:42PM to discuss performance of an employee pursuant to RCW 42.30.110(1)(g). The Board moved back into open session at 6:42PM.

VI. UPCOMING BOARD AGENDAS

- 6.1 Setting of Future Meeting Agenda(s)
- Special meeting November 21, 2023 to pass Board Resolutions related to Fire Benefit Charge, 2024 Budget, the establishing of a benefit Reserve Funding Tracking, Tax Levy.
- The next regular meeting on December 5, 2023 meeting will include the standard agenda items as well as reports from subcommittee from Station 54 and subcommittee on outbuildings at Station 51, discussion of Policy 1600.
- This meeting will be hybrid, on Zoom and in-person at Station 51.

ADJOURNMENT

The meeting adjourned at 6:45PM.

NEXT MEETING DATE

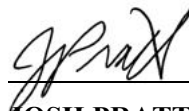
- Special Meeting: Tuesday, November 21st, 2023 at 5:00 PM
- Next Regular Meeting: Tuesday, December 5th, 2023 at 5:00 PM

Attachments: Agenda, Public Notice, 2024 Northshore Fire Department Budget.

BOARD OF COMMISSIONERS



ERIC ADMAN, Member



JOSH PRATT, Member



TYLER BYERS, Member



RICK WEBSTER, Member



LISA WOLLUM, Member

ATTEST

Amy Oakley

Amy Oakley, Secretary

King County Fire Protection District No. 16

Adopted at a Regular Meeting of the Board of Commissioners on December 5, 2023.



Northshore Fire Department Board of Commissioners

Headquarters Station 7220 NE 181st Street, Kenmore, WA

Northshore Fire Department Board of Commissioners Special Meeting Continuation of Public Hearing Agenda

Tuesday, November 14, 2023

5:00PM

Meeting held virtually, via Zoom, and in-person at: Station #51, 7220 NE 181st Street, Kenmore, WA 98028

To provide public comment, please see instructions at the end of the agenda.

To attend this meeting live, click the link below and enter the ID & Password provided.

A recording of this meeting will also be posted in AV Capture.

Join Zoom Meeting Online at:

<https://us02web.zoom.us/j/85044713997?pwd=dW1uWDFpNldpZ1dSSU1ZYy9LSXVQQT09>

Call in to Zoom Meeting at: (253) 215-8782

Meeting ID: 850 4471 3997

Passcode: 743608

- I. **Open Special Northshore Board Meeting**
 - 1.1 Roll Call
- II. **Public Comment**
 - 2.1 Public Comment
- III. **Approval of Agenda**
 - 3.1 Approval of the Meeting Agenda
- IV. **Continuation of Public Hearing—Budget, Benefit Charge, and other Revenue Sources**
 - 4.1 Open Public Hearing
 - 4.2 Financial Overview of the Fire District
 - 4.3 Presentation of the 2024 Draft Budget
 - 4.4 Staff Recommendations for 2024 Tax Levy and Benefit Charge Assessments
 - 4.5 Public Comment



4.6 Board Discussion and Review of the Budget Proposal

4.7 Conclude or Continue Public Hearing

V. **Executive Session**

To discuss the performance of an employee pursuant to RCW 42.30.110(1)(g).

VI. **Upcoming Board Agendas**

6.1 Setting of Future Meeting Agenda(s)

Adjournment

Special Meeting: Tuesday, November 21st, 2023 at 5:00 PM

Next Regular Meeting: Tuesday, December 5th, 2022 at 5:00 PM

Public Comment Procedures for Virtual Meetings:

Individuals wishing to comment may comment by appearing at the virtual meeting and “raising their hand” or the equivalent. The chair shall recognize those persons and provide them the opportunity to comment. Three minutes are allowed for comment.

If you wish to provide written public comment, you may do so by submitting a written statement to boardsecretary@northshorefire.com. Any comments received up to one hour before the posted meeting time, will be read during the public comment period.

To ensure your written comments are received and read at the proper meeting, your email must include:

- Date & Time of the meeting your comments are intended for
- Your name
- Whether or not you live in the city limits of Lake Forest Park or Kenmore
- Agenda Item and/or subject your comments refer to

Emails without this information may not be read at the meeting. And, in accordance with normal procedure, messages of an overly repetitive or inappropriate (vulgarity) nature may be declined to be read at the discretion of the meeting Chair.

Please check the District’s [AV Capture](#) for the most up-to-date information about individual meetings.

Questions? Email Board Secretary Amy Oakley at boardsecretary@northshorefire.com



KING COUNTY FIRE PROTECTION DISTRICT NO.16

7220 NE 181st Street
KENMORE, WA 98028

BUSINESS: 425-354-1780 FAX: 425-354-1781

NOTICE OF SPECIAL MEETING

DATED November 10, 2023

NOTICE IS HEREBY GIVEN that a special meeting of the Board of Commissioners of King County Fire Protection District No. 16, will be held via Zoom, and in-person at: Station #51, 7220 NE 181st Street, Kenmore, WA 98028, Tuesday the 14th day of November 2023, at 5:00PM. Meeting agenda posted separately.

2024 Budget Summary

Divisions

Operations	Adding 12 Firefighters. We will be adding an additional Firefighter/EMT to our Mobile Integrated Health (MIH) team.
ALS	We have six candidates in Paramedic training to graduate in August of 2024.
Administration	Adding an additional administrative position, primarily for HR duties, funds for a part-time position, or contract, for a Social Media Coordinator and Data Analyst. Also preparing for a potential support services role, at a Captain, BC, or DivC rank.

Funds

Reserve Funds	Maintain a minimum of 5% of SFD annual operating expenses (15% between SFD and NFD reserves). In 2023 we did not transfer funds to the Reseve Fund, so that we have better flexibility. Will be transferring funds in 2024 to cover capital purchases.
Carryover	Maintain a carryover target of at least 25% of operating expenses, plus \$700 thousand for unanticipated expenses. As noted above we are carrying over extra cash on hand, so funds will be transferred in 2024 for capital purchases.
General Benefits Fund	We will be transferring funds to cover anticipated liabilities and retirement cash outs. We ensure full coverage of all anticipated and potential liabilities by maintaining a reserve at approximately \$2 million.
General Capital Fund	Due to delayed and needed purchases we need significant funds to cover capital purchases. We will be Transferring funds into Capital Fund from multiple other funds for 2024 and will be delaying some purchases until 2025. Will be increasing the Capital Fund to approximately \$1.8 million by end of 2024. Capital purchases for 2024 are anticipated to be approximately \$1.47 million.

Budget

Assessed Valuations	Current estimates for assessed valuations indicate a 9.4% decrease overall for the District.
Expenses	Overall increase in SFD expenses of approximately 8.65%, totalling \$36.95 million (not including ALS and MIH). Increases are primarily due to additional staffing, CPI of 4.6%, and high inflationary costs for equipment and supplies.
Revenues	We continue to look for efficiencies and are anticipating an overall equivalent levy rate increase to approximately \$1.13.
Budget	Currently our anticipated tax levy revenue will be approximately \$5,914,790, and the FBC at approximately \$7,520,000.

Financial Outlook for 2024

ANNUAL EXPENSES

2024 Expense Budget	\$	363,678
Transfer to SFD Operations	\$	13,651,070
Transfer to SFD MIH	\$	112,053
Transfer to Benefits	\$	448,808
Transfer to Capital Purchases	\$	2,088,797
GO Bond Payment	\$	1,434,250
Total Expenses	\$	18,098,656

ANNUAL REVENUES

BLS Transports*	\$	315,000
GEMT (incr. transport fees & true up)*	\$	700,000
KCEMS BLS Allocation (not core, MIH, QI)*	\$	534,890
2024 Transfer out of General Fund	\$	1,100,000
2024 Transfer out of Reserve Fund	\$	450,000
2024 General Fund Interest	\$	120,000
Miscellaneous Revenue	\$	10,000
2024 Allowable Levy	\$	5,914,790 <i>from levy worksheet</i>
2024 Benefit Charge	\$	7,520,000
2024 GO Bond Excess Levy	\$	1,434,250
Total Revenue	\$	18,098,930
Net Annual Budget	\$	274

Effective 2024 Tax Rate Incl GO Bond **\$1.25**

Equivalent Operational Levy Rate **\$1.13**

Notes

* These revenue sources are collected by SFD for NFD.

- A) Unanticipated revenue are funds collected in excess of the projected revenue collection for 2023.
- B) The effective tax rate (ETR) represented above is provided solely for demonstrative value for use in a comparative analysis of previous budgets. The number is the product of the following formula $ETR = (FBC + Levy + GO Bond) / (AV \times 1000)$. Assumes that the carryover is no longer needed and can be applied to the following year's revenue.
- C) Based on the current factors, staff is recommending the 2024 benefit charge collection be set to \$9,610,000.
- D) If Jusidicional Assessed Valuation (AV) increases when we receive the final levy limit worksheet in December, that would reduce the Effective Tax Rate/AV and the Effective AV-Levy + FBC rates. Currently, those figures are based on the total Jurisdictional AV on the levy limit worksheet received on October 26, 2023.

Fund Balances

Description	Beginning Balance	YTD Thru 9-3	Remaining as of 9-30	Proj. Year End Balance	Min. Balance Needed	2024 Budget	2024 Transfer	Proj. End of 2024 Balance	Notes
Reserve Fund									
Natural Disaster	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ 100,000	\$ -	\$ (250,000)	\$ -	<i>No transfers needed</i>
Insurance Contingency	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ (200,000)	\$ -	<i>No transfers needed</i>
Unplanned Loss of Revenue	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,000,000	\$ -	\$ (500,000)	\$ 2,000,000	<i>No transfer needed. Target is at least 5% of SFD expbudget, for 2024 is \$1,839,044. Surplus of \$660,956.</i>
Total							\$ (450,000)	\$ 2,000,000	
Benefits Fund									
LEOFF I OPEB	\$ 2,055,259	\$ 131,654	\$ 1,923,605	\$ 1,888,605	\$ 2,070,724	\$ 150,000	\$ 332,119	\$ 2,070,724	<i>No transfer need, fully funded with a surplus of \$7,471</i>
Employee Retiree Payouts	\$ 71,329	\$ 94,009	\$ (22,680)	\$ (22,680)	\$ -	\$ 94,009	\$ 116,689	\$ -	<i>Transfer needed of \$94,009 each year until 2027.</i>
Total							\$ 332,119	\$ 2,070,724	
Capital Fund									
Apparatus	\$ 105,187	\$ 862,987	\$ (757,800)	\$ (293,607)	\$ 1,300,000	\$ 143,500	\$ 1,737,107	\$ 1,300,000	<i>Transfer needed to increase fund for R151 purchase in 2026.</i>
Facilities	\$ 180,756	\$ 213,465	\$ (32,709)	\$ (62,199)	\$ 300,000	\$ 1,062,500	\$ 1,424,699	\$ 300,000	<i>Transfer needed to maintain reserve fund.</i>
Equipment	\$ -	\$ 15,556	\$ (15,556)	\$ (151,648)	\$ 200,000	\$ 167,580	\$ 519,228	\$ 200,000	<i>Transfer needed to maintain reserve fund.</i>
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ 100,600	\$ -	<i>Transfer needed to maintain reserve fund.</i>
Totals						\$ 1,474,180	\$ 3,781,634	\$ 1,800,000	
							Transfers In	\$ 1,550,000	
							Other Revenues	\$ 142,837	

Total Transfer Needed	\$ 2,088,797
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Total Res/Ben/Capital Funds	\$ 5,870,724
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Description	2023 Carryover	Revenue Budget	Expense Budget	Proj. Year End Balance	Min. Balance Needed		2024 Transfer	Proj. End of 2024 Balance	Notes
General Expense Fund	\$ 5,006,258	\$ 11,191,036	\$ 10,739,074	\$ 5,131,932	\$ 3,956,430	\$ -	\$ (1,100,000)	\$ 4,031,932	<i>Transfer out, fully funded with a surplus of \$1,100,000.</i>
<i>Estimated (25%+\$700k)</i>						Transfer Out	\$ 1,100,000	\$ 4,031,932	

Other Revenues

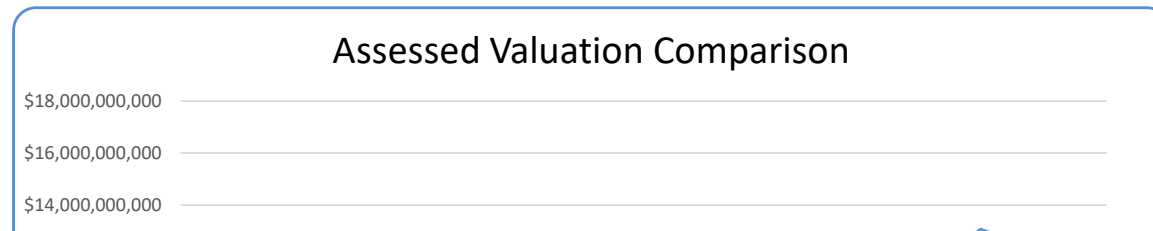
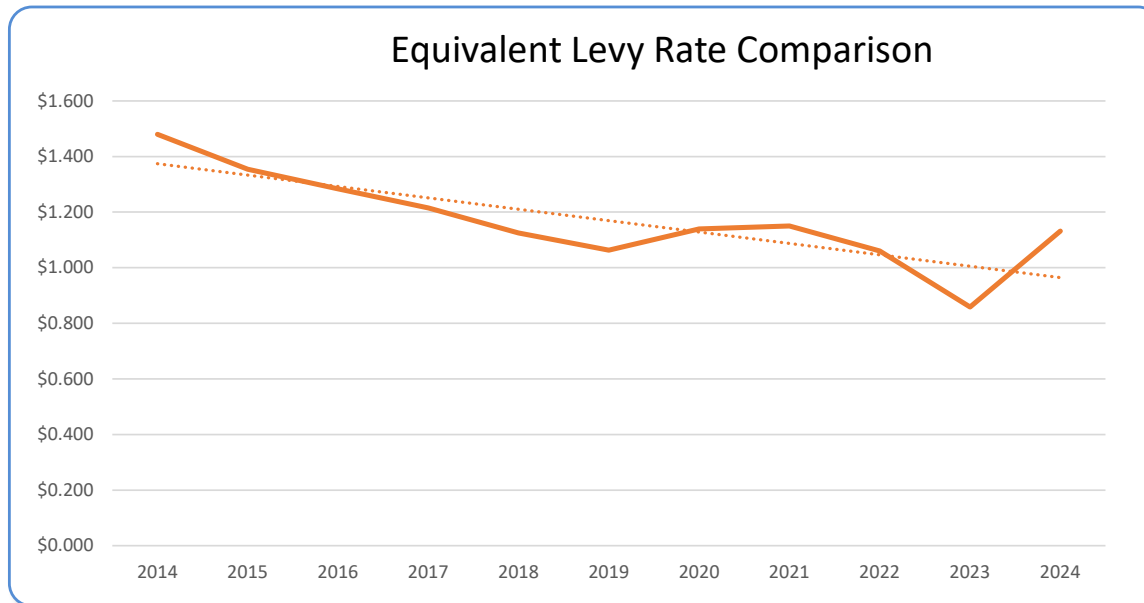
2024 Budget

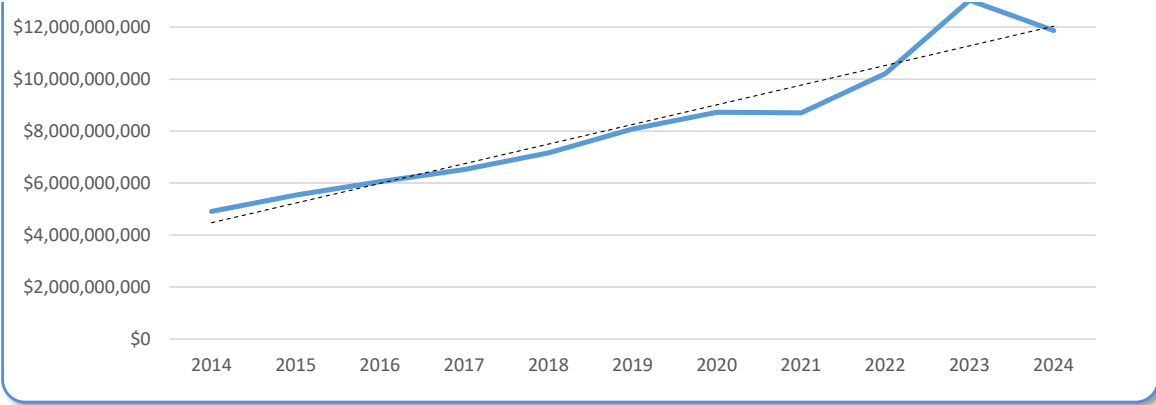
NKCTC Office Rental & Facility Investment Fee*					\$ 62,837
Reserve Fund Interest & Fees					\$ 80,000
Total					\$ 142,837

* Facility investment fee assumes 20 students annually and is an estimate only.

Year	Assessed Valuation	AV Change	Levy Collection	Levy Rate	FBC	FBC Rate	Equiv Rate	% FBC	Other Income	Total Revenue	Rev % Change	Expense Budget	Budget Change
2014	\$ 4,909,399,732	6.34%	\$ 4,765,499	\$0.97	\$ 2,500,000	\$ 0.51	\$ 1.48	32.75%	\$ 472,004	\$ 7,737,503	5.19%	\$ 7,634,460	3.48%
2015	\$ 5,535,748,036	12.76%	\$ 4,848,229	\$0.88	\$ 2,650,000	\$ 0.48	\$ 1.35	33.57%	\$ 477,864	\$ 7,976,093	3.08%	\$ 7,893,977	3.40%
2016	\$ 6,054,273,196	9.37%	\$ 4,969,884	\$0.82	\$ 2,800,000	\$ 0.46	\$ 1.28	34.10%	\$ 485,000	\$ 8,254,884	3.50%	\$ 8,210,980	4.02%
2017	\$ 6,515,548,648	7.62%	\$ 5,118,579	\$0.79	\$ 2,800,000	\$ 0.43	\$ 1.22	33.31%	\$ 515,719	\$ 8,434,298	2.17%	\$ 8,405,431	2.37%
2018	\$ 7,161,521,894	9.91%	\$ 5,253,974	\$0.73	\$ 2,800,000	\$ 0.39	\$ 1.12	32.39%	\$ 525,629	\$ 8,579,603	1.72%	\$ 8,644,995	2.85%
2019	\$ 8,085,320,023	12.90%	\$ 5,398,451	\$0.67	\$ 3,200,000	\$ 0.40	\$ 1.06	34.99%	\$ 571,044	\$ 9,169,495	6.88%	\$ 9,145,326	5.79%
2020	\$ 8,726,665,321	7.93%	\$ 5,508,006	\$0.63	\$ 4,440,000	\$ 0.51	\$ 1.14	43.46%	\$ 706,376	\$ 10,654,382	16.19%	\$10,216,712	11.72%
2021	\$ 8,707,216,466	-0.22%	\$ 5,599,961	\$0.64	\$ 4,413,338	\$ 0.51	\$ 1.15	42.06%	\$ 610,742	\$ 10,624,041	-0.28%	\$10,492,279	2.70%
2022	\$ 10,208,191,650	17.24%	\$ 5,710,000	\$0.56	\$ 5,115,506	\$ 0.50	\$ 1.06	45.85%	\$ 642,937	\$ 11,468,443	7.95%	\$11,156,437	6.33%
2023	\$ 13,033,452,076	27.68%	\$ 5,837,426	\$0.45	\$ 5,353,610	\$ 0.41	\$ 0.86	47.84%	\$500,000	\$ 11,691,036	10.04%	\$11,191,036	0.31%
2024	\$ 11,869,020,636	-8.93%	\$ 5,914,790	\$0.50	\$ 7,520,000	\$ 0.63	\$ 1.13	57.73%	\$130,000	\$ 13,564,790	18.28%	\$13,025,719	16.39%
10 YEAR AVG		9.62%	\$ 0.67	\$ 4,109,245	\$ 0.47	\$ 1.14	40.53%				6.95%		5.59%

% of Budget	
Tax	FBC
45.41%	57.73%





2023 NFD BOC Budget - GEN EXPENSE Fund

Last Update: November 15, 2023

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
SALARY & WAGES- ADMINISTRATION								
522.10.11.01-00	SALARIES- ADMINISTRATION	\$12,607.20	\$0.00	\$12,607.20	100.00%	\$4,400.00	-65.10%	
01	Salaries- Administration	\$12,607.20	\$0.00	\$12,607.20	100.00%	\$4,400.00	-65.10%	Part-time Board Secretary \$35.07/hr
	Administration: Salary & Wages	\$12,607.20	\$0.00	\$12,607.20	100.00%	\$4,400.00	-65.10%	
PERSONNEL BENEFITS- ADMINISTRATION								
522.10.21.02-00	WA PAID FAMILY & MEDICAL LEAVE	\$268.91	\$0.00	\$268.91	100.00%	\$256.60	-4.58%	
01	WA Paid Family & Medical Leave	\$268.91	\$0.00	\$268.91	100.00%	\$256.60	-4.58%	WA State Family and Medical Leave Premiums -ER portion
522.10.22.02-00	MEDICARE	\$182.80	\$0.00	\$182.80	100.00%	\$63.80	-65.10%	
01	Medicare	\$182.80	\$0.00	\$182.80	100.00%	\$63.80	-65.10%	Base pay+OT @1.45%
522.10.24.01-00	LABOR & INDUSTRIES	\$1,800.00	\$0.00	\$1,800.00	100.00%	\$1,800.00	0.00%	
01	Labor and Industries	\$1,800.00	\$0.00	\$1,800.00	100.00%	\$1,800.00	0.00%	Reportable regular hours + OT hours multiplied by L&I rate (Admin, \$.12)
	Administration: Personnel Benefits	\$2,251.72	\$0.00	\$2,251.72	100.00%	\$2,120.40	-5.83%	
	Total- 10, Administration Salary & Benefits	\$14,858.92	\$0.00	\$14,858.92	100.00%	\$6,520.40	-56.12%	
SUPPLIES- ADMINISTRATION								
522.10.31.01-00	OPERATING SUPPLIES	\$500.00	\$0.00	\$500.00	100.00%	\$500.00	0.00%	
01	Office Supplies	\$500.00	\$0.00	\$500.00	100.00%	\$500.00	0.00%	General office supplies for BOC activities
	Administration: Supplies	\$500.00	\$0.00	\$500.00	100.00%	\$500.00	0.00%	
SERVICES & CHARGES- ADMINISTRATION								
522.10.41.01-00	LEGAL SERVICES	\$25,000.00	\$0.00	\$25,000.00	100.00%	\$25,000.00	0.00%	
01	General Legal Services	\$25,000.00	\$0.00	\$25,000.00	100.00%	\$25,000.00	0.00%	Unpredictable expense
522.10.41.03-00	CONSULTING SERVICES	\$12,500.00	\$0.00	\$12,500.00	100.00%	\$14,000.00	12.00%	
03	Interface Systems Management (FBC)	\$12,500.00	\$0.00	\$12,500.00	100.00%	\$14,000.00	12.00%	\$8k fee + \$3.5k postage + \$580 other

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
522.10.43.03-00	TRAVEL- LEADERSHIP TEAM RETREAT	\$650.00	\$0.00	\$650.00	100.00%	\$650.00	0.00%	
01	Travel- Leadership Team Retreat	\$650.00	\$0.00	\$650.00	100.00%	\$650.00	0.00%	Costs for per diem, lodging, mileage, parking, etc. for Chair of the BOC
522.10.43.07-00	MEETING MEALS	\$100.00	\$0.00	\$100.00	100.00%	\$100.00	0.00%	
01	Meeting Meals	\$100.00	\$0.00	\$100.00	100.00%	\$100.00	0.00%	Snacks or food for BOC meetings
522.10.46.01-00	INSURANCE	\$6,000.00	\$0.00	\$6,000.00	100.00%	\$8,000.00	33.33%	
01	Insurance (Liability)	\$6,000.00	\$0.00	\$6,000.00	100.00%	\$8,000.00	33.33%	6% increase
522.10.49.09-00	STATE AUDIT	\$12,000.00	\$0.00	\$12,000.00	100.00%	\$12,000.00	0.00%	
01	State Audit	\$12,000.00	\$0.00	\$12,000.00	100.00%	\$12,000.00	0.00%	Will go down significantly in 2024
522.10.49.10-00	KING COUNTY FINANCE- INVESTMENT/TAXES FEES	\$80,000.00	\$0.00	\$80,000.00	100.00%	\$107,500.00	34.38%	
01	Ad Valorem tax, Tax adjustments, Misc.	\$10,000.00	\$0.00	\$10,000.00	100.00%	\$10,000.00	0.00%	Charges for KC investment fees, tax adjustments, chas management fee. Increase is based on past and current year charges
02	FBC Collection Fee	\$70,000.00	\$0.00	\$70,000.00	100.00%	\$80,000.00	14.29%	FBC Collection fee (1%) King County Finance contract (payment due in Jan & Jun)
02	Cash Management Fee			\$0.00	#DIV/0!	\$3,500.00	#DIV/0!	FBC Collection fee (1%) King County Finance contract (payment due in Jan & Jun)
02	Property Tax			\$0.00	#DIV/0!	\$12,500.00	#DIV/0!	FBC Collection fee (1%) King County Finance contract (payment due in Jan & Jun)
02	Leashold Excise Tax			\$0.00	#DIV/0!	\$1,000.00	#DIV/0!	FBC Collection fee (1%) King County Finance contract (payment due in Jan & Jun)
02	Bank Service Charges			\$0.00	#DIV/0!	\$500.00	#DIV/0!	FBC Collection fee (1%) King County Finance contract (payment due in Jan & Jun)
SERVICES & CHARGES- IT SERVICES								
522.51.41.01-00	SOFTWARE LICENSE/MAINTENANCE	\$3,250.00	\$0.00	\$3,250.00	100.00%	\$10,000.00	207.69%	
02	BIAS Annual Maintenance	\$3,250.00	\$0.00	\$3,250.00	100.00%	\$10,000.00	207.69%	
522.45.49.03-00	SOFTWARE LICENSE/MAINTENANCE	\$2,750.00	\$0.00	\$2,750.00	100.00%	\$3,500.00	27.27%	
01	AV Capture	\$2,750.00	\$0.00	\$2,750.00	100.00%	\$3,000.00	9.09%	For 2023 should be \$3k for AV, also need adobe pdf for \$250
	Zoom	\$250.00		\$250.00	100.00%	\$250.00	0.00%	
	Mail Chimp	\$0.00		\$0.00	#DIV/0!	\$0.00	#DIV/0!	No charge?
	Other			\$0.00	#DIV/0!	\$250.00	#DIV/0!	No charge?
522.51.42.03-00	CELL PHONE AIRTIME	\$480.00	\$0.00	\$480.00	100.00%	\$600.00	25.00%	
522 51 42 03-01	Cell Phone- Airtime	\$480.00		\$480.00	100.00%	\$600.00	25.00%	need to re-imburse SFD

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
	Administration: Services & Charges	\$142,855.00	\$0.00	\$142,250.00	99.58%	\$181,350.00	26.95%	
	Grand Total- 10, Administration	\$158,213.92	\$0.00	\$157,608.92	99.62%	\$188,370.40	19.06%	\$30,156.48
SALARY & WAGES- LEGISLATIVE SERVICES								
522.11.11.01-00	SALARIES- COMMISSIONERS	\$35,000.00	\$0.00	\$35,000.00	100.00%	\$30,000.00	-14.29%	
01	Salaries- Commissioners	\$35,000.00	\$0.00	\$35,000.00	100.00%	\$30,000.00	-14.29%	Annual compensation= \$12,228 per year: increase every five years, less meetings in 2023
	Legislative: Salary & Wages	\$35,000.00	\$0.00	\$35,000.00	100.00%	\$30,000.00	-14.29%	
PERSONNEL BENEFITS- LEGISLATIVE SERVICES								
522.11.22.00-00	SOCIAL SECURITY	\$3,205.40	\$0.00	\$3,205.40	100.00%	\$2,132.80	-33.46%	
01	State Retirement (DRS)	\$3,205.40	\$0.00	\$3,205.40	100.00%	\$2,132.80	-33.46%	???
522.11.22.01-00	MEDICARE	\$507.50	\$0.00	\$507.50	100.00%	\$435.00	-14.29%	
01	Medicare/Social Security Tax	\$507.50	\$0.00	\$507.50	100.00%	\$435.00	-14.29%	
522.11.22.02-00	WA PAID FAMILY & MEDICAL LEAVE	\$45.00	\$0.00	\$45.00	100.00%	\$100.00	#VALUE!	
01	WA Paid Family & Medical Leave	\$45.00	\$0.00	\$45.00	100.00%	\$100.00	122.22%	WA State Family and Medical Leave Premiums -ER portion
522.11.24.01-00	LABOR & INDUSTRIES	\$300.00	\$0.00	\$300.00	100.00%	\$300.00	#VALUE!	
01	Labor and Industries	\$300.00	\$0.00	\$300.00	100.00%	\$300.00	0.00%	No change
522.11.27.01-00	CLOTHING ALLOWANCE	\$750.00	\$0.00	\$750.00	100.00%	\$750.00	#VALUE!	
01	Clothing Allowance	\$750.00	\$0.00	\$750.00	100.00%	\$750.00	0.00%	\$150 per Comm/per year (no carry over)
	Legislative: Personnel Benefits	\$4,807.90	\$0.00	\$4,807.90	100.00%	\$3,717.80	-22.67%	
	Total- 11, Legislative Salary & Benefits	\$39,807.90	\$0.00	\$39,807.90	100.00%	\$33,717.80	-15.30%	
SERVICES & CHARGES- LEGISLATIVE SERVICE								

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
522.11.43.01-00	TRAVEL- COMMISSIONER CONFERENCES,	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$5,000.00	0.00%	
01	Travel-Comm. Conferences, Seminars	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$5,000.00	0.00%	WFCA Seminar Chelan, State (Tulalip), etc.
522.11.43.02-00	KCFCA- MEETING FOOD	\$0.00	\$0.00	\$0.00	#DIV/0!	\$350.00	#DIV/0!	
01	KCFCA- Meeting Food	\$0.00	\$0.00	\$0.00	#DIV/0!	\$350.00	#DIV/0!	
522.11.49.01-00	MISC. REGISTRATION- WFCA	\$4,250.00	\$0.00	\$4,250.00	100.00%	\$3,000.00	-29.41%	
01	Misc. Registration-WFCA Conf./Seminars	\$4,250.00	\$0.00	\$4,250.00	100.00%	\$3,000.00	-29.41%	\$850/Com
522.11.49.03-00	MEMBERSHIPS	\$41,488.00	\$0.00	\$200.00	0.48%	\$43,240.00	4.22%	
01	WA Fire Comm Association (WFCA)	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	#DIV/0!	???
02	KCFCA- Other	\$200.00	\$0.00	\$200.00	100.00%	\$300.00	50.00%	
03	NEMCO	\$41,288.00	\$0.00	\$41,288.00	100.00%	\$42,940.00	4.00%	
522.11.49.04-00	ELECTIONS- EDUCATION INFORMATION	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$10,000.00	100.00%	
01	Elections- Education Information	\$5,000.00	\$0.00	\$5,000.00	100.00%	\$10,000.00	100.00%	one Comm election in Nov 2023, another measure in 2024
522.11.49.05-00	ELECTIONS- COUNTY FEE	\$0.00	\$0.00	\$0.00	#DIV/0!	\$80,000.00	#DIV/0!	
01	Elections- County Fee	\$0.00	\$0.00	\$0.00	#DIV/0!	\$80,000.00	#DIV/0!	one election in 2023, charges in 2024, another measure in 2024
Legislative: Legislative Services		\$55,738.00	\$0.00	\$35,094.00	62.96%	\$141,590.00	154.03%	
Grand Total- 11, Legislative		\$95,545.90	\$0.00	\$74,901.90	78.39%	\$175,307.80	83.48%	\$79,761.90
INTERFUND TRANSFERS								
597.00.00.01-00	INTERFUND TRANSFER OUT	\$192,696.00	\$0.00	\$192,696.00	100.00%	\$0.00	-100.00%	
000	Reserve Fund	\$192,696.00	\$0.00	\$192,696.00	100.00%	\$0.00	-100.00%	Includes other reserve funds transfers
597.00.02.00-00	INTERFUND TRANSFER OUT-CAPITAL FUND	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,088,797.00	#DIV/0!	
000	Capital Project-Apparatus, Equip., Facilities	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,088,797.00	#DIV/0!	In 2024 transfers from general fund
597.00.03.00-00	INTERFUND TRANSFER OUT-BENEFITS FUND	\$212,524.00	\$0.00	\$0.00	0.00%	\$448,808.00	111.18%	
000	LEOFF 1 & Retirement Liabilities	\$212,524.00	\$0.00	\$212,524.00	100.00%	\$332,119.00	56.27%	
000	Retirement Payouts	\$0.00	\$0.00	\$0.00	#DIV/0!	\$116,689.00	#DIV/0!	
597.00.03.00-00	TRANSFER OUT - SHORELINE FIRE DEPARTMENT	\$10,489,625.00	\$0.00	\$10,489,625.00	100.00%	\$12,101,180.00	15.36%	

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
000	Annual Payment	\$10,489,625.00	\$0.00	\$10,489,625.00	100.00%	\$12,101,180.00	15.36%	
597.00.03.00-00	TRANSFER OUT - SHORELINE FIRE DEPARTMENT	\$42,431.00	\$0.00	\$42,431.00	100.00%	\$112,053.00	164.08%	
000	MIH Fund	\$42,431.00		\$42,431.00	100.00%	\$112,053.00	164.08%	

TOTAL - BOARD OF COMMISSIONERS	\$253,759.82	\$0.00	\$10,788,583.00	4251.49%	\$363,678.20	43.32%	
TOTAL - TRANSFERS	\$10,937,276.00	\$0.00	\$10,831,014.00	99.03%	\$14,750,838.00	34.87%	
TOTAL BUDGET	\$11,191,035.82	\$0.00	\$11,063,524.82	98.86%	\$15,114,516.20	35.06%	

Change from 2021 to 2022 Proposed Budget- OVERALL	
Difference in Dollars (\$) - change from 2022 to 2023	\$3,923,480.38
Difference in Percentage (%) - change from 2022 to 2023	35.1%

Budget Worksheet Legend:
PINK= Delete
ORANGE= New or Re-titled
YELLOW= Note for Chief, need to go back (pending)
GREEN= Budget reallocation

2024 Budget Development Document- CAPITAL Fund (10-004-0020)

Last Update: **November 15, 2023**

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	% Remaining as of 6-30-23	2024 PROPOSED	2024 BUDGET	% Change from 2023 to 2024	Updated Notes	Notes
594.22.64.13-51	APPARATUS	\$135,000	\$0	\$135,000	100.00%	\$2,314,500	\$143,500	6%		
53	B151	\$135,000		\$135,000		\$135,000	\$64,000	-53%	Down payment was made in 2023, remainder to be paid in 2024.	Ordered and budgeted for 2023, but tabled to next year because bill will not be due until 2024 or 2025.
	U151 Pickup Replacement					\$62,000	\$62,000		Planned replacement.	Planned replacement.
	Rescue 151					\$2,100,000	\$0		Will be purchased in 2024, but will not be paid for until delivery.	R151 is past due for replacement. A remount of the current R151 box is not a viable option. Equipment changes have occurred since purchasing R151, we now have equipment that does not fit on R151 due to weight and size. We are also have additional
	Rescue 151 Compartment Retrofit					\$17,500	\$17,500		R151 is receiving a substantial amount of equipment from Sound Transit. We will need to change shelving and compartments to accommodate new eDraulics and Paratech struts. This will help us bridge the build time of over three years for the new rescue.	R151 is receiving a substantial amount of equipment from Sound Transit. We will need to change shelving and compartments to accommodate new eDraulics and Paratech struts. This will help us bridge the build time of over three years for the new rescue.
594.22.64.14-51	ELECTRONICS/IT	\$16,500	\$0	\$16,500	100.00%	\$56,300	\$53,800	226%		
55	Phone Upgrade	\$16,500		\$16,500	100.00%		\$0	-100%	Complete?	Complete?
	Computers					\$5,000	\$5,000		Planned replacement	Planned replacement
	Monitors					\$1,000	\$1,000		\$200/each	\$200/each
	ESO Tablets Surface					\$5,000	\$5,000		Dell Surfaces \$2400/each to replace	Dell Surfaces \$2400/each to replace
	Printers					\$500	\$500		One printer	One printer
	Laptop					\$0	\$0		BOC laptops purchased in 2023	BOC laptops purchased in 2023
	CISCO Warranty on Hardware					\$15,000	\$15,000		NFD portion of warranties	NFD portion of warranties
	ESO Record Retention					\$800	\$800		Codepal retention?? Wendy & Burgess	Codepal retention?? Wendy & Burgess
	Modems					\$6,000	\$6,000		6 replacement modems (5 vehicle, 1 @ 54) (\$900/each). Existing end of life, no support.	6 replacement modems (5 vehicle, 1 @ 54) (\$900/each). Existing end of life, no support.
	Security Cameras					\$6,000	\$6,000		St. 54 Camera, Additional St. 51 drillground camera (mounted near BBQ), 2nd front apron camera (mounted south side)	St. 54 Camera, Additional St. 51 drillground camera (mounted near BBQ), 2nd front apron camera (mounted south side)
	Electronic Door Locks					\$15,000	\$12,500		St. 51 exterior storage room, St. 51 Server Room, EMS Treatment Room x 2, UPS Delivery Room	St. 51 exterior storage room, St. 51 Server Room, EMS Treatment Room x 2, UPS Delivery Room
57	Backup Batteries			\$0	#DIV/0!	\$2,000	\$2,000		Sta 51-2, 57-2	Sta 51-2, 57-2
594.22.64.15-51	LCD Projector/Displays	\$5,000	\$0	\$0	0.00%	\$78,000	\$46,800	836%		
52	LCD Projector/Displays	\$5,000		\$0		\$78,000	\$46,800		St. 51 AV Upgrades (Upstairs & Downstairs) authorized in 2023, 40% down payment, but bill likely to not be fully paid until 2024.	St. 51 AV Upgrades (Upstairs & Downstairs) authorized in 2023, 40% down payment, but bill likely to not be fully paid until 2024.
594.22.64.16-51	SCBA	\$1,063	\$0	\$1,063	100.00%	\$225,180	\$69,570	6445%		
52	SCBAs			\$0	#DIV/0!	\$89,000	\$44,500	#DIV/0!	5 new packs (frame only), NFD portion of overall purchase.	5 new packs (frame only), NFD portion of overall purchase.
52	Cylinder and valve assembly			\$0	#DIV/0!	\$30,000	\$15,000	#DIV/0!	5 new and 5 replacement, NFD portion of overall purchase.	5 new and 5 replacement, NFD portion of overall purchase.

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	% Remaining as of 6-30-23	2024 PROPOSED	2024 BUDGET	% Change from 2023 to 2024	Updated Notes	Notes
52	Cylinder sleeves			\$0	#DIV/0!	\$3,800	\$1,900	#DIV/0!	for bottles without sleeves, NFD portion of overall purchase.	for bottles without sleeves, NFD portion of overall purchase.
52	New Hire Masks	\$1,700	\$238	\$1,462	86.02%	\$1,200	\$400	-76%	New hires (SFD 7, NFD 38.5%=3)	New hires (SFD 7, NFD 38.5%=3)
53	Chest Strap	\$8,562	\$6,054	\$2,508	29.30%	\$820	\$410	-95%	5 new packs	5 new packs
52	New Hire Masks	\$1,063		\$1,063	100.00%	\$360	\$360	-66%	NFD portion of overall purchase.	NFD portion of overall purchase.
54	Mask Blue Tooth Communication	\$0		\$0	#DIV/0!	\$93,000	\$0	#DIV/0!	all new masks	all new masks
69	SEEK TIC	\$9,600		\$9,600	100.00%	\$6,000	\$6,000	-38%	Units for SCBA's	Units for SCBA's
53	SCBA Bracket Replacement			\$0	#DIV/0!	\$1,000	\$1,000	#DIV/0!	Replace fatigued bracket on frame, NFD portion of overall purchase.	Replace fatigued bracket on frame, NFD portion of overall purchase.

594.22.64.20-51	EQUIPMENT				#DIV/0!	\$138,588	\$98,010	#DIV/0!		
NEW	4-Foam eductor			\$0	#DIV/0!	\$6,500	\$6,500	#DIV/0!	Apparatus upgrade to replace out of date foam eductor for consistency and compliance	Apparatus upgrade to replace out of date foam eductor for consistency and compliance
NEW	8 hand held flashlights and charger bases			\$0	#DIV/0!	\$1,500	\$1,500	#DIV/0!	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
NEW	Masterstream Pipe & Adapter					\$15,528	\$15,530	#DIV/0!	Apparatus upgrade to replace out of date master stream delivery	Apparatus upgrade to replace out of date master stream delivery
	Rescue 42 struts					\$8,000	\$8,000	#DIV/0!	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
	TRT Rescue Harnesses and Rope					\$6,618	\$6,700		Equip apparatus to match other apparatus, harnesses are OOS	Equip apparatus to match other apparatus, harnesses are OOS
54	5 Gas Detector	\$4,400	\$0	\$4,400	100.00%	\$6,500	\$6,500	48%	Equip NFD apparatus to match other apparatus	Equip NFD apparatus to match other apparatus
59	Fittings & Nozzles		\$17,453	(\$17,453)	#DIV/0!	\$42,000	\$25,750	#DIV/0!	Aspirating nozzles, deck gun and accessories, Seattle adaptors, hydrant adaptors. Equip apparatus to match other apparatus	Aspirating nozzles, deck gun and accessories, Seattle adaptors, hydrant adaptors. Equip apparatus to match other apparatus
62	TIC			\$0	#DIV/0!	\$12,500	\$0	#DIV/0!	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
63	Holmatro Combi-Tool	\$0		\$0	#DIV/0!	\$15,000	\$15,000	#DIV/0!	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
60	Reserve Apparatus Equipment		\$6,262	(\$6,262)	#DIV/0!	\$15,000	\$3,000	#DIV/0!	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
67	E Core Knox Box Keys			\$0	#DIV/0!	\$2,824	\$2,830	#DIV/0!	4 additional keys and chargers. Equip apparatus to match other apparatus	4 additional keys and chargers. Equip apparatus to match other apparatus
	Hose					\$6,618	\$6,700		Purchase and replace 2 1/2" hose that was loaned from SFD.	Purchase and replace 2 1/2" hose that was loaned from SFD.

594.22.64.21-51	FACILITIES	\$55,000	\$0	\$45,000	81.82%	\$1,865,000	\$1,062,500	1832%		
52	HVAC/Boiler Replacement	\$45,000		\$45,000	100.00%	\$45,000	\$45,000	0%	St. 51 Furnace Replacement - Rollover from 2023	St. 51 Furnace Replacement - Rollover from 2023
71	Station 51 Lighting Project	\$10,000				\$10,000	\$0	-100%	Bay lighting upgrades. Rollover from 2023.	Bay lighting upgrades. Rollover from 2023.
	St. 51 Server Room Suppression					\$25,000	\$25,000		Install a non-water based extinguishing system	Install a non-water based extinguishing system
	St. 251 Outbuilding					\$500,000	\$500,000		waiting for bids	waiting for bids
	Carport					\$100,000	\$100,000		waiting for bids	waiting for bids

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	% Remaining as of 6-30-23	2024 PROPOSED	2024 BUDGET	% Change from 2023 to 2024	Updated Notes	Notes
	St. 57 Generator Replacement					\$150,000	\$150,000		Approved for replacement.	Current generator is not adequate to power station needs during outages (it is a 20kw and should be a 50kw), it is unreliable (has failed to operate correctly every time power is out). Current generator fuel tank is undersized and can not run for 24 hrs, crews have to manually transfer fuel from larger storage tank next to generator every 8 hrs.
	St. 51 Generator Fuel Tank					\$20,000	\$20,000		Approved for replacement.	Gasoline and diesel fueling station at Sta 51, it would replace the existing secondary fuel tank for the generator and then remote dispensers would be located near training area.
	St. 51 Fueling Station					\$80,000	\$0		Project deferred until 2025.	
	St. 57 Refrigerator					\$2,500	\$0		4th fridge (one for each shift)	4th fridge (one for each shift)
	St. 51 Mattresses					\$11,500	\$11,500		Station 51's mattresses are the original from 2010 are worn and stained. Two mattresses were replaced in 2022 with plan to budget for and replace the other seven in 2023. The mattresses are Tuft and Needle Mint.	Station 51's mattresses are the original from 2010 are worn and stained. Two mattresses were replaced in 2022 with plan to budget for and replace the other seven in 2023. The mattresses are Tuft and Needle Mint.
	St. 51 Recliners					\$11,000	\$11,000		The recliners in the Station 51 TV room are the original from when the station opened in 2010. The foam in the chairs is breaking down and they are beyond their service life.	The recliners in the Station 51 TV room are the original from when the station opened in 2010. The foam in the chairs is breaking down and they are beyond their service life.
	Sta 54 Repair/Remodel					\$200,000	\$100,000		We potentially have culvert/drain issues to address (on top of the water draining onto the property, we also have been notified that there is a 60k gallon water leak somewhere on the property). Do we want to tear it down, put money into it so that we prevent further water damage, replace bay doors (they are likely to fail), etc.???	We potentially have culvert/drain issues to address (on top of the water draining onto the property, we also have been notified that there is a 60k gallon water leak somewhere on the property). Do we want to tear it down, put money into it so that we prevent further water damage, replace bay doors (they are likely to fail), etc.???
	St. 57 Workstation modification					\$10,000	\$0		With the added staff at station 57 we can make some modifications to the existing desk/workstations in the front workroom to accommodate six computer stations. We can remove a few sections of base cabinets/drawers to accommodate the new work stations. I would anticipate this would have a maximum cost of \$10,000 to make the updates.	With the added staff at station 57 we can make some modifications to the existing desk/workstations in the front workroom to accommodate six computer stations. We can remove a few sections of base cabinets/drawers to accommodate the new work stations. I would anticipate this would have a maximum cost of \$10,000 to make the updates.
	St. 57 HVAC Upgrade					\$600,000	\$100,000		Project is approved for 2024. Due to 2 year estimate for completion, \$100k will be paid in 2024 with the remainder in 2025.	Chief Morris had been looking at a few options to improve or replace the HVAC system at station 57. The current system is original to the building which was built around 1993. According to PSR Mechanical, who did the evaluation, with the addition of the aid car at station 57, we should consider a long term improvement for the station to create additional space. If we add a second floor above the bunker.
	St. 57 2nd Floor TCA Assessment					\$100,000	\$0		Deferred to 2025 or beyond.	
594.22.64.22.51	OTHER EXPENDITURES	\$10,000	\$0	\$10,000	100.00%	\$0	\$0	-100%		
52	KC- Ad Valorem Tax Refunds, Misc. fees	\$10,000		\$10,000	100.00%			-100%	King County Treasury fees for ad valorem tax refunds and misc. cash management svcs. Fees (Boupha)	King County Treasury fees for ad valorem tax refunds and misc. cash management svcs. Fees (Boupha)

Grand Total- CAPITAL	\$234,694	\$15,003	\$204,691	87.2%	\$4,677,568	\$1,474,180	528.13%
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Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	% Remaining as of 6-30-23	2024 PROPOSED	2024 BUDGET	% Change from 2023 to 2024	Updated Notes	Notes
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Proposed

Apparatus	\$143,500
Facilities (51)	\$712,500
Facilities (57)	\$250,000
Facilities (54)	\$100,000
Equipment	\$167,580
IT	\$100,600
Total	\$1,474,180