

# **EASTSIDE FIRE & RESCUE**

## **2017 BUDGET**



**October 13, 2016**

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# EASTSIDE FIRE & RESCUE

To: Board of Directors  
From: Jeff Clark, Fire Chief  
Date: October 13, 2016  
Subject: 2017 Revenue and Expense Budget

I am pleased to present the Agency's 2017 Revenue and Expense budget. This budget represents our ongoing effort to maintain a high quality of services for the citizens we serve.

## **Operating Budget**

The Operating budget reflects an overall increase of 4.21% in operating expenses from the 2016 budget. The increase to the 2017 budget is due, in large part, to a 2.0% increase in salaries, increases relating to the CBA and a 6.5% increase in healthcare expenses. The non-partner revenue reflects an increase of 9.37%. The increase to the partners' operating contributions is 5.9%. Pages 10 through 14 summarize the operating revenue, operating expenses and the overall impact on the operating fund's 2016 ending fund balance.

This budget allows the Agency to maintain its current level of services.

## **Equipment Replacement Fund Budget**

The Fund is used for the purchase of replacement apparatus, vehicles, and equipment. The fund provides a pooling of funds to replace existing equipment. The agency will maintain a rolling 15 year forecast of revenue versus expenses to ensure a positive fund balance is maintained. See page 15 for a breakdown of the 2017 budgeted Equipment Replacement Fund revenues and expenses.

## **Capital Facilities Maintenance Fund**

The fund serves to provide funding for maintenance projects for the fire stations and Headquarters. The maintenance projects are projected out over 20 years, which allows for a smooth funding level from all parties. As with the Equipment Replacement Fund, while the revenues will maintain a smooth and steady funding level, the expenses will increase or decrease from year to year. See page 16 for a breakdown of the 2017 budgeted Capital Facilities Maintenance Fund revenues and expenses.

### **Summary**

The total revenue budget for all funds is an increase of 4.78% compared to 2016 while the total expense budget for all funds is an increase of 11.24%.

Overall effect to all of the partners as a whole for all of the funds is an increase of 4.21% compared to 2016. Since 2012, the total contributions required from all parties have increased an average of 3.59%, while the Agency's total budget has increased an average of 3.57%.

The Agency's continued focus is to provide the highest level of service while keeping costs as low as possible. I would like to thank all members of the department that contributed to the preparation of the 2017 Revenue and Expense Budget.

# EASTSIDE FIRE & RESCUE

## Mission Statement

**Excellence in Service**  
**Dedication to Community**

## Values

### **Compassionate**

Providing empathetic service that advocates for the Communities we serve in a way that demonstrates “We Care”.

### **Innovative**

Taking responsible risks to develop creative ideas that drive change.

### **Trustworthy**

Demonstrating integrity, strength and ability to do the right thing.

### **Expertise**

Maintaining our knowledge, skills and abilities to ensure the highest level of service is provided.

### **Professionalism**

Professional pride, adhering to a strong code of moral and ethical conduct in appearance, attitude and standards.

## Wicked Goal

### **UNIFIED COMMITMENT**

Achieve a high performing organization status through a unified commitment by all members and internal stakeholders of EF&R.

Unified Commitment is achieved when we all feel as though we belong to the team, we are unified in our commitment to the mission and goals of EF&R, we will strive to experience excitement and enthusiasm about our work, will look forward to working with each other to ensure EF&R is successful.

In so doing, we recognize barriers exist, which must be taken down to achieve a unified commitment. Partners must unify and fully commit to EF&R, assets must be planned and utilized across all partners, labor and management must unite behind what is good for the whole and not personal benefit or preference, volunteers and career firefighters must bridge any divide, and preparation of the organization for operational regionalization must occur.

Our focus is on what brings us together.

# **EASTSIDE FIRE & RESCUE**

## **Strategic Priorities**

### **Strategic Priority: Employee Development**

Invest, support, and empower all personnel to realize their potential.

### **Strategic Priority: Life Safety**

Provide for life safety, the protection of property, and the environment.

### **Strategic Priority: Long-Term Sustainability**

Be a sustainable, adaptive, and innovative fire department.

### **Strategic Priority: Community Outreach and Partnerships**

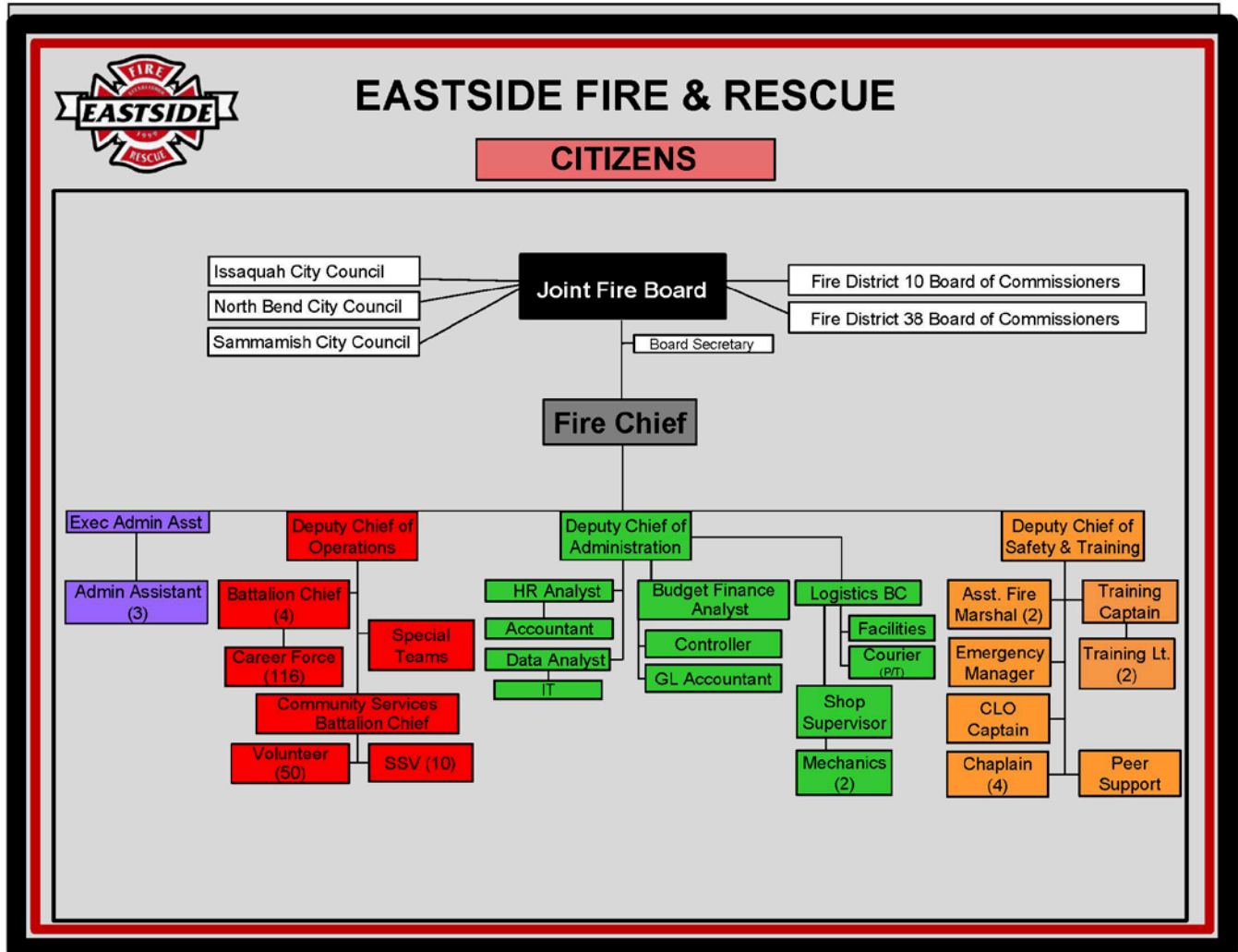
Advance partnerships that educate and strengthen relationships.

### **Strategic Priority: Board of Director Development**

Be a high performing unified Board.

# EASTSIDE FIRE & RESCUE

## Organizational Chart



Updated 7/2016

## EASTSIDE FIRE & RESCUE

### BOARD OF DIRECTORS





## **EASTSIDE FIRE & RESCUE**

### **EXECUTIVE STAFF**

Fire Chief .....Jeff Clark

Deputy Chief .....Jon Parkinson

Deputy Chief .....Greg Tryon

Deputy Chief .....Richard Burke

Executive Administrative Assistant.....Jamie Formisano

Budget Finance Analyst .....Scott Faires

# EASTSIDE FIRE & RESCUE

## Budget Policy/Procedure

### 1. Purpose

- 1.1 To provide guidance and clarification on how the budget will be structured and developed, define the budget control system, how to amend the budget and specific revenue and expenditure principles to ensure ongoing financial sustainability and operating practices.
- 1.2 This policy ensures the Agency remains a financially stable organization by maintaining appropriate reserves which position EF&R to effectively plan for cash funded needs, as well as unplanned needs caused by significant economic downturns, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the organization.

### 2. Reference

- 2.1 EF&R ILA
- 2.2 EF&R Operating Budget
- 2.3 EF&R Capital Facility Maintenance Fund
- 2.4 EF&R Equipment Replacement Fund

### 3. Responsibility

- 3.1 Eastside Fire & Rescue Board of Directors (Board) and the Fire Chief (Chief)

### 4. Policy

#### 4.1 **General**

- 4.1.1 Scope and Length of Budget Period: The budget shall be based on a fiscal year beginning January 1 through December 31, and revenue and expenditures for all funds shall be adopted annually.
- 4.1.2 Beginning January 1, 2019 EF&R shall begin a two year budget cycle.
- 4.1.3 Budget Process: The Chief shall annually prepare a balanced budget showing all planned expenses and identifying all revenues to fund the planned expenses.

- 4.1.4 Budget Adoption: The annual budget shall be adopted, via agenda bill, by the Agency's Board on or before December 31 of each year.

Due to participation requirements with NORCOM (dispatch services), EF&R's budget as it pertains to NORCOM's funding needs, must be approved prior to December 1.

- 4.1.5 Level of Control: Budgetary control shall be at the Chief level. The Agency cannot spend more than the budget appropriated; however, the Chief has the authority to move funds between line items as long as the overall annual appropriation is not exceeded.

## **2. Definitions**

- 5.1 Operating Fund: The Operating Fund budget is adopted at the Fund level, meaning the Chief has authority to move funds between line items and shall have a minimum reserve of 10% of budgeted expenses to maintain operations (ILA Exhibit A).
- 5.2 Facility Maintenance and Repair Fund: The Facility Maintenance and Repair Fund budget is adopted at the Fund level and provides a pooling of dollars for maintenance and repair for fire stations and headquarters. The Chief has authority to move funds between projects and Administration manages the maintenance and repair schedule (ILA Exhibit C).
- 5.3 Equipment Replacement Fund: The Equipment Replacement Fund budget is adopted at the Equipment level, meaning equipment funded has its own budget authorization that cannot be exceeded without prior approval of the Board. Equipment Replacement Fund (ILA Exhibit B) provides a pooling of funds to replace existing equipment. The scheduled replacement of existing equipment is approved by the Board annually. The agency will maintain a rolling 15 year forecast of revenue versus expenses to ensure a positive fund balance is maintained.
- 5.4 Capital Assets: A capital asset is a tangible or intangible asset having an expected life of more than one year and costing more than \$10,000. The Agency will establish and maintain a capital asset system and conduct or oversee an annual inventory of machinery, equipment, and software. The Chief has the authority to dispose of/surplus non-titled capital assets. Titled assets (e.g. fire engine) declared surplus will be reported, and approved, by the partner listed on the title. Replacement assets will be titled in the name of the appropriate partner. All capital assets will be tagged with a uniquely numbered Agency asset tag identifying the asset as belonging to EF&R.

- 5.5 Liability Reserve Fund: It shall be the policy of the Board that a segregated fund, referred to as the “Liability Reserve Fund” be established. The Fund shall maintain a minimum annual balance of 20% of long-term liabilities (cash value of vacation liability banks (100%), sick leave banks (25%), and retirement eligible employee replacement cost).
- 5.6 Balanced Budget: The total of proposed expenditures shall not exceed the total of estimated income and fund balances available. Each fund in the budget must also be in balance; total anticipated revenues plus the necessary portion of fund balance (all resources) must equal total expenditure appropriations for the upcoming fiscal year. Appropriation shall be for a specific fund and balanced based on specific funding sources, therefore savings in one fund shall not be used to cover over-expenditure in another fund.
- 5.7 Basis of Budgeting: The accounting system is maintained on the same basis as the Adopted Budget. This enables budgets to be easily monitored via accounting system reports on a monthly basis. The budget is prepared on the cash basis, where revenues are recorded when received and expenses are recorded when paid. The Agency will maintain its accounting records in accordance with state and federal laws and regulations. Budgetary reporting will be in accordance with Washington State budget laws and regulations. The Agency will annually report its financial condition and results of operations in accordance with state regulations and on the cash basis as prescribed by the State Auditor’s Office by the last day of May of each year.

The Finance Division will prepare such management reports and other internal reports as determined by the Chief. The Finance Division will also prepare regular budget to actual status reports to keep the Board informed throughout the year.

- 5.8 Long-Term Financial Forecasts: A rolling five-year forecast of revenues and expenses which provide a mid-range indication of the Agency’s financial trends and provides context for the preparation of the annual budget shall be maintained. The five-year forecast should assume continuation of current service levels, including known changes that will occur during the forecast period.
- 5.9 Performance Measurement: The Agency will establish goals and objectives and create and track performance measurements to assure the goals and objectives are achieved in an efficient and effective manner.
- 5.10 Budget Links to Strategic Financial Plans: The annual budget will be developed in accordance with the policies and priorities set forth in the Board approved Strategic Plan, the needs of the community, and local, federal and state laws.

- 5.11 Examination of Spending Patterns: The Agency will seek to maximize the value the public receives through its spending by critically examining existing spending patterns to ensure they continue to provide value, and if not, reallocate to services that do.
- 5.12 Prioritizing Services: The Agency will prioritize services based on the Board's long-term desired results. Additions to the Agency budget outside the annual budget process are discouraged and only approved by the Chief's office in unique circumstances or by the Board when required. All decision package requests will be considered based on available Agency resources and within projected fiscal constraints. All requests must be fully justified to show that they will maintain or enhance service delivery or support new programs.
- 5.13 Emergency Spending Authority (Financial & Operational): In the event of an operational emergency (e.g. natural disaster, local wildland interface), the Chief shall have emergency spending authority to utilize monies from all available funds and reserves to ensure the continuation of emergency service delivery. The Chief will notify the Board Chair of the expenditures made during the course of the emergency as soon as possible. Each partner will ensure that funds are pre-designated and immediately available to EF&R in the event of an operational emergency. Following an Emergency Declaration from the Chief each partner shall make immediately available their "designated" fire emergency reserve funds. Emergencies that elevate to a King County and/or State Declaration of Emergency will be documented in a manner consistent with FEMA reimbursement policies.
- 5.13.1 In the event of a financial emergency (e.g. large number of unplanned retirements), the Chief shall notify the Board Chair of the impact to the Agency and service delivery concerns. Once the Chief recognizes that a financial emergency is going to exceed internal budget and contingencies he/she will notify each partner in writing. Upon receipt of the notification of the financial emergency the partner will place an agenda item on their next governing board agenda for approval to fund their proportional share (as described in the ILA) of the financial emergency.
- 5.13.2 Partners that receive reimbursement directly related to a declared disaster shall reimburse EF&R the allotted portion of costs associated with EF&R services (i.e. FEMA reimbursement/State Mobilization).
- 5.14 Funding Liabilities: The current portion of long-term liabilities (i.e. capital infrastructure, annual costs of maintaining and replacing capital assets,

contributions to employee pensions and negotiated benefits), at a minimum, should be funded in the annual budget.

- 5.15 Contract Impacts: While negotiating and evaluating contracts the Chief shall consider the total budgetary impact of each contract. Once approved by the Chief, or Board when required, all impacts of the contract will be included in the base budget of the agency (i.e. Salary increases contained within a CBA will result in a line item increase in appropriate overtime lines; Standard fee increases for Information Technology service contracts will be included in base budget for the appropriate year).
- 5.16 Budget Process: The budget will be developed following a detailed calendar to ensure timely preparation and execution, provide opportunities for citizen participation, follow State law, the EF&R ILA, and be summarized within a budget document to clearly communicate policy decisions.
- 5.17 Audit: The Agency's financial statements will be audited regularly by the Washington State Auditor's Office on a schedule determined by that office as is required by State law. The results of such audits will be communicated to the Chief and to the Board.

### **3. Budget Control System**

- 6.1 Modified Expenditure Control Budgeting (MECB): MECB will be utilized in order to encourage cost effectiveness while providing quality services to Eastside citizens. MECB assumes existing service levels will be maintained and new or enhanced programs require an ongoing source of funding before initiation. The use of MECB supports the following basic philosophies:
  - a. The Chief is expected to manage wisely and to look for effective and efficient ways to deliver quality services while meeting the goals of the Board; and
  - b. The Chief can find ways to do things more efficiently if given the freedom to innovate and control Agency resources.
- 6.2 Base Budget Method: The base budget method will be utilized for ongoing Operations and Maintenance (O&M) appropriation. The Agency shall be allocated the prior year's base budget plus contractually obligated increases and impacts to support all ongoing operations, but may request supplemental funding through a decision package process. Requests approved in the Adopted Budget shall be incorporated into the Agency's base budget. The Chief is responsible for developing expenditure line item budgets. Designated Funds can only be spent for the specified purpose

(Equipment Replacement, Capital Facility Maintenance Fund and Liability Reserve Fund, etc.).

6.2.1 Under the MECB philosophy, the Chief may request to carryforward savings achieved in Base Budget operating accounts to the next year, with justification to the Board.

6.2.2 The Agency will use an Encumbrance Accounting System whereby budgeted funds are committed and no longer available for spending when a purchase order is approved in the financial system.

- 6.3 Personnel Services Budgeting: Total costs of compensation (full funding) for all personnel must be funded. If revenues are available during the budget process, positions may be added to maintain or enhance service levels following a recommendation from the Chief and Board approval. Professional service additions outside of the budget process are discouraged and only approved by the Chief's Office in unique circumstances or by the Board when required.
- 6.4 Budget Resolution Authority: The Adopted Budget Resolution for each fiscal year gives authority to the Chief to allocate, appropriate and expend the budget as approved within the parameters described in this policy.
- 6.5 Budget Expenditure Limitation: EF&R adopts its expenditure limitation along with the annual budget. The maximum expenditure limit is the total of all identified appropriations in the final budget adopted by the Board.
- 6.6 Budget Amendments: Total expenditures may not exceed the final appropriation once the budget is adopted. The Board can amend the total appropriation for an individual fund; however, if one fund's total appropriation is increased, another fund must be decreased by an equal amount or new revenue must be identified by the Chief and approved by the Board. Amendments moving budget appropriation between Funds may be processed at any time during the fiscal year upon written request by the Chief to the Board for approval.
- 6.7 Revenue and Expenditure Principles: One-time expenses will be funded from one-time balances/revenues and ongoing expenses will be funded by ongoing revenues, except as is provided for by the budget stabilization reserve. Fund balances are non-recurring revenue, and will be appropriately used for one-time expenditures or budgeted as contingency fund appropriations.
- 6.8 Revenues: Revenue projections will be based on historical trends by developing base lines for ongoing types of revenues versus one-time. Projections used to balance revenues to expenditures will be prepared for

a five period and updated annually to ensure financial sustainability. Conservative but realistic revenue projections will be prepared to assess the limits of budget appropriation using trend analysis and current data to minimize estimating too high, which could result in mid-fiscal year budget issues.

- 6.9 Expenditures: The Agency will commit to a level of expenditures sufficient to ensure the ongoing health, safety, and welfare of citizens. The Chief is encouraged to periodically review operations for efficiencies and reallocate existing expenditure appropriation before requesting new funding. Personnel expenditures, the largest operating cost, will be appropriated based on full funding of all approved positions.

6.9.1 Employee benefits expenditures (i.e. pensions, health, and worker's compensation) will be appropriated at levels to ensure adequate funding to remain current and maintain appropriate reserves. Compensation packages will be reviewed periodically to ensure they are sufficient to attract and retain quality employees.

## 7. RESERVES

- 7.1 This policy documents the Agency's approach to establishing and maintaining adequate reserves (target levels) based on consideration of risks to operations. The budgetary fund balance represents the one-time amount accumulated from prior years, which is different than the fund balance under Generally Accepted Accounting Principles (GAAP), but includes the same constraints on spending.
- 7.2 Governmental Accounting Standards Board (GASB) Statement No. 54 defines five reserve classifications of fund balance based on the level of restrictions placed on the specific purposes for which amounts can be spent: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The last three classifications are termed *Unrestricted Fund Balance* since the constraint on spending is imposed by the government itself, therefore subject to this reserve policy. Additionally, contingencies and reserves can be appropriated and unappropriated, depending if the Agency would like the reserve to be available for spending in the current budget year or not.
- 7.3 Operating Fund Reserve Policy: The Operating Fund is the main fund that pays for general services provided by the Agency. The Operating Fund accounts for all general revenues of the Agency and for expenditures related to the rendering of the Agency's core services. The Operating Fund is considered to have a high level of risk to operations due to its dependence on revenue streams that are susceptible to economic downturns and revenue reduction impacts from outside agency actions. In



addition, the Operating Fund is the main funding source when responding to unexpected events or emergencies.

7.3.1 Consideration of potential risk and other drivers influence the targeted minimum level of total Unrestricted Fund Balance that should be maintained. The Government Finance Officers Association (GFOA) recommends no less than two months of Operating Fund Unrestricted Budgetary Fund Balance. The Agency desires to maintain a prudent level of reserves based on the revenue impacts described above. This reserve policy sets the targeted minimum level at 10% of budgeted Operating Fund revenues.

7.4 Operating Fund Contingency / Appropriated / Unassigned: This Contingency will be maintained equal to 10% of Operating Fund revenues. Acceptable contingency reserve uses are emergency situations, unexpected one-time opportunities, and appropriation transfers to allow spending in other funds. Use of this reserve requires Board approval unless delegated in the annual Budget Resolution. The 10% Operating Fund Contingency reserve must be replenished annually.

The agency will grow the contingency to 10% utilizing end fund balance (After funding 20% of Liability Reserve Fund). Once the 10% is attained, through the use of end fund balance, it will be maintained at 10% annually.

7.5 Budget Stabilization Reserve / Not Appropriated / Assigned: This reserve may be created to offset operating deficits that result from economic downturns and revenue reduction impacts from outside agency actions that can create adverse service impacts, allowing time to reduce spending and/or find other ongoing revenue opportunities. The Board of Director's may add to the reserve from time to time but not draw from it for more than three consecutive fiscal years.

7.6 Capital Reserves / Appropriated and/or Not Appropriated / Assigned: These reserves may be created to fund planned new and redevelopment capital projects and capital maintenance projects to sustain existing Agency infrastructure.

7.7 Personnel and Operating Reserves / Appropriated and/or Not Appropriated / Assigned: These reserves may be created to fund specific operating expenditure areas that are susceptible to economic fluctuations and to fund personnel costs that can be reasonably estimated and are short-term in nature.

7.7.1 Liability Reserve Fund: It shall be the policy of the Board that a segregated fund, referred to as the "Liability Reserve Fund" be created and shall be used for the following purposes;

- a. Vacation Leave Balance
- b. Sick Leave Balance
- c. Employee Retirement / Vacancy Replacement costs

7.7.2 The Chief shall be authorized to utilize “Liability” Funds for the purposes identified in Section 7.7.1.

7.7.3 The Chief shall report to the Board, on a monthly basis, the use of any Liability Reserve Fund dollars.

7.7.4 The fund shall be funded annually to meet at least 20% of employee leave bank liabilities based on annual assessment. The primary sources of revenue shall be as follows;

- a. Snoqualmie Tribe contract revenues
- b. End Fund Balance
- c. Partner Contributions (if needed)

7.8 Other Fund Reserve Policies: In the future other funds can be identified as needing reserves. To establish future reserve funds the Chief must recommend and receive Board approval.

## Budget Calendar

Budgeting is an essential element of financial planning, control, and evaluation process of government. Eastside Fire & Rescue develops its annual budget from January through September. Requests are collected, consolidated, reviewed, and prioritized by Fire Administration to ensure the budget meets the needs and requirements of the Agency.

1.	Establish Budget Schedule	February 2016
2.	Board Budget Retreat	January/February 2016
3.	Review of 2014 Year End Actual Expenditures	March 2016
4.	Completes 2016 Labor Model Estimate	April 8, 2016
5.	Divisions Submit 2016 Budget Requests	April 8, 2016
6.	Completion of Operating Budget Draft	May 6, 2016
7.	Completion of ERF Budget Draft	May 6, 2016
8.	Completion of CFMF Budget Draft	May 6, 2016
9.	Administration Reviews Rev, Operating, ERF, & CFMF Budgets	May 11, 2016
10.	Completes Revised Revenue, Operating, ERF, & CFMF Budgets	May 25, 2016
11.	Host Finance Directors Budget Review	Last week of May 2016
12.	Submit Agenda Bill for 2016 Draft Budget to Board	June 9, 2016
13.	Board refers Agenda Bill to Finance Administrative Committee	June 9, 2016
14.	Finance Administrative Committee to review 2017 Budget	June through September
15.	Draft 2017 Budget to Board for Review	September 8, 2016
16.	Finance Administrative Committee presents 2017 Budget to Board	October 13, 2016
17.	Board Approves Budget by year end	December 2016
18.	Final Budgets Published	December 2016

## Eastside Fire & Rescue

### 2017 Operating Revenue Budget

#### OVERVIEW

The 2017 operating revenue reflects an increase of 5.9% over the 2016 budget. Revenues, other than partner contributions, are expected to increase 9.37% from the prior year. The revenue operating budget does not utilize any reserve funds to balance the budget.

Of the non-partnership revenue, the King County EMS Levy accounts for about 53% and Fee for Transport Revenue contributes another 34%.

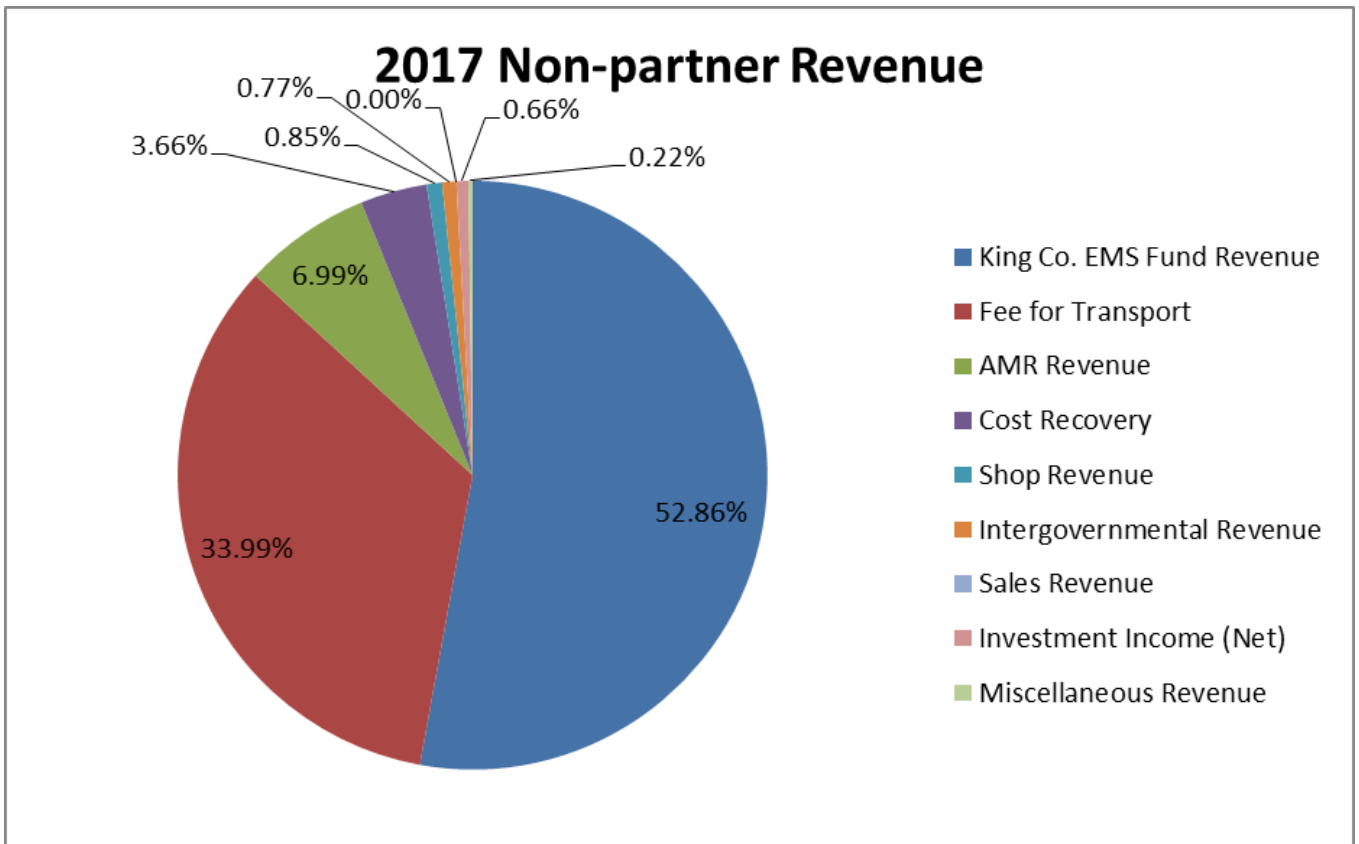
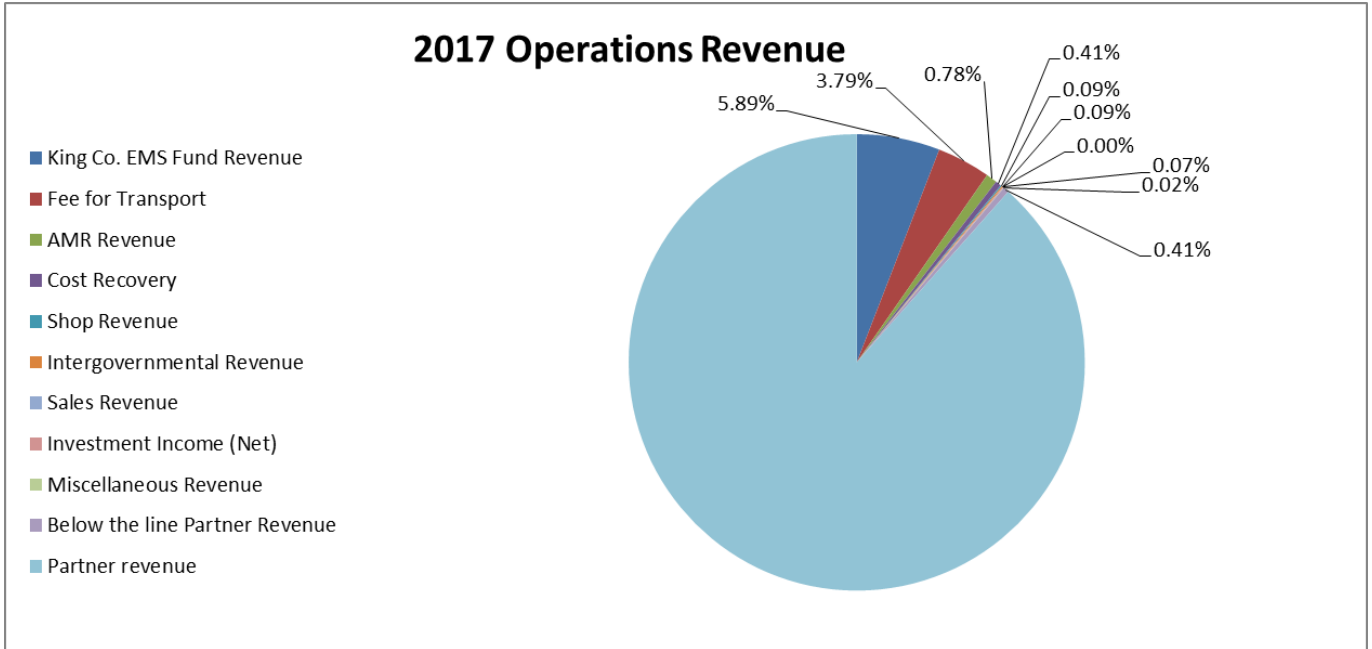
Partner revenue accounts for about 88% of the revenue received by EF&R. This reflects an increase of 5.44% over the 2016 budget.

#### Revenue Comparisons

Account Description	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget
King Co. EMS Fund Revenue	\$ 1,433,949	\$ 1,433,949	\$ 1,457,559	\$ 1,484,242	\$ 1,513,927
Fee for Transport	737,796	743,991	720,346	752,793	973,323
AMR Revenue	190,426	192,998	200,968	205,584	200,274
Code Enforcement Revenue	77,187	21,809	0	0	0
Cost Recovery	72,206	111,663	83,420	103,420	104,800
Shop Revenue	25,436	32,413	25,785	25,785	24,285
Intergovernmental Revenue	25,316	25,957	24,308	23,740	22,050
Sales Revenue	40,678	377	3,450	500	0
Investment Income (Net)	10,197	15,092	14,475	15,064	18,900
Miscellaneous Revenue	114,332	17,998	11,304	7,304	6,304
<b>Non-Partnership Revenue</b>	<b>\$ 2,727,523</b>	<b>\$ 2,596,248</b>	<b>\$ 2,541,615</b>	<b>\$ 2,618,432</b>	<b>\$ 2,863,863</b>
Below the line Revenue	78,501	84,667	85,251	91,844	105,538
Partner revenue - Operations	19,450,860	20,277,898	20,973,114	21,546,212	22,717,689
<b>Total Operating Revenues</b>	<b>\$22,256,884</b>	<b>\$22,958,813</b>	<b>\$23,599,980</b>	<b>\$24,255,988</b>	<b>\$25,687,090</b>

# Eastside Fire & Rescue

## 2017 Operating Revenue Budget

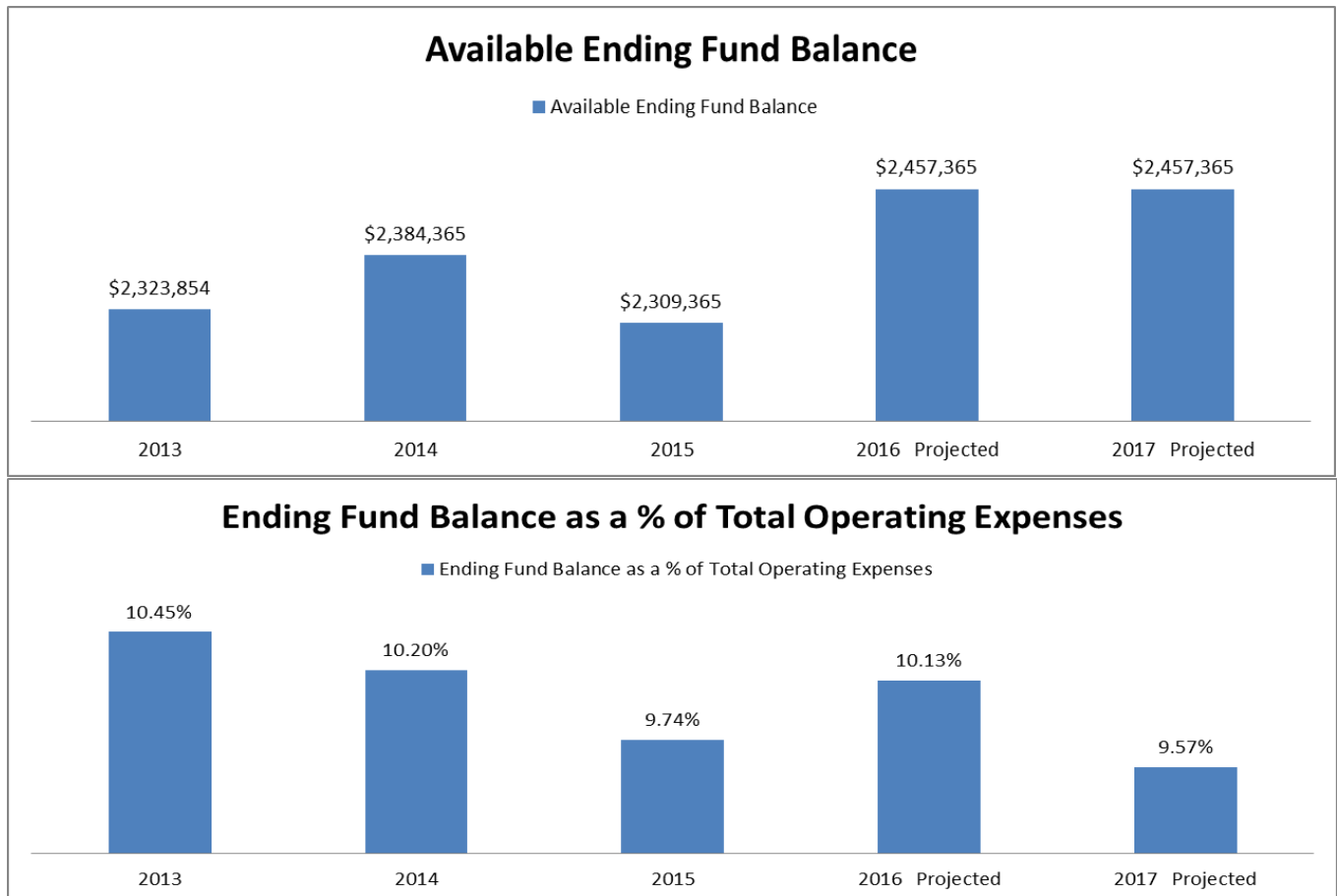


## Eastside Fire & Rescue

### 2017 Operation Ending Fund Balance

	2013	2014	2015	2016 – Projected *	
Available Ending Fund Balance	2,323,854	2,384,365	2,309,365	2,457,365	
	2,223,816	2,337,433	2,370,151	2,425,590	10% of Expense Budget
	100,038	46,932	(60,786)	31,766	Projected available reserves

\* Assumes 100% of the operating budget will be spent in 2016



Per Board policy, minimum ending fund balance is 10% of total operating expenses.

## Eastside Fire & Rescue

### 2017 Operating Expenses Budget

#### OVERVIEW

The 2017 operating expense budget reflects a 5.9% increase over the 2016 budget. The budget allows for maintaining the current level of services and staffing levels while addressing various needs of the Agency.

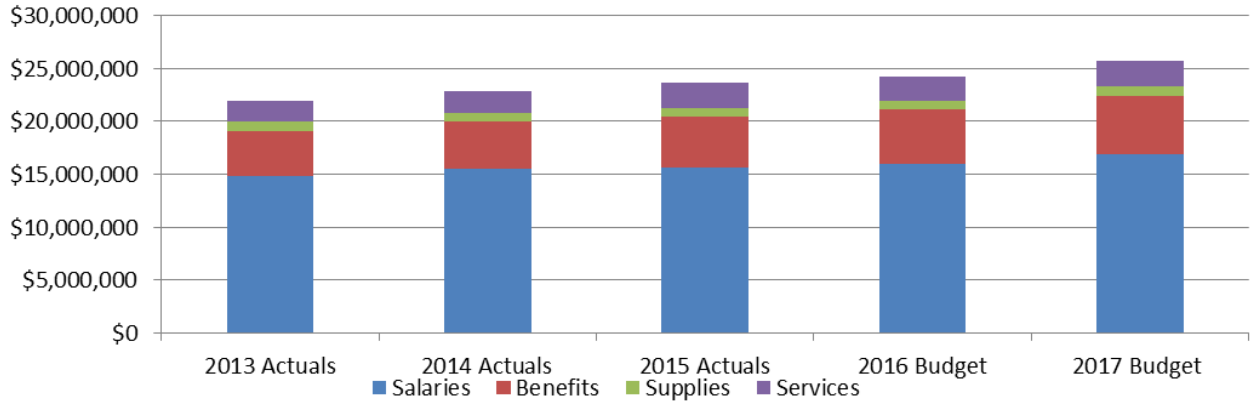
#### Expense Comparisons

Title	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 13,654,260	\$13,896,812	\$ 14,080,630	\$14,564,732	\$15,653,184
Overtime	955,446	1,064,175	1,059,749	1,038,574	1,012,444
Leave/Early out	168,335	409,229	484,927	360,065	201,365
<b>Total Salary</b>	<b>14,778,041</b>	<b>15,370,216</b>	<b>15,625,306</b>	<b>16,963,371</b>	<b>16,866,993</b>
Medical/Insurance/taxes	3,447,077	3,660,300	3,930,662	4,233,083	4,518,762
Employee Assistance Program	5,711	6,100	5,935	6,161	5,962
Pension Expense	797,946	829,368	876,862	890,276	973,013
<b>Total Benefits</b>	<b>4,250,734</b>	<b>4,495,768</b>	<b>4,813,459</b>	<b>5,129,520</b>	<b>5,497,737</b>
Office and Operating Supplies	522,001	409,631	430,574	451,200	447,325
Fuel Expense	163,974	158,277	119,024	172,000	162,000
Small Tools & Equip	269,260	246,534	297,754	287,160	345,817
<b>Total Supplies</b>	<b>955,234</b>	<b>814,443</b>	<b>847,352</b>	<b>910,360</b>	<b>955,142</b>
Professional Services	486,301	501,347	603,152	499,950	582,250
Communications	733,155	801,021	897,280	938,407	878,871
Education & Training	88,392	102,042	113,369	120,290	158,835
Equip Rent & Lease Expense	51,577	44,947	39,158	33,340	43,413
Insurance Liability E&O	155,996	168,483	170,148	175,000	185,000
Utilities	207,766	213,258	215,768	240,000	240,000
Maintenance & Repair Expense	250,735	219,146	294,468	235,500	266,000
Miscellaneous	9,982	28,780	15,990	10,250	12,850
Cap. Outlay Mach. & Equip.	7,610	0	65,980	0	0
<b>Total Services</b>	<b>1,991,514</b>	<b>2,079,024</b>	<b>2,415,312</b>	<b>2,252,737</b>	<b>2,367,219</b>
<b>Total Operating Expenses</b>	<b>\$ 21,975,524</b>	<b>\$22,759,451</b>	<b>\$ 23,701,429</b>	<b>\$24,255,988</b>	<b>\$25,687,090</b>

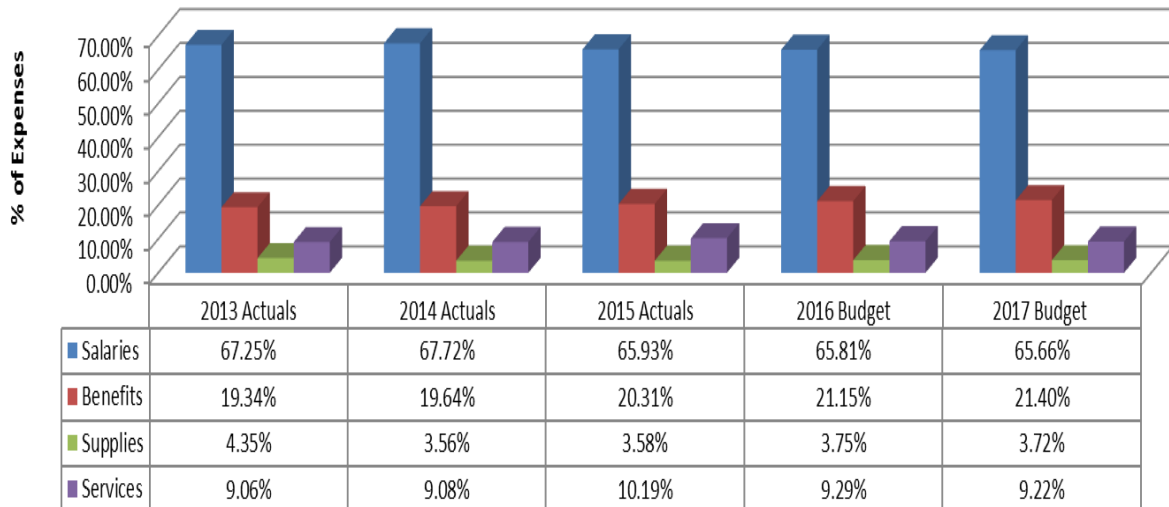
## Eastside Fire & Rescue

### 2017 Operating Expenses Budget

**Operation Expense Year to Year Comparison**



**Operating Expenses**





## Eastside Fire & Rescue

### 2017 Equipment Replacement Fund Budget

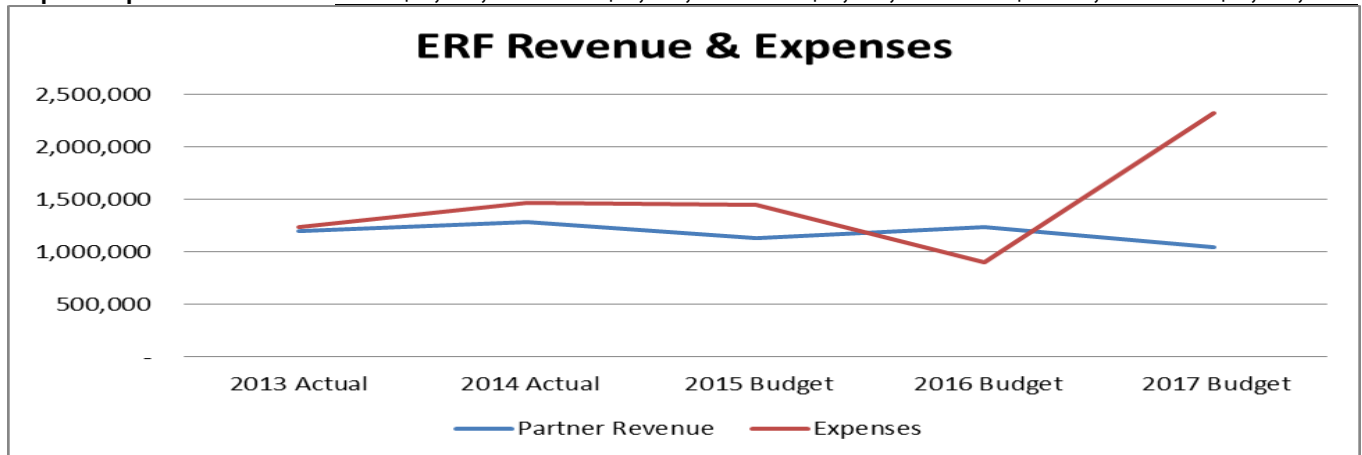
#### OVERVIEW

In 2002, the Board established the Equipment Replacement Fund (ERF) for funding and purchase of replacement apparatus, vehicles, and equipment. The ERF projects the apparatus and equipment needs of the Agency over the next 15 years and allows for a smooth level of contributions from the partners to fund these purchases. While the expenses may increase or decrease from year to year, the revenue received from the partners gradually increase.

The 2017 Equipment Replacement Fund Budget reflects a 15.5% decrease over the 2016 Partner contributions or a decrease of \$192,070. The expenses reflect an increase of 158.29% over 2016. The purchase of a ladder truck, which is on a 20 year replacement schedule, makes up 57% of ERF expenses in 2017.

#### Expense Comparisons

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Partner Contribution	\$ 1,201,192	\$ 1,284,406	\$ 1,135,014	\$ 1,239,556	\$ 1,047,486
Capital Expenses	\$ 1,240,199	\$ 1,462,994	\$ 1,446,611	\$ 900,698	\$ 2,326,434



The following will be purchased in 2017:

- Aid Unit
  - Ladder Truck
  - Detectors
  - SCBA tester
  - TI Cameras
  - Card Lock System
- COM 80 Refurb
  - Radios
  - Computers
  - Staff Vehicles
  - Bunker Gear
  - Physical Training Equipment

## Eastside Fire & Rescue

### 2017 Capital Facility Maintenance Fund Budget

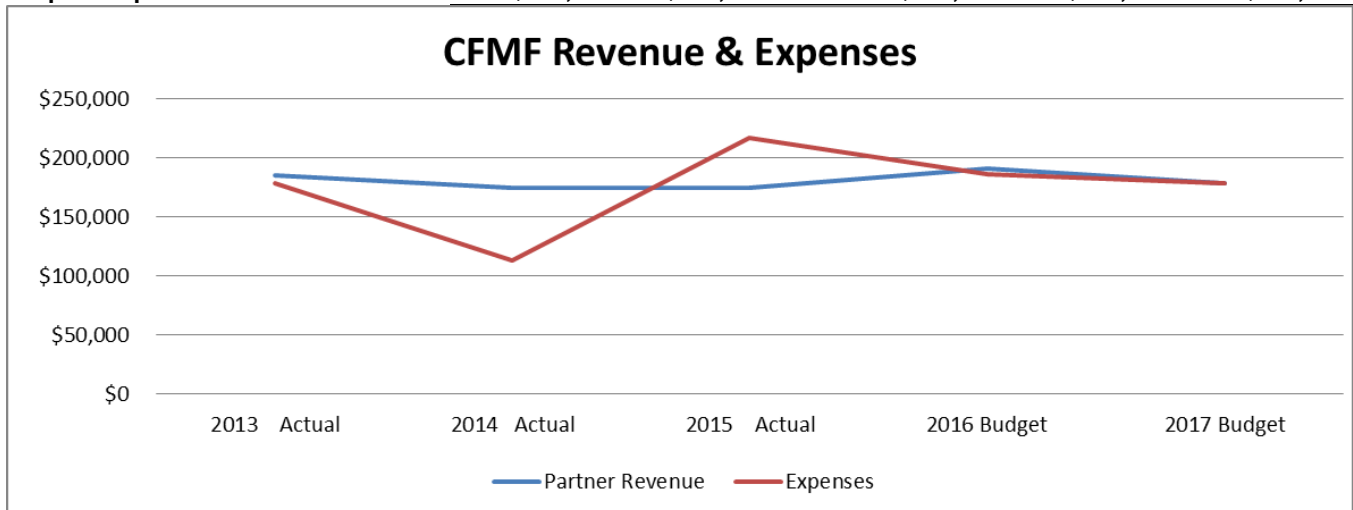
#### OVERVIEW

The Capital Facility Maintenance Fund (CFMF) was established in 2008 to fund capital facilities maintenance projects. The CFMF projects the maintenance needs of department facilities over the next 20 years and allows for a smooth level of contributions from the partners to fund these purchases. While the expenses may increase or decrease from year to year, the revenue received from the partners gradually increase.

The 2017 Capital Facility Maintenance Fund (CFMF) Budget reflects a 6.32% decrease in partner contribution compared to 2016. The expenses reflect a 3.99% decrease from the 2016 budget.

#### Expense Comparisons

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Partner Contribution	\$ 184,911	\$ 174,533	\$174,533	\$190,631	\$178,576
Capital Expenses	\$177,878	\$112,947	\$217,100	\$186,000	\$178,576



## Eastside Fire & Rescue

### 2017 Partner Contributions For all Funds

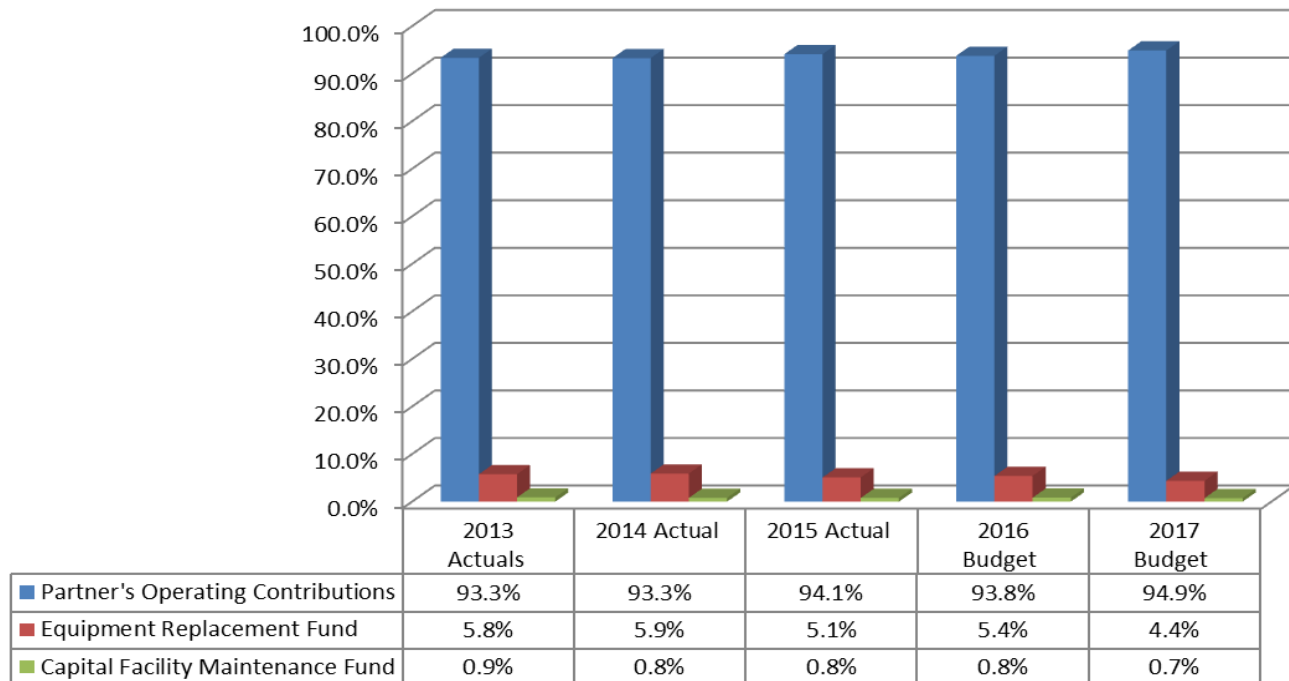
#### OVERVIEW

The 2017 total partner contributions increase is 4.21% from 2016. Since 2012, the total partner contributions have increased an average of 3.59% per year.

#### Contribution Comparisons

Partner Contributions	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Operating Fund	\$ 19,450,860	\$ 20,277,898	\$ 20,973,114	\$ 21,546,212	\$ 22,717,689
Equipment Replacement Fund	1,201,192	1,284,405	1,135,013	1,239,556	1,047,486
Capital Facility Maintenance Fund	184,910	174,533	174,533	190,632	178,576
<b>Total Partner Contribution</b>	<b>\$ 20,836,962</b>	<b>\$ 21,736,836</b>	<b>\$ 22,282,660</b>	<b>\$ 22,976,400</b>	<b>\$ 23,943,751</b>

#### Fund percentage of Partner Contribution

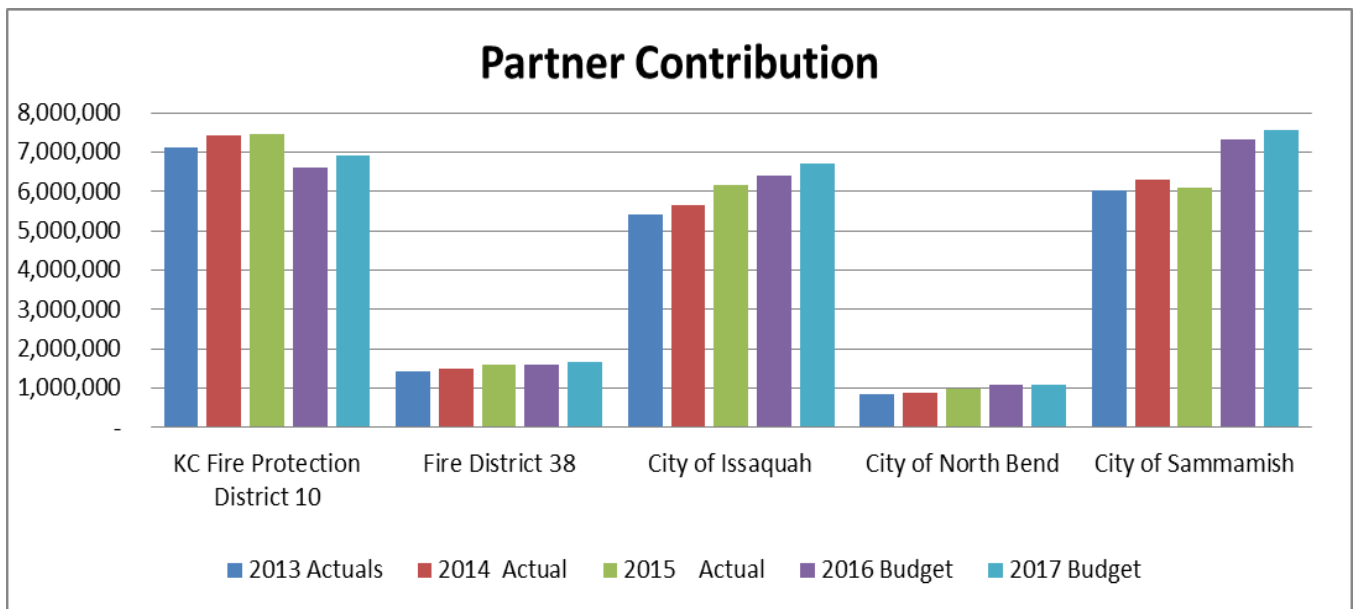


# Eastside Fire & Rescue

## 2017 Total Partner Contributions

### By Partner

Fund	2013	2014	2015	2016	2017
King County Fire Protection District 10	\$ 7,133,973	\$ 7,428,868	\$ 7,455,955	\$ 6,623,537	\$ 6,902,112
Fire District 38	1,424,228	1,482,892	1,595,823	1,613,025	1,680,776
City of Issaquah	5,406,969	5,643,172	6,160,355	6,437,943	6,709,202
City of North Bend	830,754	873,627	987,658	1,047,663	1,091,910
City of Sammamish	6,041,038	6,308,277	6,082,869	7,254,232	7,559,752
Total Partner Contribution	\$20,836,962	\$21,736,836	\$22,282,660	\$22,976,400	\$23,943,752



**Eastside Fire & Rescue**

**2017 Partner Contributions**

**By Fund**

<b>Fund</b>	<b>Operating</b>	<b>Equipment Replacement</b>	<b>Capital Facilities Maintenance</b>	<b>Total</b>
King County Fire Protection District 10	\$ 6,537,631	\$ 301,443	\$ 63,038	\$ 6,902,112
Fire District 38	1,590,486	73,335	16,954	1,680,776
City of Issaquah	6,371,943	293,803	43,456	6,709,202
City of North Bend	1,037,576	47,841	6,492	1,091,910
City of Sammamish	7,180,052	331,064	48,636	7,559,752
Total Partner Contribution	<u>\$22,717,688</u>	<u>\$1,047,486</u>	<u>\$ 178,576</u>	<u>\$23,943,752</u>

# **EASTSIDE FIRE & RESCUE**

## **ADMINISTRATION EXPENSE BUDGET**

**BY DIVISION / PROGRAM**

## Eastside Fire & Rescue

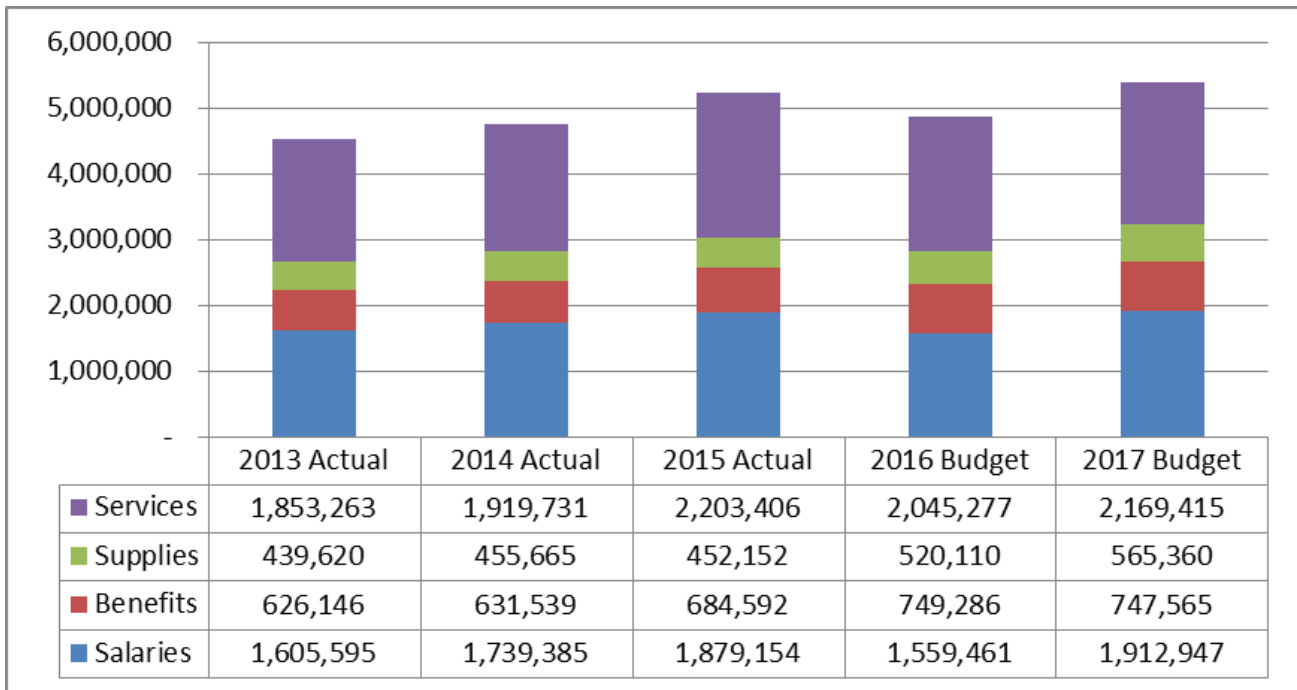
### 2017 Administration Department Budget

#### OVERVIEW

The Administrative Department provides support to all areas of the Agency. They include the Executive, Administration, Finance, Human Resources, Shop, Facilities, Mapping, Pre-Incident Planning, and Information Technology.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 1,605,595	\$ 1,739,385	\$ 1,879,154	\$ 1,563,265	\$ 1,912,947
Benefits	626,146	631,539	684,592	749,528	747,565
Supplies	439,620	455,665	452,152	520,110	565,360
Services	1,853,263	1,919,731	2,203,406	2,045,277	2,169,415
<b>Total</b>	<b>\$ 4,524,624</b>	<b>\$ 4,746,321</b>	<b>\$ 5,219,303</b>	<b>\$ 4,878,180</b>	<b>\$ 5,395,287</b>



# Eastside Fire & Rescue

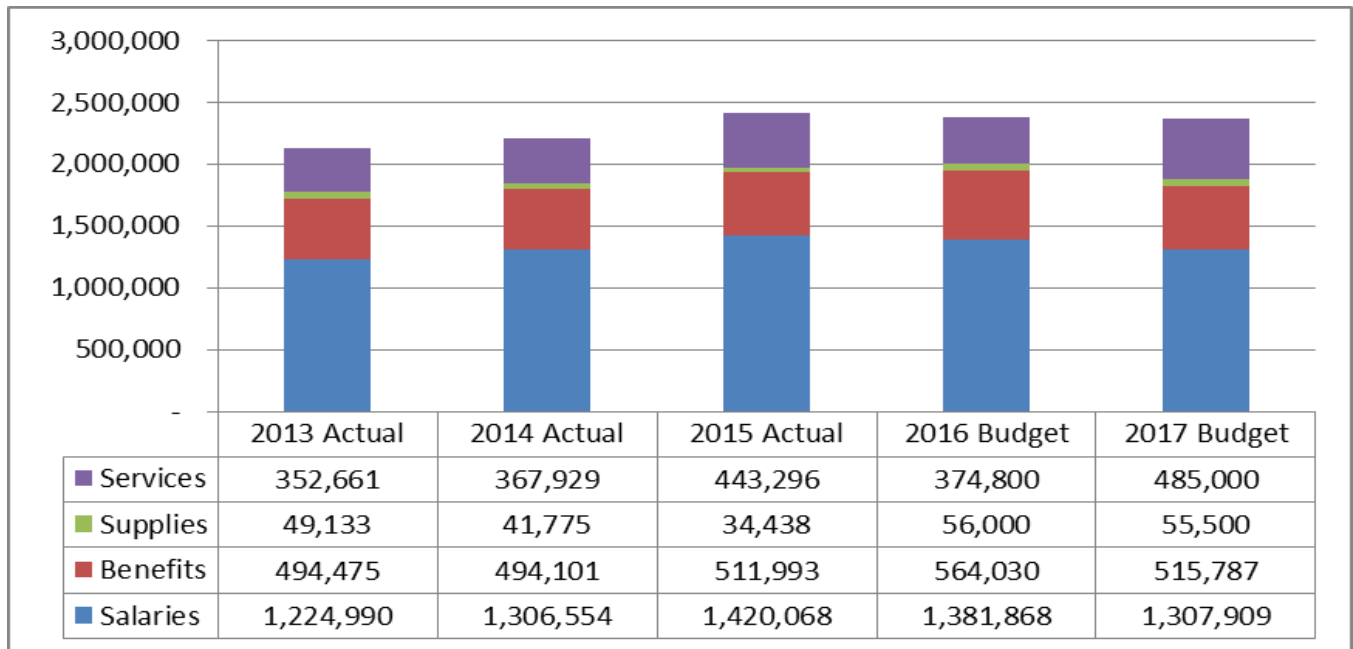
## 2017 Administrative Budget

### OVERVIEW

The Administrative Division provides support to all areas of operations of the Agency. They include Executive, Administration, Finance, Human Resources, Planning, and an Emergency Management contractor. The Division has 11.3 FTE.

### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 1,224,990	\$ 1,306,554	\$ 1,420,068	\$ 1,381,868	\$ 1,307,909
Benefits	494,475	494,101	511,993	564,030	515,787
Supplies	49,133	41,775	34,438	56,000	55,500
Services	352,661	367,929	443,296	374,800	485,000
<b>Total</b>	<b>\$ 2,121,259</b>	<b>\$ 2,210,358</b>	<b>\$ 2,409,795</b>	<b>\$ 2,376,698</b>	<b>\$ 2,364,196</b>





## Eastside Fire & Rescue

### 2017 Mapping & Pre-Incident Planning Budget

#### OVERVIEW

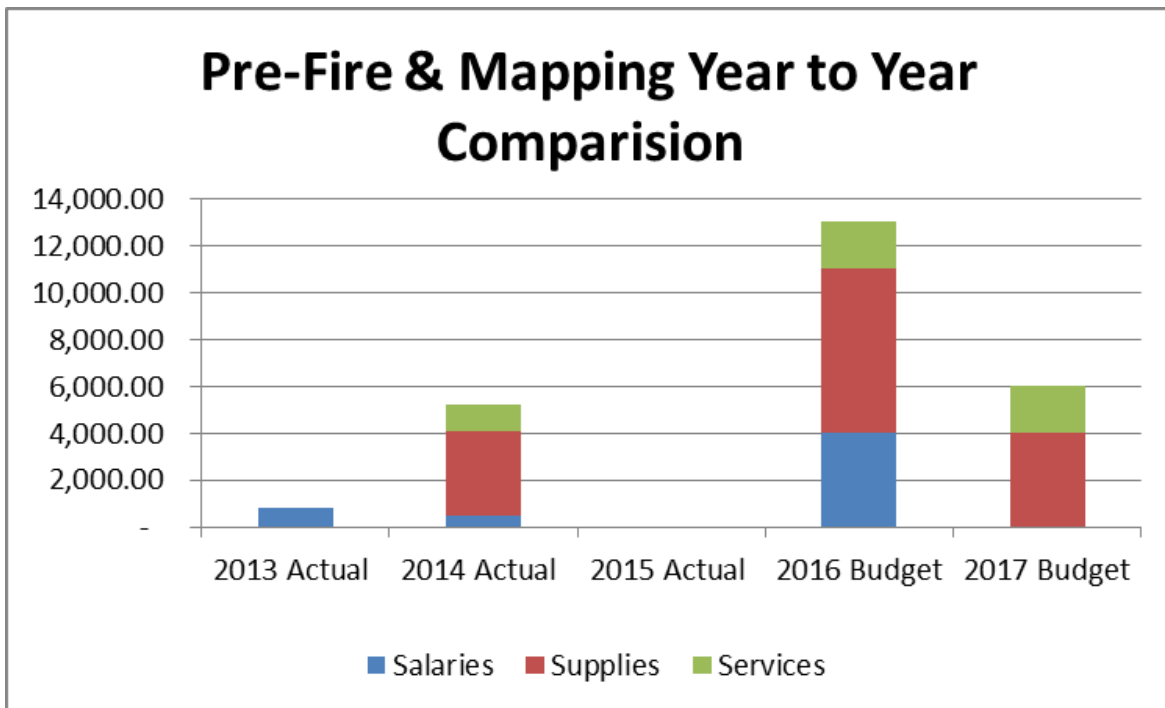
The mapping and pre-incident planning program creates and maintains the maps and preplans that are used by emergency responders and carried in all emergency apparatus.

The mapping program provide accurate maps that include information relating to fire hydrant locations, rated bridges, locked gates, limited access points, schools, parks, GEO code grid and any other pertinent information. The maps are continually being verified by the crews in the field and new information is noted so that it can be updated into the program.

The 2017 budget allows the continued migration of maps and preplans into the application that will work with on-line maps.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 797	\$ 490	\$ 0	\$ 4,000	\$ 0
Supplies	0	3,569	0	7,000	4,000
Services	0	1,180	0	2,000	2,000
<b>Total</b>	<b>\$ 797</b>	<b>\$ 5,239</b>	<b>\$ 0</b>	<b>\$ 13,000</b>	<b>\$ 6,000</b>



## Eastside Fire & Rescue

### 2017 Information Technology Budget

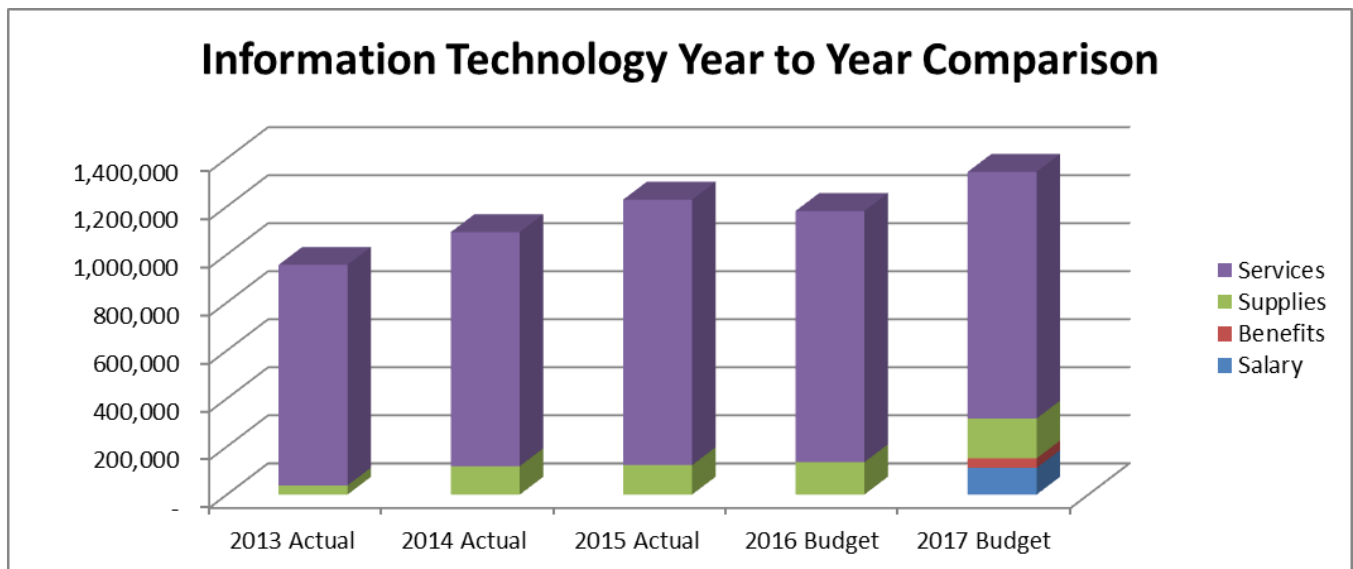
#### OVERVIEW

Information Technology supports the computer, data, and communication needs of the Agency. This covers Headquarters, stations, and apparatus as well as dispatch costs.

One (1) FTE was moved from the Administrative division to the Information Technology division. Also, the communication systems expense increased 11.11% in order to provide better connectivity to all stations.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,969
Benefits	0	0	0	0	39,580
Supplies	38,387	118,619	122,779	161,100	166,500
Services	918,267	974,577	1,105,384	1,045,702	1,026,790
<b>Total</b>	<b>\$ 956,655</b>	<b>\$ 1,093,196</b>	<b>\$ 1,228,163</b>	<b>\$ 1,206,802</b>	<b>\$ 1,343,839</b>



## Eastside Fire & Rescue

### 2017 Facilities Budget

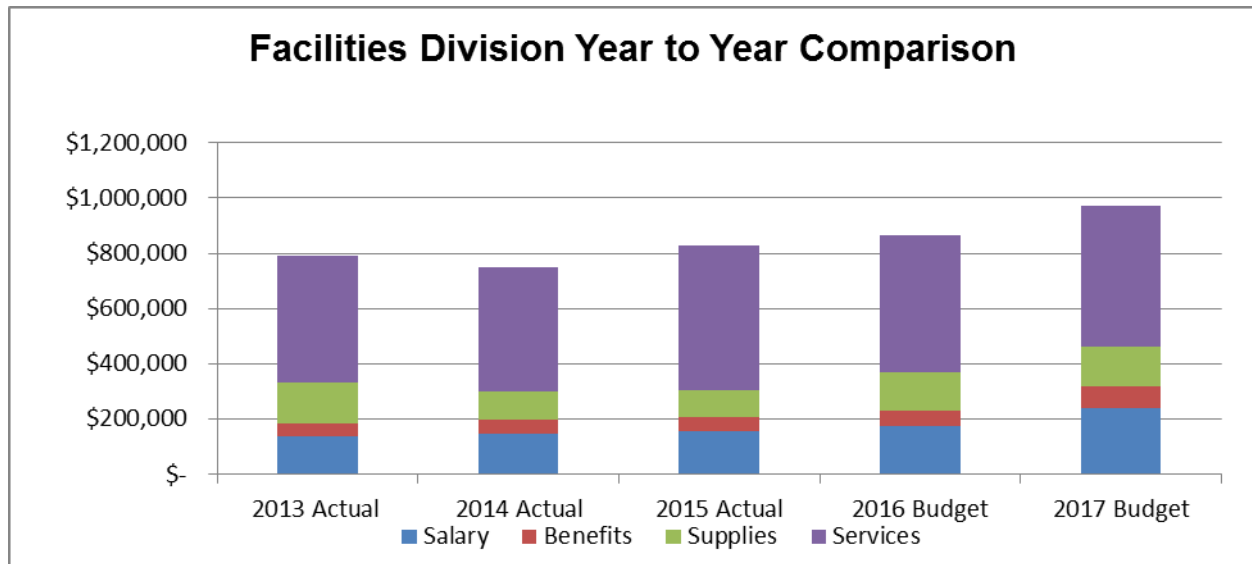
#### OVERVIEW

The Facilities Division performs repairs and maintenance work on 14 fire stations and Headquarters. The Division has two (2) FTE. Outside vendors are utilized to perform various work on buildings.

The 2017 Facilities budget maintains the current level of maintenance.

#### Expense Comparison

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 136,980	\$ 148,890	\$ 156,384	\$ 177,398	\$ 240,009
Benefits	46,990	47,657	50,916	56,183	77,584
Supplies	137,973	101,583	97,470	138,590	142,840
Services	456,224	453,594	521,378	494,800	510,150
<b>Total</b>	<b>\$ 778,167</b>	<b>\$ 751,724</b>	<b>\$ 826,148</b>	<b>\$ 867,213</b>	<b>\$ 970,583</b>



# Eastside Fire & Rescue

## 2017 Shop Budget

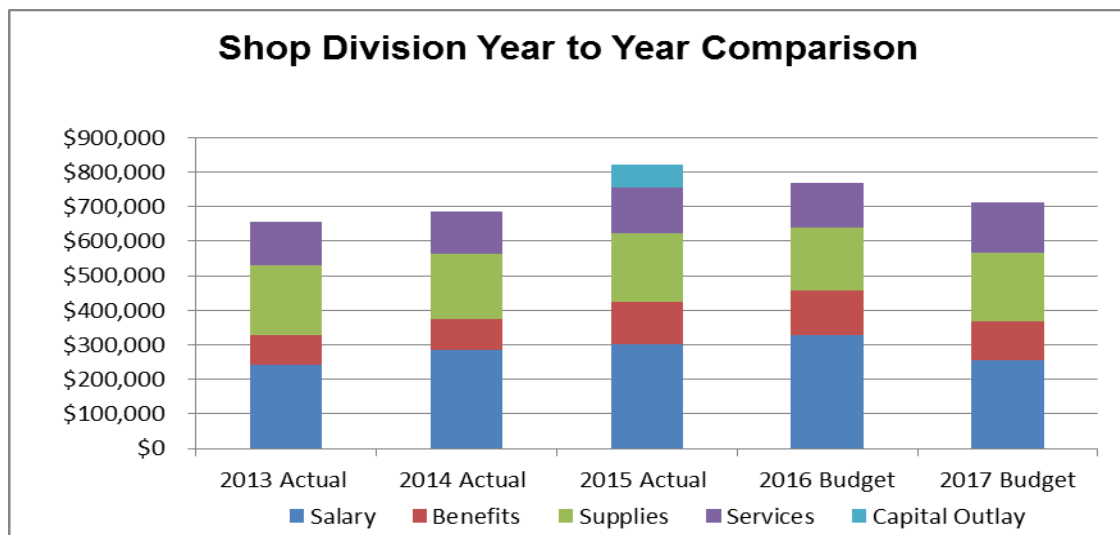
### OVERVIEW

The Shop Division maintains the apparatus and vehicles used by the Agency. The Shop has three (3) FTEs. Most of the maintenance on the apparatus and Agency vehicles is performed by the Shop personnel. More complex maintenance work is sent to outside vendors for completion. The Shop maintains 74 Agency apparatus, staff vehicles, trailers, utility vehicles, and a boat. The Shop maintains 18 apparatus and staff vehicles of other Agencies through maintenance agreements.

The 2017 Shop budget allows the Agency to maintain its current level of operations. Most of the decrease in the Shop budget is due to not filling the Chief of Maintenance position for 2017. Prior shop budgets had half of the cost for the Chief of Maintenance.

### Expense Comparison

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 242,829	\$ 283,451	\$ 302,702	\$ 327,000	\$ 254,061
Benefits	84,680	89,782	121,684	129,072	114,614
Supplies	201,637	190,119	197,466	183,520	196,520
Services	126,111	122,451	133,346	127,975	145,475
Capital Outlay	0	0	65,980	0	0
<b>Total</b>	<b>\$ 655,257</b>	<b>\$ 685,803</b>	<b>\$ 821,177</b>	<b>\$ 767,567</b>	<b>\$ 710,670</b>



# **EASTSIDE FIRE & RESCUE**

## **OPERATIONS EXPENSE BUDGET**

### **BY DIVISION / TEAMS**

# Eastside Fire & Rescue

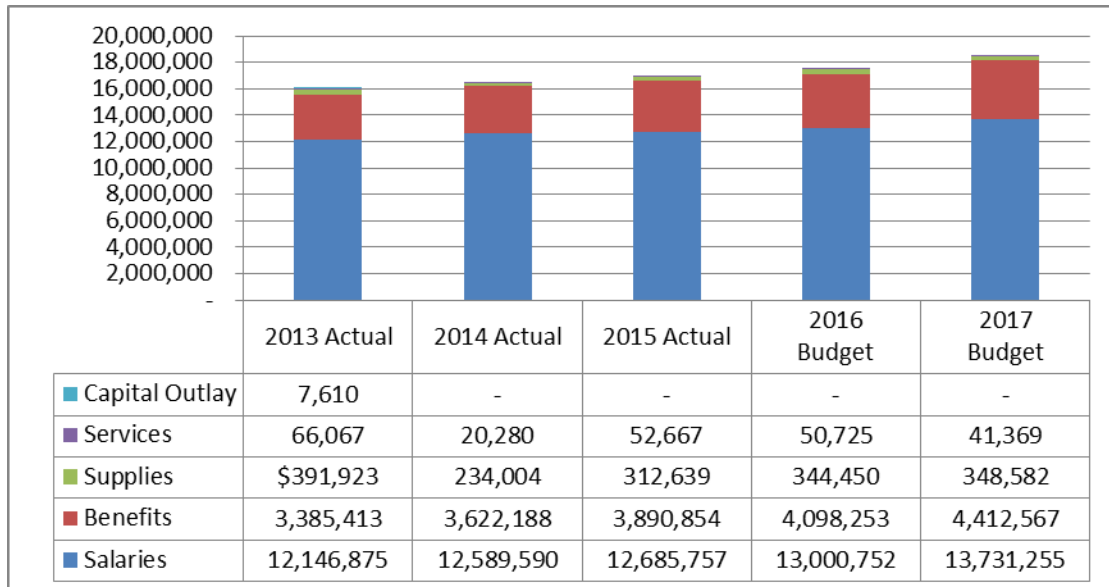
## 2017 Operations Department Budget

### OVERVIEW

The Operations Department provides fire, EMS, and specialty team service delivery for the Agency.

### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 12,146,875	\$ 12,589,590	\$ 12,685,757	\$ 13,000,752	\$ 13,731,255
Benefits	3,385,413	3,622,188	3,890,854	4,098,253	4,412,567
Supplies	391,923	234,004	312,639	344,450	348,582
Services	66,067	20,280	52,667	50,725	41,369
Capital Outlay	7,610	0	0	0	0
<b>Total</b>	<b>\$ 15,997,888</b>	<b>\$ 16,466,062</b>	<b>\$ 16,941,917</b>	<b>\$ 17,494,180</b>	<b>\$ 18,533,773</b>



## Eastside Fire & Rescue

### 2017 Suppression Budget

#### OVERVIEW

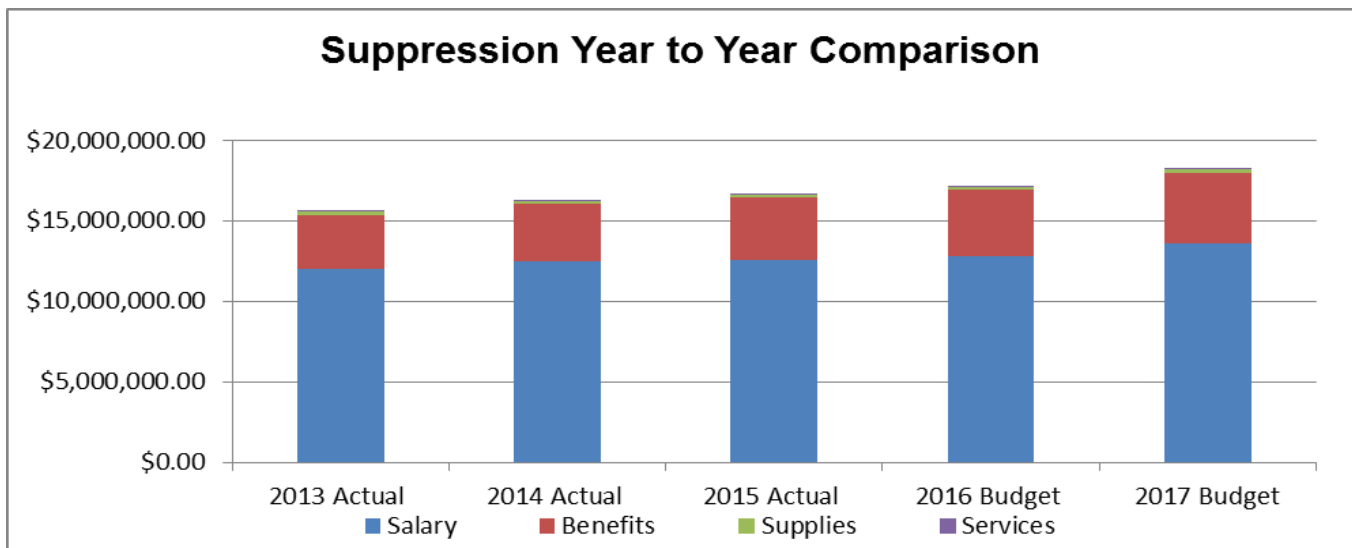
The Suppression Division provides the fire and emergency medical services (EMS) for the Agency. The Division has direct contact with citizens during emergencies and has 120 FTEs and one (1) FTE Deputy Chief. The budget adds four new firefighters and one battalion chief position. In 2015, the latest full year available, the Agency responded to 9,401 incidents. The incidents ranged from service calls, EMS, structure and non-structure fires, and various rescues.

	2009	2010	2011	2012	2013	2014	2015
AFA	852	724	787	757	888	803	1,037
EMS Incident	5,338	5,051	5,164	5,397	5,463	5,587	6,267
Fire-Non-Structure	400	278	271	311	305	244	971
Fire - Structure	145	106	105	110	125	121	227
Motor Vehicle Accident	476	407	319	374	357	394	557
Other	1,685	1,855	1,352	1,587	1,631	1,614	325
Rescue	22	18	22	12	16	19	17
<b>Total</b>	<b>8,918</b>	<b>8,439</b>	<b>8,020</b>	<b>8,548</b>	<b>8,785</b>	<b>8,782</b>	<b>9,401</b>

The 2017 Suppression budget maintains current level of operations.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 12,013,180	\$ 12,478,682	\$ 12,573,089	\$ 12,838,887	\$ 13,611,894
Benefits	3,385,413	3,622,188	3,890,854	4,098,253	4,412,567
Supplies	196,575	108,684	157,718	203,750	203,000
Services	44,260	3,241	21,712	18,240	13,019
<b>Total</b>	<b>\$ 15,639,428</b>	<b>\$ 16,212,795</b>	<b>\$ 16,643,373</b>	<b>\$ 17,159,130</b>	<b>\$ 18,240,480</b>



## Eastside Fire & Rescue

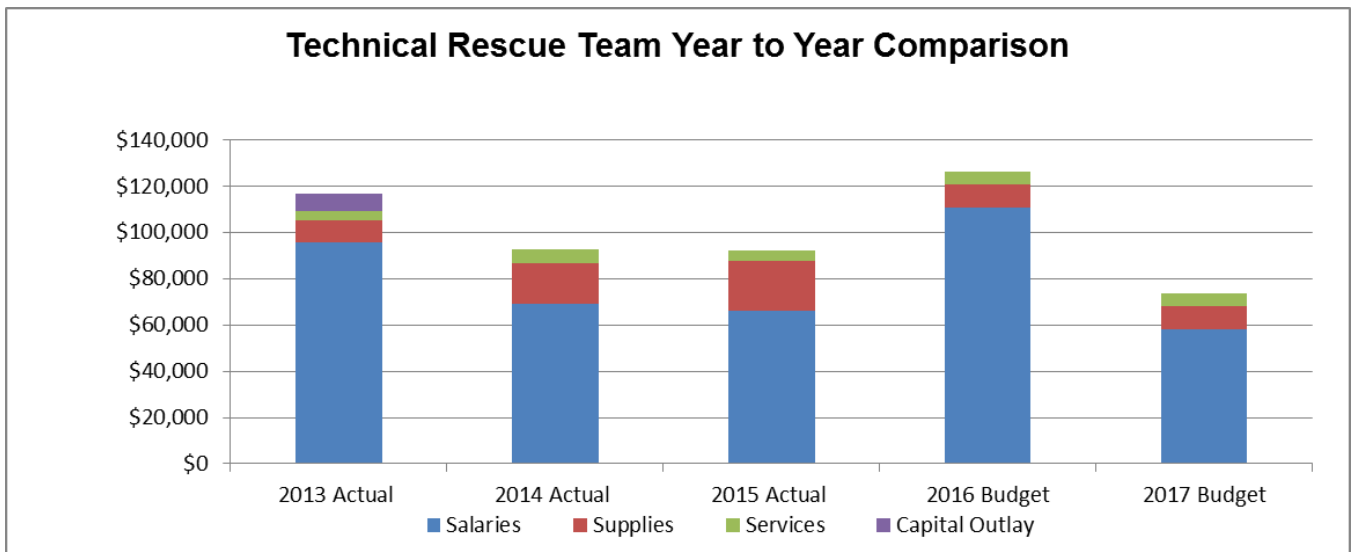
### 2017 Technical Rescue Team Budget

#### OVERVIEW

The Technical Rescue Team (TRT) has 33 members who are certified in Swiftwater, Rope, Confined Space, Trench, Structural Collapse, and Marine 85/Flood Operations. The budget allows the Team to maintain their skills and certifications in the current disciplines.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 95,952	\$ 69,341	\$ 66,110	\$ 111,100	\$ 58,250
Supplies	9,166	17,225	21,603	10,000	10,000
Services	4,235	6,177	4,365	5,550	5,550
Capital Outlay	7,610	0	0	0	0
<b>Total</b>	<b>\$ 116,963</b>	<b>\$ 92,743</b>	<b>\$ 92,078</b>	<b>\$ 126,650</b>	<b>\$ 73,800</b>





## Eastside Fire & Rescue

### 2017 Wildland Team Budget

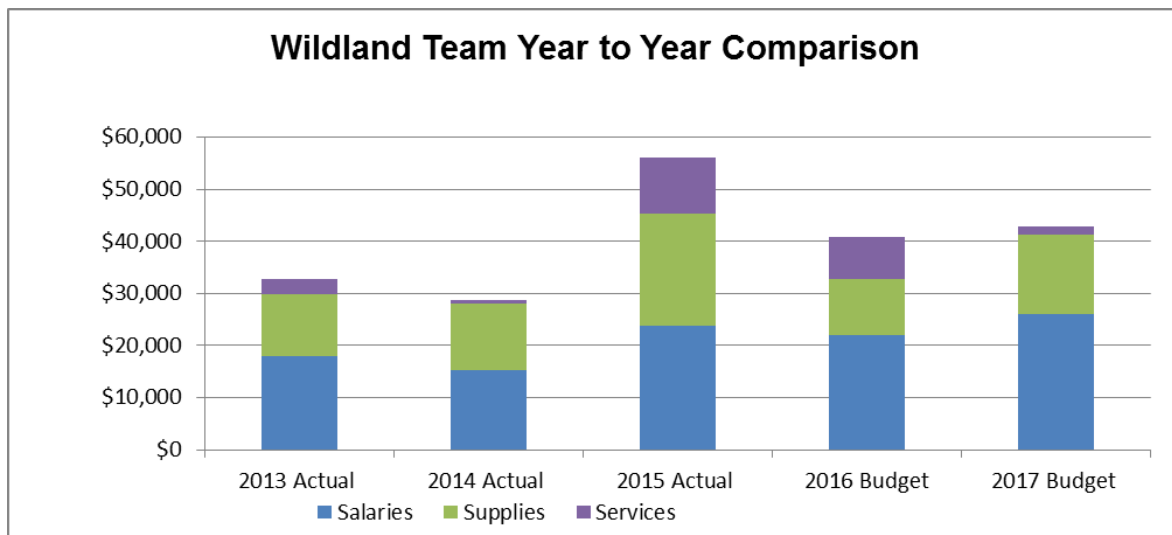
#### OVERVIEW

The Wildland Team provides an increased level of skill and safety to the overall wildland fire and/or structure protection within the service area.

The 2017 budget is used mainly for training and supplies. Members of the team have annual training requirements to maintain their certifications. The team utilizes classroom and hands on training.

#### Expense Comparisons

Wildland Team	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 17,989	\$ 15,201	\$ 23,725	\$ 22,088	\$ 26,000
Supplies	11,727	12,859	21,539	10,547	15,261
Services	3,004	618	10,746	8,235	1,500
<b>Total</b>	<b>\$ 32,720</b>	<b>\$ 28,678</b>	<b>\$ 56,010</b>	<b>\$ 40,870</b>	<b>\$ 42,761</b>



# Eastside Fire & Rescue

## 2017 HazMat Team Budget

### OVERVIEW

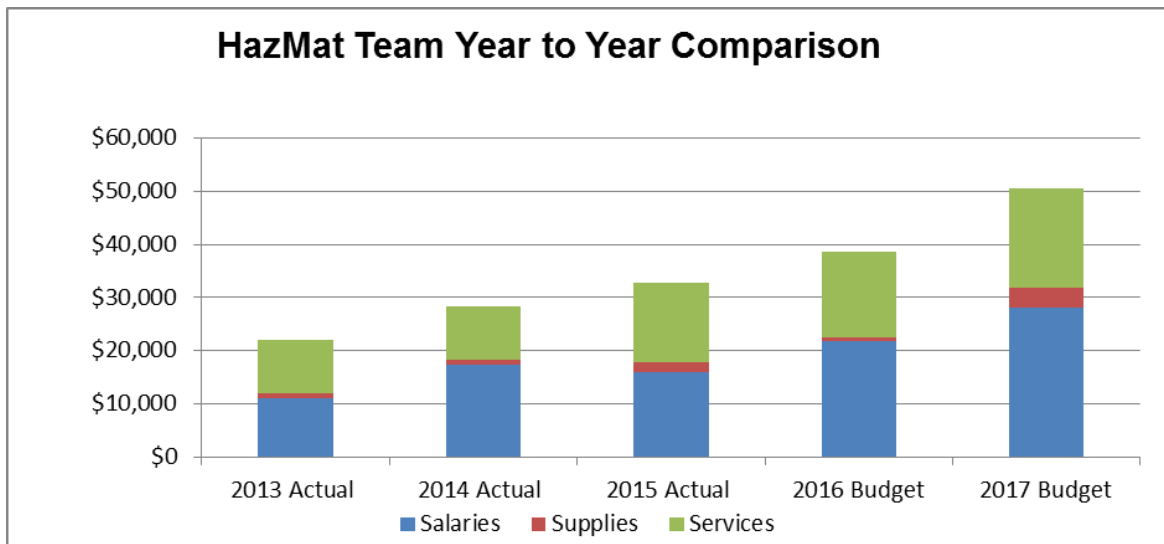
The Agency is part of the Hazardous Materials Consortium in King County and consists of technicians from EF&R, Bellevue, Redmond, Kirkland, Duvall, and Bothell fire departments. The Team is trained to respond to chemical, biological, nuclear, radiological, explosive events, and terrorist attacks.

The focus of the EF&R Hazmat Team is to maintain proficiency with the specialized equipment assigned to the Agency within Zone 1 and Region 6, specifically, Decon 77 and the MCCC (Mass Casualty Collection Center). These are regional assets assigned to the Agency through DHS/FEMA equipment funding. The Agency benefits from the consortium as we are able to send members to outside training events at little or no cost to the Agency. Most of the budget goes to cover backfill/overtime relating to training.

The 2017 budget allows for the maintenance of current service levels.

### Expense Comparisons

HazMat Team	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 11,006	\$ 17,306	\$ 15,941	\$ 21,677	\$ 28,111
Supplies	963	849	1,897	700	3,700
Services	10,032	10,245	14,936	16,200	18,800
<b>Total</b>	<b>\$ 22,001</b>	<b>\$ 28,400</b>	<b>\$ 32,774</b>	<b>\$ 38,577</b>	<b>\$ 50,611</b>



## Eastside Fire & Rescue

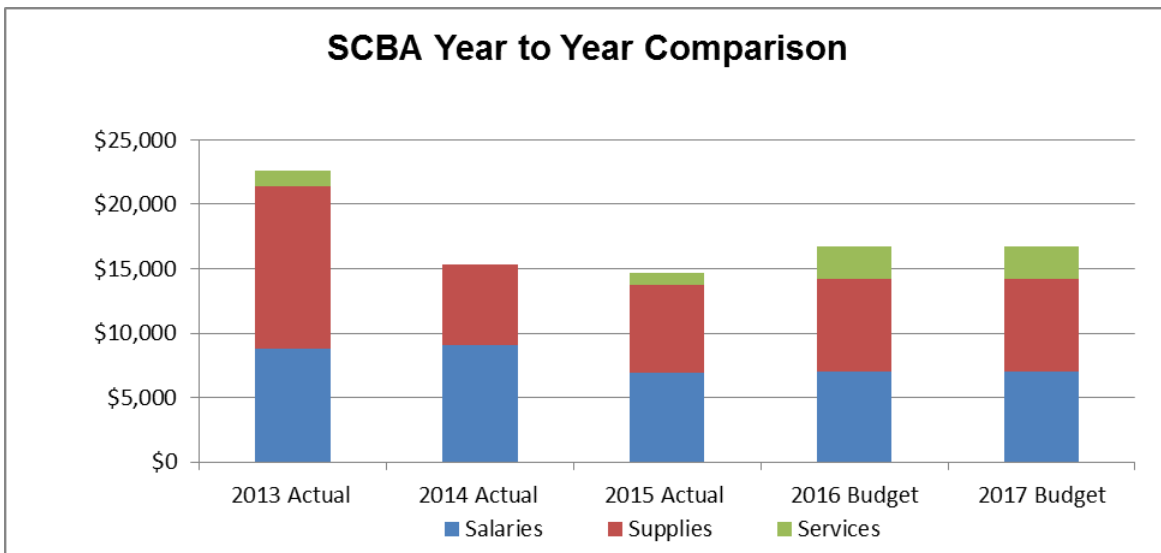
### 2017 SCBA Budget

#### OVERVIEW

The Self Contained Breathing Apparatus (SCBA) program maintains SCBA equipment through repairs, testing, and purchase of replacement parts. The program has four certified technicians who can work on equipment. Every year, each SCBA is flow tested to ensure it is working as required. The SCBA equipment has a 15-year life expectancy. All SCBAs were replaced in 2013.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 8,748	\$ 9,061	\$ 6,892	\$ 7,000	\$ 7,000
Supplies	12,659	6,272	6,881	7,250	7,250
Professional Services	1,160	0	908	2,500	2,500
<b>Total</b>	<b>\$ 22,567</b>	<b>\$ 15,333</b>	<b>\$ 14,681</b>	<b>\$ 16,750</b>	<b>\$ 16,750</b>



## Eastside Fire & Rescue

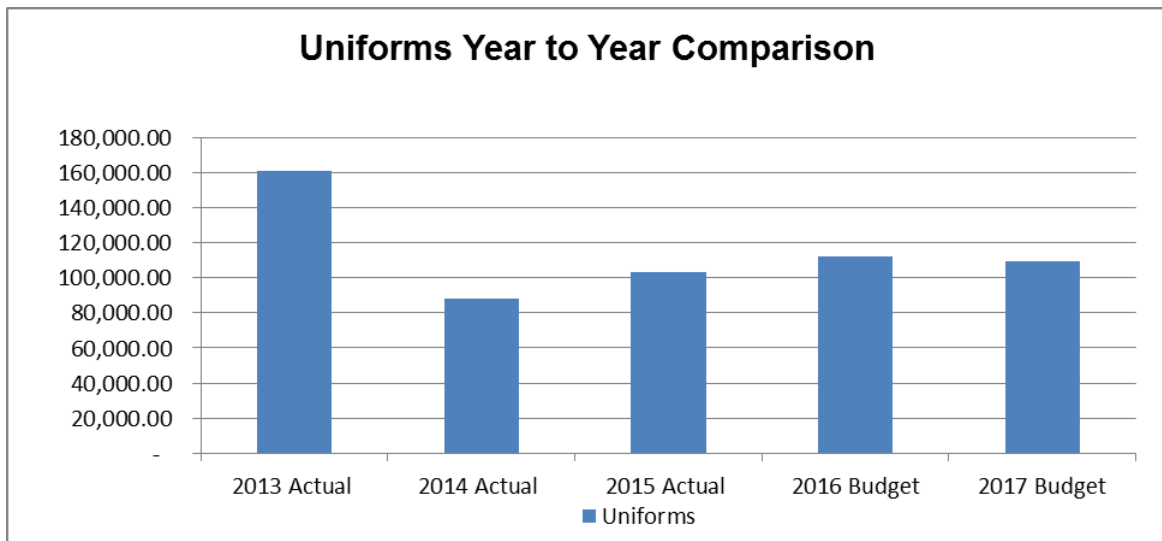
### 2017 Uniform Budget

#### OVERVIEW

The 2017 Uniform budget provides for uniforms worn by Agency personnel. It also includes the protective clothing that Agency personnel wear when responding to incidents. The 2017 budget is to maintain the current level of service.

#### Expense Comparison

Uniforms	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget-Draft 1
Total	\$ 160,833	\$ 88,114	\$ 103,01	\$ 112,203	\$ 109,371



# **EASTSIDE FIRE & RESCUE**

## **TRAINING & SAFETY**

### **EXPENSE BUDGET**

#### **BY DIVISION**

## Eastside Fire & Rescue

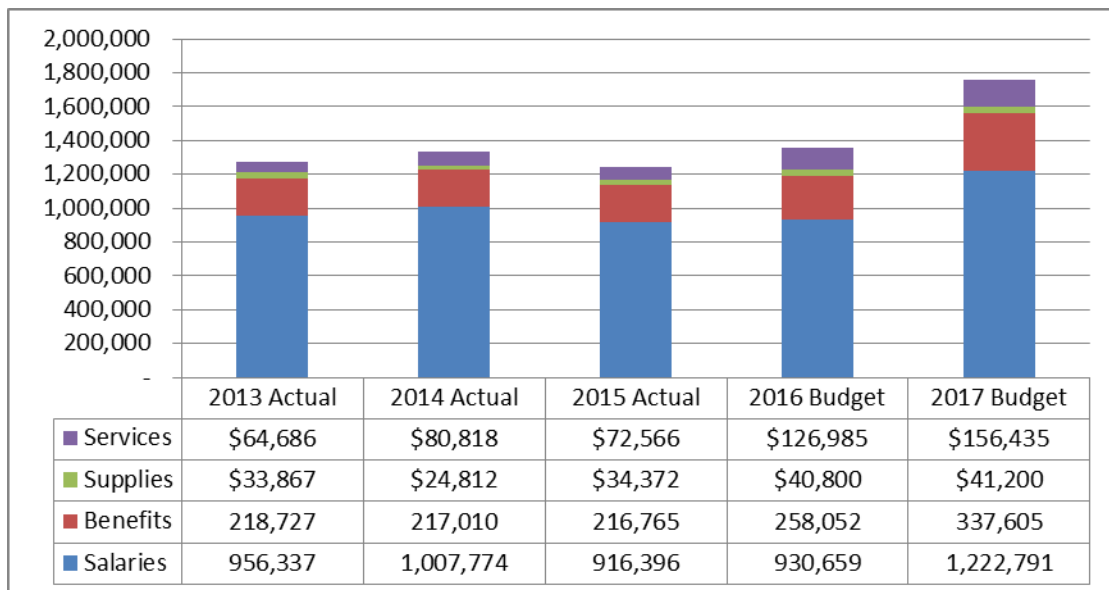
### 2017 Training & Safety Department Budget

#### OVERVIEW

The Training and Safety Department provides training to all personnel. It also provides training and public education to the community. The Department includes the Fire Prevention Bureau.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 956,595	\$ 1,007,774	\$ 916,396	\$ 1,007,059	\$ 1,222,791
Benefits	218,727	217,010	216,765	253,961	337,605
Supplies	33,867	24,812	34,372	40,800	41,200
Services	64,686	80,818	72,566	127,485	156,435
<b>Total</b>	<b>\$ 1,273,618</b>	<b>\$ 1,330,414</b>	<b>\$ 1,240,098</b>	<b>\$ 1,429,305</b>	<b>\$ 1,758,030</b>



## Eastside Fire & Rescue

### 2017 Training Budget

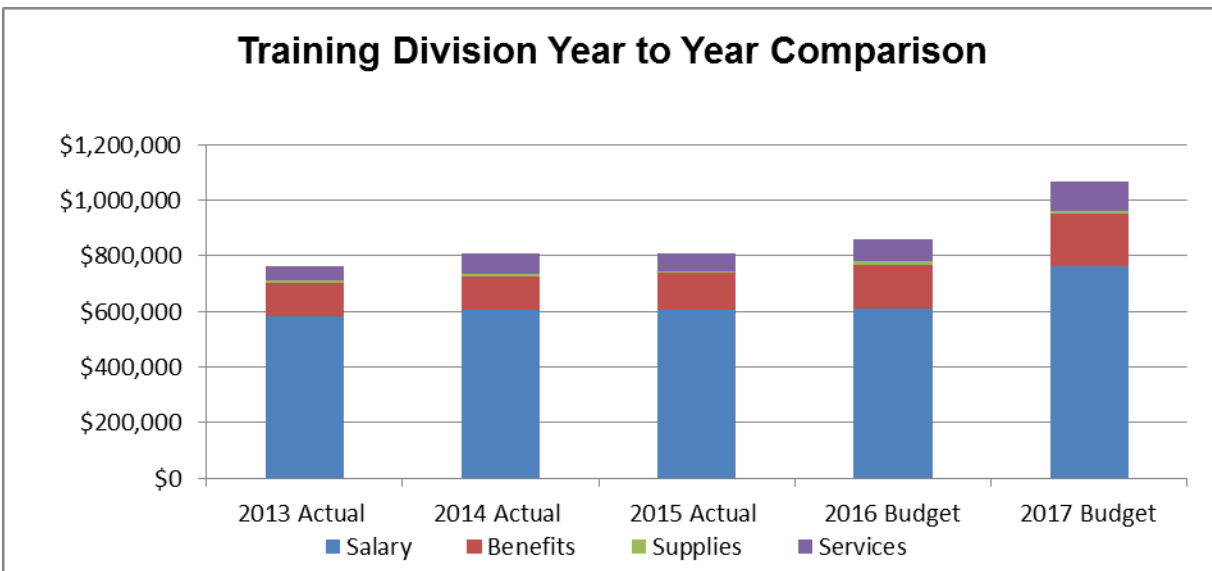
#### OVERVIEW

The Training Division provides orientation, skill assessment, and initial training for career firefighters, volunteer Fire and EMS responders. The Division is also responsible for the continuation of required training to ensure employees and volunteers meet required standards and certifications. The Division has four (4) FTEs and 0.5 of an FTE Deputy Chief.

The 2017 Training budget will enhance the current level of service, and provide peer support training in addition to the normal training schedule.

#### Expense Comparison

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 582,183	\$ 606,504	\$ 604,398	\$ 684,883	\$ 762,802
Benefits	119,346	120,090	133,041	158,022	190,781
Supplies	11,713	6,950	7,946	13,000	8,000
Services	50,538	76,002	62,286	78,400	107,600
<b>Total</b>	<b>\$ 763,780</b>	<b>\$ 809,546</b>	<b>\$ 807,671</b>	<b>\$ 934,305</b>	<b>\$ 1,069,183</b>



## Eastside Fire & Rescue

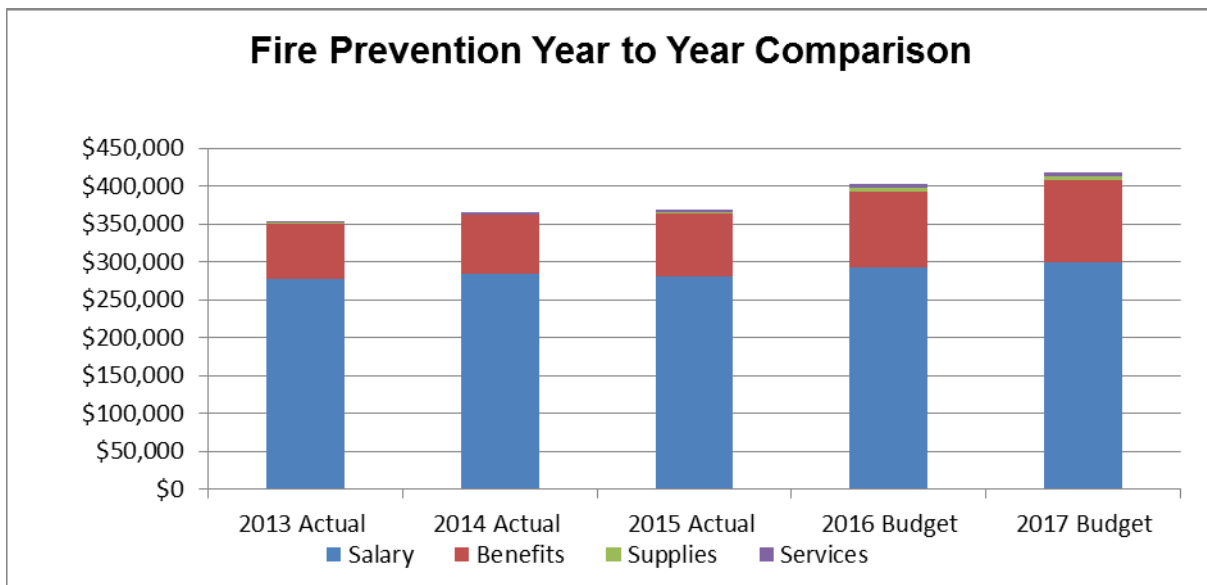
### 2017 Fire Prevention Budget

#### OVERVIEW

Fire Prevention Division includes all fire service activity that decreases the incidence of uncontrolled fires. The Division has two (2) FTEs and .5 of an FTE Deputy Chief who conducts inspections on new construction, review building plans for compliance in the four service area cities, and review fire sprinkler plans. Legislation by King County allows the Agency to perform inspections for businesses located within the fire districts boundaries, as well.

#### Expense Comparison

Fire Prevention	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 277,202	\$ 283,848	\$ 281,629	\$ 293,836	\$ 299,026
Benefits	73,930	78,821	83,343	98,605	109,384
Supplies	762	415	814	5,000	5,000
Services	2,138	2,641	3,866	5,585	5,585
<b>Total</b>	<b>\$ 354,032</b>	<b>\$ 365,725</b>	<b>\$ 369,652</b>	<b>\$ 403,025</b>	<b>\$ 418,995</b>





## Eastside Fire & Rescue

### 2017 Disaster Preparedness Budget

#### OVERVIEW

This budget supports disaster preparedness activities for the Agency. The budget provides for supplies and Community Emergency Response Team (CERT) training.

#### CERT

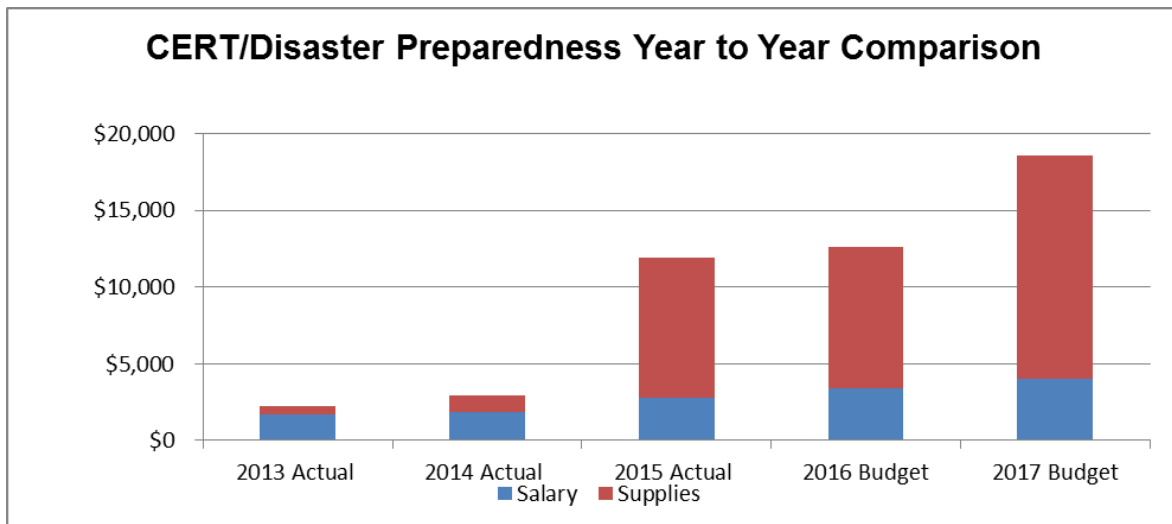
The CERT overtime budget provides Agency Instructors to teach the fire suppression class for each of the four CERT teams within the Agency's service area, and provides continued funding for Agency Leads to the CERT Program to attend quarterly Coordinator Meetings. The budget, along with grants from Fire Districts 10 and 38, provides for a portion of the CERT expenses.

#### Disaster Preparedness

The Disaster Preparedness Committee meets quarterly. The overtime budget allows up to three (3) Committee members per meeting attending off duty. It also allows for individuals to attend disaster exercises and provides supplies to have on hand in case of disaster. The budget will provide for additional disaster supplies to be stocked at volunteer stations and headquarters.

#### Expense Comparison

CERT / Disaster Preparedness	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 1,719	\$ 1,862	\$ 2,799	\$ 3,400	\$ 4,000
Supplies	506	1,070	9,120	9,200	14,600
<b>Total</b>	<b>\$ 2,225</b>	<b>\$ 2,932</b>	<b>\$ 11,919</b>	<b>\$ 12,600</b>	<b>\$ 18,600</b>



## Eastside Fire & Rescue

### 2017 Wellness Program Budget

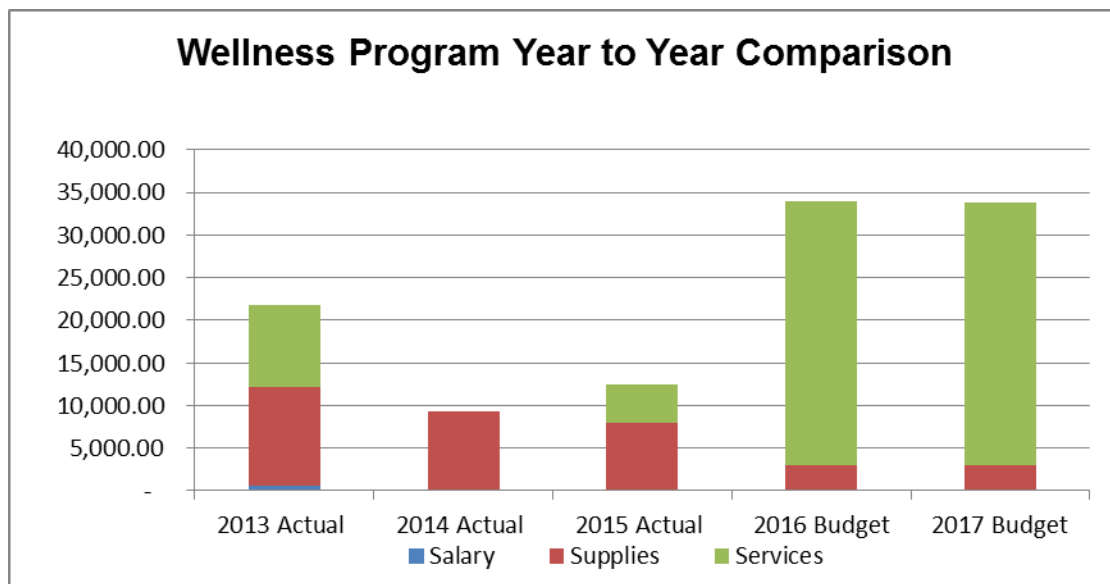
#### OVERVIEW

The Wellness Program provides resources to purchase exercise equipment and provide wellness exams for Agency personnel. Since early detection/prevention of illnesses and injury is less expensive, and generally requires less time off work, the Agency provides wellness exams to Agency personnel to help identify any health issues that can be followed up with the employee's medical provider.

The 2017 Wellness Program budget will provide 41 wellness exams to Agency personnel.

#### Expense Comparison

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salary	\$ 665	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	11,434	9,262	7,898	3,000	3,000
Services	9,680	0	4,500	31,000	30,750
<b>Total</b>	<b>\$ 21,779</b>	<b>\$ 9,262</b>	<b>\$ 12,398</b>	<b>\$ 45,000</b>	<b>\$ 33,750</b>



## Eastside Fire & Eastside Fire & Rescue

### 2017 Public Education Budget

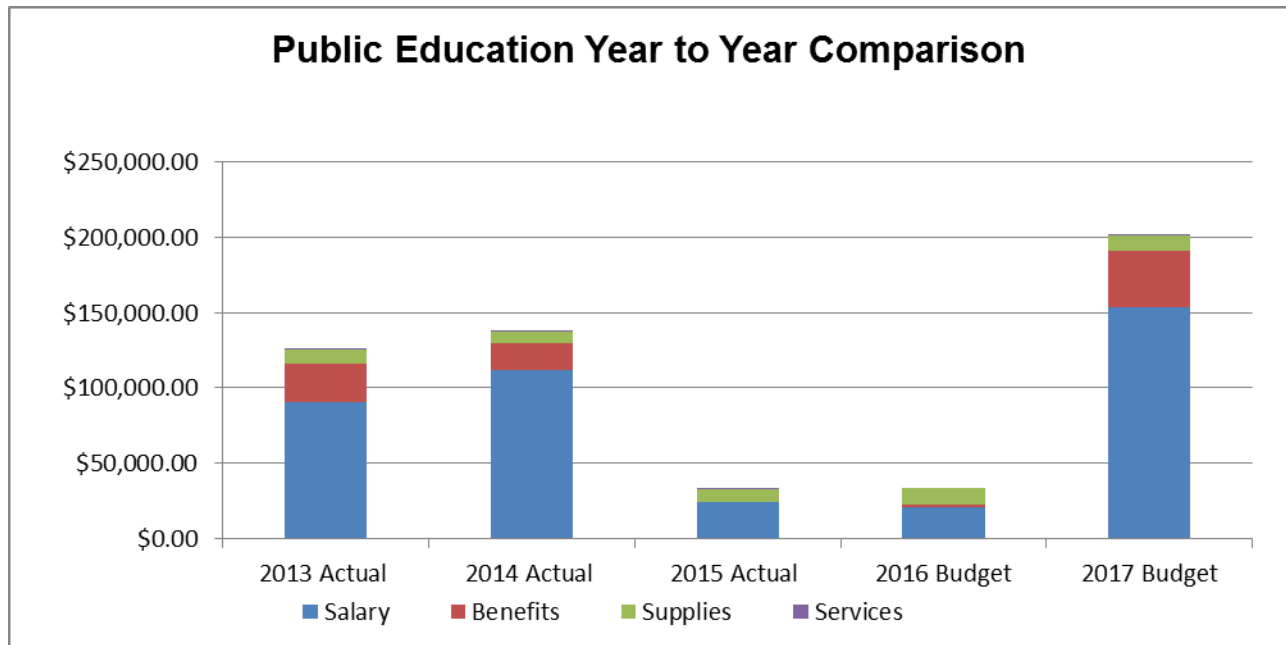
#### OVERVIEW

Public Education supports the Agency's commitment to educating the public about fire and medical safety. The Division includes 1 FTE, which is new for 2017, who coordinates various programs with the schools and local communities.

For 2017, monthly CPR and first aid classes will be provided to the public and businesses. Information on safety topics and emergency preparedness are also available to the public.

#### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 90,969	\$ 111,960	\$ 23,970	\$ 21,340	\$ 153,362
Benefits	25,451	18,099	381	1,426	37,440
Supplies	9,372	6,973	8,520	10,500	10,500
Services	96	523	455	500	500
<b>Total</b>	<b>\$ 125,888</b>	<b>\$ 137,555</b>	<b>\$ 33,326</b>	<b>\$ 33,766</b>	<b>\$ 201,802</b>



# Eastside Fire & Rescue

## 2017 Chaplain Budget

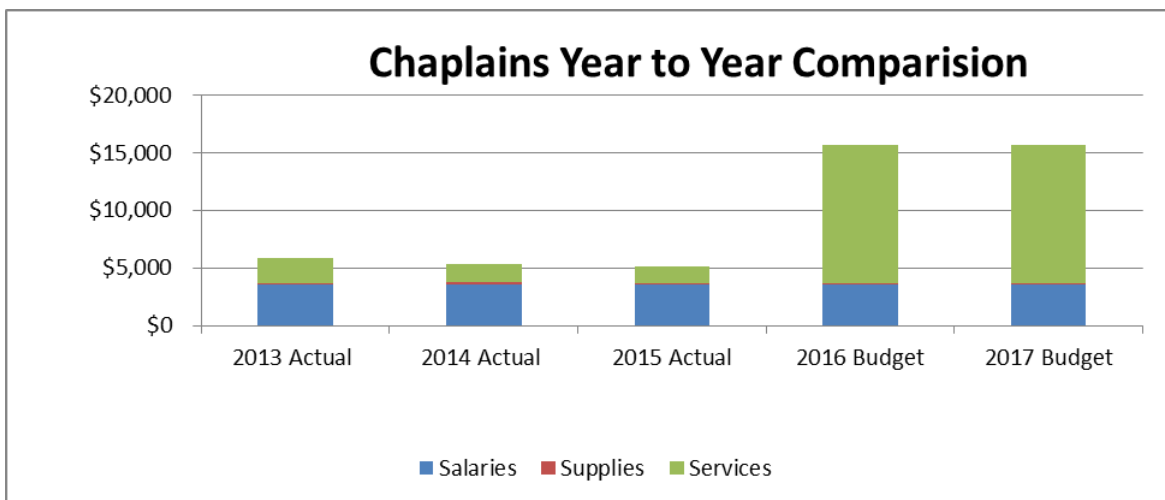
### OVERVIEW

The Chaplains Division provides chaplains who provide compassion, comfort, and pastoral care to those affected by emergencies and tragic situations. They serve not only firefighters and Agency personnel, but also provide assistance to patients, victims, and family members in crisis. The Chaplains are trained and serve as part of the Critical Incident Stress Management Team. The Chaplains respond, on average, to about 103 incidents a year.

The 2017 budget will provide the supplies and services to maintain the program. It will continue to provide Peer Support training for all chaplains.

### Expense Comparisons

Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Salaries	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Supplies	81	142	74	100	100
Services	2,23	1,651	1,459	12,000	12,000
<b>Total</b>	<b>\$ 5,914</b>	<b>\$ 5,393</b>	<b>\$ 5,133</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>



# Eastside Fire & Rescue

## Exhibit A Funding Model

Step 1 –Through the use of GIS software, the areas within the EF&R boundaries that each career station (a station staffed by full-time employees) responds to first (“first due area”) will be determined and merged with jurisdictional boundary data to establish Party/Station areas within EF&R.

Step 2 – For this step, we download all of the parcel data from King County GIS, and then we keep only those parcels that intersect the EF&R boundaries (they are either fully or partially within). In order to minimize processing, parcels such as waterways and others that have no assessed value are then deleted. From there, the levy codes are used to more precisely define which parcels belong to which party. That is then combined with station “first due” polygons to determine which station covers each parcel.

For the preliminary funding calculations, there were 44,816 parcels within the model with a combined AV of \$28,519,704,635. Specifically:

Party	Parcels	AV
Dist 10	10,299	\$4,389,711,802
Dist 38	4,619	\$1,649,575,109
Issaquah	8,190	\$8,101,005,673
North Bend	2,211	\$1,040,713,384
Sammamish	19,497	\$13,338,698,667
Total	44,816	\$28,519,704,635

Station	Parcels	AV
Station 71	3,454	\$2,191,350,522
Station 72	3,126	\$3,520,372,397
Station 73	4,101	\$3,637,063,742
Station 78	5,177	\$2,024,249,529
Station 81	4,359	\$3,250,378,769
Station 82	7,842	\$5,058,145,054
Station 83	6,667	\$5,000,410,050
Station 85	3,088	\$1,091,616,410
Station 87	7,002	\$2,746,118,162
Total:	44,816	28,519,704,635

\*Note that in the preliminary model, Klahanie parcels were assigned to Sammamish

Step 3 – Now that every parcel in the model has been assigned attributes to indicate the owner of the parcel and the Station covering that parcel a simple crosstab is created. For example, for Station 87's coverage:

Party	Station 87	Percentage
Dist 10	\$55,829,669	2.03304%
Dist 38	\$1,649,575,109	60.06934%
Issaquah		
North Bend	\$1,040,713,384	37.89762%
Sammamish		
	\$2,746,118,162	100%

These percentages are used to determine what portion of the Assessed Value costs for each station is paid by each party in later steps.

Steps 4, 5, and 6 – After incidents are categorized, they are plotted on a map, and assigned Party and Station coverage in the same manner that parcels are. Since Fire incidents are weighted 3-to-1 in relation to EMS incidents, the actual number of fire incidents in each Party/Station area is multiplied by 3, and then they are combined with EMS. For the preliminary funding calculations, these are the incident number breakdowns:

2014 Fire Incidents (X3)										
	ST71	ST72	ST73	ST78	ST81	ST82	ST83	ST85	ST87	Total
Dist 10	237	33	21	648		21	51	456	171	1,638
Dist 38									648	648
Issaquah	738	900	465		15		420			2,538
North Bend									516	516
Sammamish			111		450	789	681			2,031
Total	975	933	597	648	465	810	1,152	456	1,335	7,371

2014 EMS Incidents										
	ST71	ST72	ST73	ST78	ST81	ST82	ST83	ST85	ST87	Total
Dist 10	147	13	6	439		14	24	308	18	969
Dist 38									375	375
Issaquah	729	805	429		5		797			2,765
North Bend									619	619
Sammamish			60		276	572	467			1,375
Total	876	818	495	439	281	586	1,288	308	1,012	6,103

2014 Total Incidents										
	ST71	ST72	ST73	ST78	ST81	ST82	ST83	ST85	ST87	Total
Dist 10	384	46	27	1,087		35	75	764	189	2,607
Dist 38									1,023	1,023
Issaquah	1,467	1,705	894		20		1,217			5,303
North Bend									1,135	1,135
Sammamish			171		726	1,361	1,148			3,406
Total	1,851	1,751	1,092	1,087	746	1,396	2,440	764	2,347	13,474

Those totals are then used to determine what portion of the Incident costs for each station is paid by each party in later steps.

Step 7 – With a total budget of \$21,841,594, the 9 career stations each have a base cost of \$2,426,844

Steps 8 & 9 – Stations 72 and 81 are set at 75% of base, which equals \$1,820,133 each. That reduced cost is picked up evenly by the remaining 7 stations, raising their costs to \$2,600,190 each.

Step 10 - 85% of the Station's cost is assigned to the AV portion. So, (again using Station 87) \$2,210,161 is the AV portion. Based on the parcel AV within the Station 87 area and the different party areas they fall into, the \$2,210,161 is divided between the three affected parties as follows:

Party	Percentage	Cost
Dist 10	2.03304%	\$44,933.45
Dist 38	60.06934%	\$1,327,629.17
Issaquah		
North Bend	37.89762%	\$837,598.38
Sammamish		

Step 11 – 15% of the station cost is assigned to the incident portion. So, (using Station 87 as an example) \$390,028 is the incident portion. Based on the incidents falling within the Station 87 area, and the different party areas they fall into, the \$390,028 is divided between the three affected parties as follows:

Party	Percentage	Cost
Dist 10	8.05283%	\$31,408
Dist 38	43.58756%	\$170,004
Issaquah		
North Bend	48.35961%	\$188,616
Sammamish		

Step 12 – Combining those two data sets gives you the amount each party pays toward each station. In this example, District 10 pays \$76,342, District 38 pays \$1,497,633, and North Bend pays \$1,026,215. Below are tables that show each party's station costs for both incidents and AV.

2014 Total Partner Incident Costs										
Partner	Station 71	Station 72	Station 73	Station 78	Station 81	Station 82	Station 83	Station 85	Station 87	Total
Dist 10	\$79,819	\$7,075	\$9,513	\$384,754		\$9,646	\$11,826	\$384,754	\$30,984	\$918,372
Dist 38									\$167,705	\$167,705
Issaquah	\$304,935	\$262,252	\$314,991		\$7,221		\$191,904			\$1,081,302
North Bend									\$186,065	\$186,065
Sammamish			\$60,250		\$262,107	\$375,107	\$181,024			\$878,488
<b>Total</b>	<b>\$384,754</b>	<b>\$269,328</b>	<b>\$384,754</b>	<b>\$384,754</b>	<b>\$269,328</b>	<b>\$384,754</b>	<b>\$384,754</b>	<b>\$384,754</b>	<b>\$384,754</b>	<b>\$3,231,932</b>
May 2015 Parcel Appraised Value Coverage Costs										
Partner	Station 71	Station 72	Station 73	Station 78	Station 81	Station 82	Station 83	Station 85	Station 87	Total
Dist 10	\$518,236	\$132,974	\$107,106	\$2,180,271		\$55,758	\$35,926	\$2,180,271	\$44,326	\$5,254,869
Dist 38									\$1,309,675	\$1,309,675
Issaquah	\$1,662,035	\$1,390,769	\$1,719,260		\$19,774		\$136,206			\$4,928,046
North Bend									\$826,271	\$826,271
Sammamish		\$2,447	\$353,905		\$1,506,416	\$2,124,513	\$2,008,139			\$5,995,420
<b>Total</b>	<b>\$2,180,271</b>	<b>\$1,526,190</b>	<b>\$2,180,271</b>	<b>\$2,180,271</b>	<b>\$1,526,190</b>	<b>\$2,180,271</b>	<b>\$2,180,271</b>	<b>\$2,180,271</b>	<b>\$2,180,271</b>	<b>\$18,314,280</b>