***SHORELINE FIRE DEPARMENT***
***REGIONAL FIRE AUTHORITY (RFA)***
***BOARD OF COMMISSIONERS MEETING***

**AGENDA**
**November 5, 2026**
**5:30 p.m.**
**Regular Meeting will be held via Zoom conferencing and**
on-site at Station 61 17525 Aurora Ave. N. Shoreline, WA 98133
**Join Zoom Meeting**
https://us02web.zoom.us/j/83414034545?pwd=QVJhWGxPMEtvaEdvMjJZSWFMMnBoQT09
**Meeting ID: 834 1403 4545**
**Passcode: 554785**
**Dial by your location: 1 253 215 8782**

I. **Call to Order**

II. **Pledge of Allegiance**

III. **Public Comment**

***Public Comment Procedures:***
*Individuals wishing to comment must do so by signing the Public Comment Sign-In Sheet or if appearing virtually by "raising their hand" or the equivalent. Each individual must state their name, the organization they are affiliated with, if applicable, and their city of residence. The chair shall recognize those persons and provide them the opportunity to comment. Individuals may speak up to two minutes and those representing recognized organizations may speak up to four minutes.*

IV. **Consideration of Agenda**

V. **Approval of Past Meeting Minutes**

- October 15, 2026 – Special Meeting Minutes / APPROVAL
- October 27, 2026 – Special Meeting Minutes / APPROVAL

VI. **Correspondence**

VII. **Standing Agenda**

1. Warrants – Motion to Approve
2. Commissioners' Report
3. Financial Report (*second meeting of each month*) ***September Financial Report will be presented***
4. Statistics Report *(reported annually at the 2nd meeting of January)*
5. Strategic Activity Report
6. RFA Activity Reports

VIII. **Old Business**

- Update on RFA Potentially including City of Bothell and Snohomish County Fire District No. 10 / DISCUSSION

IX. **New Business**

- Resolution 26-07 PEMB-CPI 2027 / MOTION
- Resolution 26-08 2027 Budget Resolution / MOTION
- Resolution 26-09 2027 FBC Resolution / MOTION
- Resolution 26-10 2027 Regular Tax Levy/ MOTION
- Resolution 26-11 2027- Increase Regular Property Tax Levy / MOTION

X. **Projected Agendas**

XI. **Adjournment**

# SHORELINE FIRE DEPARTMENT (RFA)
# SPECIAL MEETING MINUTES
# October 15, 2026

Chair Fischer called the special meeting of the Shoreline Regional Fire Authority (RFA) Governing Board to order at 5:30 p.m. on October 15, 2026, at Station 61, 17525 Aurora Ave. N. Shoreline, WA. 98133. Chair Fischer noted for the record Commissioners Nye, Webster, and Sullivan excused absences.

**PRESENT:**
**Kimberly Fischer,** Chair
**Eric Adman,** Vice-Chair
**Josh Pratt,** Commissioner
**David Harris,** Commissioner
**Rod Heivilin,** Commissioner
**Tyler Byers**, Commissioner (attended via Zoom)
**Matt Cowan,** Fire Chief
**Andres Orams,** Deputy Chief (DC)
**Allison Jubb,** Director of HR

**ABSENT**:
- **Rick Nye,** Commissioner
- **Barb Sullivan,** Commissioner
- **Rick Webster,** Commissioner

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

III. **PUBLIC HEARING**

- **Commissioner Fischer called the public hearing to order at 5:32 p.m.**
  - Notice of the Public Hearing was posted on September 28, 2026, for the purpose of reviewing sources of revenue for the Department's draft 2027 Budget and the Department's proposed 2027 Fire Benefit Charge (FBC).
  - **Chair Fischer read the following into the record:** *Pursuant to RCW 84.55, the Shoreline Fire Department is required to hold a Public Hearing on revenue sources* for *the Department's following year's expense budget. This Hearing is being called to order for:*
    1. *The purpose of receiving citizens' comments and questions related to the 2027 budget; and*
    2. *Reviewing the proposed Department's 2027 Fire Benefit Charge.*
- **Chair Fischer called for public comment. No public comments were received.**
- **Chief Cowan provided an overview of the preliminary 2027 budget and revenue projections:**
  - It was reported that assessed valuation (AV) was currently projected to decrease approximately 5.45%, noting that AV remained subject to change as the County continued to finalize valuations.
  - Chief Cowan discussed preliminary measures being considered to address the decrease in AV and mitigate impacts to the equivalent levy rate, including adjustments to certain capital projects, benefit reserves and overtime estimates, as well as the planned use of available cash and capital funds. It was noted that the preliminary budget planning continues to target maintaining the RFA's 15% unanticipated loss of revenue reserve level.

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- Based on current estimates, the property tax revenue will increase by 1%, which is the maximum that it can increase in one year, and the Fire Benefit charge by $2 million. The result is a combined property tax and Fire Benefit Charge equivalent levy rate preliminarily estimated to increase from approximately $1.05 to $1.19. Chief Cowan emphasized that the figures were preliminary and would continue to be refined as additional information became available.

- **Commissioner Fischer closed the public hearing to order at 5:39 p.m.**

## IV. PUBLIC COMMENT:

- No public comment was received.

## V. CONSIDERATION OF AGENDA:

- None.

## VI. APPROVAL OF PAST MINUTES:

- *The Chair asked if there were any corrections or amendments to the October 1, 2026, Regular Meeting minutes. Hearing none, the Chair declared the minutes approved as presented.*

## VII. CORRESPONDENCE:

- Two thank-you letters were received from a community member expressing appreciation for the Department's assistance during an emergency response.
- A letter was received from Snoqualmie Pass Fire and Rescue expressing appreciation to the Department and Board of Commissioners for the donation of a fire engine.

## VIII. STANDING AGENDA:

### 1. Warrants:

**SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**
**VOUCHER COVER SHEET**

**Second Board Meeting**
**OCTOBER 15, 2026**

| TYPE OF TRANSACTION | INVOICE NUMBER | DISBURSEMENT AMOUNT | RELEASE DATE |
|---|---|---|---|
| **RFA EXPENSE FUND: 10-064-0010** | | | |
| Vendor Voucher(s) | 261006001 - 261006035 | 84,641.76 | 10/7/26 |
| Vendor Voucher(s) | 261011001 - 261011021 | 42,728.46 | 10/14/26 |
| | | | |
| Payroll Voucher | 101426A - 101426D | 29,549.54 | 10/14/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 240,015.30 | 10/13/26 |
| Payroll - Taxes | ACH | 39,413.75 | 10/14/26 |
| Dept of Retirement Systems | ACH | 41,560.13 | 10/29/26 |
| | | **$ 477,908.94** | |

| | | | |
|---|---|---|---|
| **RFA ALS EXPENSE FUND: 10-064-6080** | | | |
| Vendor Voucher(s) | 261001001 - 261001007 | 18,697.91 | 10/7/26 |
| Vendor Voucher(s) | 261008001 - 261008004 | 36,599.15 | 10/14/26 |
| | | | |
| Payroll Voucher | ALS101426A - ALS101426D | 5,137.70 | 10/14/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 82,167.99 | 10/13/26 |
| Payroll - Taxes | ACH | 16,779.81 | 10/14/26 |
| Dept of Retirement Systems | ACH | 14,909.38 | 10/29/26 |
| | | **$ 174,291.94** | |

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| | | | |
|---|---|---|---|
| **RFA ALS CAPITAL FUND: 10-064-6060** | | | |
| Vendor Voucher(s) | 261007001 | 64,507.90 | 10/14/26 |
| | | **$ 64,507.90** | |
| **RFA MIH EXPENSE FUND: 10-064-6070** | | | |
| Vendor Voucher(s) | 261005001 | 13,753.75 | 10/7/26 |
| | | **$ 13,753.75** | |
| **RFA CAPITAL FUND: 10-064-3010** | | | |
| Vendor Voucher(s) | 261003001 - 261003005 | 34,180.94 | 10/7/26 |
| Vendor Voucher(s) | 261010001 - 261010003 | 4,523.69 | 10/14/26 |
| | | **$ 38,704.63** | |
| **RFA NKCTC FUND: 10-064-0100** | | | |
| Vendor Voucher(s) | 261004001 | 1,187.10 | 10/7/26 |
| | | **$ 1,187.10** | |
| **RFA FIRE BENEFIT FEE: 10-064-0030** | | | |
| Vendor Voucher(s) | | No Activity | |
| | | **$ -** | |
| **RFA BENEFITS FUND: 10-064-6050** | | | |
| Vendor Voucher(s) | 261002001 - 261002004 | 266,794.24 | 10/7/26 |
| Vendor Voucher(s) | 261009001 - 261009002 | 3,388.80 | 10/14/26 |
| | | **$ 270,183.04** | |
| **RFA DONATION FUND: 10-064-6030** | | | |
| Vendor Voucher(s) | | No Activity | |
| | | **$ -** | |
| **RFA RESERVE FUND: 10-064-6010** | | | |
| Vendor Voucher(s) | | No Activity | |
| | | **$ -** | |
| **MOTION** | | | |
| **Move to accept disbursements in the amount of :** | | **$ 1,040,537.30** | |

***MOTION:*** *Commissioner Heivilin moved, and Commissioner Adman seconded a motion to accept the disbursements for $1,040,537.30 per the detail above. The motion passed; six ayes.*

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2. **Commissioners' Report:**
    - Commissioner Pratt reported that the Department's Post Employment Medical Benefits (PEMB) Committee met to discuss the financial sustainability of the existing program and options for developing a sustainable benefit. The Committee reviewed the potential medical coverage for employees retiring after approximately 25 years of service through Medicare eligibility. Additional financial information will be reviewed at the Committee's next meeting, anticipated in early November.
    - Commissioner Heivilin reported on the Northwest Fire Fighters Benefits Trust Board's establishment of 2027 rates. The Trust Board approved an overall 6% rate increase, including dental coverage. For comparison, other plans were reported to have increases of approximately 7.9% and 18%.
    - Commissioner Adman reported on the Northshore Fire District (NSFD) Commissioner Position No. 5 vacancy process. The NSFD Board approved the vacancy process at its meeting held immediately prior to the RFA meeting today, with a Special Meeting scheduled for November 17, 2026, for candidate interviews and potential appointment.
3. **Financial Report:**
    - The September 2026 Financial Summary Report will be provided at the next Board meeting.
4. **Statistics Report:**
    - None.
5. **Strategic Activity Report:**
    - None.
6. **RFA Activity Reports:**
    - **Chief Cowan** provided a written RFA activity report, which is attached and incorporated by reference:
        - In response to Commissioner Sullivan's request, Chief Cowan provided additional information regarding the Medal of Merit recognition included in his report.
    - **DC Hochstein** provided a written RFA activity report, which is attached and incorporated by reference.
    - **DC Orams** provided a written RFA activity report, which is attached and incorporated by reference.
        - In response to Commissioner Adman's question regarding the new Medical Director Services Agreement, it was reported that Dr. McCoy, the Department's current Medical Director, had accepted a new position as Associate Medical Director with Global Medical Response (GMR). The Department expressed interest in retaining Dr. McCoy as its Medical Program Director and reported that contractual arrangements would need to be addressed as a result of the change.

## IX. OLD BUSINESS:

- **Resolution 2027 BLS Transport Fee Appendix A:**
    - It is recommended that the Basic Life Support (BLS) Transport fee rate be reviewed on an annual basis so that the Department remains aligned with cost increases as well as other fire departments in King County who bill for transports.

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- It was recommended to increase the base fee for BLS transports from $1,103.91 to $1,153.59 and increase the mileage charge from $20.85 to $21.79 effective January 1, 2027.

  **MOTION:** *Commissioner Adman moved, and Commissioner Heivilin seconded a motion to authorize the RFA Governing Board of Commissioners to increase the base fee for BLS transports from $1,103.91 to $1,153.59 and increase the mileage charge from $20.85 to $21.79 effective January 1, 2027. The motion passed; six ayes.*

- Commissioner Pratt asked whether parameters could be established for future annual BLS transport fee adjustments without requiring a separate motion each year. Chief Cowan discussed potentially incorporating routine adjustments into the annual budget process, with adjustments outside established parameters returning to the Board for consideration. The Board expressed general agreement with this approach.

- **Administrative Office Schedule:**
  - Chief Cowan provided an update regarding changes to the Administrative Office schedule associated with implementation of the Non-Uniform Collective Bargaining Agreement. The front administrative office is anticipated to be closed to the public on Fridays, with Friday designated as a remote-work day for eligible administrative employees.
  - Commissioners discussed potential impacts to public access. Chief Cowan reported that unscheduled public traffic at the administrative office is generally limited on Fridays and that many services are increasingly conducted by telephone, electronically, or by appointment. Revised public office hours would be posted as part of implementation.
  - Additional details would be addressed with the Department's administrative leadership, with the schedule change anticipated to take effect by November 1.

## X. NEW BUSINESS:

- **Vehicle Surplus - Ford E-450 Aid Car:**
  - The Department recommended declaring the vehicle listed below surplus due to its age and mechanical unreliability. The unit will be disposed of through auction with Ritchie Bros. in Chehalis, Washington, with a minimal auction processing fee to the Department.

    **2015 Ford E-450 Aid Car**
    **License Plate: B1587C**
    **VIN: 1FDXE4FS8FDA29226**

  - Chief Cowan noted that the Department is exploring options to provide a future surplus vehicle or chassis to the Auxiliary Communications Group for replacement of its communications van. He clarified that the Ford E-450 under consideration was not being considered for that purpose.

    **MOTION:** *Commissioner Harris moved, and Commissioner Pratt seconded a motion to declare the unit listed above to be of no benefit to the Department and to declare the apparatus surplus and authorize the Fire Chief or his designee to dispose the unit through auction. The motion passed; six ayes*.

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## XI. PROJECTED AGENDA:

- Commissioner Byers indicated he anticipated attending remotely or being absent for the November 5 and November 19 meetings. Commissioners Pratt and Adman also indicated potential remote attendance or absence on November 19.
- In connection with upcoming meeting schedules, Commissioners discussed potential quorum considerations for the November 19 NSFD meeting and the vacancy process. The possibility of administering the Oath of Office at the November 17 NSFD Special Meeting following appointment was discussed, subject to confirmation of applicable requirements.

## XII. EXECUTIVE SESSION:

- The regular meeting of the Governing Board recessed into Executive Session for approximately 10 minutes, from 6:15 p.m. until 6:26 p.m., pursuant to RCW 42.30.110(1)(g) to review the performance of a public employee. No final action was anticipated following the Executive Session.
- The executive meeting moved to open session at 6:26 p.m.

Governing Board adjourned the special meeting at 6:27 p.m.

Minutes prepared by: Beatriz Goldsmith

Beatriz Goldsmith
Secretary to the Governing Board

Kimberly A. Fischer, Chair

Eric Adman, Vice-Chair

Tyler Byers, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

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Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

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# SHORELINE FIRE DEPARTMENT (RFA)
# SPECIAL MEETING MINUTES
## OCTOBER 27, 2026

Chair Fischer called the Special Meeting of the Shoreline Fire Department Regional Fire Authority (RFA) Governing Board to order at 5:30 p.m. on October 27, 2026, at Station 61, 17525 Aurora Avenue North, Shoreline, WA. As required by RCW 42.30, notice of the special meeting was posted on September 21, 2026. Chair Fischer read into record Commissioners Byers, Nye, and Heivilin were excused. Commissioner Pratt was absent.

| | | |
|---|---|---|
| **PRESENT:** | **Kimberly Fischer,** Chair | **Matt Cowan**, Chief |
| | **Eric Adman,** Commissioner | **Andres Orams**, Deputy Chief |
| | **David Harris,** Commissioner | **Allison Jubb**, Director of HR |
| | **Barb Sullivan,** Commissioner | **Rachel Garlini,** Director of |
| | **Rick Webster,** Commissioner | Administration/Finance |

**I. CALL TO ORDER**

**II. ABSENT:**

- **Rick Nye,** Commissioner
- **Josh Pratt,** Commissioner
- **Tyler Byers,** Commissioners
- **Rod Heivilin,** Commissioner

**III. PLEDGE OF ALLEGIANCE**

**IV. PUBLIC COMMENT**

- No public comment was received.

**V. PROPOSED 2027 BUDGET REVIEW, DISCUSSION, AND DIRECTION ON POTENTIAL REVISIONS:**

- Chief Cowan presented an overview of the proposed 2027 Shoreline Fire Department RFA Budget. The presentation materials included the following and are attached and incorporated by reference**:**
  - 2027 Budget Summary
  - 2027 Financial Outlook
  - Levy Rate Comparison
  - General Expense Fund Cash on Hand
  - 2026 Revenue vs. Expense
- The Governing Board reviewed and discussed the proposed 2027 budget, including projected revenues and expenditures, assessed valuation and levy impacts, reserve and cash levels, staffing assumptions, capital expenditures, and other proposed budget adjustments.
- Chief Cowan noted that the Department's Limited Tax General Obligation (LTGO) bond debt is scheduled to sunset in 2028. The retirement of this debt in 2028 was discussed in relation to the Department's future long-term budget planning.

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- The Governing Board discussed reducing the proposed cash-on-hand balance. Chief Cowan explained the Department's goal of maintaining sufficient cash and reserve levels to meet anticipated financial obligations without the need to draw upon emergency or contingency reserves. It was indicated that the proposed budget was developed conservatively and agreed that the cash-on-hand amount could be reduced.
- Following discussion, the Governing Board provided direction to reduce the proposed cash-on-hand amount by an additional $1 million and incorporate the identified revisions into the proposed 2027 budget for continued development and refinement prior to final consideration and adoption by resolution.

**VI. ADJOURNMENT:**

The Special Meeting of the Governing Board adjourned at 6:54 p.m.

Minutes prepared by: Beatriz Goldsmith

Beatriz Goldsmith
Secretary to the Governing Board

Kimberly A. Fischer, Chair

Eric Adman, Vice-Chair

Tyler Byers, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

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Barb Sullivan, Commissioner

Rick Webster, Commissioner

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**SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**
**VOUCHER COVER SHEET**

**First Board Meeting**
**NOVEMBER 5, 2026**

| TYPE OF TRANSACTION | INVOICE NUMBER | DISBURSEMENT AMOUNT | RELEASE DATE |
|---|---|---|---|
| **RFA EXPENSE FUND: 10-064-0010** | | | |
| Vendor Voucher(s) | 261017001 - 2610107056 | 430,708.48 | 10/21/26 |
| Vendor Voucher(s) | 261023001 - 261023022 | 42,376.63 | 10/28/26 |
| Vendor Voucher(s) | 261107001 - 261107030 | 107,139.38 | 11/5/26 |
| Payroll Vouchers | 102826A - 102826K | 179,597.09 | 10/28/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 1,387,872.07 | 10/27/26 |
| ACH Payment Request - Payroll Taxes | ACH | 360,467.49 | 10/28/26 |
| ACH Payment Request - HRA/VEBA | ACH | 79,264.32 | 10/29/26 |
| ACH Payment Request - ALERUS (457 Plan) | ACH | 153,429.20 | 10/29/26 |
| ACH Payment Request - WA DCP | ACH | 61,569.58 | 10/29/26 |
| ACH Payment Request - Dept. of Retirement Systems | ACH | 290,789.58 | 10/29/26 |
| ACH Payment Request - IAFF Local 1760 (Union Dues) | ACH | 29,737.75 | 10/29/26 |
| ACH Payment Request - DSHS | ACH | 4,161.24 | 10/29/26 |
| | | | |
| Payroll Voucher | 111026A - 111026D | 28,324.68 | 11/10/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 160,451.86 | 11/12/26 |
| Payroll - Taxes | ACH | 19,627.66 | 11/13/26 |
| Dept of Retirement Systems | ACH | 26,205.76 | 11/25/26 |
| | | **$ 3,361,722.77** | |

| | | | |
|---|---|---|---|
| | | | |
| **RFA ALS EXPENSE FUND: 10-064-6080** | | | |
| Vendor Voucher(s) | 261013001 - 261013010 | 88,627.89 | 10/21/26 |
| Vendor Voucher(s) | 261018001 - 261018005 | 11,284.58 | 10/28/26 |
| Vendor Voucher(s) | 261102001 - 261102007 | 13,214.11 | 11/4/26 |
| Post Retirement Medical Benefits | ACH | 14,963.56 | 10/23/26 |
| | | | |
| Payroll Vouchers | ALS102826A - ALS102826I | 46,028.88 | 10/28/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 331,711.00 | 10/27/26 |
| ACH Payment Request - Payroll Taxes | ACH | 90,262.73 | 10/28/26 |
| ACH Payment Request - HRA/VEBA | ACH | 20,599.92 | 10/29/26 |
| ACH Payment Request - ALERUS (457 Plan) | ACH | 70,651.42 | 10/29/26 |
| ACH Payment Request - WA DCP | ACH | 23,536.29 | 10/29/26 |
| ACH Payment Request - Dept. of Retirement Systems | ACH | 77,906.60 | 10/29/26 |
| ACH Payment Request - IAFF Local 1760 (Union Dues) | ACH | 7,348.98 | 10/29/26 |
| ACH Payment Request - DSHS | ACH | 3,569.00 | 10/29/26 |
| | | | |
| Payroll Voucher | ALS111026A - ALS111026D | 5,981.60 | 11/10/26 |
| ACH Payment Request - Payroll Direct Deposit | ACH | 108,965.99 | 11/12/26 |
| Payroll - Taxes | ACH | 20,430.09 | 11/13/26 |
| Dept of Retirement Systems | ACH | 18,137.21 | 11/25/26 |
| | | **$ 953,219.84** | |

| | | | |
|---|---|---|---|
| **RFA ALS CAPITAL FUND: 10-064-6060** | | | |
| Vendor Voucher(s) | 261012001 | 221.88 | 10/21/26 |
| Vendor Voucher(s) | 261101001 | 1,491.57 | 11/4/26 |
| | | **$ 1,713.45** | |

| | | | |
|---|---|---|---|
| **RFA MIH EXPENSE FUND: 10-064-6070** | | | |
| Vendor Voucher(s) | 261021001 | 210,727.26 | 10/28/26 |
| Vendor Voucher(s) | 261106001 | 8,188.80 | 11/4/26 |
| | | **$ 218,916.06** | |

| | | | |
|---|---|---|---|
| **RFA CAPITAL FUND: 10-0643-010** | | | |
| Vendor Voucher(s) | 261015001 - 261015002 | 15,192.27 | 10/21/26 |
| Vendor Voucher(s) | 261020001 | 303.85 | 10/28/26 |
| Vendor Voucher(s) | 261104001 - 261104003 | 15,261.50 | 11/4/26 |
| | | **$ 30,757.62** | |

| | | | |
|---|---|---|---|
| **RFA NKCTC FUND: 10-064-0100** | | | |
| Vendor Voucher(s) | 261016001 | 8,326.00 | 10/21/26 |
| Vendor Voucher(s) | 261022001 | 56.10 | 10/28/26 |
| Vendor Voucher(s) | 261105001 - 261105004 | 35,610.30 | 11/4/26 |
| | | **$ 43,992.40** | |

| | | | |
|---|---|---|---|
| **RFA FIRE BENEFIT FEE: 10-064-0030** | | | |
| Vendor Voucher(s) | | | |
| | | **$ -** | |

| | | | |
|---|---|---|---|
| **RFA BENEFITS FUND: 10-064-6050** | | | |
| Vendor Voucher(s) | 261014001 - 261014002 | 14,432.89 | 10/21/26 |
| Vendor Voucher(s) | 261019001 - 261019002 | 11,707.75 | 10/28/26 |
| Vendor Voucher(s) | 261103001 | 2,840.47 | 11/4/26 |
| Post Retirement Medical Benefits | ACH | 15,723.16 | 10/23/26 |
| | | **$ 44,704.27** | |

| | | | |
|---|---|---|---|
| **RFA DONATION FUND: 10-064-6030** | | | |
| Vendor Voucher(s) | | No Activity | |
| | | **$ -** | |

| | | | |
|---|---|---|---|
| **RFA RESERVE FUND: 10-064-6010** | | | |
| Vendor Voucher(s) | | No Activity | |

| | |
|---|---|
| | $ - |

**MOTION**

| | |
|---|---|
| **Move to accept disbursements in the amount of :** | **$ 4,655,026.41** |

**Shoreline Fire Department**
**Regional Fire Authority**

# Monthly Financial Report

# SEPTEMBER 2026

- **Financial Summary Report**
- **Fund Balance Summary-Statement C-4**
  **(Fund resources and uses arising from cash transactions)**
- **2026 Budget Position Report (Expense fund)**
- **Overtime Costs (Expense Fund, Fire Suppression/BLS EMS)**
- **Cash on Hand (Expense fund)**

# FINANCIAL SUMMARY REPORT: SEPT 2026

Regular Board Meeting: November 5, 2026

## ALL FUNDS- FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS (Statement C-4)

| This report identifies the beginning cash balance, revenues, expenditures and other increases and decreases | | |
|---|---|---|
| End of SEPT Balance | $ | **28,583,739.42** |

## General Expense Fund - BUDGET OVERVIEW (BIAS- budget position report)

| Data as of SEP 2026 | | Notes |
|---|---|---|
| Percentage Remaining | **24.0%** | |
| Targeted Percentage Remaining | **25.0%** | |
| Over/Under Targeted Budget Remaining | **-1.0%** | Over Budget |

## General Expense Fund- OVERTIME COSTS

| Data as of SEP 2026 | | | Notes |
|---|---|---|---|
| **Total Overtime** | **$** | **409,661.94** | |
| Firefighting Staffing Overtime | $ | 325,002.79 | *Overtime processing period: Aug 14, 2026 - Sept 11, 2026* |
| BLS/EMS Staffing Overtime | $ | 84,659.15 | *Overtime processing period: Aug 14, 2026 - Sept 11, 2026* |

## General Expense Fund- CASH ON HAND

| Data as of SEP 2026 | | | Notes |
|---|---|---|---|
| Cash on hand, end of SEPT balance | **$** | **11,751,573.25** | |

## Interfund Transfers: No Activity

# Fund Balance Summary- STATEMENT C-4

JANUARY - SEPTEMBER 2026

| FUND Name | Fund Number | Beginning Balance | Receipts | Disbursements | Ending Balance |
|---|---|---|---|---|---|
| General Expense FUND | 10-064-0010 | $ 8,946,037 | $ 41,091,876 | $ 38,286,340 | $ 11,751,573 |
| Reserve FUND | 10-064-6010 | $ 6,117,815 | $ 203,877 | $ 4,003 | $ 6,317,689 |
| Benefits FUND | 10-064-6050 | $ 3,106,637 | $ 92,634 | $ 943,176 | $ 2,256,096 |
| Donations FUND | 10-064-6030 | $ 312,954 | $ 14,685 | $ 202 | $ 327,437 |
| ALS Expense FUND | 10-064-6080 | $ 3,982,888 | $ 7,846,420 | $ 9,097,238 | $ 2,732,070 |
| MIH FUND | 10-064-6070 | $ 183,689 | $ 1,078,202 | $ 683,722 | $ 578,169 |
| Capital FUND | 10-064-3010 | $ 565,720 | $ 6,071,675 | $ 3,369,183 | $ 3,268,212 |
| ALS Captital FUND | 10-064-6060 | $ 2,165,315 | $ 63,020 | $ 906,191 | $ 1,322,144 |
| *Petty Cash Checking* | | $ 30,000 | $ - | $ - | $ 30,000 |
| *Petty Cash Box* | | $ 350 | $ - | $ - | $ 350 |
| **Total** | | **$ 25,411,405** | **$ 56,462,389** | **$ 53,290,055** | **$ 28,583,739** |

# 2026 BUDGET POSITION

Shoreline Regional Fire Authority | Summary | Time: 12:26:46 Date: 10/22/2026 | Page: 1

001 General Expense Fund: 10-064-0010

| Expenditures | | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|---|
| 510 ADMINISTRATIVE | | | | | | **Target Percentage Remaining: 25%** | |
| 522 10 11 01-00 | Salaries- Administration | *Separation Interfund* | 1,880,000.00 | (7,592.89) | 1,423,536.20 | 456,463.80 | 24.3% |
| 522 10 12 01-00 | Overtime | | 107,600.00 | 1,415.91 | 59,859.92 | 47,740.08 | 44.4% |
| | 001 Salaries & Wages | | 1,987,600.00 | (6,176.98) | 1,483,396.12 | 504,203.88 | 25.4% |
| 522 10 21 01-00 | State Retirement | | 125,628.32 | 6,333.01 | 65,128.02 | 60,500.30 | 48.2% |
| 522 10 21 02-00 | WA Paid Family & Medical Leave | | 13,050.14 | 275.70 | 3,778.05 | 9,272.09 | 71.0% |
| 522 10 22 01-00 | Med/Den/HRA VEBA/Life Ins | | 330,000.00 | 19,607.58 | 191,463.28 | 138,536.72 | 42.0% |
| 522 10 22 02-00 | Medicare | | 29,320.20 | 1,620.72 | 18,080.68 | 11,239.52 | 38.3% |
| 522 10 22 03-00 | Sick Leave Incentive Pay | | 35,500.00 | 1,914.69 | 26,080.05 | 9,419.95 | 26.5% |
| 522 10 22 05-00 | Long Term Disability Insurance | | 8,730.00 | 475.00 | 5,037.50 | 3,692.50 | 42.3% |
| 522 10 24 01-00 | Labor & Industries | | 4,150.00 | 221.71 | 1,715.21 | 2,434.79 | 58.7% |
| 522 10 24 02-00 | Unemployment | | 10,000.00 | 0.00 | 25.00 | 9,975.00 | 99.8% |
| 522 10 26 01-00 | Employee Assistance Program | | 210.00 | 3.50 | 31.50 | 178.50 | 85.0% |
| 522 10 27 01-00 | Clothing Allowance | | 6,000.00 | 0.00 | 2,383.49 | 3,616.51 | 60.3% |
| 522 10 29 01-00 | Employee Recognition Program | | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 522 10 29 02-00 | Tuition Reimbursement | | 70,000.00 | 2,244.00 | 28,320.10 | 41,679.90 | 59.5% |
| | 002 Personnel Benefits | | 633,588.66 | 32,695.91 | 342,042.88 | 291,545.78 | 46.0% |
| 522 10 31 01-00 | Operating Supplies | | 21,700.00 | 1,300.37 | 12,918.07 | 8,781.93 | 40.5% |
| 522 10 31 02-00 | Employee Recognition Program | | 4,500.00 | 806.65 | 2,269.25 | 2,230.75 | 49.6% |
| 522 10 31 03-00 | Promotions | | 1,000.00 | 824.61 | 824.61 | 175.39 | 17.5% |
| | 003 Supplies | | 27,200.00 | 2,931.63 | 16,011.93 | 11,188.07 | 41.1% |
| 522 10 41 01-00 | Legal Services | | 55,000.00 | 5,586.98 | 99,660.46 | (44,660.46) | 0.0% |
| 522 10 41 02-00 | Payroll Services | | 50,000.00 | 3,328.10 | 36,052.38 | 13,947.62 | 27.9% |
| 522 10 41 03-00 | Consulting Services | *2027 FBC, Gallatin* | 143,210.00 | 22,230.00 | 221,657.91 | (78,447.91) | 0.0% |
| 522 10 41 04-00 | Annual Drivers Record Audit | | 3,500.00 | 0.00 | 2,730.00 | 770.00 | 22.0% |
| 522 10 41 05-00 | Printing | | 1,000.00 | 80.00 | 229.18 | 770.82 | 77.1% |
| 522 10 41 06-00 | Recruitment | *New Hire Background & Psych Evals* | 31,250.00 | 22,356.60 | 33,545.24 | (2,295.24) | 0.0% |
| 522 10 41 08-00 | Courier Services | | 3,000.00 | 470.32 | 2,154.91 | 845.09 | 28.2% |
| 522 10 41 09-00 | Outside Instructors | | 26,050.00 | 0.00 | 26,899.58 | (849.58) | 0.0% |
| 522 10 42 01-00 | Postage | | 3,750.00 | 11.99 | 23.72 | 3,726.28 | 99.4% |
| 522 10 43 01-00 | Travel- Chief | | 19,000.00 | 0.00 | 4,686.84 | 14,313.16 | 75.3% |
| 522 10 43 02-00 | Travel- Administrative Staff | | 18,250.00 | 114.33 | 2,113.78 | 16,136.22 | 88.4% |
| 522 10 43 03-00 | Travel- Leadership Team Retreat | | 8,500.00 | 0.00 | 140.30 | 8,359.70 | 98.3% |
| 522 10 43 04-00 | Travel-DEIB | | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 100.0% |
| 522 10 43 05-00 | Promotions- Food | | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 522 10 43 06-00 | Meeting Meals | | 750.00 | 13.48 | 35.24 | 714.76 | 95.3% |
| 522 10 43 07-00 | Employee Recognition Program | | 3,000.00 | 0.00 | (57.00) | 3,057.00 | 101.9% |
| 522 10 44 01-00 | Adverstising | | 500.00 | (58.83) | 1,582.52 | (1,082.52) | 0.0% |
| 522 10 45 01-00 | Employee Recognition Program | | 3,500.00 | 0.00 | 383.00 | 3,117.00 | 89.1% |
| 522 10 45 03-00 | Leadership Team Retreat-Facility/Meals | | 3,500.00 | 0.00 | 4,825.12 | (1,325.12) | 0.0% |
| 522 10 46 01-00 | Insurance | | 390,400.00 | 1,139.29 | 322,327.76 | 68,072.24 | 17.4% |
| 522 10 49 01-00 | Registrations- Chief | | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 100.0% |
| 522 10 49 02-00 | Registrations- Administrative Staff | | 15,800.00 | 1,849.55 | 5,313.19 | 10,486.81 | 66.4% |
| 522 10 49 03-00 | Registrations- DEIB | | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 100.0% |
| 522 10 49 04-00 | Memberships | | 12,260.00 | 25.00 | 8,040.97 | 4,219.03 | 34.4% |
| 522 10 49 05-00 | Credit Cards Service Fee | | 100.00 | 0.00 | 4.46 | 95.54 | 95.5% |
| 522 10 49 06-00 | Strategic Initiatives | | 15,000.00 | 0.00 | 1,132.10 | 13,867.90 | 92.5% |
| 522 10 49 07-00 | Subscriptions | | 2,000.00 | 0.00 | 66.30 | 1,933.70 | 96.7% |
| 522 10 49 08-00 | Toll Fees (Good2Go Pass) | | 100.00 | 77.65 | 219.66 | (119.66) | 0.0% |

# 2026 BUDGET POSITION



001 General Expense Fund: 10-064-0010

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 510 ADMINISTRATIVE | | | | | | |
| 522 10 49 09-00 | State Audit | 32,000.00 | 0.00 | 34,126.60 | (2,126.60) | 0.0% |
| 522 10 49 10-00 | KC Finance-Invstmnt/Taxes Fees | 253,000.00 | 13,976.71 | 138,640.04 | 114,359.96 | 45.2% |
| 522 10 49 11-00 | Claims- Self Insured | 3,500.00 | 9,157.84 | 9,182.84 | (5,682.84) | 0.0% |
| 004 Services | | 1,118,420.00 | 80,359.01 | 955,717.10 | 162,702.90 | 14.5% |
| 510 ADMINISTRATIVE | | 3,766,808.66 | 109,809.57 | 2,797,168.03 | 969,640.63 | 25.7% |
| | | | | | | *Under budget by 0.7%* |
| 511 LEGISLATIVE | | | | | | |
| 522 11 11 01-00 | Salaries- Commissioners | 231,840.00 | 10,626.00 | 69,713.00 | 162,127.00 | 69.9% |
| 522 11 12 01-00 | Overtime- Board Meetings | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 001 Salaries & Wages | | 232,840.00 | 10,626.00 | 69,713.00 | 163,127.00 | 70.1% |
| 522 11 21 00-00 | State Retirement (DRS) | 2,000.00 | 0.00 | 195.93 | 1,804.07 | 90.2% |
| 522 11 22 01-00 | Medicare/Social Security Tax | 16,500.00 | 812.89 | 5,671.53 | 10,828.47 | 65.6% |
| 522 11 22 02-00 | WA Paid Family & Medical Leave | 1,500.00 | 31.19 | 212.42 | 1,287.58 | 85.8% |
| 522 11 24 01-00 | Labor and Industries | 300.00 | 11.89 | 77.98 | 222.02 | 74.0% |
| 522 11 27 01-00 | Clothing Allowance | 2,500.00 | 0.00 | 154.64 | 2,345.36 | 93.8% |
| 002 Personnel Benefits | | 22,800.00 | 855.97 | 6,312.50 | 16,487.50 | 72.3% |
| 522 11 43 01-00 | Travel-Commisioner Conferences | 45,000.00 | 1,815.13 | 11,276.66 | 33,723.34 | 74.9% |
| 522 11 43 02-00 | KCFCA- Meeting Food | 300.00 | 0.00 | 0.00 | 300.00 | 100.0% |
| 522 11 49 01-00 | Registration- WFCA Conf/Seminars | 18,000.00 | 218.20 | 6,140.60 | 11,859.40 | 65.9% |
| 522 11 49 03-00 | Memberships | 8,380.00 | 0.00 | 6,888.00 | 1,492.00 | 17.8% |
| 522 11 49 04-00 | Elections-Education Information | 23,668.00 | 0.00 | 0.00 | 23,668.00 | 100.0% |
| 522 11 49 05-00 | Elections-County Fee | 84,529.00 | 0.00 | 2,437.00 | 82,092.00 | 97.1% |
| 004 Services | | 179,877.00 | 2,033.33 | 26,742.26 | 153,134.74 | 85.1% |
| 511 LEGISLATIVE | | 435,517.00 | 13,515.30 | 102,767.76 | 332,749.24 | 76.4% |
| | | | | | | *Under budget by 51.4%* |
| 520 FIRE SUPPRESSION | | | | | | |
| 522 20 11 01-00 | Salaries | 13,630,754.00 | 1,069,015.27 | 10,457,846.87 | 3,172,907.13 | 23.3% |
| 522 20 12 01-00 | Overtime | 1,650,060.00 | 325,002.79 | 1,804,578.72 | (154,518.72) | 0.0% |
| 001 Salaries & Wages | | 15,280,814.00 | 1,394,018.06 | 12,262,425.59 | 3,018,388.41 | 19.8% |
| 522 20 21 01-00 | State Retirement | 862,939.30 | 81,401.11 | 666,705.30 | 196,234.00 | 22.7% |
| 522 20 21 02-00 | WA Paid Family & Medical Leave | 102,408.44 | 4,390.35 | 36,911.92 | 65,496.52 | 64.0% |
| 522 20 22 01-00 | Med/Den/HRA VEBA/Life Ins | 2,350,000.00 | 247,787.79 | 1,838,550.42 | 511,449.58 | 21.8% |
| 522 20 22 02-00 | Medicare | 231,571.80 | 19,139.98 | 176,031.55 | 55,540.25 | 24.0% |
| 522 20 22 03-00 | MERP-Med Exp Reimb. Plan | 105,800.00 | 7,800.00 | 75,300.00 | 30,500.00 | 28.8% |
| 522 20 22 04-00 | Sick Leave Incentive | 68,000.00 | 952.99 | 67,150.63 | 849.37 | 1.2% |
| 522 20 23 01-00 | Disability Insurance | 43,700.00 | 100.00 | 42,400.00 | 1,300.00 | 3.0% |
| 522 20 24 01-00 | Labor & Industries | 819,400.00 | 88,888.94 | 869,404.45 | (50,004.45) | 0.0% |
| 522 20 27 01-00 | Clothing Allowance *Quartermaster* | 100,000.00 | 8,605.61 | 102,969.23 | (2,969.23) | 0.0% |
| 522 20 27 02-00 | Dress Uniforms (Class A) | 16,000.00 | 0.00 | 4,770.78 | 11,229.22 | 70.2% |
| 002 Personnel Benefits | | 4,699,819.54 | 459,066.77 | 3,880,194.28 | 819,625.26 | 17.4% |
| 522 20 31 01-00 | SCBA Supplies | 9,160.00 | 0.00 | 7,101.98 | 2,058.02 | 22.5% |
| 522 20 31 02-00 | Bunker Gear | 62,000.00 | 0.00 | 41,212.24 | 20,787.76 | 33.5% |

# 2026 BUDGET POSITION

Shoreline Regional Fire Authority | Summary | Time: 12:26:46 Date: 10/22/2026 | Page: 3

001 General Expense Fund: 10-064-0010

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 520 FIRE SUPPRESSION | | | | | | |
| 522 20 31 03-00 | Firefighting Operations Supplies | 60,976.00 | 2,400.32 | 22,676.25 | 38,299.75 | 62.8% |
| 522 20 31 04-00 | Haz Mat Supplies/Equipment | 19,360.00 | 0.00 | 3,824.56 | 15,535.44 | 80.2% |
| 522 20 31 05-00 | Uniform Supplies | 12,000.00 | 0.00 | 3,083.80 | 8,916.20 | 74.3% |
| 522 20 31 06-00 | Disaster Supplies | 2,200.00 | 0.00 | 0.00 | 2,200.00 | 100.0% |
| 522 20 31 07-00 | Communications Supplies/Equipment | 6,750.00 | 0.00 | 202.95 | 6,547.05 | 97.0% |
| 522 20 31 08-00 | Firehouse Supplies | 6,700.00 | 510.67 | 3,559.72 | 3,140.28 | 46.9% |
| 522 20 31 09-00 | TRT Supplies/Equipment | 7,520.00 | 1,021.07 | 4,520.87 | 2,999.13 | 39.9% |
| 522 20 31 10-00 | Incident Management (Supplies/Maint) | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 522 20 31 12-00 | Deployment Supplies- In/Out | 5,000.00 | 7,925.99 | 15,524.62 | (10,524.62) | 0.0% |
| 522 20 35 01-00 | Other Small Tools & Equipment | 5,000.00 | 0.00 | 3,610.27 | 1,389.73 | 27.8% |
| 003 Supplies | | 197,666.00 | 11,858.05 | 105,317.26 | 92,348.74 | 46.7% |
| 522 20 41 01-00 | Mapping / Pre-Fire Printing | 16,500.00 | 0.00 | 15,252.00 | 1,248.00 | 7.6% |
| 522 20 48 01-00 | Firefighting Operations Equipment Maint & Repair | 47,650.00 | 958.72 | 21,283.95 | 26,366.05 | 55.3% |
| 522 20 48 03-00 | Communications | 18,000.00 | 0.00 | 2,040.59 | 15,959.41 | 88.7% |
| 522 20 48 04-00 | TRT Maintenance & Repairs | 2,520.00 | 842.63 | 842.63 | 1,677.37 | 66.6% |
| 522 20 48 05-00 | Service Contracts- Maintenance & Repair *SCBA & Bunker Gear Repairs* | 22,950.00 | 6,650.89 | 48,893.69 | (25,943.69) | 0.0% |
| 522 20 48 06-00 | Other Repairs | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 522 20 48 07-00 | Dispatch Services *4th Quarter Payment* | 826,392.00 | 195,959.70 | 783,838.80 | 42,553.20 | 5.1% |
| 522 20 48 08-00 | Radio Services | 75,000.00 | 0.00 | 55,074.60 | 19,925.40 | 26.6% |
| 522 20 48 09-00 | Eastside Hazmat Consortium | 20,000.00 | 0.00 | 19,185.19 | 814.81 | 4.1% |
| 004 Services | | 1,030,012.00 | 204,411.94 | 946,411.45 | 83,600.55 | 8.1% |
| 520 FIRE SUPPRESSION | | 21,208,311.54 | 2,069,354.82 | 17,194,348.58 | 4,013,962.96 | 18.9% |
| | | | | | | *Over budget by -6.1%* |
| 530 FIRE MARSHAL | | | | | | |
| 522 30 11 01-00 | Salaries - FM, AFM, CO | 615,000.00 | 49,802.32 | 448,220.88 | 166,779.12 | 27.1% |
| 522 30 11 02-00 | Salaries - Deputy FM *Retirement Interfund* | 900,000.00 | (72,884.10) | 612,226.49 | 287,773.51 | 32.0% |
| 522 30 11 04-00 | Salaries- Administrative Assistant | 190,000.00 | 14,361.45 | 131,451.24 | 58,548.76 | 30.8% |
| 522 30 12 01-00 | Overtime- FMO | 71,000.00 | 5,115.03 | 52,461.64 | 18,538.36 | 26.1% |
| 001 Salaries & Wages | | 1,776,000.00 | (3,605.30) | 1,244,360.25 | 531,639.75 | 29.9% |
| 522 30 21 01-00 | State Retirement | 116,483.20 | 7,940.51 | 72,503.49 | 43,979.71 | 37.8% |
| 522 30 21 02-00 | WA Paid Family & Medical Leave | 11,737.44 | 464.61 | 4,338.44 | 7,399.00 | 63.0% |
| 522 30 22 01-00 | Med/Den/HRA VEBA/Life Ins | 280,000.00 | 20,584.08 | 196,909.89 | 83,090.11 | 29.7% |
| 522 30 22 02-00 | Medicare | 30,752.00 | 2,086.72 | 20,581.45 | 10,170.55 | 33.1% |
| 522 30 22 03-00 | MERP-Med Exp Reimb Plan | 9,600.00 | 700.00 | 6,900.00 | 2,700.00 | 28.1% |
| 522 30 22 04-00 | Sick Leave Incentive | 15,000.00 | 0.00 | 19,768.05 | (4,768.05) | 0.0% |
| 522 30 23 01-00 | Disability Insurance | 4,600.00 | 50.00 | 5,240.00 | (640.00) | 0.0% |
| 522 30 24 01-00 | Labor & Industries | 61,500.00 | 3,423.68 | 37,422.58 | 24,077.42 | 39.2% |
| 522 30 27 01-00 | Clothing Allowance | 6,000.00 | 199.95 | 3,164.11 | 2,835.89 | 47.3% |
| 002 Personnel Benefits | | 535,672.64 | 35,449.55 | 366,828.01 | 168,844.63 | 31.5% |
| 522 30 31 01-00 | Supplies - FMO | 7,000.00 | 1,091.17 | 1,675.95 | 5,324.05 | 76.1% |
| 522 30 35 01-00 | FMO-Small Equipment | 1,500.00 | 0.00 | 1,225.75 | 274.25 | 18.3% |

# 2026 BUDGET POSITION



001 General Expense Fund: 10-064-0010

| Expenditures | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|
| 530 FIRE MARSHAL | | | | | |
| 003 Supplies | 8,500.00 | 1,091.17 | 2,901.70 | 5,598.30 | 65.9% |
| 522 30 41 01-00 Consulting Fee | 11,500.00 | 624.00 | 9,666.00 | 1,834.00 | 15.9% |
| 522 30 43 01-00 Travel- FMO | 15,000.00 | 315.00 | 6,839.40 | 8,160.60 | 54.4% |
| 522 30 49 01-00 Membership- FMO | 2,350.00 | 143.00 | 1,810.00 | 540.00 | 23.0% |
| 522 30 49 02-00 Registration-FMO | 14,300.00 | 3,238.27 | 13,431.35 | 868.65 | 6.1% |
| 522 30 49 03-00 Subscriptions- FMO | 24,350.00 | 0.00 | 14,832.37 | 9,517.63 | 39.1% |
| 004 Services | 67,500.00 | 4,320.27 | 46,579.12 | 20,920.88 | 31.0% |
| 530 FIRE MARSHAL | 2,387,672.64 | 37,255.69 | 1,660,669.08 | 727,003.56 | 30.4% |
| | | | | | *Under budget by 5.4%* |
| 531 COMMUNITY OUTREACH | | | | | |
| 522 31 11 01-00 Salaries- PIO *Includes MIH Sal & Benefits* | 175,000.00 | 64,499.00 | 416,938.80 | (241,938.80) | 0.0% |
| 522 31 12 01-00 Community Outreach Overtime | 107,000.00 | 3,315.32 | 49,483.16 | 57,516.84 | 53.8% |
| 001 Salaries & Wages | 282,000.00 | 67,814.32 | 466,421.96 | (184,421.96) | 0.0% |
| 522 31 21 01-00 State Retirement | 15,002.40 | 4,044.44 | 30,284.66 | (15,282.26) | 0.0% |
| 522 31 21 02-00 WA Paid Family & Medical Leave | 1,916.08 | 235.37 | 1,833.50 | 82.58 | 4.3% |
| 522 31 22 01-00 Med/Den/HRA VEBA/Life Ins | 37,000.00 | 9,829.09 | 68,569.44 | (31,569.44) | 0.0% |
| 522 31 22 02-00 Medicare | 4,089.00 | 1,057.08 | 7,954.59 | (3,865.59) | 0.0% |
| 522 31 22 03-00 MERP- Med Exp Reimb Plan | 1,200.00 | 500.00 | 3,300.00 | (2,100.00) | 0.0% |
| 522 31 23 01-00 Disability Insurance | 500.00 | 0.00 | 1,536.25 | (1,036.25) | 0.0% |
| 522 31 24 01-00 Labor & Industries | 7,300.00 | 1,777.68 | 12,045.67 | (4,745.67) | 0.0% |
| 522 31 27 01-00 Clothing Allowance | 700.00 | 0.00 | 0.00 | 700.00 | 100.0% |
| 002 Personnel Benefits | 67,707.48 | 17,443.66 | 125,524.11 | (57,816.63) | 0.0% |
| 522 31 31 01-00 Supplies - PIO | 34,000.00 | 1,070.74 | 11,064.52 | 22,935.48 | 67.5% |
| 522 31 31 02-00 Supplies- Chaplain Program | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 31 31 03-00 Supplies- CPR Program | 11,500.00 | 0.00 | 4,282.66 | 7,217.34 | 62.8% |
| 003 Supplies | 45,500.00 | 1,070.74 | 15,347.18 | 30,152.82 | 66.3% |
| 522 31 43 01-00 Travel- PIO | 5,050.00 | 6.59 | 4,265.04 | 784.96 | 15.5% |
| 522 31 45 01-00 Advertising | 100.00 | 0.00 | 0.00 | 100.00 | 100.0% |
| 522 31 48 01-00 Maintenance & Repairs- PIO | 650.00 | 0.00 | 0.00 | 650.00 | 100.0% |
| 522 31 49 02-00 Membership- PIO | 200.00 | 0.00 | 0.00 | 200.00 | 100.0% |
| 522 31 49 03-00 Registration- PIO | 4,700.00 | 0.00 | 1,298.00 | 3,402.00 | 72.4% |
| 522 31 49 05-00 Other Services & Charges | 7,800.00 | 0.00 | 1,109.83 | 6,690.17 | 85.8% |
| 004 Services | 18,500.00 | 6.59 | 6,672.87 | 11,827.13 | 63.9% |
| 531 COMMUNITY OUTREACH | 413,707.48 | 86,335.31 | 613,966.12 | (200,258.64) | 0.0% |
| | | | | | *Over budget* |
| 545 TRAINING | | | | | |
| 522 45 11 01-00 Salaries - Chief Officer | 245,000.00 | 19,659.25 | 176,933.25 | 68,066.75 | 27.8% |
| 522 45 11 02-00 Salaries- Company Officer | 405,000.00 | 30,409.22 | 301,517.04 | 103,482.96 | 25.6% |
| 522 45 11 03-00 Salaries-Administrative Asst. | 120,000.00 | 9,511.42 | 85,602.78 | 34,397.22 | 28.7% |
| 522 45 11 04-00 Salaries-Driver Engineer | 175,000.00 | 13,829.59 | 97,028.47 | 77,971.53 | 44.6% |
| 522 45 12 01-00 Overtime-Training | 133,700.00 | 41,023.45 | 169,025.38 | (35,325.38) | 0.0% |
| 522 45 12 02-00 OT Training Firefighters | 51,000.00 | 0.00 | 73,614.09 | (22,614.09) | 0.0% |

001 General Expense Fund: 10-064-0010

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 545 TRAINING | | | | | | |
| | 001 Salaries & Wages | 1,129,700.00 | 114,432.93 | 903,721.01 | 225,978.99 | 20.0% |
| 522 45 21 01-00 | State Retirement | 75,100.04 | 6,740.81 | 46,212.05 | 28,887.99 | 38.5% |
| 522 45 21 02-00 | WA Paid Family & Medical Leave | 7,275.27 | 181.54 | 2,437.31 | 4,837.96 | 66.5% |
| 522 45 22 01-00 | Med/Den/HRA VEBA/Life Ins | 150,000.00 | 12,007.21 | 99,607.60 | 50,392.40 | 33.6% |
| 522 45 22 02-00 | Medicare | 17,380.65 | 1,783.46 | 12,171.25 | 5,209.40 | 30.0% |
| 522 45 22 03-00 | MERP- Med Exp Reimb Plan | 4,800.00 | 300.00 | 2,700.00 | 2,100.00 | 43.8% |
| 522 45 22 04-00 | Sick Leave Incentive | 5,500.00 | 0.00 | 6,989.29 | (1,489.29) | 0.0% |
| 522 45 23 01-00 | Disability Insurance | 2,600.00 | 50.00 | 1,950.00 | 650.00 | 25.0% |
| 522 45 24 01-00 | Labor & Industries | 33,000.00 | 3,338.91 | 23,635.21 | 9,364.79 | 28.4% |
| 522 45 27 01-00 | Clothing Allowance | 3,000.00 | 104.98 | 533.44 | 2,466.56 | 82.2% |
| | 002 Personnel Benefits | 298,655.96 | 24,506.91 | 196,236.15 | 102,419.81 | 34.3% |
| 522 45 31 01-00 | Training Supplies | 20,000.00 | 0.00 | 9,039.68 | 10,960.32 | 54.8% |
| | 003 Supplies | 20,000.00 | 0.00 | 9,039.68 | 10,960.32 | 54.8% |
| 522 45 41 01-00 | Outside Instructors | 5,000.00 | 0.00 | 19,657.64 | (14,657.64) | 0.0% |
| 522 45 43 01-00 | Travel | 85,250.00 | 1,690.02 | 27,181.82 | 58,068.18 | 68.1% |
| 522 45 48 01-00 | Repairs & Maintenance | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| 522 45 49 01-00 | Registrations | 97,000.00 | 2,000.00 | 24,976.38 | 72,023.62 | 74.3% |
| 522 45 49 02-00 | Memberships/NKCTC Per Capita | 318,833.00 | 0.00 | 318,833.00 | 0.00 | 0.0% |
| | 004 Services | 506,583.00 | 3,690.02 | 390,648.84 | 115,934.16 | 22.9% |
| | 545 TRAINING | 1,954,938.96 | 142,629.86 | 1,499,645.68 | 455,293.28 | 23.3% |
| | | | | | | *Over budget by -1.7%* |
| 550 FACILITIES | | | | | | |
| 522 50 11 01-00 | Salary | 460,000.00 | 33,462.51 | 319,707.28 | 140,292.72 | 30.5% |
| 522 50 11 02-00 | Salary- Maintenance Supervisor | 160,000.00 | 11,549.54 | 107,277.36 | 52,722.64 | 33.0% |
| 522 50 11 03-00 | Salaries- Mechanic, Facilities Maintenance | 730,000.00 | 51,622.40 | 412,811.20 | 317,188.80 | 43.5% |
| 522 50 12 01-00 | Overtime | 99,000.00 | 3,148.27 | 75,744.49 | 23,255.51 | 23.5% |
| | 001 Salaries & Wages | 1,449,000.00 | 99,782.72 | 915,540.33 | 533,459.67 | 36.8% |
| 522 50 21 01-00 | State Retirement | 90,854.20 | 5,066.56 | 45,879.74 | 44,974.46 | 49.5% |
| 522 50 21 02-00 | WA Paid Family & Medical Leave | 9,631.56 | 238.32 | 2,891.91 | 6,739.65 | 70.0% |
| 522 50 22 01-00 | Med/Den/HRA VEBA/Life Ins | 240,000.00 | 17,109.28 | 152,616.58 | 87,383.42 | 36.4% |
| 522 50 22 02-00 | Medicare | 21,510.50 | 1,983.94 | 18,653.00 | 2,857.50 | 13.3% |
| 522 50 22 03-00 | MERP- Med Exp Reimb Plan | 8,400.00 | 700.00 | 5,700.00 | 2,700.00 | 32.1% |
| 522 50 22 04-00 | Sick Leave Incentive | 13,000.00 | 948.64 | 8,448.50 | 4,551.50 | 35.0% |
| 522 50 23 01-00 | Disability Insurance | 4,700.00 | 100.00 | 2,900.00 | 1,800.00 | 38.3% |
| 522 50 24 01-00 | Labor & Industries | 27,000.00 | 2,159.72 | 17,720.75 | 9,279.25 | 34.4% |
| 522 50 27 01-00 | Clothing Allowance | 9,000.00 | 0.00 | 4,153.28 | 4,846.72 | 53.9% |
| | 002 Personnel Benefits | 424,096.26 | 28,306.46 | 258,963.76 | 165,132.50 | 38.9% |
| 522 50 31 01-00 | General Supplies | 14,000.00 | 321.00 | 8,201.40 | 5,798.60 | 41.4% |
| 522 50 31 02-00 | Cleaning Supplies | 38,000.00 | 4,208.26 | 21,722.90 | 16,277.10 | 42.8% |
| 522 50 31 03-00 | Staff/Support Vehicle Fluid Parts/Supplies | 52,000.00 | 1,383.68 | 20,483.80 | 31,516.20 | 60.6% |
| 522 50 31 04-00 | Fire Apparatus Parts & Supplies | 458,500.00 | 27,679.60 | 161,291.77 | 297,208.23 | 64.8% |
| 522 50 31 05-00 | Shop Bulk Fluid & Supplies | 20,000.00 | 4,114.36 | 33,968.64 | (13,968.64) | 0.0% |

# 2026 BUDGET POSITION



001 General Expense Fund: 10-064-0010

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 550 FACILITIES | | | | | | |
| 522 50 31 06-00 | Apparatus Placards/Lettering | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 100.0% |
| 522 50 32 01-00 | Fuel (all Divisions) | 134,500.00 | 17,686.40 | 102,162.66 | 32,337.34 | 24.0% |
| 522 50 35 01-00 | Misc Tools-Fleet | 10,750.00 | 333.12 | 6,963.86 | 3,786.14 | 35.2% |
| 522 50 35 02-00 | Misc Tools-Facilities | 4,000.00 | 142.55 | 1,509.30 | 2,490.70 | 62.3% |
| 522 50 35 03-00 | Facilities Equipment | 18,000.00 | 446.67 | 15,698.45 | 2,301.55 | 12.8% |
| 003 Supplies | | 752,250.00 | 56,315.64 | 372,002.78 | 380,247.22 | 50.5% |
| 522 50 41 01-00 | Snow Removal | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 100.0% |
| 522 50 41 02-00 | Janitorial Contract- Sta 61 & 51 | 30,030.00 | 0.00 | 18,557.38 | 11,472.62 | 38.2% |
| 522 50 41 03-00 | HVAC/Boiler Maint Contract | 52,386.25 | 4,173.59 | 33,799.88 | 18,586.37 | 35.5% |
| 522 50 41 07-00 | Fire System Contract | 15,925.00 | 1,435.40 | 15,207.34 | 717.66 | 4.5% |
| 522 50 41 08-00 | UL Test L61 | 12,000.00 | 0.00 | 5,190.00 | 6,810.00 | 56.8% |
| 522 50 41 09-00 | Pest Control | 22,100.00 | 2,019.33 | 28,336.32 | (6,236.32) | 0.0% |
| 522 50 43 01-00 | Travel | 16,500.00 | 0.00 | 11,771.83 | 4,728.17 | 28.7% |
| 522 50 45 02-00 | Misc. Rentals | 12,550.00 | 0.00 | 1,160.83 | 11,389.17 | 90.8% |
| 522 50 45 03-00 | Miscellaneous Services | 6,300.00 | 337.03 | 2,674.29 | 3,625.71 | 57.6% |
| 522 50 47 01-00 | Electricity | 118,350.00 | 8,951.21 | 82,915.56 | 35,434.44 | 29.9% |
| 522 50 47 02-00 | Garbage | 36,100.00 | 2,631.80 | 25,852.52 | 10,247.48 | 28.4% |
| 522 50 47 03-00 | Sewer | 37,000.00 | 1,210.05 | 18,246.55 | 18,753.45 | 50.7% |
| 522 50 47 04-00 | Water | 42,400.00 | 2,925.37 | 23,817.02 | 18,582.98 | 43.8% |
| 522 50 47 05-00 | Natural Gas | 144,160.00 | 7,291.18 | 101,805.55 | 42,354.45 | 29.4% |
| 522 50 47 06-00 | KC Taxes / Surface Water Management | 63,000.00 | 0.00 | 60,771.11 | 2,228.89 | 3.5% |
| 522 50 48 01-00 | Facilities Repair & Maint. *Plumbing, Electrical, HVAC* | 100,800.00 | 18,554.64 | 122,695.50 | (21,895.50) | 0.0% |
| 522 50 48 02-00 | Apparatus/Equpmnt (Rep & Maint) | 144,500.00 | 2,306.35 | 53,857.01 | 90,642.99 | 62.7% |
| 522 50 48 03-00 | Generator Maint. | 15,000.00 | 0.00 | 445.19 | 14,554.81 | 97.0% |
| 522 50 48 04-00 | Heavy Maintenance- Facilities | 53,000.00 | 6,634.15 | 28,986.78 | 24,013.22 | 45.3% |
| 522 50 48 07-00 | Exhaust Syst. Repair & Maint. | 7,000.00 | 0.00 | 4,002.39 | 2,997.61 | 42.8% |
| 522 50 48 11-00 | Quarterly Elevator Maintenance | 22,500.00 | 6,307.20 | 14,810.03 | 7,689.97 | 34.2% |
| 522 50 48 12-00 | Overhead Doors Maintenance | 28,000.00 | 1,524.90 | 11,593.25 | 16,406.75 | 58.6% |
| 522 50 49 01-00 | Registrations | 26,550.00 | 5,545.00 | 19,653.75 | 6,896.25 | 26.0% |
| 004 Services | | 1,008,151.25 | 71,847.20 | 686,150.08 | 322,001.17 | 31.9% |
| 550 FACILITIES | | 3,633,497.51 | 256,252.02 | 2,232,656.95 | 1,400,840.56 | 38.6% |

*Under budget by 3.6%*

| | | | | | | |
|---|---|---|---|---|---|---|
| 551 IT | | | | | | |
| 522 51 31 01-00 | Computer Supplies | 17,000.00 | 57.40 | 2,213.30 | 14,786.70 | 87.0% |
| 003 Supplies | | 17,000.00 | 57.40 | 2,213.30 | 14,786.70 | 87.0% |
| 522 51 41 01-00 | Software License/Maintenance | 197,808.50 | 1,712.75 | 153,602.95 | 44,205.55 | 22.3% |
| 522 51 41 02-00 | Website Services | 2,250.00 | 0.00 | 536.75 | 1,713.25 | 76.1% |
| 522 51 42 01-00 | Voice/Data/Fax Lines | 90,000.00 | 9,638.08 | 78,827.23 | 11,172.77 | 12.4% |
| 522 51 42 02-00 | IT Services | 185,000.00 | 12,578.34 | 132,534.01 | 52,465.99 | 28.4% |
| 522 51 42 03-00 | Cell Phone Airtime | 62,000.00 | 2,078.90 | 17,341.31 | 44,658.69 | 72.0% |
| 522 51 48 01-00 | Facilities Repair & Maintenance | 8,000.00 | 0.00 | 6,826.03 | 1,173.97 | 14.7% |
| 522 51 48 02-00 | IT Repair and Support | 5,000.00 | 0.00 | 196.00 | 4,804.00 | 96.1% |
| 522 51 48 03-00 | Copy Machines-per Copy Charges, Toners,repairs | 18,500.00 | 1,372.78 | 13,138.18 | 5,361.82 | 29.0% |
| 522 51 48 04-00 | Voice/Data System Repair & Maint | 20,000.00 | 0.00 | 83,282.14 | (63,282.14) | 0.0% |

# 2026 BUDGET POSITION



001 General Expense Fund: 10-064-0010

| Expenditures | | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|---|
| 551 IT | | | | | | |
| 522 51 48 05-00 | Server/Network Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 004 Services | | 588,558.50 | 27,380.85 | 486,284.60 | 102,273.90 | 17.4% |
| 551 IT | | 605,558.50 | 27,438.25 | 488,497.90 | 117,060.60 | 19.3% |
| | | | | | | *Over budget by -5.7%* |
| 560 OTHER SERVICES | | | | | | |
| 522 60 12 01-00 | Overtime | 27,450.00 | 0.00 | 20,237.23 | 7,212.77 | 26.3% |
| 001 Salaries & Wages | | 27,450.00 | 0.00 | 20,237.23 | 7,212.77 | 26.3% |
| 522 60 22 01-00 | Wellness Physicals, Shots, Hearing Tests *Hearing Exams* | 15,250.00 | 4,215.99 | 13,830.22 | 1,419.78 | 9.3% |
| 002 Personnel Benefits | | 15,250.00 | 4,215.99 | 13,830.22 | 1,419.78 | 9.3% |
| 522 60 31 01-00 | Safety Officer Supplies | 14,250.00 | 181.69 | 12,375.79 | 1,874.21 | 13.2% |
| 522 60 35 01-00 | Fitness Wellness Equipment/Supplies | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.0% |
| 003 Supplies | | 15,250.00 | 181.69 | 12,375.79 | 2,874.21 | 18.8% |
| 522 60 41 01-00 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 100.0% |
| 522 60 43 01-00 | Travel | 2,350.00 | 0.00 | 3,983.01 | (1,633.01) | 0.0% |
| 522 60 48 01-00 | Fitness Equip Maint/Repair | 6,500.00 | 0.00 | 1,165.29 | 5,334.71 | 82.1% |
| 522 60 49 01-00 | Registrations | 8,400.00 | 0.00 | 10,832.59 | (2,432.59) | 0.0% |
| 004 Services | | 17,250.00 | 0.00 | 15,980.89 | 1,269.11 | 7.4% |
| 560 OTHER SERVICES | | 75,200.00 | 4,397.68 | 62,424.13 | 12,775.87 | 17.0% |
| | | | | | | *Over budget by -8%* |
| 571 EMS/BLS | | | | | | |
| 522 71 11 01-00 | Salaries- Firefighters | 4,607,246.00 | 298,584.67 | 2,687,262.03 | 1,919,983.97 | 41.7% |
| 522 71 12 01-00 | Overtime | 824,000.00 | 84,659.15 | 968,955.34 | (144,955.34) | 0.0% |
| 001 Salaries & Wages | | 5,431,246.00 | 383,243.82 | 3,656,217.37 | 1,775,028.63 | 32.7% |
| 522 71 21 01-00 | State Retirement | 293,942.29 | 20,935.94 | 175,198.26 | 118,744.03 | 40.4% |
| 522 71 21 02-00 | WA Paid Family & Medical Leave | 36,477.22 | 897.73 | 8,079.57 | 28,397.65 | 77.9% |
| 522 71 22 01-00 | Med/Den/HRA VEBA/Life Ins. | 945,000.00 | 70,448.38 | 634,035.42 | 310,964.58 | 32.9% |
| 522 71 22 02-00 | Medicare | 83,753.07 | 5,558.75 | 50,028.75 | 33,724.32 | 40.3% |
| 522 71 22 03-00 | MERP- Med Exp Reimb Plan | 40,800.00 | 3,100.00 | 27,900.00 | 12,900.00 | 31.6% |
| 522 71 23 01-00 | Disability Insurance | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 0.0% |
| 522 71 24 01-00 | Labor & Industries | 280,600.00 | 16,650.00 | 149,850.00 | 130,750.00 | 46.6% |
| 002 Personnel Benefits | | 1,697,572.58 | 117,590.80 | 1,062,092.00 | 635,480.58 | 37.4% |
| 522 71 31 01-00 | Supplies - EMS/BLS | 91,500.00 | 21,005.72 | 69,401.91 | 22,098.09 | 24.2% |
| 522 71 31 02-00 | EMS Apparatus Parts & Supplies | 82,000.00 | 302.97 | 49,325.99 | 32,674.01 | 39.8% |
| 522 71 32 01-00 | Fuel - BLS | 44,000.00 | 3,697.42 | 30,554.38 | 13,445.62 | 30.6% |
| 003 Supplies | | 217,500.00 | 25,006.11 | 149,282.28 | 68,217.72 | 31.4% |
| 522 71 48 01-00 | Repair & Maintenance | 6,750.00 | 344.92 | 3,134.59 | 3,615.41 | 53.6% |
| 522 71 48 02-00 | EMS Apparatus Repair & Maintenance | 23,000.00 | 7,214.23 | 7,214.23 | 15,785.77 | 68.6% |
| 522 71 48 03-00 | Transport Billing Office *GEMT Settlement Overpayment FY2023* | 98,100.00 | 126,841.39 | 352,367.55 | (254,267.55) | 0.0% |

# 2026 BUDGET POSITION

Shoreline Regional Fire Authority | Summary | Time: 12:26:46 | Date: 10/22/2026 | Page: 8

001 General Expense Fund: 10-064-0010

| Expenditures | Amt Budgeted | September | YTD | Remaining | |
|---|---|---|---|---|---|
| 571 EMS/BLS | | | | | |
| 004 Services | 127,850.00 | 134,400.54 | 362,716.37 | (234,866.37) | 0.0% |
| 571 EMS/BLS | 7,474,168.58 | 660,241.27 | 5,230,308.02 | 2,243,860.56 | 30.0% |
| | | | | | *Under budget by 5%* |
| 591 Lease Payments | | | | | |
| 591 22 70 01-00 Lease Payments | 900.00 | 174.42 | 697.68 | 202.32 | 22.5% |
| 591 22 70 02-00 Subscription Based IT (SBITA) | 25,000.00 | 0.00 | 28,189.75 | (3,189.75) | 0.0% |
| 591 Lease Payments | 25,900.00 | 174.42 | 28,887.43 | (2,987.43) | 0.0% |
| **Fund Expenditures:** | **41,981,280.87** | **3,407,404.19** | **31,911,339.68** | **10,069,941.19** | **24.0%** |
| **Fund Excess/(Deficit):** | **(41,981,280.87)** | **(3,407,404.19)** | **(31,911,339.68)** | | |

**September 2026**
Target Percentage Remaining: 25%

Overall Percentage Remaining: 24%
Over budget by **-1.0%**

*Shoreline Fire Department*

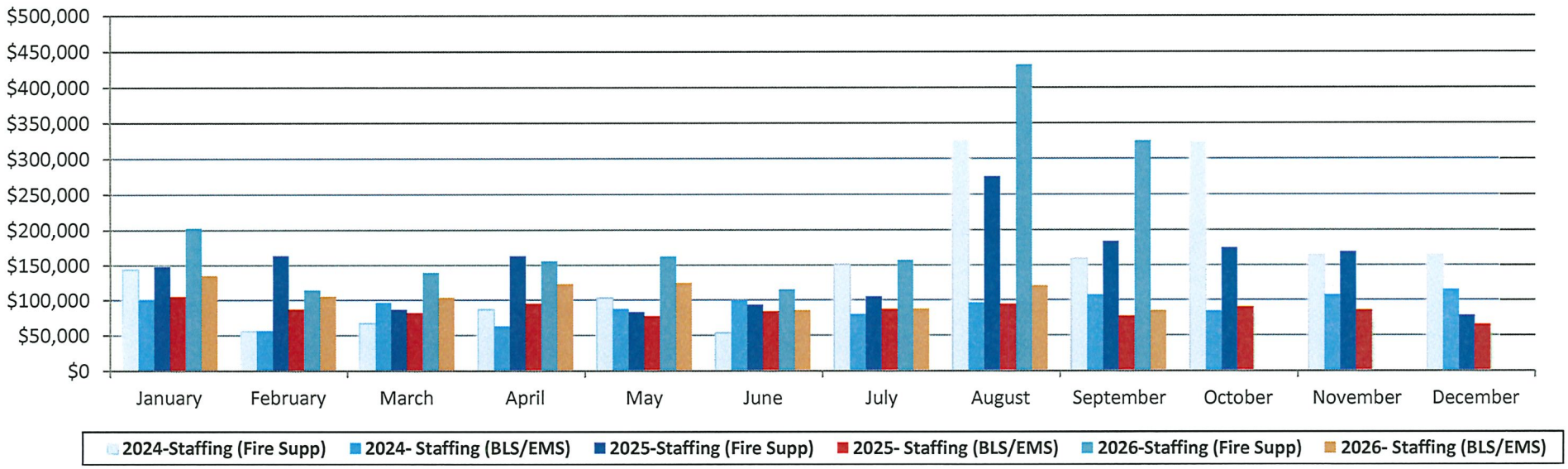
# OVERTIME COST (EXP fund)- FIRE SUPPRESSION & BLS/EMS

**SEP 2026**

**OT Budget: 522.20.12:** Staffing, FF SL, Disability Vacancy, Meetings, Committee, Deployments, Comp cash out / **522.71.12:** Aid Car Prem Pay, Staffing BLS

| | 2024-Staffing (Fire Supp) | 2024- Staffing (BLS/EMS) | 2025-Staffing (Fire Supp) | 2025- Staffing (BLS/EMS) | 2026-Staffing (Fire Supp) | 2026- Staffing (BLS/EMS) | OT Processing Period |
|---|---|---|---|---|---|---|---|
| January | $ 144,271.86 | $ 100,992.20 | $ 148,299.84 | $ 105,095.49 | $ 202,763.75 | $ 135,384.72 | Dec 12, '25 - Jan 09,'26 |
| February | $ 55,709.81 | $ 56,813.23 | $ 163,626.04 | $ 86,959.47 | $ 114,549.61 | $ 105,167.21 | Jan 09 - Feb 13, 2026 |
| March | $ 67,109.34 | $ 96,709.19 | $ 86,750.13 | $ 81,612.78 | $ 139,879.30 | $ 103,460.82 | Feb 13 - Mar 13, 2026 |
| April | $ 86,878.84 | $ 63,118.27 | $ 163,305.85 | $ 94,773.16 | $ 155,953.34 | $ 123,164.67 | Mar 13 - Apr 10, 2026 |
| May | $ 103,038.99 | $ 87,511.59 | $ 82,984.83 | $ 77,169.26 | $ 162,329.99 | $ 124,594.14 | Apr 10 - May 15, 2026 |
| June | $ 53,462.76 | $ 99,416.93 | $ 93,434.17 | $ 83,559.12 | $ 115,545.40 | $ 85,216.79 | May 15 - Jun 12, 2026 |
| July | $ 150,812.78 | $ 80,054.44 | $ 104,808.17 | $ 87,089.57 | $ 157,173.00 | $ 86,975.50 | Jun 12 - Jul 10, 2026 |
| August | $ 324,779.38 | $ 96,539.92 | $ 275,022.97 | $ 94,018.67 | $ 431,381.54 | $ 120,332.34 | Jul 10 - Aug 14, 2026 |
| **September** | **$ 159,302.54** | **$ 107,313.78** | **$ 183,955.24** | **$ 77,171.29** | **$ 325,002.79** | **$ 84,659.15** | **Aug 14 - Sep 11, 2026** |
| October | $ 323,260.74 | $ 84,364.70 | $ 174,338.50 | $ 89,940.45 | | | Sep 11 - Oct 09, 2026 |
| November | $ 163,734.91 | $ 107,568.69 | $ 169,128.45 | $ 85,558.45 | | | Oct 09 - Nov 13, 2026 |
| December | $ 164,126.40 | $ 115,484.02 | $ 78,181.48 | $ 65,488.69 | | | Nov 13 - Dec 11, 2026 |
| **Total** | **$ 1,796,488.35** | **$ 1,095,886.96** | **$ 1,723,835.67** | **$ 1,028,436.40** | **$ 1,804,578.72** | **$ 968,955.34** | |
| *Monthly Average* | *$ 149,707.36* | *$ 91,323.91* | *$ 143,652.97* | *$ 85,703.03* | *$ 200,508.75* | *$ 107,661.70* | |

| SEP 2026 | Year to Date | 2026 Budget | Remaining Bal. | % Remaining | *Target % remaining* | *Miscellaneous Note* |
|---|---|---|---|---|---|---|
| **OT-Staffing (Fire Supp)** | $ 1,804,578.72 | $ 1,650,060.00 | $ (154,518.72) | -9.36% | *25.00%* | Inc. in FF staffing, sick leave, deployments |
| **OT-Staffing (BLS/EMS)** | $ 968,955.34 | $ 824,000.00 | $ (144,955.34) | -17.59% | *25.00%* | Includes A157 Upstaffing |



*Shoreline Fire Department*

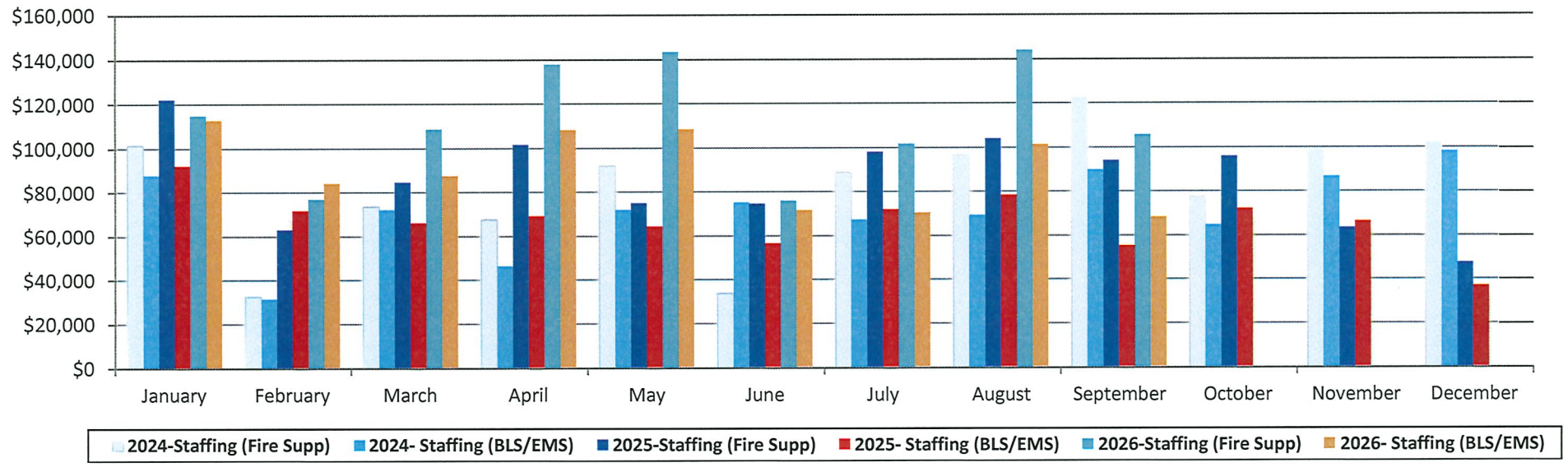
# OVERTIME COST (EXP fund)- FIRE SUPPRESSION & BLS/EMS - STAFFING ONLY

**SEP 2026**

**OT Budget: 522.20.12.01-01:** Staffing, FF SL, Disability Vacancy / **522.71.12.01-01:** Staffing BLS

| | 2024-Staffing (Fire Supp) | 2024- Staffing (BLS/EMS) | 2025-Staffing (Fire Supp) | 2025- Staffing (BLS/EMS) | 2026-Staffing (Fire Supp) | 2026- Staffing (BLS/EMS) | OT Processing Period |
|---|---|---|---|---|---|---|---|
| January | $ 101,457.42 | $ 87,812.50 | $ 122,116.00 | $ 92,008.67 | $ 114,840.38 | $ 112,797.70 | Dec 12, '25 - Jan 09,'26 |
| February | $ 32,384.79 | $ 31,371.68 | $ 63,085.55 | $ 71,605.84 | $ 76,849.37 | $ 84,045.72 | Jan 09 - Feb 13, 2026 |
| March | $ 73,504.88 | $ 72,124.85 | $ 84,539.09 | $ 66,119.40 | $ 108,686.59 | $ 87,432.39 | Feb 13 - Mar 13, 2026 |
| April | $ 67,626.09 | $ 46,500.19 | $ 101,662.67 | $ 69,236.82 | $ 137,920.55 | $ 108,232.70 | Mar 13 - Apr 10, 2026 |
| May | $ 91,932.42 | $ 71,954.21 | $ 74,974.46 | $ 64,275.80 | $ 143,420.05 | $ 108,381.30 | Apr 10 - May 15, 2026 |
| June | $ 33,649.62 | $ 75,205.13 | $ 74,645.62 | $ 56,548.52 | $ 75,937.77 | $ 71,502.87 | May 15 - Jun 12, 2026 |
| July | $ 88,719.04 | $ 67,422.23 | $ 98,283.47 | $ 71,898.45 | $ 101,768.25 | $ 70,401.20 | Jun 12 - Jul 10, 2026 |
| August | $ 96,742.64 | $ 69,431.03 | $ 104,108.46 | $ 78,235.68 | $ 144,082.60 | $ 101,360.53 | Jul 10 - Aug 14, 2026 |
| **September** | **$ 122,757.02** | **$ 89,889.99** | **$ 94,164.78** | **$ 55,292.68** | **$ 105,877.96** | **$ 68,384.06** | **Aug 14 - Sep 11, 2026** |
| October | $ 77,476.25 | $ 64,888.54 | $ 96,161.66 | $ 72,030.37 | | | Sep 11 - Oct 09, 2026 |
| November | $ 99,254.51 | $ 86,794.04 | $ 63,615.52 | $ 66,458.95 | | | Oct 09 - Nov 13, 2026 |
| **December** | **$ 102,251.11** | **$ 98,397.59** | **$ 47,746.60** | **$ 36,925.03** | | | Nov 13 - Dec 11, 2026 |
| **Total** | **$ 987,755.79** | **$ 861,791.98** | **$ 1,025,103.88** | **$ 800,636.21** | **$ 1,009,383.52** | **$ 812,538.47** | |
| *Monthly Average* | *$ 82,312.98* | *$ 71,816.00* | *$ 85,425.32* | *$ 66,719.68* | *$ 112,153.72* | *$ 90,282.05* | |

| SEP 2026 | Year to Date | 2026 Budget | Remaining Bal. | % Remaining | *Target % remaining* | *Miscellaneous Note* |
|---|---|---|---|---|---|---|
| **OT-Staffing (Fire Supp)** | $ 1,009,383.52 | $ 900,000.00 | $ (109,383.52) | -12.15% | *25.00%* | FF Staffing/SL, DL |
| **OT-Staffing (BLS/EMS)** | $ 812,538.47 | $ 600,000.00 | $ (212,538.47) | -35.42% | *25.00%* | includes A157 Upstaffing |



# General Expense Fund- CASH ON HAND

Fund Number: 10-064-0010

*10/22/2026*

| YEAR 2026 | Beginning Cash Balance | Receipts | Disbursements | Ending Balance | |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | **$ 8,946,036.77** | | | | |
| January | | 9,294,856.11 | 7,173,982.24 | 11,066,910.64 | |
| February | | 545,872.69 | 2,989,162.29 | 8,623,621.04 | low |
| March | | 8,376,866.72 | 4,153,713.19 | 12,846,774.57 | |
| April | | 9,186,676.59 | 3,460,319.45 | 18,573,131.71 | high |
| May | | 1,926,458.22 | 3,146,886.47 | 17,352,703.46 | |
| June | | 849,910.16 | 3,705,590.89 | 14,497,022.73 | |
| July | | 3,463,669.61 | 3,232,861.45 | 14,727,830.89 | |
| August | | 6,736,941.38 | 7,016,419.51 | 14,448,352.76 | |
| **September** | | **710,624.68** | **3,407,404.19** | **11,751,573.25** | |
| October | | | | | |
| November | | | | | |
| December | | | | | |
| **Total** | **$ 8,946,036.77** | **41,091,876.16** | **38,286,339.68** | **11,751,573.25** | |
| *Monthly Average* | | *4,565,764* | *4,254,038* | | |

**NOTES:**

**JAN 2026:** Disbursements incl. $2,997,500 interfund transfer OUT to CAP for 2026 budget allocation (1 of 2)
**JAN 2026:** Receipts include $8,736,000 transfer in from Shoreline Fire District
**MAR 2026:** Receipts include $7,000,000 transfer in from Northshore Fire District 16
**APR 2026:** Receipts include first 1/2 of property taxes, $8,941,441
**AUG 2026:** Receipts include Fire Benefit Charge transfer in, $6,026,643
**AUG 2026:** Disbursements incl. $3,377,500 interfund transfer OUT to CAP & MIH for 2026 budget allocation

| YEAR 2025 | Beginning Cash Balance | Receipts | Disbursements | Ending Balance | |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | **$ -** | | | | |
| January | | | | | |
| February | | | | | |
| March | | | | | |
| April | | | | | |
| May | | 10,000,000.00 | 2,142,499.44 | 7,857,500.56 | |
| June | | 2,333,868.98 | 3,160,364.94 | 7,031,004.60 | |
| July | | 147,441.92 | 2,663,055.72 | 4,515,390.80 | |
| August | | 601,897.73 | 2,953,146.01 | 2,164,142.52 | low |
| September | | 17,766,647.02 | 3,048,543.13 | 16,882,246.41 | high |
| October | | 536,525.33 | 2,681,760.45 | 14,737,011.29 | |
| November | | 369,891.47 | 3,320,989.20 | 11,785,913.56 | |
| December | | 1,590,088.96 | 4,429,965.75 | 8,946,036.77 | |
| **Total** | **$ -** | **33,346,361.41** | **24,400,324.64** | **8,946,036.77** | |
| *Monthly Average* | | *4,168,295* | *3,050,041* | | |

**NOTES:**

**MAY 2025:** Transferred in $10,000,000 from Shoreline Fire District & Northshore Fire District
**SEP 2025:** Transferred in $17,300,000 from Shoreline Fire District & Northshore Fire District

# Shoreline Fire Department

**BOARD MEETING DATE: November 5th, 2026**

**Chief Cowan**

## RFA Activity Reports

**The following are noteworthy activities and/or meetings completed since the last Governing Board meeting:**

**Hiring/Succession Development**

- We have 14 accepted and one conditional offer of employment for Firefighter.
- We are still working through re-employment to a previous Firefighter that wishes to return to the Department.

**Staffing**

- We are still working through the trickle-down promotional processes with DivC Burrow's promotion.
- We are in the process of hiring an MIH Manager and HR Specialist. We have over 50 applications for MIH Manager so far.
- Implementation and changes resulting from the NUCBA will occur this week.

**Negotiations**

- We are continuing to negotiate the potential impacts of Bothell joining the RFA.

**Contracts**

- Nothing to significant to report.

**Budget**

- We reviewed the budget and it is finalized. Working on preparing resolutions for November 5th meeting.

**Strategic Activity**

- Continue to work on short and medium-term admin staffing needs.
- Communicated our annual goals for 2027 to Retreat group. Will be preparing an e-mail for the entire Department.
- Joint Fire Department ELT meeting occurring every two weeks on 1st and 3rd Mondays.

**Public Records Requests**

- Significant amount to report currently.

**Noteworthy Meetings/Activities**

- October 19-21 – Leadership Retreat
  - Three-day Retreat with a lot of good involvement and discussion.
  - Developed a 2027 annual goals spreadsheet and notes to report out on what was discussed and subsequent action items.
- October 26 - Meeting with Bothell to discuss the Fire Marshal's Office
  - Discussed workload expertise needed to staff the office.

    - Expressed requirements from the RFA on the quality of work and concerns on a reduction of performance, etc.
    - Follow up meeting will occur to determine what Bothell's plan is for transition.
- October 27 – Special BOC Meeting
    - To review and discuss the 2027 budget.
- October 28 – Finance Committee Meeting
    - Our sixth and final meeting to discuss 2027 budget and changes from October 27th BOC meeting.

Incorporated into the Board meeting minutes by reference.
**Submitted by:** Chief, Matt Cowan

# RFA Activity Highlights

## Shoreline Fire Department RFA

**BOARD MEETING DATE: November 5, 2026**

Deputy Chief Matt Hochstein

**DC of Support Services – DC Hochstein:**

- Weekly coordination meetings with I.T., Facilities, Fleet.
- Weekly Executive Team meetings.
- Weekly DC Hochstein/Support Services Project Manager Hansson check-in meetings.
- Weekly DC Hochstein/BC Savino check-in meetings.
- Annual Shoreline Leadership Retreat at McMenamins.
- Bi-Weekly Shoreline ELT meeting.
- DC Hochstein off S/L x 2 weeks.

**Facilities - Facilities Manager Johnston:**

- Ongoing service ticket repairs
- Ongoing landscaping at all stations
- Met with a new vendor for Rytec bay door openers at Station 64. This is a big win: finding a Rytec vendor
- Set up and take down of Leadership retreat
- Final inspection of lighting upgrades at Stations 64 and 65
- Agreement with Pilotlight finalized for Clean Building Performance Standard.
- New HR office completed at Station 61, along with a new office for Bothell FD at Station 61

**Fleet – Fleet Manager Swanson:**

- Ongoing preventative maintenance and repairs of all district apparatus.
- Annual services and PMs are ongoing.
- New Bothell ladder truck was delivered to Shoreline shop by Hughes
- Final on two new medic units at Braun is delayed until early November

**IT – IT Manager Middleton:**

- Deployed all of the new iPads for ESO. Collected back the old Dell rugged tablets.
- Bothell Fire station walkthrough with Bothell IT staff
- Many conversations with vendors about equipment and services needed if Bothell Fire joins the RFA
- Many meetings with various stakeholders about King County EMS new requirement for 2FA agency wide
- Received packages from CDWG, inventoried, ready for deployment when needed.

# RFA Activity Highlights

- Created more PO's for CDWG to efficiently use remaining 2026 funds
- Microsoft Windows updates for November 2026
- Adobe Acrobat Pro renewal for 2026-2027
- Computer Replacement project is 95% completed – able to re-start this project now
- New project – need to factory reset all of the current iPads MDC's to get them registered into Apple Business Manager
- Misc tasks around stations

Near Future:

- Network maintenance needed at ST61. Not scheduled yet – estimated six (6) hours downtime.
- Critical vulnerabilities announced for VMware ESXi server - New updates need to be installed on all servers
- Researching new Remote Control software, for IT helpdesk support
- Researching new Monitoring software, for proactive monitoring of infrastructure equipment.
- Researching new Pelco / Motorola software VMS (video management system)

Ongoing:

- Deploying new 5G modems to various apparatus when possible

**Capital Projects – Support Services Project Manager Hansson:**

- Uniformity retrofitting of all fire engines underway including hose beds.
- 61 Shop expansion review.
- Rescue committee project.

# Regional Fire Authority Activity Highlights

## Shoreline Fire Department

**BOARD MEETING DATE: November 5, 2026**

Deputy Chief Andres Orams

**The following items of note were completed during the period of October 16 through November 2, 2026:**

**Deputy Chief Orams (Operations):**

- Attended Shoreline Fire Department Leadership Retreat from October 19-21.
- Worked with Zone 1 Operations Chiefs to update Zone 1 Battalion Coordination, Move-up Plans and Strole Teams/Task Forces.
- Continued Budget Planning Meeting for 2027 RFA Budget
- Met with City of Bothell HR and Planning and Development to discuss Fire Prevention and CRR in a post RFA annexation environment
- Collaborated with neighboring Operations Chiefs on cross-jurisdictional responses
- BC Yake Attended Disaster Gaming Exercise with City of Shoreline Emergency Management
- Continued work with Operations Division Specialists and Administrative Assistants on updates to job descriptions, organizational roles, and reporting structures to support operational needs.
- Continued development of a new Medical Director Services Agreement to ensure continuity of medical oversight following Dr. Andy McCoy's transition to GMR.
- Worked with Kirkland Fire staff to develop a training plan for Shoreline personnel focused on data collection, reporting, and ESO administration. The effort will improve compliance with state and national reporting requirements and enhance our ability to provide meaningful operational data and analytics.
- Participated in regional coordination meetings, including the King County Zone 1 Operations Chiefs and NORCOM Fire Operations meetings, to address shared operational issues and maintain partnerships with neighboring agencies.

**Training (BC Majeed)**

- CBT MCOs focused on OBGYN and Childbirth were conducted in this period
- Joint Truck Company Operations training with L161 and L145 crews
- Trench Rescue Training
- Review of tactics and terminology changes from past two years including deep work on Basement Fires
- Strategy and Tactics site walkthrough of B Shift’s two alarm apartment fire
- Incident Command Simulation for Battalion Chiefs

**Fire Marshall Office (Burgess)**

- Currently working on the 2026 year-end report, including program metrics, and accomplishments.
- Continued efforts are being made to strengthen relationships with local schools and educational partners throughout the Shoreline Fire service area.
- The PEO is focusing on developing new public education initiatives and community engagement opportunities for implementation in 2027.

# Regional Fire Authority Activity Highlights

- Ongoing evaluation of current education programs to identify opportunities for expansion and increased community impact.
- Continued focus on completing and documenting 2026 Fire Marshal's Office goals and objectives.
- Ongoing development and refinement of Fire Marshal's Office procedures to improve consistency, efficiency, and service delivery.
- Completion of T-Drive cleanup efforts to improve organization, accessibility, and records management.
- Finalization of Deputy Fire Marshal (DFM) and Assistant Fire Marshal (AFM) workbooks to support training, professional development, and standardized operations within the division.
- Continuing efforts to complete all required annual inspections for 2026.
- Planning and preparation for the implementation of additional Firstdue modules to enhance:
- Annual inspection management
- Operational permit tracking and administration
- Billing and cost-recovery processes
- Reviewing inspection workflows and data management practices to support improved efficiency and accountability.
- Preparing program enhancements and process improvements to support Fire Prevention Division objectives for 2027.

**EMS and MIH (Kennison):**

- "Return to Work" training with Ben Williams
- Swedish Stroke EMS Collaboration meeting
- Executive Leadership Team meeting
- Monthly ALS budget review
- Central Region EMS Board meeting
- Washington ESO User Group meeting
- Crisis Center check-in
- Medic One Foundation Board Meeting
- EMSAC
- iOS Tablet Release
- MSA Meetings
- Paramedic Training - New Class
- Quarterly Outreach Leads meeting with NUHSA
- Central Region Regional Council meeting
- Paramedic Test

**Fire Suppression (Burrow):**

- Fire Advisory Group call
- KC Wildland Coordinators meeting
- Revised Engine Driver Workbook
- Executive Leadership Team Meeting

# Regional Fire Authority Activity Highlights

- Evacuation and signage discussion, Shoreline School District
- Disaster Preparedness Exercise, City of Shoreline
- Executive Team Meeting
- Safety, Health, and Wellness Meeting
- Completed Tiller Workbook Evaluations
- Completed Battalion Chief Workbook Evaluation

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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan

# GOVERNING BOARD OF COMMISSIONERS
# REGIONAL FIRE AUTHORITY MEETING

| | |
|---|---|
| **Meeting Date:** | November 5, 2026 |
| | |
| **Agenda Title:** | Resolution 26-07 - *Post Employment Medical Benefits Coverage* |
| | |

**Background Information:**
Revisions to the Post-Employment Medical Benefits Coverage Resolution are updated to reflect yearly increases for CPI-U. Changes to Resolution 26-07 have been made to incorporate the CPI increase of 4.5% effective beginning on January 1, 2027. This resolution also provides notice that the program will end on December 4, 2028.

**Recommendation:**
Recommend that the Board of Commissioners approve and sign Resolution 26-07– *Post Employment Medical Benefits Coverage.*

| | | | |
|---|---|---|---|
| **Financial Impact:** | ☒ YES | ☐ NO | ☐ Cost Neutral |
| *Cost Impact:* | CPI increase will change the monthly reimbursement, but this is an expected cost of the program. | | |
| | | | |
| **Other Options:** | | | |
| | | | |
| **Attachments:** | Resolution 26-07 Post Employment Medical Benefits Coverage | | |

**BOARD OF COMMISSIONERS MOTION**

I move to authorize the Governing Board of Commissioners to sign and adopt Resolution 26-07 Post Employment Medical Benefits Coverage effective beginning on January 1, 2027.

| | |
|---|---|
| **Follow Up Action(s):** | |
| **Follow up Person(s):** | Chief Cowan |
| **Follow up Date(s):** | |

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# DRAFT FOR APPROVAL - RESOLUTION 26-07

## POST-EMPLOYMENT MEDICAL BENEFITS COVERAGE
**CPI Increase Effective January 1, 2027**
**Termination of PEMB Effective December 4, 2028**

*This Resolution addresses medical premium assistance to LEOFF or PERS retiring employees based on individual sick leave hours remaining on the record at the time of their official LEOFF or PERS service retirement. The terms of the previous resolutions (17-10, 17-01, 14-03, 13-08, 13-06, and 13-02, 19-07, 20-12, 21-04, 22-03, 22-06, 23-01, 24-07, 25-18) remain in place for those employees retiring within those time frames.*

**WHEREAS,** the Shoreline Fire Department's Governing Board of Commissioners ("Governing Board") recognizes it is in the best interest of the Fire Department and its LEOFF and PERS employees to establish a post-employment medical benefit plan, and

**WHEREAS,** the Governing Board recognizes the costs associated with medical insurance to cover the gap between an eligible retirement and when Medicare provides coverage delays the retirement of many senior employees, and

**WHEREAS,** the Governing Board recognizes the savings generated by senior employees retiring offsets some of the cost of providing a post-employment medical benefit plan;

**THEREFORE BE IT RESOLVED,** employees with service retirements from the Shoreline Fire Department under the Washington State LEOFF or PERS retirement systems shall be eligible in the program under the conditions described below:

Due to the differences in retirement systems, there are different age requirements and other criteria for this program. For all LEOFF personnel the retirement age is 53 years of age. For all PERS employees the retirement age is 62 years of age. PERS requirement and premium assistance is also modified to account for employees with no previous PERS affiliation. Up to six Union-represented, and one non-represented employee are eligible per year for this program, based on seniority. However, employees with a personal services contract are outside of these limits.

If more than four ALS employees wish to take advantage of this program, then for each additional ALS position above four (4), to receive the post-employment medical benefit the Department must be able to:

- Have an employee willing and eligible to fill that position
- Acquire an additional seat at Harborview paramedic training:
  **Note:** If an additional ALS position doesn't become available, then the ALS employee will be able to withdrawal their letter of retirement intent without permanently forfeiting their option for this program. The next most senior Chief Officer or Uniformed (suppression) contract employee, if there is one, would be able to use the vacated post-employment medical benefit position.

All represented employees that wish to take advantage of this program must submit a letter of intent to retire prior to February 1st with their last day of employment prior to July 1st of the following year. Non-represented personnel must submit a letter prior to September 1st. If the employee's letter has been accepted by the Department, but then the employee does not retire prior to July 1st of the next year then the employee will permanently forfeit their option for this program. However, if an employee submits a letter of retirement intent prior to February 1st and is not within the six most senior employees to give notice, the employee will be allowed to withdraw their letter.

Employees may request a later retirement date, which will be considered by the Department. Exceptions to these time frames for notification and retirement will be considered on a case-by-case basis and, if deemed mutually beneficial to the employee and to the Department, may be approved by the Fire Chief and the Governing Board.

The Governing Board hereby gives formal notice that the Post-Employment Medical Benefits (PEMB) program originally established under Resolution 25-18 will be **terminated effective December 4, 2028**, in accordance with the required three-year notice provision.

All employees enrolled in the PEMB program prior to the effective date of dissolution will continue to receive benefits in accordance with the terms of the Resolution that exists at the time of the employee's enrollment. No enrolled employee shall lose eligibility or have their benefit amount reduced as a result of this dissolution. Benefits will continue until each affected employee's previously determined PEMB end date or age 65, whichever occurs first.

The Department shall continue to administer benefits for all enrolled participants through their full eligibility period. Upon dissolution of the program, no new participants shall be accepted, and no further program modifications shall be made except as required to administer benefits for existing participants.

## LEOFF Employees:

To be eligible for the Post-Employment Medical Benefits Program, LEOFF Employees shall meet the requirements necessary to establish a prime year and officially retire from the LEOFF system.

The prime year is established when an employee has met all of the following criteria:

1. Employee shall be a minimum of 53 years of age.
2. Employee shall have a minimum of 25 years of LEOFF service credits. For previous Evergreen Medics, 25 years combined years between LEOFF and years of service with Evergreen as a medic.
3. Employee shall have served their final 10 years with Shoreline Fire Department or combined years between Shoreline and Northshore Fire Departments prior to official LEOFF retirement.

For the purposes of this salary savings program this point will be called the "prime year." If an employee has 25 years of service prior to the age of 53 then their prime year is at age 53. If 25 years of service occurs after the age of 53 then whatever age the employee is the year they attain 25 years of service is their prime year. For example:

- An employee is hired at age 25. Their prime year is age 53.
- An employee is hired at age 30. Their prime year is age 55.
- An employee is hired at age 33, but worked 5 years of retirement credits at another agency with LEOFF or PERS. Their prime year is age 53.

Employees will be eligible to apply for the program if their prime year starts before July 1 of the following year. For individuals who reach eligibility on or after July 1, the following year will be used as their prime year.

LEOFF Employees who meet the prime year requirements shall receive premium assistance based on the following table starting January 1, 2026. Every year thereafter on January 1 the monthly premium assistance shall be increased by CPI consistent with Uniform CBA.

| **LEOFF - TABLE OF BENEFITS**<br>Employees who meet the requirements shall receive premium assistance based on the following table. | |
|---|---|
| **Retirement Year** | **Premium Assistance** |
| Prime Year | $1,270.01 per mo. |
| Prime Year plus 1 year | $1,111.26 per mo. |
| Prime Year plus 2 years | $952.50 per mo. |
| Prime Year plus 3 years | $793.75 per mo. |
| Prime Year plus 4 or more years | $714.37 per mo. |

LEOFF Employees shall receive one (1) year of post-employment medical and dental plan premium assistance based on the above table for each one hundred (100) hours of accrued sick leave on the official records of the Department at the time-of-service retirement. Application of premium assistance is based on rounding down from each one hundred (100) hour increments. Example: An employee with three hundred and seventy (370) hours on the record would receive three (3) years of premium assistance.

## PERS Employees:

To be eligible for the Post-Employment Medical Benefits Program, PERS Employees shall meet the requirements necessary to establish a prime year and officially retire from the PERS system.

When an employee has met the following criteria, they shall be eligible for the program:

1. Employee shall be a minimum of 62 years of age. If an employee decides to retire earlier than age 62, which represents the prime year, the Fire Chief has the option to apply the prime year calculation.
2. Employee shall have served their final 15 years with Shoreline Fire Department prior to official PERS retirement.

Employees will be eligible to apply for the program if their prime year starts before July 1 of the following year. For individuals who reach eligibility on or after July 1, the following year will be used as their prime year.

PERS Employees who meet the requirements and have a minimum of 25 years of PERS retirement credits shall receive premium assistance based on the following table starting January 1, 2023. Every year thereafter on January 1 the monthly premium assistance shall be increased by CPI consistent with Uniform CBA.

| PERS - TABLE OF BENEFITS - 25 YEARS OF PERS SERVICE CREDITS<br>Employees who meet the minimum requirements and have 25 years of PERS retirement credits shall receive premium assistance based on the following table. | |
|---|---|
| **Retirement Year** | **Premium Assistance** |
| Prime Year | $1,270.01 per mo. |
| Prime Year plus 1 year | $1,111.26 per mo. |
| Prime Year plus 2 years | $952.50 per mo. |
| Prime Year plus 3 years | $793.75 per mo. |
| Prime Year plus 4 or more years | $714.37 per mo. |

PERS Employees who meet the minimum requirements and have less than 25 years of PERS service credits shall receive premium assistance based on the following table:

| PERS - TABLE OF BENEFITS - LESS THAN 25 YEARS OF PERS SERVICE CREDITS<br>Employees who meet the minimum requirements with **LESS THAN** 25 years of PERS retirement credits shall receive prorated premium assistance based on the following table.(**See sample calculation*) | |
|---|---|
| **Retirement Year** | **Premium Assistance** |
| Prime Year | $1,111.26 per mo. |
| Prime Year plus 1 year | $952.50 per mo. |
| Prime Year plus 2 years | $793.75 per mo. |
| Prime Year plus 3 years | $714.37 per mo. |
| Prime Year plus 4 or more years | $635.00 per mo. |

| * SAMPLE PRORATED CALCULATION<br>The premium assistance is calculated based on an employee meeting the minimum requirements with 20 years of PERS service credit (or 80% of 25 years) | | | |
|---|---|---|---|
| **Retirement Year** | **Premium Assistance** | **Prorated %** | **Adjusted Assistance** |
| Prime Year | $989.92 per mo. | 80% | $791.94 per mo. |
| Prime Year plus 1 year | $866.18 per mo. | 80% | $692.94 per mo. |

PERS Employees shall receive one (1) year of post-employment medical and dental plan premium assistance based on the above tables for each one hundred (100) hours of accrued sick leave on the official records of the Department at the time-of-service retirement. Application of premium assistance is based on rounding down from each one hundred (100) hour increments. Example: An employee with three hundred and seventy (370) hours on the record would receive three (3) years of premium assistance. Day shift employees (non-uniformed and non-represented only), for the sole purpose of this post-employment medical benefit, shall have their sick leave balance converted to the equivalent of shift personnel for calculating their potential years of benefit.

## Premium Assistance Payments for LEOFF and PERS Retirees:

The Department's contribution shall be made to the retiree's HRA VEBA account on a monthly basis. In the event the retiree passes away prior to utilizing all of their benefit, the benefit will cease at the end of the month following death. In no event shall the Department's contribution extend beyond the employee's eligibility for Medicare coverage or age 65, whichever is earlier. Any employee that is enrolled in this program shall be guaranteed that benefit as stated in this Resolution, regardless of whether or not this program has been modified or if the structure of the Department has changed. If the Medicare age is modified, individuals on the plan will receive the benefit until age 65 years of age.

The Department agrees to manage and fund the associated costs of this program. The Department shall retain the sole discretion to delegate administration of the HRA to a designated third-party administrator or plan service provider of the Department's choosing. In the event that the Department determines that this program is no longer in the best interest of the organization, then the Department shall confer with the Union prior to terminating the program. Any retired member receiving benefits pursuant to this program at the time of program termination shall continue to receive payments until age 65 or until their death, whichever is earlier. In the event that the Department joins an RFA, merges with another department, or is acquired by another agency, the employees who retired under this program shall continue to receive benefits or be paid their entire benefit in a lump sum payment.

This Resolution is applicable to employees retiring on or following the date of approval of this Resolution.

**ADOPTED AND APPROVED** by the Governing Board of Fire Commissioners of the Shoreline Fire Department, King County, Washington, at a regular meeting thereof, held on November 5, 2026.

**Attest:**

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**

Beatriz Goldsmith
Secretary to the Governing Board

Eric Adman, Commissioner

Tyler Byers, Commissioner

Kimberly A. Fischer, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan

# GOVERNING BOARD OF COMMISSIONERS
# REGIONAL FIRE AUTHORITY MEETING

| | |
|---|---|
| Meeting Date: | November 5, 2026 |
| | |
| Agenda Title: | Resolution 26-08 - *Adoption of the 2027 Budget* |

**Background Information:**
Annual Resolution adopting the 2027 budget. A public hearing for citizen input was held on October 15, 2026.

**Recommendation:**
Recommend that the Board approve Resolution 26-08 adopting the 2027 budget in its entirety.

**Expenditure Division Budget Amount**

| **Budget** | | **Amount** |
|---|---|---|
| General Expense* | $ | 48,613,313 |
| General Capital | $ | 2,933,675 |
| General Benefits | $ | 2,315,639 |
| ALS Expense | $ | 13,336,216 |
| ALS Capital | $ | 1,170,500 |
| MIH Expense | $ | 1,279,200 |
| **TOTAL** | **$** | **69,648,543** |

**General Expense budget includes Interfund Transfers Out.*

| | |
|---|---|
| Financial Impact: | ☒ YES ☐ NO |
| *Cost Impact:* | Needed funds for 2027 operations |
| | |
| Other Options: | |
| | |
| Attachments: | Resolution 26-08 - *Adoption of the 2027 Budget* |

**BOARD OF COMMISSIONERS MOTION**

I move to authorize the RFA Governing Board of Commissioners to sign and adopt Resolution 26-08 approving the 2027 budget, *(General Expense, General Capital, General Benefits, ALS Expense, ALS Capital and MIH Expense budgets)*, in the amount of **$69,648,543.**

| | |
|---|---|
| **Follow Up Action(s):** | |
| **Follow up Person(s):** | Chief Matt Cowan / Beatriz Goldsmith, Board Secretary |
| **Follow up Date(s):** | |

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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman
Kim Fischer
Rod Heivilin
Rick Nye
Rick Webster
Tyler Byers
David Harris
Josh Pratt
Barb Sullivan

# DRAFT FOR APPROVAL - SHORELINE FIRE DEPARTMENT
## (Regional Fire Authority)

## RESOLUTION 26-08

***A Resolution of the Governing Board of the Shoreline Fire Department Regional Fire Authority ("Governing Board") adopting the 2027 General Expense, General Capital, General Benefits, ALS Expense, ALS Capital and MIH Expense budgets.***

**WHEREAS**, the Governing Board of the Shoreline Fire Department Regional Fire Authority have reviewed the proposed budget for Fiscal Year 2027 (January 1–December 31), which serves as a financial plan that matches proposed expenditures with anticipated revenues; and

**WHEREAS**, the proposed budget was developed on the basis of need, and through cooperation with department managers, elected officials, and staff;

**NOW THEREFORE BE IT RESOLVED** that the Governing Board approve the 2027 proposed budget in the amount of **$69,648,543** as follows:

**Expenditure Division Budget Amount**

| **Budget** | | **Amount** |
|---|---|---|
| General Expense* | $ | 48,613,313 |
| General Capital | $ | 2,933,675 |
| General Benefits | $ | 2,315,639 |
| ALS Expense | $ | 13,336,216 |
| ALS Capital | $ | 1,170,500 |
| MIH Expense | $ | 1,279,200 |
| **TOTAL** | **$** | **69,648,543** |

**General Expense budget includes Interfund Transfers Out.*

**ADOPTED** at the regular meeting of the Governing Board of the Shoreline Fire Department Regional Fire Authority, this 5th day of November 2026.

**Attest:**

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**

Beatriz Goldsmith
Secretary to the Governing Board

Eric Adman, Commissioner

Tyler Byers, Commissioner

Kimberly A. Fischer, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

**Shoreline Fire Department**
***Dedicated to the Protection of Life and Property***

*Serving our Communities for Over 85 Years, Since 1939*

**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman
Kim Fischer
Rod Heivilin
Rick Nye
Rick Webster
Tyler Byers
David Harris
Josh Pratt
Barb Sullivan

# GOVERNING BOARD OF COMMISSIONERS
# REGIONAL FIRE AUTHORITY MEETING

| | |
|---|---|
| **Meeting Date:** | November 5, 2026 |
| | |
| **Agenda Title:** | Resolution 26-09 - *Establishing 2027 Benefit Charge* |
| | |

**Background Information:**
in 2021, the voters of the predecessor fire district duly approved the imposition of a benefit charge for a period of ten (10) years, in accordance with RCW 52.26.180 & RCW 52.18, and such voter authorization remains valid and applicable to the Shoreline Fire Regional Fire Authority service area; and authorizes a regional fire protection service authority to by law, fix and impose a benefit charge on personal property and improvements to real property, which are located within the authority's boundaries and which have or will receive benefits from the services provided by the authority.

**Recommendation:**
Recommend that the Board approve Resolution 26-09 setting the fire benefit charge for the calendar year 2027 at **$12,450,000.**

| | | | |
|---|---|---|---|
| Financial Impact: | ☒ YES | ☐ NO | |
| *Cost Impact:* | Needed funds for 2027 operations | | |
| | | | |
| Other Options: | | | |
| | | | |
| Attachments: | Resolution 26-09 - *Benefit Charge (RCW 52.26.180 & RCW 52.18) 2027* | | |

**BOARD OF COMMISSIONERS MOTION**

I move to authorize the RFA Governing Board of Commissioners to sign and adopt Resolution 26-09 establishing the fire benefit charge for the calendar year 2027 at **$12,450,000.**

| | |
|---|---|
| **Follow Up Action(s):** | |
| **Follow up Person(s):** | Chief Matt Cowan / Beatriz Goldsmith, Board Secretary |
| **Follow up Date(s):** | |

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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman
Kim Fischer
Rod Heivilin
Rick Nye
Rick Webster
Tyler Byers
David Harris
Josh Pratt
Barb Sullivan

# DRAFT FOR APPROVAL - SHORELINE FIRE DEPARTMENT
## (Regional Fire Authority)

## RESOLUTION 26-09

### BENEFIT CHARGE (RCW 52.26.180) 2027

***A Resolution of the Governing Board of the Shoreline Fire Regional Fire Authority ("Governing Board") imposing a benefit charge on personal property and improvements to real property within the jurisdiction of the Regional Fire Authority (RFA) for the calendar year 2027.***

**WHEREAS, RCW 52.26.180** authorizes a regional fire protection service authority to by law, fix and impose a benefit charge on personal property and improvements to real property, which are located within the authority's boundaries and which have or will receive benefits from the services provided by the authority; and

**WHEREAS,** in 2025, as part of the formation of the regional fire authority, the voters approved the imposition of a benefit charge for a period of six (6) years, in accordance with RCW 52.18, and such voter authorization remains valid and applicable to the Shoreline Fire Regional Fire Authority service area; and

**WHEREAS,** pursuant to RCW 52.18.060(2), a public hearing was held on October 15, 2026 for the purpose of reviewing and establishing the benefit charge to be imposed for the 2027 calendar year; and

**WHEREAS,** the Governing Board determined that the methodology utilized and set forth in the report of the public hearing reasonably takes into consideration the facts and circumstances of each property for which a benefit charge is imposed, and further that each individual benefit charge is reasonably proportioned to the measurable benefits to the property resulting from the services afforded by the RFA;

**BE IT RESOLVED** by the Governing Board of the Shoreline Fire Regional Fire Authority as follows:

1. Amount: The benefit charge to be collected in 2027 is hereby established in the total amount of **$12,450,000.**

2. Specification and Benefit Charge: The apportioned benefit charges to be applied to specific commercial, residential and personal property within the RFA shall be in accordance with the "Schedule of Fire Benefit Charges – Shoreline Fire Regional Fire Authority" to be furnished by request as soon as the information is made available to the RFA by the King County Assessor and in accordance with the attached reports to the Governing Board.

**ADOPTED** at the meeting of the Governing Board of the Shoreline Fire Regional Fire Authority, this 5th day of November 2026.

**Attest:**

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**

Beatriz Goldsmith
Secretary to the Governing Board

Eric Adman, Commissioner

Tyler Byers, Commissioner

Kimberly A. Fischer, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

**CERTIFICATE**

I, Beatriz Goldsmith, Secretary to the Governing Board of the Shoreline Fire Department Regional Fire Authority, King County, Washington, hereby certify that the foregoing Resolution is a true and correct copy of the Resolution duly adopted by the Governing Board at its regular meeting held on November 5, 2026, at which a quorum was present, and that the Resolution remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 5th day of November, 2026.

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**
King County, Washington

_____
Beatriz Goldsmith
Secretary to the Governing Board

# Shoreline Fire Department

***Dedicated to the Protection of Life and Property***

***Serving our Communities for Over 85 Years, Since 1939***

**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan


## GOVERNING BOARD OF COMMISSIONERS
## REGIONAL FIRE AUTHORITY MEETING

☐ Informational Only ☒ Approval / Motion

| | |
|---|---|
| **Meeting Date:** | November 5, 2026 |
| | |
| **Agenda Title:** | Resolution 26-10 - *Certification of Regular Property Tax Levy and Bond Levy* |
| | |

**Background Information:**
The King County Assessor has notified the Governing Board of the Shoreline Fire Department RFA that the assessed valuation of all taxable property within the boundaries of the Shoreline Fire Department RFA for the calendar year 2027 is $**30,088,645,149**.

To maintain and pay for the costs of fire protection and medical services within the Shoreline Fire Department RFA, the King County Council must levy and the Treasury Division Manager of King County, Washington, must collect in 2027, a regular tax levy for the Shoreline Fire Department RFA's General Expense Fund in the amount of **$22,526,962** as described in Exhibit A.

**Recommendation:**
The Governing Board hereby certifies to the King County Council a regular property tax levy in the principal amount of **$22,526,962** for the Shoreline Fire Department RFA's General Expense Budget, as described in Exhibit A. Further, the Governing Board hereby authorizes and directs the Treasury Division Manager of King County, Washington, to collect said amount in 2027.

| | | | |
|---|---|---|---|
| **Financial Impact:** | ☒ YES | ☐ NO | |
| *Cost Impact:* | Needed funds for 2027 operations and capital bond purchases | | |
| | | | |
| **Other Options:** | | | |
| **Attachments:** | Resolution 26-10 -*Certification of Regular Property Tax Levy and Bond Levy* - Exhibit A to Resolution 26-10 | | |

**BOARD OF COMMISSIONERS MOTION**

I move to authorize the Governing Board to adopt Resolution 26-10 and hereby certifies to the King County Council a regular property tax levy in the principal amount of **$22,526,962** for the Shoreline Fire Department RFA's General Expense Budget, as described in Exhibit A. Further, the Governing Board hereby authorizes and directs the Treasury Division Manager of King County, Washington, to collect said amount in 2027.

| | |
|---|---|
| **Follow Up Action(s):** | |
| **Follow up Person(s):** | Chief Matt Cowan / Beatriz Goldsmith, Board Secretary |
| **Follow up Date(s):** | |

**Shoreline Fire Department**
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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan

# DRAFT FOR APPROVAL - SHORELINE FIRE DEPARTMENT

**(Regional Fire Authority)**

## RESOLUTION 26-10

## TAX LEVY RESOLUTION

***Certification of Regular Property Tax Levy***

**WHEREAS**, Shoreline Fire Department Regional Fire Authority "(Shoreline Fire Department RFA"), of King County, Washington is a municipal corporation duly organized and existing under and by virtue of the laws of the State of Washington;

**WHEREAS**, pursuant to RCW 84.55.120, the Governing Board of the Shoreline Fire Department RFA (the "Governing Board") has properly given notice at the public hearing held on October 15, 2026 to consider the Department's current revenue sources for the expense budget for the 2027 calendar year; and

**WHEREAS**, the Governing Board, after a public hearing and duly considering all relevant evidence and testimony presented, has determined that the Shoreline Fire Department RFA requires property tax revenue collected at a rate of $.75 per $1,000 of assessed value;

**NOW THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED** as follows:

**WHEREAS** the King County Assessor has notified the Governing Board of the Shoreline Fire Department RFA that the assessed valuation of all taxable property within the boundaries of the Shoreline Fire Department RFA for the calendar year 2027 is **$30,088,645,149**.

**WHEREAS**, the Governing Board has determined that to maintain and pay for the costs of fire protection and medical services within the Shoreline Fire Department RFA, the King County Council must levy and the Treasury Division Manager of King County, Washington, must collect in 2027, a regular tax levy for the Shoreline Fire Department RFA's General Expense Fund in the amount of **$22,526,962** as described in Exhibit A, attached hereto and by this reference incorporated herein;

**NOW THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED** as follows:

**CERTIFICATION OF REGULAR PROPERTY TAX LEVY**

The Governing Board hereby certifies to the King County Council a regular property tax levy in the principal amount of **$22,526,962** for the Shoreline Fire Department RFA's General Expense Budget, as described in Exhibit A attached hereto and by this reference incorporated herein. Further, the Governing Board hereby authorizes and directs the Treasury Division Manager of King County, Washington, to collect said amount in 2027.

**EFFECTIVE DATE**

This Resolution shall be effective immediately upon its adoption and approval.

**ADOPTED AND APPROVED** by the Governing Board of the Shoreline Fire Department Regional Fire Authority, King County, Washington, at a regular meeting thereof, held on November 5th, 2026.

**Attest:**

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**

Beatriz Goldsmith
Secretary to the Governing Board

Eric Adman, Commissioner

Tyler Byers, Commissioner

Kimberly A. Fischer, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

**CERTIFICATE**

I, Beatriz Goldsmith, Secretary to the Governing Board of the Shoreline Fire Department Regional Fire Authority, King County, Washington, hereby certify that the foregoing Resolution is a true and correct copy of the Resolution duly adopted by the Governing Board at its regular meeting held on November 5, 2026, at which a quorum was present, and that the Resolution remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 5th day of November, 2026.

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**
King County, Washington

_____
Beatriz Goldsmith
Secretary to the Governing Board

**By Ordinance 2152 of the Metropolitan King County Council, Taxing Districts are required annually to submit the following information regarding their tax levies for the ensuing year as part of a formal resolution of the District's governing body.**

---

THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF **Shoreline Regional Fire Authority**
THAT THE **ASSESSED VALUATION** OF PROPERTY LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR
THE ASSESSMENT YEAR 2026 IS: $ **30,088,645,149**

| REGULAR (STATUTORY) LEVY (AS APPLICABLE): | | Fund Request | Refund $ per fund |
|---|---|---|---|
| EXPENSE FUND | | $ **22,458,772** | **68,190** |
| - LID LIFT NAME | | $ | |
| - LID LIFT NAME | | | |
| - LID LIFT NAME | | | |
| - LID LIFT NAME | | $ | |
| - LID LIFT NAME | | $ | |
| - LID LIFT NAME | | $ | |
| - LTIF | | $ | |
| RESERVE FUND | | $ | |
| NON-VOTED G.O. BOND (Limited) | | $ | |
| **TOTAL REGULAR LEVY** | | **$ 22,526,962** | |

EXCESS (VOTER APPROVED) LEVY:
(Please list authorized bond levies separately.)

| | |
|---|---|
| G.O. BONDS FUND LEVY | $ |
| G.O. BONDS FUND LEVY | $ |
| G.O. BONDS FUND LEVY | $ |

SPECIAL LEVIES (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED, **EXCEPT LID LIFTS**):

| | |
|---|---|
| | $ |
| | $ |

| | |
|---|---|
| **TOTAL TAXES REQUESTED:** | **$ 22,526,962.00** |

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR TAX YEAR 2027 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

(AUTHORIZED SIGNATURE) (DATE)

**Shoreline Fire Department**
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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan

# GOVERNING BOARD OF COMMISSIONERS
# REGIONAL FIRE AUTHORITY MEETING

☐ Informational Only ☒ Approval / Motion

| | |
|---|---|
| **Meeting Date:** | November 5, 2026 |
| | |
| **Agenda Title:** | Resolution 26-11 - *Increase Regular Property Tax Levy* |
| | |

**Background Information:**
Pursuant to RCW 84.55.120, the Governing Board has properly given notice at the public hearing held on October 15, 2026, to consider the Department's expense budget for the 2027 calendar year.

The Governing Board has considered the evidence and testimony presented at the public hearing and has determined that an increase in regular property tax revenue from the previous year is necessary to meet the budget needs of the Shoreline Fire Department Regional Fire Authority for the 2027 calendar year.

**Recommendation:**
The Governing Board determines that the regular property tax levy for collection in 2027 shall be increased above the previous year's levy amount as authorized by RCW 84.55.120. The dollar amount of the increase over the actual levy amount from the previous year shall be **$222,364**, which is equal to a **one percent (1%)** increase from the previous year.

This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property, construction of electrical generating wind turbine, solar, biomass, and geothermal facilities, any increase in the value of real property within tax increment finance areas, any increase in the value of state-assessed property, and any additional amounts resulting from annexations and refunds.

| | | |
|---|---|---|
| **Financial Impact:** | ☒ YES | ☐ NO |
| *Cost Impact:* | Needed funds for 2027 operations | |
| | | |
| **Other Options:** | | |
| **Attachments:** | Resolution 26-11 - *Increase Regular Property Tax Levy* | |

**BOARD OF COMMISSIONERS MOTION**

I move to authorize the Governing Board to adopt Resolution 26-11, authorizing a **one percent (1%)** increase in the regular property tax levy for collection in 2027, in the amount of **$222,364** over the previous year's actual levy, pursuant to RCW 84.55.120.

| | |
|---|---|
| **Follow Up Action(s):** | |
| **Follow up Person(s):** | Chief Matt Cowan / Beatriz Goldsmith, Board Secretary |
| **Follow up Date(s):** | |

**Shoreline Fire Department**
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**FIRE CHIEF**
Matt Cowan

**COMMISSIONERS**
Eric Adman, Kim Fischer, Rod Heivilin, Rick Nye, Rick Webster, Tyler Byers, David Harris, Josh Pratt, Barb Sullivan

# DRAFT FOR APPROVAL - SHORELINE FIRE DEPARTMENT

**(Regional Fire Authority)**

## RESOLUTION 26-11

## PROPERTY TAX INCREASE FOR 2027

***A Resolution of the Governing Board of the Shoreline Fire Department Regional Fire Authority ("Governing Board") increasing the regular property tax levy to be collected in 2027.***

**WHEREAS**, pursuant to RCW 84.55.120, the Governing Board has properly given notice at the public hearing held on October 15, 2026, to consider the Department's expense budget for the 2027 calendar year; and

**WHEREAS**, the Governing Board has considered the evidence and testimony presented at the public hearing and has determined that an increase in regular property tax revenue from the previous year is necessary to meet the budget needs of the Shoreline Fire Department Regional Fire Authority for the 2027 calendar year;

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY AS FOLLOWS:**

**Section 1. Levy Increase**
The Governing Board determines that the regular property tax levy for collection in 2027 shall be increased above the previous year's levy amount as authorized by RCW 84.55.120. The dollar amount of the increase over the actual levy amount from the previous year shall be **$222,364**, which is equal to a **one percent (1%)** increase from the previous year.

This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property, construction of electrical generating wind turbine, solar, biomass, and geothermal facilities, any increase in the value of real property within tax increment finance areas, any increase in the value of state-assessed property, and any additional amounts resulting from annexations and refunds.

**Section 2. Effective Date**
This Resolution shall be effective immediately upon its adoption and approval.

**ADOPTED AND APPROVED** by the Governing Board of the Shoreline Fire Department Regional Fire Authority, King County, Washington, at a regular meeting thereof, held on November 5th, 2026.

**Attest:**

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**

Beatriz Goldsmith
Secretary to the Governing Board

Eric Adman, Commissioner

Tyler Byers, Commissioner

Kimberly A. Fischer, Commissioner

David M. Harris, Commissioner

Rod Heivilin, Commissioner

Rick Nye, Commissioner

Josh Pratt, Commissioner

Barb Sullivan, Commissioner

Rick Webster, Commissioner

**CERTIFICATE**

I, Beatriz Goldsmith, Secretary to the Governing Board of the Shoreline Fire Department Regional Fire Authority, King County, Washington, hereby certify that the foregoing Resolution is a true and correct copy of the Resolution duly adopted by the Governing Board at its regular meeting held on November 5, 2026, at which a quorum was present, and that the Resolution remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 5th day of November, 2026.

**GOVERNING BOARD OF THE SHORELINE FIRE DEPARTMENT REGIONAL FIRE AUTHORITY**
King County, Washington

_____
Beatriz Goldsmith
Secretary to the Governing Board

***SHORELINE FIRE DEPARMENT***
***REGOINAL FIRE AUTHORITY (RFA)***
***Tentative Projected Agendas***

**Regional Fire Authority Board meetings are held monthly on the 1st and 3rd Thursday of the month**

- Items may not be in the same order as they will appear on the preliminary agenda.

---

**D** = Discussion
**A** = Action
**PH** = Public Hearing

**November 5, 2026,** 5:30 PM (**Meeting Station 61)**
Planned Absence: Byers will have an excused absence or attend virtually

| SUBJECT | RESOLUTION | TYPE | STAFF |
|---|---|---|---|
| – Adoption of the 2027 Budget and Resolutions | | | |

**November 19, 2026,** 5:30 PM (**Meeting Station 51)**
Planned Absence: Pratt, Adman, and Byers will have an excused absence or attend virtually

| SUBJECT | RESOLUTION | TYPE | STAFF |
|---|---|---|---|
| | | | |

**December 3, 2026,** 5:30 PM (**Meeting Station 61)**
Planned Absence:

| SUBJECT | RESOLUTION | TYPE | STAFF |
|---|---|---|---|
| Election of 2027 Board Chair and Vice Chair | | | |

**December 17, 2026,** 5:30 PM (**Meeting Station 51)**
Planned Absence:

| SUBJECT | RESOLUTION | TYPE | STAFF |
|---|---|---|---|
| | | | |