

# 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 to establish new Benefits and Capital Funds.
Carryover	Maintain a carryover target of at least 25% of operating expenses, plus \$300 thousand for unanticipated expenses. As noted above we are carrying over extra cash on hand, so funds will be transferred in 2024 to the Capital Fund.
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.
Capital Fund	Due to delayed and needed purchases we need significant funds to cover capital purchases. We will be transferring funds into the new Capital Fund from multiple other funds for 2024 and will be delaying some purchases until 2025. Will be increasing the Capital Fund to approximately \$1.1 million by end of 2024. Capital purchases for 2024 are anticipated to be approximately \$1.42 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 operational 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
NFD Portion of SFD Operations Cost*	\$	13,651,070
Transfer to SFD MIH	\$	112,053
Transfer to Reserve Fund	\$	-
Transfer to Benefits Fund	\$	448,808
Transfer to Capital Purchases	\$	3,108,797
GO Bond Payment	\$	1,499,500
<b>Total Expenses</b>	\$	<b>19,183,906</b>

## ANNUAL REVENUES

BLS Transports**	\$	335,000
GEMT (incr. transport fees & true up)**	\$	740,000
KCEMS BLS Allocation (not core, MIH, QI)**	\$	534,890
2024 Transfer out of Reserve Fund	\$	950,000
2024 Transfer out of General Fund	\$	1,550,000
2024 General Fund Interest	\$	130,000
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	\$	1,499,500
<b>Total Revenue</b>	\$	<b>19,184,180</b>
<b>Net Annual Budget</b>	\$	<b>274</b>

Effective 2024 Tax Rate Incl GO Bond **\$1.26**

Equivalent Operational Levy Rate **\$1.13**

### Notes:

\* NFD portion, but net transfer is reduced by revenues collected by SFD. The net transfer is \$12,041,180

\*\* These revenues are collected by SFD for NFD and are shown to identify the decrease of net transfer to SFD.

The effective tax rate (ETR) represented above is provided solely for demonstrative value for comparative analysis. The number is the product of the following formula  $ETR = (FBC + Levy + GO Bond) / (AV \times 1000)$ .

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 November 15, 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	Difference	Notes
<b>Reserve Fund</b>										
Unplanned Loss of Revenue	\$ 2,950,000	\$ -	\$ 2,950,000	\$ 2,950,000	\$ 1,839,044	\$ -	\$ (950,000)	\$ 2,000,000	\$ 160,956	Target is at least 5% of SFD Exp. Budget.

*Estimated (5% of SFD Exp)*      **Total \$ (950,000) \$ 2,000,000**

<b>Benefits Fund</b>										
LEOFF I OPEB	\$ 2,055,259	\$ 131,654	\$ 1,923,605	\$ 1,888,605	\$ 2,070,724	\$ 150,000	\$ 332,119	\$ 2,070,724	\$ -	Minimum is defined by GASB
Employee Retiree Payouts	\$ 71,329	\$ 94,009	\$ (22,680)	\$ (22,680)	\$ -	\$ 94,009	\$ 116,689	\$ -	\$ -	Transfer \$94,009 until 2027.
							<b>Total \$ 448,808</b>	<b>\$ 2,070,724</b>		

<b>Capital Fund</b>										
Apparatus	\$ 105,187	\$ 862,987	\$ (757,800)	\$ (293,607)	\$ 1,100,000	\$ 143,500	\$ 1,537,107	\$ 1,100,000	\$ -	Transfer needed for R151 purchase in 2026.
Facilities	\$ 180,756	\$ 213,465	\$ (32,709)	\$ (62,199)	\$ 250,000	\$ 1,012,500	\$ 1,324,699	\$ 250,000	\$ -	Transfer to maintain reserve fund.
Equipment	\$ -	\$ 15,556	\$ (15,556)	\$ (151,648)	\$ 50,000	\$ 167,580	\$ 369,228	\$ 50,000	\$ -	Transfer to maintain reserve fund.
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ 100,600	\$ -	\$ -	Transfer needed for annual expenses.
						<b>Totals \$ 1,424,180</b>	<b>\$ 3,331,634</b>	<b>\$ 1,400,000</b>		
							<b>Other Revenues \$ 222,837</b>			
							<b>Total Transfer Needed \$ 3,108,797</b>			
								<b>Total Res/Ben/Capital Funds \$ 5,470,724</b>	<b>42% (% of Annual Budget)</b>	

Description	2023 Carryover	Revenue Budget	Expense Budget	Proj. Year End Balance	Min. Balance Needed	2024 Transfer	Proj. End of 2024 Balance	Difference	Notes
<b>General Expense Fund</b>	\$ 5,006,258	\$ 11,191,036	\$ 10,739,074	\$ 5,131,932	\$ 3,541,430	\$ (1,550,000)	\$ 3,581,932	\$ 40,502	Target is at least 25% of Exp. Budget plus \$300k

Estimated (25%+\$300k)

Transfer Out \$ 1,550,000 \$ 3,581,932

**Other Revenues**

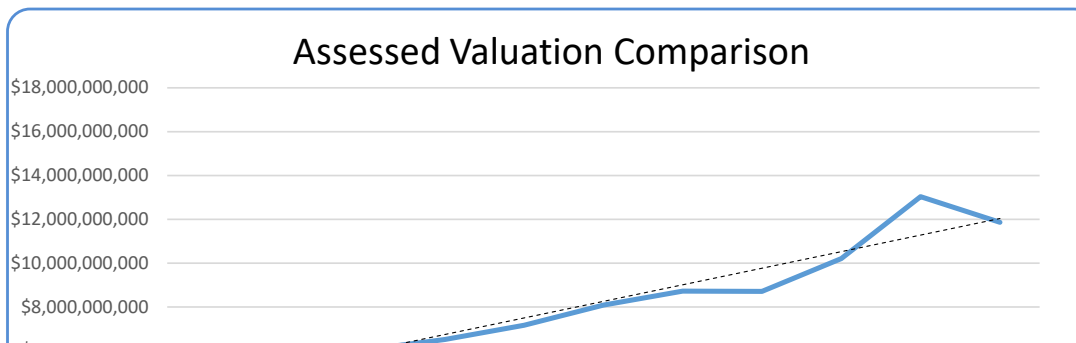
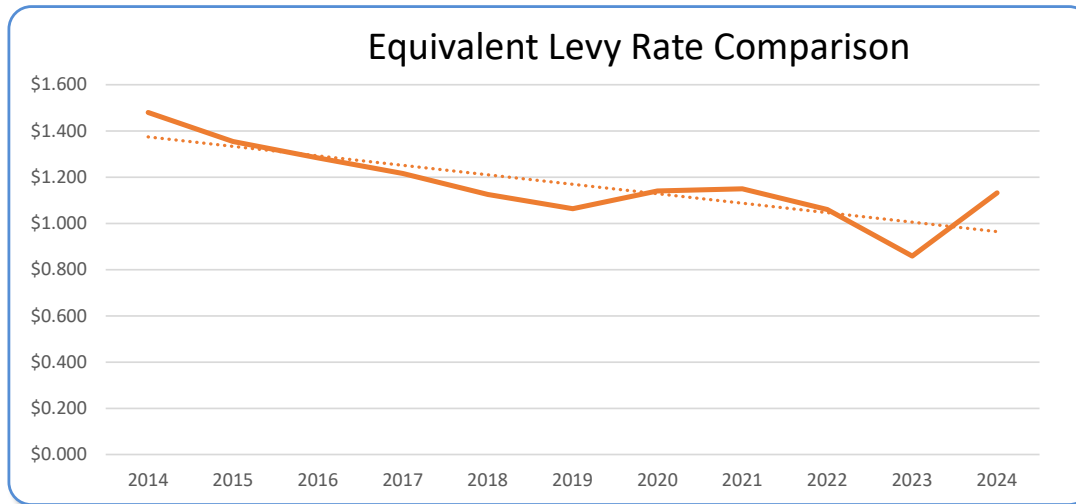
**2024 Budget**

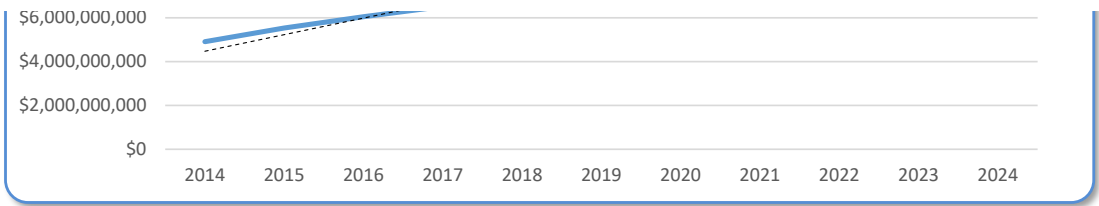
NKCTC Office Rental & Facility Investment Fee*				\$ 62,837
Reserve Fund Interest & Fees				\$ 160,000
			<b>Total</b>	<b>\$ 222,837</b>

\* 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	58.00%	\$140,000	\$ 13,574,790	18.37%	\$12,965,719	15.86%
10 YEAR AVG		9.62%	\$ 0.67	\$ 4,109,245	\$ 0.47	\$ 1.14	40.56%				6.96%		5.53%

% of Budget	
Tax	FBC
45.62%	58.00%





# 2023 NFD BOC Budget - GEN EXPENSE Fund

Last Update: November 20, 2023

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
<b>SALARY &amp; WAGES- ADMINISTRATION</b>								
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
	<b>Administration: Salary &amp; Wages</b>	<b>\$12,607.20</b>	<b>\$0.00</b>	<b>\$12,607.20</b>	<b>100.00%</b>	<b>\$4,400.00</b>	<b>-65.10%</b>	
<b>PERSONNEL BENEFITS- ADMINISTRATION</b>								
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)
	<b>Administration: Personnel Benefits</b>	<b>\$2,251.72</b>	<b>\$0.00</b>	<b>\$2,251.72</b>	<b>100.00%</b>	<b>\$2,120.40</b>	<b>-5.83%</b>	
	<b>Total- 10, Administration Salary &amp; Benefits</b>	<b>\$14,858.92</b>	<b>\$0.00</b>	<b>\$14,858.92</b>	<b>100.00%</b>	<b>\$6,520.40</b>	<b>-56.12%</b>	
<b>SUPPLIES- ADMINISTRATION</b>								
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
	<b>Administration: Supplies</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>100.00%</b>	<b>\$500.00</b>	<b>0.00%</b>	
<b>SERVICES &amp; CHARGES- ADMINISTRATION</b>								
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)
<b>SERVICES &amp; CHARGES- IT SERVICES</b>								
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%	
	<b>Grand Total- 10, Administration</b>	<b>\$158,213.92</b>	<b>\$0.00</b>	<b>\$157,608.92</b>	<b>99.62%</b>	<b>\$188,370.40</b>	<b>19.06%</b>	\$30,156.48
<b>SALARY &amp; WAGES- LEGISLATIVE SERVICES</b>								
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
	<b>Legislative: Salary &amp; Wages</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>100.00%</b>	<b>\$30,000.00</b>	<b>-14.29%</b>	
<b>PERSONNEL BENEFITS- LEGISLATIVE SERVICES</b>								
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)
	<b>Legislative: Personnel Benefits</b>	<b>\$4,807.90</b>	<b>\$0.00</b>	<b>\$4,807.90</b>	<b>100.00%</b>	<b>\$3,717.80</b>	<b>-22.67%</b>	
	<b>Total- 11, Legislative Salary &amp; Benefits</b>	<b>\$39,807.90</b>	<b>\$0.00</b>	<b>\$39,807.90</b>	<b>100.00%</b>	<b>\$33,717.80</b>	<b>-15.30%</b>	
<b>SERVICES &amp; CHARGES- LEGISLATIVE SERVICE</b>								
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.

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
522.11.43.02-00	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
<b>Legislative: Legislative Services</b>		<b>\$55,738.00</b>	<b>\$0.00</b>	<b>\$35,094.00</b>	<b>62.96%</b>	<b>\$141,590.00</b>	<b>154.03%</b>	
<b>Grand Total- 11, Legislative</b>		<b>\$95,545.90</b>	<b>\$0.00</b>	<b>\$74,901.90</b>	<b>78.39%</b>	<b>\$175,307.80</b>	<b>83.48%</b>	\$79,761.90
<b>INTERFUND TRANSFERS FROM OPERATIONS BUDGET</b>								
597.00.00.01-00	INTERFUND TRANSFER OUT TO RESERVE FUND	\$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%	Transfer of \$950k out to Capital Fund
597.00.02.00-00	INTERFUND TRANSFER OUT TO CAPITAL FUND	\$0.00	\$0.00	\$0.00	#DIV/0!	\$3,108,797.00	#DIV/0!	
000	Capital Project-Apparatus, Equip., Facilities	\$0.00	\$0.00	\$0.00	#DIV/0!	\$3,108,797.00	#DIV/0!	Transfer into Capital Fund
597.00.03.00-00	INTERFUND TRANSFER OUT TO 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%	Transfer into Benefits Fund for LEOFF1 liabilities
000	Retirement Payouts	\$0.00	\$0.00	\$0.00	#DIV/0!	\$116,689.00	#DIV/0!	Transfer into Benefits Fund for NFD retiree payouts
597.00.03.00-00	TRANSFER OUT - SHORELINE FIRE DEPARTMENT	\$10,489,625.00	\$0.00	\$10,489,625.00	100.00%	\$12,041,180.00	14.79%	
000	Annual Payment	\$10,489,625.00	\$0.00	\$10,489,625.00	100.00%	\$12,041,180.00	14.79%	Net transfer out reflecting credits for BLS/GEMT/KCEMS revenues
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%	

Budget Line	Budget Title	2023 BUDGET	YTD thru XXX	Remaining Amount as of XXX	% Remaining	2024 PROPOSED	% Change 2023 to 2024	NOTES
000	MIH Fund	\$42,431.00		\$42,431.00	100.00%	\$112,053.00	164.08%	Transfer out to SFD for MIH program

<b>TOTAL - BOARD OF COMMISSIONERS</b>	<b>\$253,759.82</b>	<b>\$0.00</b>	<b>\$10,788,583.00</b>	<b>4251.49%</b>	<b>\$363,678.20</b>	<b>43.32%</b>	
<b>TOTAL - TRANSFERS</b>	<b>\$10,937,276.00</b>	<b>\$0.00</b>	<b>\$10,831,014.00</b>	<b>99.03%</b>	<b>\$15,710,838.00</b>	<b>43.64%</b>	
<b>TOTAL BUDGET</b>	<b>\$11,191,035.82</b>	<b>\$0.00</b>	<b>\$11,063,524.82</b>	<b>98.86%</b>	<b>\$16,074,516.20</b>	<b>43.64%</b>	

Change from 2021 to 2022 Proposed Budget- OVERALL	
Difference in Dollars (\$) - change from 2022 to 2023	\$4,883,480.38
Difference in Percentage (%) - change from 2022 to 2023	43.6%

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 20, 2023**

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
<b>594.22.64.13-51</b>	<b>APPARATUS</b>	<b>\$135,000</b>	<b>\$0</b>	<b>\$135,000</b>	<b>\$2,314,500</b>	<b>\$143,500</b>		
53	B151	\$135,000		\$135,000	\$135,000	\$64,000	Down payment was made in 2023, remainde 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 equipment that will be difficult to place on current rescue. The above request is a rough bid for a Heavy Rescue provided from our Pierce Rep. The price includes tax, licensing, and a 5% savings (\$105,000) if paying the invoice up front. New levels of capability are needed to continue delivering rescue type services. This price might be reduced once a firm spec is decided upon and is valid until early 2024. The build time for this purchase is about 38-40 months. There will be some revenue in selling R151, but it will not be much compared to this large price tag. An option would be to make the purchase, but delay the payment until delivery.
	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.
<b>594.22.64.21-51</b>	<b>FACILITIES</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$1,865,000</b>	<b>\$1,012,500</b>		
52	St 51 HVAC/Boiler Replacement	\$45,000		\$45,000	\$45,000	\$45,000	Furnace Replacement - Rollover from 2023	St. 51 Furnace Replacement - Rollover from 2023
71	St 51 Lighting Project	\$10,000		\$10,000	\$10,000	\$0	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 51 Outbuilding				\$500,000	\$500,000	waiting for bids	waiting for bids
	St 51 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	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
	St. 51 Generator Fuel Tank				\$20,000	\$20,000	Approved for replacement.	Current generator fuel tank is undersized and can not run generator for 24 hrs, crews have to manually transfer fuel from larger storage tank next to generator every 8 hrs (aprox) if generator is running and it's a fairly complicated process. Automatic transfer system has never worked correctly since it was new and is disabled. Proposal is for putting a larger fuel tank under the generator like all the Shoreline station generators have. Cost is a guess at best, I haven't been able to get any pricing or a quote back yet.
	St. 51 Fueling Station				\$80,000	\$0	Project deferred until 2025.	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 tower so crews wouldn't have to back in to get fuel. Cost is an estimate and haven't not had any pricing or a quote back to us as yet.
	St. 51 Mattresses				\$11,500	\$11,500	Station 51's mattresses are the original from 2010 are 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 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.???

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
	St. 57 Generator Replacement				\$150,000	\$100,000	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 has been lost), and is inside the station taking up a room that could be repurposed. Proposal is for a 50kw Kohler Diesel located outside the building (subject to permitting approval) where the propane tank is currently located. For comparison, stations 64 and 65 have 60kw generators and 63 has a 300kw. The current generator at station 57 is a propane 20kw which is basically a residential generator, we also have no way to refuel it during a snow event since it is propane. This is an estimate only and would need complete bids for accuracy.
	St. 57 Refrigerator				\$2,500	\$0	4th fridge (one for each shift)	4th fridge (one for each shift)
	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.

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
	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, the system is approaching the end of its service life and due for replacement. If we have a failure in any of the three A/C condensers, the only option is full replacement at approximately \$100,000 per unit (there are three). A proposal was made during the 2021 remodel to update the whole system or adding individual mini split heat/AC units to the bedrooms as an improvement. However, with a cost of over \$100,000, and concerns about electrical load, we opted to not pursue that and plan for a whole building upgrade. We had a follow up conversation with PSR Mechanical and they indicated due to planning, permitting, equipment delays and install time this project would take approximately two years to complete and have a cost in the range of \$500,000-\$600,000. This would be a full building upgrade to a modern Mitsubishi zoned system.

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
	St. 57 2nd Floor TCA Assessment				\$100,000	\$0	Deferred to 2025 or beyond.	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 storage room it could be used as the new gym/fitness area. We now have more daily staffing of on duty personnel at 57 than 51, (7 people per day). The current gym is adequate for 1 to 2 people but not large enough for any more. Moving the gym to a new second floor would allow for the current gym to be transformed into a seventh bedroom, which would then allow for 24 hour staffing of an engine, aid car and medic unit. Moving the gym and transforming the space into a bedroom would also allow the day room to expand 52" toward the current gym space which creates additional space in the dayroom to accommodate seven chairs. (Currently only 5 fit). With the addition happening over the north rooms it would have a limited impact on the rest of the station and not require any units to be repositioning during the construction process. We could budget \$100,000 for 2023 to hire architects to do a feasibility study and preliminary design, then if the project is feasible, move into plans, permitting and securing a contractor for a build.

594.22.64.16-51	EQUIPMENT - SCBA	\$1,063	\$0	\$1,063	\$225,180	\$69,570		
52	SCBAs			\$0	\$89,000	\$44,500	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	\$30,000	\$15,000	5 new and 5 replacement, NFD portion of overall purchase.	5 new and 5 replacement, NFD portion of overall purchase.
52	Cylinder sleeves			\$0	\$3,800	\$1,900	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	\$1,200	\$400	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	\$820	\$410	5 new packs	5 new packs
52	New Hire Masks	\$1,063		\$1,063	\$360	\$360	NFD portion of overall purchase.	NFD portion of overall purchase.
54	Mask Blue Tooth Communication	\$0		\$0	\$93,000	\$0	all new masks	all new masks
69	SEEK TIC	\$9,600		\$9,600	\$6,000	\$6,000	Units for SCBA's	Units for SCBA's
53	SCBA Bracket Replacement			\$0	\$1,000	\$1,000	Replace fatigued bracket on frame, NFD portion of overall purchase.	Replace fatigued bracket on frame, NFD portion of overall purchase.



Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
<b>594.22.64.20-51</b>	<b>EQUIPMENT -GENERAL</b>				<b>\$138,588</b>	<b>\$98,010</b>		
NEW	4-Foam eductor				\$6,500	\$6,500	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				\$1,500	\$1,500	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
NEW	Masterstream Pipe & Adapter				\$15,528	\$15,530	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	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	\$6,500	\$6,500	Equip NFD apparatus to match other apparatus	Equip NFD apparatus to match other apparatus
59	Fittings & Nozzles		\$17,453	(\$17,453)	\$42,000	\$25,750	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				\$12,500	\$0	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
63	Holmatro Combi-Tool				\$15,000	\$15,000	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
60	Reserve Apparatus Equipment		\$6,262	(\$6,262)	\$15,000	\$3,000	Equip apparatus to match other apparatus	Equip apparatus to match other apparatus
67	E Core Knox Box Keys				\$2,824	\$2,830	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.
<b>594.22.64.14-51</b>	<b>IT EQUIPMENT</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$16,500</b>	<b>\$134,300</b>	<b>\$100,600</b>		
55	Phone Upgrade	\$16,500		\$16,500		\$0	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				\$2,000	\$2,000	Sta 51-2, 57-2	Sta 51-2, 57-2

Budget Line	Budget Title	2023 BUDGET	YTD thru June 30, 2023	Remaining Amount as of 6-30-23	2024 PROPOSED	2024 BUDGET	Updated Notes	Notes
52	LCD Projector/Displays	\$5,000		\$5,000	\$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.
<b>594.22.64.22.51</b>	<b>OTHER EXPENDITURES</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>		
52	KC- Ad Valorem Tax Refunds, Misc. fees	\$10,000		\$10,000			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)

<b>Grand Total- CAPITAL</b>	<b>\$232,194</b>	<b>\$15,003</b>	<b>\$217,191</b>	<b>\$4,677,567.68</b>	<b>\$1,424,180</b>
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Proposed	
<b>Apparatus</b>	\$143,500
<b>Facilities (51)</b>	\$712,500
<b>Facilities (57)</b>	\$200,000
<b>Facilities (54)</b>	\$100,000
<b>Equipment</b>	\$167,580
<b>IT</b>	\$100,600
<b>Total</b>	<b>\$1,424,180</b>