



RFA GOVERNANCE BOARD REGULAR MEETING AGENDA

10:00 A.M. – Monday, October 12, 2026

Fire Station #13, 18002 108th Ave SE, Renton, WA 98055

Zoom Webinar: <https://us02web.zoom.us/j/81206829662>

Dial-in: (253) 215-8782 | Webinar ID: 812 0682 9662

- Call Meeting to Order
- Flag Salute
- Roll Call
- Agenda Modifications
- Announcements, Proclamations, and Presentations
 - Acknowledgement of Indigenous Peoples' Day
 - Proclamation: [2026 Fire Prevention Week](#)
- Public Comment

Members of the audience may comment on items relating to any matter related to RFA business under the Public Comment period. Comments are limited to three (3) minutes per person pursuant to the rules established under Section 8 of the bylaws.
- Consent Agenda
 - Approval of [Minutes from September 14, 2026](#), Regular Meeting
 - Approval of [Vouchers](#): AP Check Register 8/1/2026 – 8/31/2026
Payroll Checklist 8/1/2026 – 8/31/2026
- Signing of Vouchers
- Board Committee Reports
 - Budget & Finance Committee
 - Operations and Capital Committee
- [Chief's Report](#)
- Division Reports
 - Administration (CAO Babich)
 - [2027 Preliminary Budget](#)

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- EMS/Health & Safety (Deputy Chief Alexander)
- Office of the Fire Marshal (Fire Marshal Barton)
 - [OFM Monthly Report](#)
- Support Services (Deputy Chief Simonds)
- Response Operations (Deputy Chief Seaver)
 - Significant Events
 - 9/4/26 12000 Block, Renton Ave S Residential Fire (Mutual aid)
 - 9/10/26 NE 4th St / Union Ave NE MVA w/Injuries
 - Training
 - Renton Airport Drill – Simulated Plane Crash
 - High Rise Drill – Multi-Company
 - Tech Rescue – Trench and Rope Continuing Education
 - Public Outreach
 - Renton's 125th Birthday
 - Engine Visits:
Fairwood Market, Kiddie Academy, Live Life Church, Cedar River Montessori, Fairwood Christian Preschool
 - Aid Unit Standby for High School Football at Renton Stadium (multiple dates)
 - Community Police Academy
 - Health Fairs: Global Furniture Group, Keller Williams
 - Station 11 Tour
 - [September Response Reports](#)
- Correspondence
- Unfinished Business
- New Business
 - [Bad Debt Policy Revision](#)
 - [Reserve Funds Policy Revision](#)
- Good of the Order
 - Reminder: Regarding the Budget/Finance and Operations/Capital committee meeting this month, both will be canceled in order to hold a governance board special meeting for a public hearing on the A/V Levy and Fire Benefit Charge.
Please Note: Resolutions will be presented during the November 9, 2026, regular meeting. Therefore, a quorum is required.
- Executive Session

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- Future Meetings:
 - Monday, October 26, 2026, 10:00 a.m., Governance Board Special Meeting, Fire Station #13 (18002 108th Ave SE, Renton) / Video Conference
 - Monday, November 9, 2026, 10:00 a.m., Governance Board Regular Meeting, Fire Station #13 (18002 108th Ave SE, Renton) / Video Conference
- Adjournment



Renton Regional Fire Authority

2026 PROCLAMATION

WHEREAS, Renton Regional Fire Authority is committed to ensuring the safety and security of all those living in, working in, and visiting our response area; and

WHEREAS, fire remains a serious public safety concern both locally and nationally, and the presence of lithium-ion batteries in many household devices introduces fire risks; and

WHEREAS, most of the rechargeable electronics used in homes daily, including smartphones, tablets, laptops, power tools, e-bikes, e-scooters, and toys, are powered by lithium-ion batteries, which if misused, damaged, or improperly charged, can overheat, start a fire, or explode; and

WHEREAS, the National Fire Protection Association® (NFPA®) reports an increase in battery-related fires, underscoring the need for public education on the safe use of lithium-ion batteries and devices; and

WHEREAS, the way lithium-ion battery devices are charged can make a difference in helping prevent home fires; and

WHEREAS, safe charging includes using the cord and charger that came with your device or on approved by the manufacturer, charging on a hard, flat surface, watching for warning signs like devices that are very hot or start to swell, unplugging when fully charged and charging larger devices like e-bikes outside and away from exits; and

WHEREAS, residents are encouraged to understand that safe charging means making smart choices every time they plug in; and

WHEREAS, Renton Regional Fire Authority first responders are dedicated to reducing the occurrence of fires through prevention, safety education, and community outreach; and

WHEREAS, the 2026 Fire Prevention Week™ theme, "Charge into Fire Safety™: Safe Charging Is a Superpower," serves to remind all residents that safe charging can help reduce the risk of fires in homes and communities;

THEREFORE, the Renton Regional Fire Authority Governance Board does hereby proclaim **October 4-10, 2026**, to be:

Fire Prevention Week

In witness whereof, we have caused the seal of the Renton Regional Fire Authority to be affixed this October 12, 2026.

Sean Cook, Board Chair

Ed Prince, Board Vice Chair

Andy Adolfsen, Board Member

Ruth Pérez, Board Member

Ryan McIrvine, Board Member

Linda Sarthurak, Board Member

Steve Parsons, Board Member



Renton Regional Fire Authority

18002 108th Ave SE

Renton, WA 98055

Office: (425) 276-9500

Fax: (425) 276-9592

MINUTES

RFA Governance Board Regular Meeting

10:00 A.M. – Monday, September 14, 2026

Fire Station #13 – 18002 108th Ave SE, Renton

CALL TO ORDER

Governance Board Vice Chair Prince called the regular meeting to order at 10:05 a.m. on behalf of Board Chair Cook (attending virtually).

ROLL CALL

Governance Board Members Present:

Sean Cook, Chair (Fire District 25)

Ed Prince, Vice Chair (City of Renton)

Andy Adolfson (Fire District 25)

Ryan McIrvine (City of Renton)

Linda Sartnurak (Fire District 40)

Governance Board Members Not in Attendance:

Steve Parsons (Fire District 40)

Ruth Pérez (City of Renton)

Administrative Staff Present:

Fire Chief Steve Heitman, Chief Administration Officer Samantha Babich, Fire Marshal Anjela Barton, Deputy Chief Mark Seaver, Deputy Chief Dan Alexander, Deputy Chief Ryan Simonds, Administrative Services Manager Christine Noddings, Facilities Technician Don Highley, Board Secretary Samantha Vergara and Renton RFA Attorney Brian Snure

Public Present Online:

Michael Miller

A **MOTION** was made by Board Member Adolfson and **SECONDED** by Board Member McIrvine to excuse the absent board members. **MOTION CARRIED (5-0)**

AGENDA MODIFICATIONS

There were no agenda modifications.

ANNOUNCEMENTS, PROCLAMATIONS, AND PRESENTATIONS

There were no announcements, proclamations or presentations.

PUBLIC COMMENT

There was no public comment.

GOVERNANCE BOARD REGULAR MEETING MINUTES

September 14, 2026

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CONSENT AGENDA

Approval of minutes from the August 10, 2026, regular meeting and the approval of vouchers.

A **MOTION** was made by Board Member Sartnurak and **SECONDED** by Board Member McIrvn to approve the consent agenda for September 14, 2026. **MOTION CARRIED (5-0)**

SIGNING OF VOUCHERS

The governance board members signed the voucher approval letter for September 14, 2026.

BOARD COMMITTEE REPORTS

There were no committee reports.

CHIEF'S REPORT

Chief Heitman presented his report.

UPDATE FOR BOARD MEMBER ATTENDANCE:

Board Chair Cook resumed the chair position after technical issues were resolved. Board Secretary Vergara confirmed Board Chair Cook's response to approve or oppose the motions to excuse the absent members and for the consent agenda (both were approved).

DIVISION REPORTS

Office of the Fire Marshal

Fire Marshal Barton presented the OFM monthly report.

Response Operations

DC Seaver presented the Response Operations monthly report. At the conclusion, Vice Chair Prince inquired about the reports of minors involved in the two August brushfires that occurred in the same area between Shadow Hawk and Royal Hills (vs fires involving the nearby homeless encampment). DC Seaver replied, noting that Renton PD confirmed a suspect involved in starting the fires and that the homeless encampment is in a different location from the recent brushfires. He shared there is discussion of families being evicted if their minor is convicted of starting a fire. Fire Marshal Barton added there was a meeting held with the involved minor through the Youth Fire Setter Intervention Program.

Additionally, DC Seaver shared that with our specially trained wildland fire crews, training may be set up in the area between Shadow Hawk and Royal Hills with prescribed fires, which could decrease the probability for brush fires in the affected area.

CORRESPONDENCE

There was no correspondence.

UNFINISHED BUSINESS

There was no unfinished business.

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NEW BUSINESS

Resolution 2026-03: Authorization of Purchases From and Through the United States Government

Renton RFA requests adoption of this resolution to authorize the department to purchase supplies, materials, electronic data processing and telecommunications equipment, software, services and/or equipment from or through the US government without calling for bids, pursuant to RCW 39.32.090.

A **MOTION** was made by Vice Chair Prince and **SECONDED** by Board Member McIrvn to adopt Resolution 2026-03 as presented. **MOTION CARRIED (5-0)**

Resolution 2026-04: Adoption of the IAFF Health & Wellness Trust HRA Benefit Plan

Renton RFA requests adoption of this resolution to transition RRFA's HRA benefit plan administration from BPAS to the IAFF Health & Wellness Trust (Gallagher HealthInvest) and approving the Adoption Agreement, SPD and transfer of former plan assets.

A **MOTION** was made by Board Member Sartnurak and **SECONDED** by Vice Chair Prince to adopt Resolution 2026-04 as presented. **MOTION CARRIED (5-0)**

Resolution 2026-05: Approving the Master Services Agreement and HIPAA Business Associate Agreement for the FSA Benefit Plan

Renton RFA requests adoption of this resolution to approve the Master Service Agreement (MSA) and HIPAA Business Associate Agreement (BAA) with Gallagher Benefit Services, Inc. for continued third-party administration of RRFA's FSA Benefit Plan and authorizing the fire chief to execute related agreements.

A **MOTION** was made by Board Member Adolfson and **SECONDED** by Vice Chair Prince to adopt Resolution 2026-05 as presented. **MOTION CARRIED (5-0)**

Resolution 2026-06: Bid Exemption for AI/HPC Hardware Procurement

Renton RFA requests adoption of this resolution authorizing our department to use the special market conditions bid exemption under RCW 39.04.280(2) and Procurement SOP 2310 to procure AI and high-performance computing (AI/HPC) hardware without the standard competitive quote or sealed bid process, given current severe supply and pricing volatility in the GPU/AI hardware market.

A **MOTION** was made by Board Member Sartnurak and **SECONDED** by Board Member Adolfson to adopt Resolution 2026-06 as presented. **MOTION CARRIED (5-0)**

GOOD OF THE ORDER

There was nothing for the good of the order.

EXECUTIVE SESSION

There was no executive session.

GOVERNANCE BOARD REGULAR MEETING MINUTES

September 14, 2026

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FUTURE MEETINGS

- Monday, September 28, 2026, 10:00 a.m., Budget/Finance Committee Meeting, Video Conference
- Monday, September 28, 2026, 10:30 a.m., Operations/Capital Committee Meeting, Video Conference
- Monday, October 12, 2026, 10:00 a.m., Governance Board Regular Meeting, Fire Station #13 (18002 108th Ave SE, Renton) / Video Conference

ADJOURNMENT

Board Chair Cook adjourned the meeting at 10:30 a.m.

Sean Cook, Board Chair

Samantha Vergara, Board Secretary

VOUCHER APPROVAL FOR OCTOBER 12, 2026 MEETING

AUDITING OFFICER CERTIFICATION

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Renton Regional Fire Authority, and that I am authorized to authenticate and certify said claim.

Auditing Officer: _____
Steven C. Heitman, Fire Chief

AUDIT COMMITTEE

The vouchers below have been reviewed and certified by individual departments and the RFA's Auditing Officer as required by RCW's 42.24.080 & 090, and a list of vouchers has been provided for review by the Finance Committee.

The undersigned members of the Finance Committee of the Renton Regional Fire Authority do hereby approve for payment accounts payable vouchers totaling \$4,638,361.67, payroll vouchers and direct deposits totaling \$1,603,431.88.

A/P VOUCHERS	Payment Date	Numbers	Amount
Virtual Pay	08/01/2026 - 08/31/2026	APA006132-APA006228	\$3,328,544.13
Checks	08/01/2026 - 08/31/2026	13881-13887	\$55,236.31
EFTs	08/01/2026 - 08/31/2026	-	\$84,800.35
Bank Drafts	08/01/2026 - 08/31/2026	-	\$1,169,780.88
AR Refund Checks	08/01/2026 - 08/31/2026	0-0	\$0.00
TOTAL A/P			\$4,638,361.67
PAYROLL VOUCHERS	Payment Date	No. of Vouchers	Amount
Direct Deposit	8/25/2026	184	\$801,006.07
Check	8/25/2026	2	\$0.00
Direct Deposit	9/10/2026	180	\$802,425.81
Check	9/10/2026	5	\$0.00
TOTAL PAYROLL			\$1,603,431.88
TOTAL CLAIMS			\$6,241,793.55

Renton Regional Fire Authority Governance Board:

Steve Parsons, Board Member

Sean Cook, Board Chair

Ruth Pérez, Board Member

Andy Adolfson, Board Member

Ed Prince, Board Vice-Chair

Ryan McIrvine, Board Member

Linda Sartnurak, Board Member

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RENTON REGIONAL FIRE AUTHORITY

M E M O R A N D U M

DATE: October 12, 2026

TO: Andy Adolfson (Fire District 25)
Sean Cook (Fire District 25)
Ryan McIrvine (City of Renton)
Steve Parsons (Fire District 40)
Ruth Pérez (City of Renton)
Ed Prince (City of Renton)
Linda Sartnurak (Fire District 40)

FROM: Steve Heitman, Fire Chief

SUBJECT: **Renton Regional Fire Authority Chief's Report**

1. Members of the Quarter

Nominations were held for third quarter recognition. The following members were selected as Members of the 3rd Quarter:

- Officer – Lt. Ben Thomas
- Engineer – Eng. Tommy Horning
- Firefighter – FF Gerit DeBerry

2. King County Fire Chiefs Association Leadership Summit

The KCFCA Leadership Summit was held September 15th–17th in Suquamish, WA. I attended with the thirteen RRFA members listed below. The speakers focused on leading through crisis, living an inspired life, organizational change, and enhancing leadership effectiveness.

- | | |
|-----------------------|------------------------|
| • CAO Samantha Babich | • Capt. Joshua Downing |
| • FM Anjela Barton | • Capt. Terrie Weaver |
| • DC Mark Seaver | • Lt. Doug Hand |
| • DC Dan Alexander | • FF Jorge Guerrero |
| • DC Ryan Simonds | • FF Brisa Esquivel |
| • BC Chris Krystofiak | • FF Greg Scheuerman |
| • BC Jason Lundin | |

3. Fire Station Open House Update

Our annual open houses will be kicking off this Saturday with each station scheduled as follows. Each of the stations arrange different activities for attendees varying from spraying the hose, pulling rope, exploring the apparatus bay, and much more.

- Station 11 October 17th 9:00am – 11:00am
- Station 12 October 17th 1:00pm – 3:00pm
- Station 13 October 24th 9:00am – 11:00am
- Station 15 October 24th 1:00pm – 3:00pm
- Station 16 October 31st 9:00am – 11:00am
- Station 17 October 31st 1:00pm – 3:00pm

4. SPOKE Podcast Interview

On August 11th, I interviewed with the directors of “SPOKE” the movie, on their podcast, which is based on retired Firefighter Rudy Popisil and his battle against cancer and the mental health issues he endured. Renton Fire was asked to be a part of the movie for background footage and soon became a major part of the story. You can find more information at spokemovie.com.



RENTON REGIONAL FIRE AUTHORITY

2027 PRELIMINARY BUDGET

PRESENTED TO:
Renton RFA Governance Board

PROPOSED:
October 12, 2026



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*2023, 2024, 2025, and 2026
Distinguished Budget
Presentation Award Winner*



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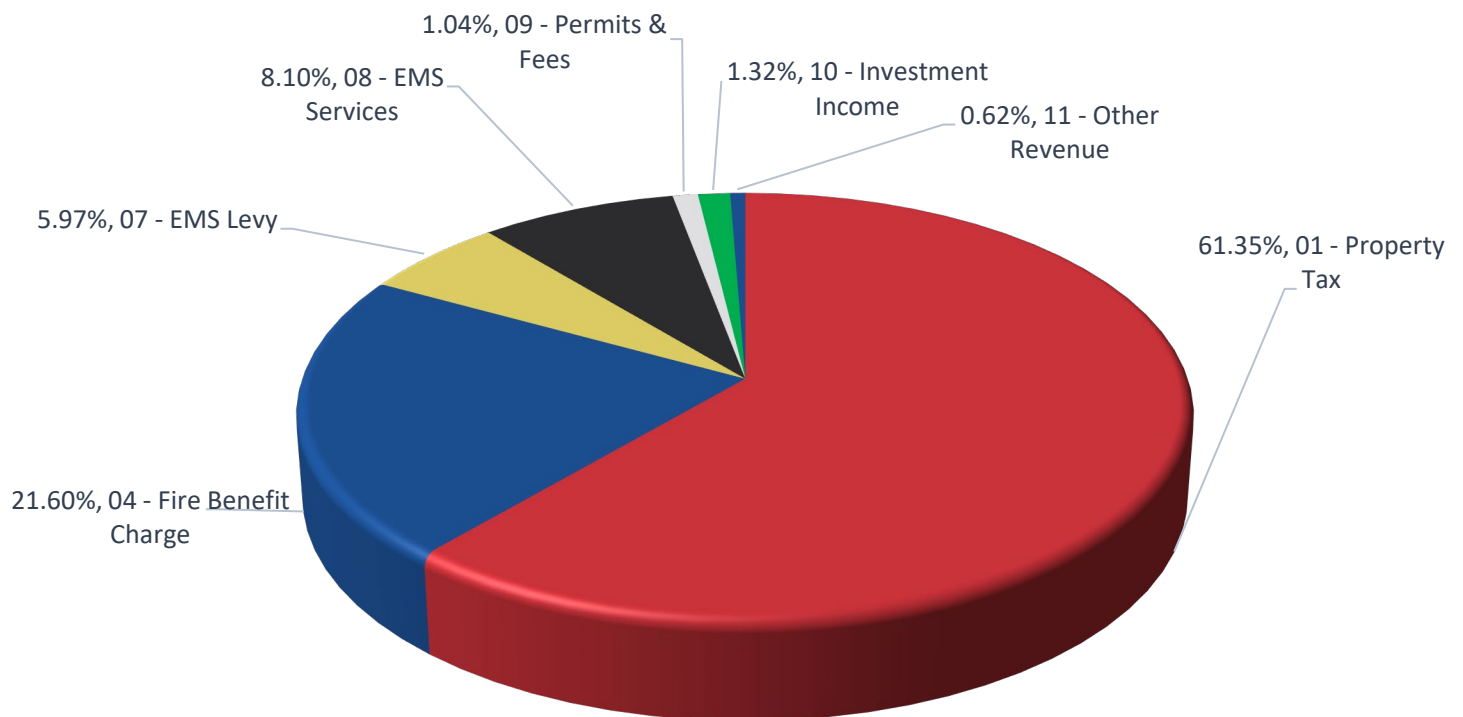
Operating Fund Budget

Budget Summary

TOTAL REVENUES	\$60,466,484
10-Property Tax	\$37,098,317
11-Fire Benefit Charge	\$13,060,000
13-EMS Levy	\$3,607,104
30-Permits & Fees	\$630,000
40-Investment Income	\$800,000
50-EMS Services	\$4,900,000
60-Other Revenues	\$371,063
TOTAL EXPENDITURES	\$60,466,484
10-Salaries and Wages	\$38,055,117
20-Payroll Tax and Benefits	\$11,252,242
30-Supplies	\$2,723,495
40-Services	\$6,799,156
81-Transfers Out	\$1,636,474
REVENUES OVER EXPENDITURES	\$-

Revenue Overview by Category

CATEGORY	2027 PRELIMINARY	% OF TOTAL REVENUE
01 - Property Tax	\$36,878,317	61.35%
02 - Property Tax - Delinquent	\$200,000	
03 - Leasehold Excise Taxes	\$20,000	
04 - Fire Benefit Charge	\$12,960,000	21.60%
05 - Fire Benefit Charge - Delinquent	\$100,000	
07 - EMS Levy	\$3,607,104	5.97%
08 - EMS Services	\$4,900,000	8.10%
09 - Permits & Fees	\$627,000	1.04%
10 - Investment Income	\$800,000	1.32%
11 - Other Revenue	\$374,063	0.62%
GRAND TOTAL	\$60,466,484	100.00%



Revenue by Category - Year Over Year

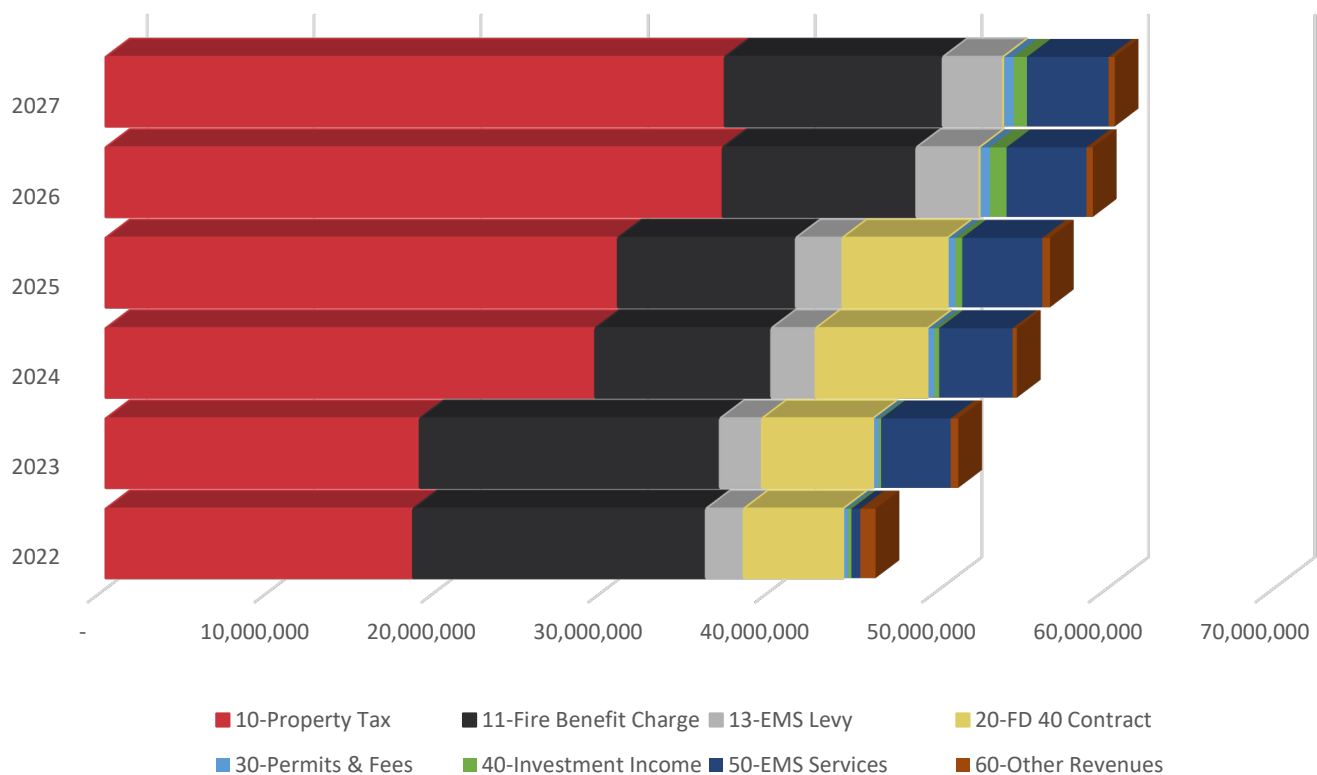
Category Details	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Property Tax	\$33,371,461	\$36,973,420	\$37,098,317	\$124,897	0.34%
01 - Property Tax	\$33,055,670	\$36,753,420	\$36,878,317	\$124,897	0.34%
02 - Property Tax - Delinquent	\$281,444	\$200,000	\$200,000	\$-	0.00%
03 - Leasehold Excise Taxes	\$34,347	\$20,000	\$20,000	\$-	0.00%
11-Fire Benefit Charge	\$10,681,981	\$11,600,000	\$13,060,000	\$1,460,000	12.59%
04 - Fire Benefit Charge	\$10,519,739	\$11,500,000	\$12,960,000	\$1,460,000	12.70%
05 - Fire Benefit Charge - Delinquent	\$162,241	\$100,000	\$100,000	\$-	0.00%
13-EMS Levy	\$2,667,250	\$3,782,284	\$3,607,104	\$(175,180)	-4.63%
07 - EMS Levy	\$2,667,250	\$3,782,284	\$3,607,104	\$(175,180)	-4.63%
20-FD 40 Contract	\$3,222,065	\$-	\$-	\$-	0.00%
06 - FD 40 Contract	\$3,222,065	\$-	\$-	\$-	0.00%
30-Permits & Fees	\$675,765	\$613,500	\$630,000	\$16,500	2.69%
09 - Permits & Fees	\$670,515	\$610,500	\$627,000	\$16,500	2.70%
11 - Other Revenue	\$5,250	\$3,000	\$3,000	\$-	0.00%
40-Investment Income	\$1,423,969	\$1,000,000	\$800,000	\$(200,000)	-20.00%
10 - Investment Income	\$1,423,969	\$1,000,000	\$800,000	\$(200,000)	-20.00%
50-EMS Services	\$4,859,412	\$4,800,000	\$4,900,000	\$100,000	2.08%
08 - EMS Services	\$4,859,412	\$4,800,000	\$4,900,000	\$100,000	2.08%
60-Other Revenues	\$660,624	\$382,102	\$371,063	\$(11,039)	-2.89%
11 - Other Revenue	\$660,624	\$382,102	\$371,063	\$(11,039)	-2.89%
GRAND TOTAL	\$57,562,527	\$59,151,306	\$60,466,484	\$1,315,178	2.22%

Revenue Detail by Category - Year Over Year

Category Details	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Property Tax	\$33,371,461	\$36,973,420	\$37,098,317	\$124,897	0.34%
100 - Property Tax	\$33,055,670	\$36,753,420	\$36,878,317	\$124,897	0.34%
101 - Property Tax - Delinquent	\$281,444	\$200,000	\$200,000	\$-	0.00%
102 - Leasehold Excise Taxes	\$34,347	\$20,000	\$20,000	\$-	0.00%
11-Fire Benefit Charge	\$10,681,981	\$11,600,000	\$13,060,000	\$1,460,000	12.59%
104 - Fire Benefit Charge	\$10,519,739	\$11,500,000	\$12,960,000	\$1,460,000	12.70%
105 - Fire Benefit Charge - Delinquent	\$162,241	\$100,000	\$100,000	\$-	0.00%
13-EMS Levy	\$2,667,250	\$3,782,284	\$3,607,104	\$(175,180)	-4.63%
103 - KC EMS Levy	\$2,219,222	\$3,334,256	\$2,934,176	\$(400,080)	-12.00%
108 - KC EMS Levy-MIH	\$448,028	\$448,028	\$672,928	\$224,900	50.20%
20-FD 40 Contract	\$3,222,065	\$-	\$-	\$-	0.00%
106 - FD 40 Contract	\$3,222,065	\$-	\$-	\$-	0.00%
30-Permits & Fees	\$675,765	\$613,500	\$630,000	\$16,500	2.69%
300 - Reinspection Fee	\$38,505	\$22,000	\$20,000	\$(2,000)	-9.09%
301 - Inspection Overtime Reimburse	\$5,250	\$3,000	\$3,000	\$-	0.00%
303 - Fire Code Permits	\$396,073	\$430,000	\$450,000	\$20,000	4.65%
304 - Construction Permits	\$26,727	\$20,000	\$20,000	\$-	0.00%
305 - Fire Protection System Permits	\$103,593	\$70,000	\$70,000	\$-	0.00%
306 - False Alarm	\$18,075	\$10,000	\$7,500	\$(2,500)	-25.00%
307 - Tech Fee	\$6,459	\$4,500	\$4,500	\$-	0.00%
706 - Late Fee & Penalty	\$4,900	\$4,000	\$5,000	\$1,000	25.00%
308 - Compliance Code Rev Share	\$76,184	\$50,000	\$50,000	\$-	0.00%
40-Investment Income	\$1,423,969	\$1,000,000	\$800,000	\$(200,000)	-20.00%
400 - Investment Income	\$1,423,969	\$1,000,000	\$800,000	\$(200,000)	-20.00%
50-EMS Services	\$4,859,412	\$4,800,000	\$4,900,000	\$100,000	2.08%
201 - EMS Services	\$1,006,325	\$800,000	\$900,000	\$100,000	12.50%
109 - GEMT	\$3,853,087	\$4,000,000	\$4,000,000	\$-	0.00%
60-Other Revenues	\$660,624	\$382,102	\$371,063	\$(11,039)	-2.89%
107 - Fire Protection Services - Schools	\$80,456	\$77,000	\$47,000	\$(30,000)	-38.96%
200 - Training Reimburse	\$116,316	\$-	\$-	\$-	0.00%
203 - Ambulance Services Contract	\$77,248	\$80,092	\$81,500	\$1,408	1.76%
204 - Personnel Reimb for Mobilization	\$55,517	\$-	\$-	\$-	0.00%
205 - Equip Reimb for Mobilization	\$26,826	\$-	\$-	\$-	0.00%
207 - Private Sector Overtime Reimb	\$70,638	\$188,670	\$215,712	\$27,042	14.33%
600 - Rents - Received	\$70,866	\$20,340	\$20,851	\$511	2.51%
700 - Misc Fire Revenue	\$8,909	\$-	\$-	\$-	0.00%
701 - Jury Duty Reimburse	\$25	\$-	\$-	\$-	0.00%
702 - Sale of Scrap/Junk	\$18,257	\$-	\$-	\$-	0.00%
703 - Compensation for Capital Assets	\$5,241	\$-	\$-	\$-	0.00%
707 - Vendor Rebate	\$7,687	\$6,000	\$6,000	\$-	0.00%
900 - WA State Grants from Other	\$8,865	\$-	\$-	\$-	0.00%
995 - Deposits	\$9,000	\$-	\$-	\$-	0.00%
110 - Contracted IT Services	\$1,694	\$-	\$-	\$-	0.00%
708 - L&I Stay at Work	\$103,078	\$10,000	\$-	\$(10,000)	-100.00%
GRAND TOTAL	\$57,562,527	\$59,151,306	\$60,466,484	\$1,315,178	2.22%

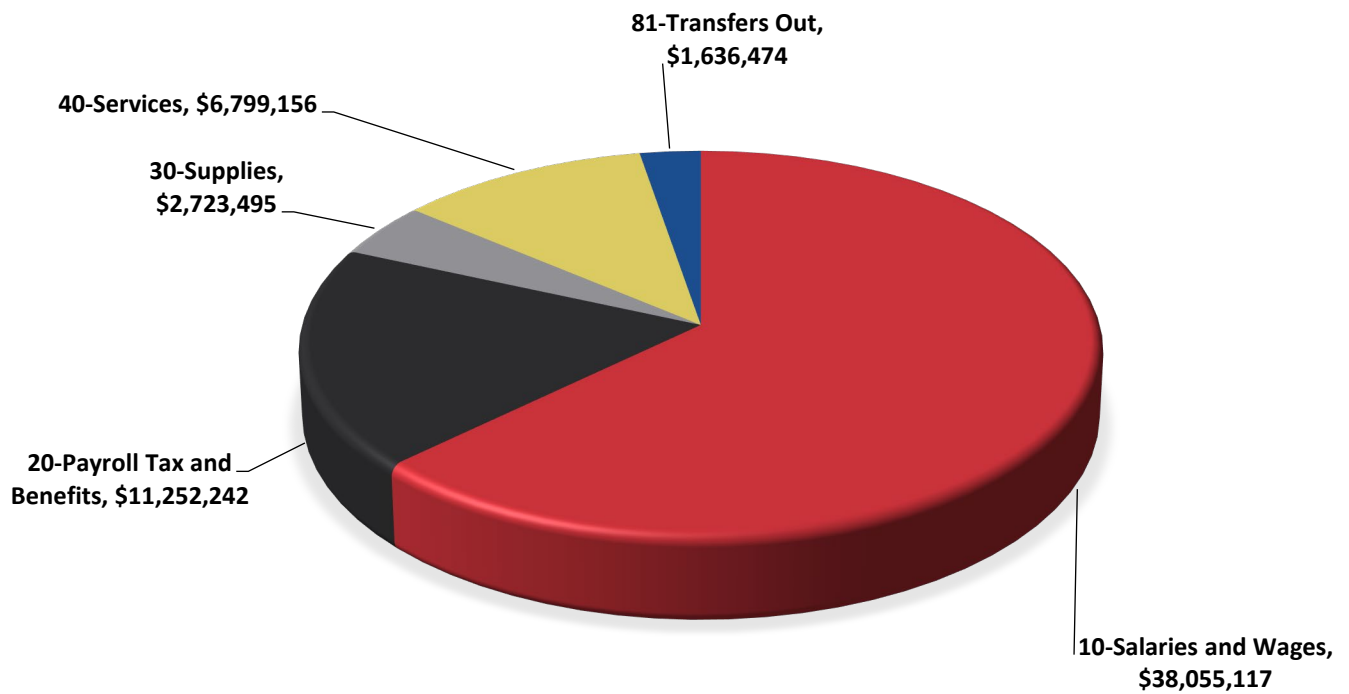
Budgeted Revenue Trends by Category (2022 - 2027)

REVENUES	2022	2023	2024	2025	2026	2027 Preliminary	% Change From Prior Year
Property Tax	18,424,086	18,823,074	29,333,239	30,689,284	36,973,420	37,098,317	0.34%
Fire Benefit Charge	17,539,009	17,981,054	10,550,000	10,664,850	11,600,000	13,060,000	12.59%
EMS Levy	2,266,067	2,516,986	2,657,856	2,785,936	3,782,284	3,607,104	-4.63%
FD 40 Contract	5,955,337	6,652,341	6,688,593	6,300,971	-	-	0.00%
Permits and Fees	293,000	343,100	427,000	471,000	613,500	630,000	2.69%
Investment Income	200,000	137,007	274,767	400,000	1,000,000	800,000	-20.00%
EMS Services	527,600	4,166,071	4,400,000	4,800,000	4,800,000	4,900,000	2.08%
Other Revenues	918,481	458,159	263,731	465,513	382,102	371,063	-2.89%
GRAND TOTAL	46,123,580	51,077,792	54,595,186	56,577,554	59,151,306	60,466,484	2.22%



Expenditures Overview by Category

CATEGORY	2027 PRELIMINARY	% OF TOTAL EXPENDITURES
10-Salaries and Wages	\$38,055,117	62.94%
20-Payroll Tax and Benefits	\$11,252,242	18.61%
30-Supplies	\$2,723,495	4.50%
40-Services	\$6,799,156	11.24%
81-Transfers Out	\$1,636,474	2.71%
GRAND TOTAL	\$60,466,484	100.00%



Expenditures Details by Category - Year Over Year

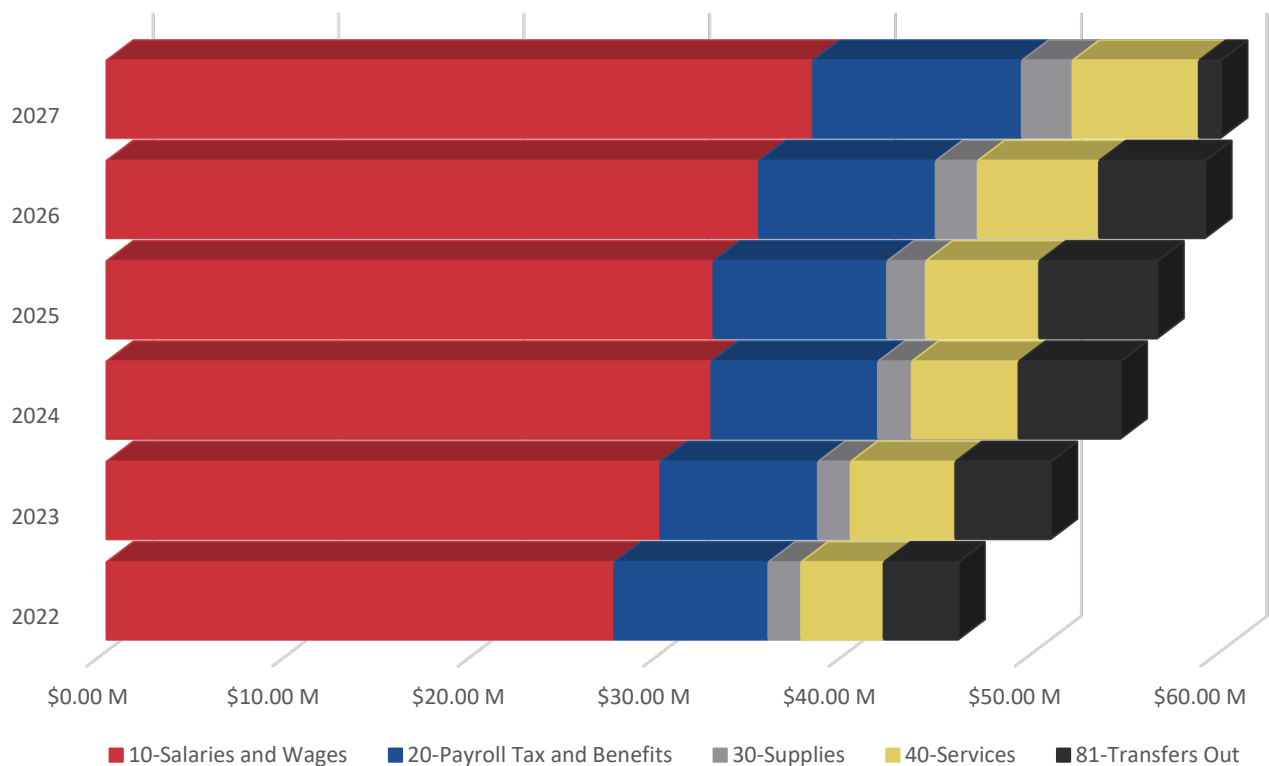
Category Details	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Salaries and Wages	\$30,161,422	\$35,144,615	\$38,055,117	\$2,910,502	8.28%
100 - Salaries	\$26,490,335	\$30,147,450	\$33,444,248	\$3,296,798	10.94%
102 - Recognition Pay	\$20,500	\$25,000	\$25,000	\$-	0.00%
110 - Overtime	\$2,912,325	\$4,310,553	\$3,856,087	\$(454,466)	-10.54%
111 - Acting Pay Overtime	\$86,427	\$92,000	\$92,000	\$-	0.00%
112 - Promotions/Onboarding Overtime	\$82,068	\$75,600	\$130,905	\$55,305	73.15%
113 - Explorer Program Overtime	\$14,145	\$14,850	\$-	\$(14,850)	-100.00%
114 - Meeting Overtime	\$56,233	\$156,048	\$133,578	\$(22,470)	-14.40%
115 - Physicals Overtime	\$35,102	\$66,211	\$73,116	\$6,905	10.43%
116 - Community Outreach Overtime	\$27,961	\$52,988	\$68,330	\$15,342	28.95%
117 - Union Business Overtime	\$6,454	\$15,245	\$16,141	\$896	5.88%
119 - Contracted Overtime	\$403,677	\$188,670	\$215,712	\$27,042	14.33%
120 - A311 Overtime	\$26,195	\$-	\$-	\$-	0.00%
20-Payroll Tax and Benefits	\$8,636,422	\$9,522,742	\$11,252,242	\$1,729,500	18.16%
200 - FICA	\$642,194	\$759,072	\$834,342	\$75,271	9.92%
201 - Workers Comp	\$1,064,775	\$1,524,110	\$1,769,247	\$245,137	16.08%
202 - Paid Medical/Family Leave	\$109,283	\$96,488	\$145,821	\$49,333	51.13%
210 - Pension Retirement	\$1,660,036	\$1,714,008	\$2,012,959	\$298,951	17.44%
220 - Group Life Insurance	\$65,776	\$14,275	\$14,993	\$718	5.03%
221 - Longterm Disability	\$14,326	\$20,898	\$22,368	\$1,470	7.03%
230 - Medical Insurance	\$3,797,375	\$4,010,205	\$5,006,178	\$995,973	24.84%
231 - Medical Insurance - LEOFF	\$75,864	\$106,469	\$60,120	\$(46,349)	-43.53%
232 - VEBA	\$636,739	\$675,054	\$731,350	\$56,296	8.34%
233 - MERP	\$324,625	\$340,200	\$361,200	\$21,000	6.17%
240 - Uniform Allowance	\$227,228	\$243,004	\$273,504	\$30,500	12.55%
241 - Health & Wellness	\$18,200	\$18,960	\$20,160	\$1,200	6.33%
30-Supplies	\$1,639,885	\$2,262,756	\$2,723,495	\$460,739	20.36%
300 - Office Supplies	\$14,771	\$23,145	\$23,109	\$(36)	-0.16%
301 - Recognition Supplies	\$2,000	\$2,210	\$2,200	\$(10)	-0.45%
302 - Manuals/Books	\$6,412	\$15,266	\$13,800	\$(1,466)	-9.60%
303 - Uniforms	\$18,006	\$65,983	\$20,984	\$(44,999)	-68.20%
304 - Food	\$8,142	\$14,000	\$10,700	\$(3,300)	-23.57%
305 - Branding Supplies	\$26,310	\$47,500	\$43,500	\$(4,000)	-8.42%
306 - Misc Supplies	\$11,151	\$19,950	\$22,625	\$2,675	13.41%
310 - Unleaded Fuel	\$44,628	\$67,200	\$58,440	\$(8,760)	-13.04%
311 - Diesel	\$104,846	\$135,937	\$118,200	\$(17,737)	-13.05%
312 - Lube Oil	\$2,867	\$3,097	\$42,103	\$39,006	1259.27%
320 - Small Tools	\$307,578	\$248,575	\$338,814	\$90,239	36.30%
321 - Computer/Electronics	\$18,812	\$36,251	\$43,122	\$6,871	18.95%
322 - Software	\$244,484	\$538,512	\$594,483	\$55,971	10.39%
323 - PPE/Safety Gear	\$277,370	\$406,793	\$678,901	\$272,108	66.89%
330 - Operating Supplies	\$218,132	\$297,236	\$302,748	\$5,512	1.85%
331 - Repair Parts	\$304,097	\$299,450	\$328,766	\$29,316	9.79%
340 - Furnishings	\$11,693	\$26,650	\$66,000	\$39,350	147.65%
350 - Appliance	\$18,588	\$15,000	\$15,000	\$-	0.00%

Expenditures Details by Category - Year Over Year (continued)

Category Details	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
40-Services	\$5,512,387	\$6,527,292	\$6,799,156	\$271,864	4.17%
400 - Professional Services	\$2,283,575	\$2,807,371	\$2,507,123	\$(300,248)	-10.69%
401 - Legal Services	\$38,123	\$178,000	\$135,500	\$(42,500)	-23.88%
402 - Health Services	\$66,431	\$134,500	\$141,600	\$7,100	5.28%
403 - Branding Services	\$1,796	\$2,000	\$2,000	\$-	0.00%
404 - Accounting/Auditing	\$48,588	\$40,800	\$41,500	\$700	1.72%
405 - Cash Mgmt Fees	\$56,147	\$58,000	\$83,000	\$25,000	43.10%
406 - Advertising	\$902	\$3,000	\$3,500	\$500	16.67%
407 - ILA	\$493,512	\$482,820	\$597,703	\$114,883	23.79%
410 - Postage/Shipping	\$43,708	\$77,400	\$82,700	\$5,300	6.85%
411 - Internet	\$93,126	\$102,388	\$103,840	\$1,452	1.42%
412 - Telephone	\$42,087	\$49,344	\$139,800	\$90,456	183.32%
413 - Data Plan	\$59,970	\$88,800	\$83,760	\$(5,040)	-5.68%
420 - Travel	\$132,755	\$260,083	\$318,848	\$58,765	22.59%
421 - Mileage	\$23	\$3,110	\$3,110	\$-	0.00%
430 - Training/Registration	\$129,794	\$209,239	\$247,312	\$38,073	18.20%
440 - Repair/Maint	\$588,862	\$658,600	\$742,965	\$84,365	12.81%
450 - Liability Insurance	\$447,959	\$511,565	\$563,300	\$51,735	10.11%
451 - Property Tax	\$20,605	\$24,000	\$30,000	\$6,000	25.00%
460 - FBC Collection Fee	\$106,713	\$115,000	\$129,600	\$14,600	12.70%
461 - Licenses/Permits/Fees	\$130	\$1,500	\$2,000	\$500	33.33%
462 - Memberships	\$23,468	\$30,661	\$35,669	\$5,008	16.33%
463 - Subscriptions	\$3,198	\$19,885	\$7,866	\$(12,019)	-60.44%
464 - Printing Services	\$28,547	\$53,300	\$52,000	\$(1,300)	-2.44%
465 - Misc Services	\$23,815	\$40,000	\$40,000	\$-	0.00%
466 - Meal/Incidental Expense	\$3,963	\$15,600	\$15,750	\$150	0.96%
467 - Certification	\$12,078	\$19,575	\$10,000	\$(9,575)	-48.91%
470 - Electricity	\$206,436	\$235,000	\$300,000	\$65,000	27.66%
471 - Gas	\$49,279	\$67,500	\$90,000	\$22,500	33.33%
472 - Water/Sewer	\$72,881	\$77,000	\$106,000	\$29,000	37.66%
473 - Waste Disposal	\$47,820	\$59,100	\$68,800	\$9,700	16.41%
480 - Equipment Lease	\$-	\$-	\$1,578	\$1,578	0.00%
500 - Election Cost	\$67,455	\$-	\$7,500	\$7,500	0.00%
700 - Admin Lease	\$709	\$-	\$-	\$-	0.00%
701 - SBITA	\$219,712	\$-	\$-	\$-	0.00%
702 - Property Lease	\$98,221	\$102,151	\$104,832	\$2,681	2.62%
81-Transfers Out	\$12,594,433	\$5,693,901	\$1,636,474	\$(4,057,427)	-71.26%
901 - Transfer Out for Contingency	\$30,000	\$50,000	\$-	\$(50,000)	-100.00%
902 - Transfer Out for Op Reserve	\$2,081,348	\$674,462	\$500,000	\$(174,462)	-25.87%
903 - Transfer Out for IT Reserve	\$435,000	\$-	\$-	\$-	0.00%
904 - Transfer Out for Fleet Reserve	\$2,900,000	\$1,700,000	\$1,136,474	\$(563,526)	-33.15%
905 - Transfer Out for Equip Reserve	\$700,000	\$-	\$-	\$-	0.00%
906 - Transfer Out for Facilities Reserve	\$2,200,000	\$-	\$-	\$-	0.00%
907 - Transfer Out for Liability Reserve	\$67,152	\$693,189	\$-	\$(693,189)	-100.00%
908 - Transfer Out for Debt Service	\$4,180,933	\$2,576,250	\$-	\$(2,576,250)	-100.00%
GRAND TOTAL	\$58,544,547	\$59,151,306	\$60,466,484	\$1,315,178	2.22%

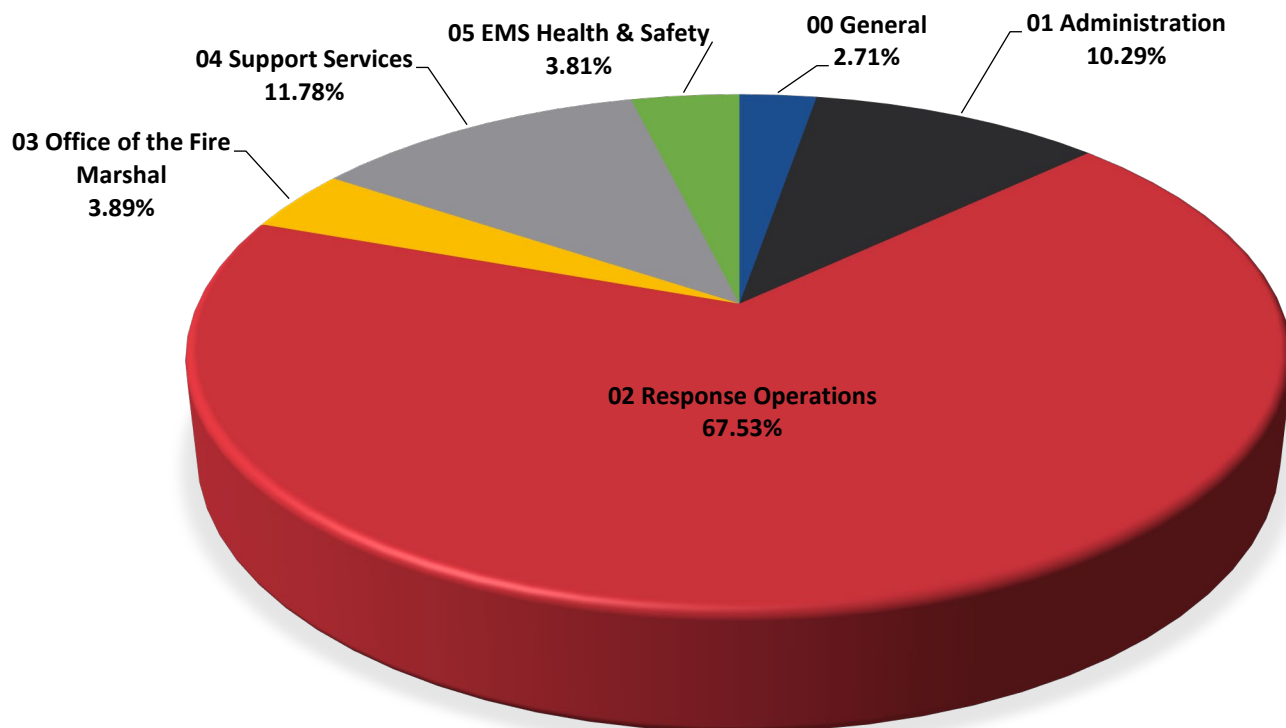
Budgeted Expenditures Trends by Category (2022 - 2027)

EXPENDITURES	2022	2023	2024	2025	2026	2027 Preliminary	% Change From Prior Year
Salaries & Wages	\$27,350,260	\$29,832,004	\$32,581,972	\$32,691,218	\$35,144,615	\$38,055,117	8.28%
Payroll Tax & Benefits	\$8,299,184	\$8,490,859	\$8,972,760	\$9,358,737	\$9,522,743	\$11,252,242	18.16%
Supplies	\$1,769,614	\$1,761,500	\$1,822,814	\$2,079,828	\$2,262,755	\$2,723,495	20.36%
Services	\$4,444,516	\$5,632,784	\$5,752,888	\$6,104,670	\$6,527,292	\$6,799,156	4.17%
Transfers Out	\$4,007,213	\$5,124,058	\$5,464,752	\$6,343,101	\$5,693,901	\$1,636,474	-71.26%
GRAND TOTAL	\$45,870,787	\$50,841,205	\$54,595,186	\$56,577,554	\$59,151,306	\$60,466,484	2.22%



Expenditures Overview by Division

DIVISION	2027 PRELIMINARY BUDGET	% OF TOTAL EXPENDITURES
00 General	\$1,636,474	2.71%
01 Administration	\$6,628,639	10.96%
02 Response Operations	\$40,830,827	67.53%
03 Office of the Fire Marshal	\$2,351,643	3.89%
04 Support Services	\$6,716,439	11.11%
05 EMS Health & Safety	\$2,302,462	3.81%
GRAND TOTAL	\$60,466,484	100.00%



Expenditures Details by Division - General

EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
00 General	\$12,594,433	\$5,693,901	\$1,636,474	\$(4,057,427)	-71.26%
901 - Transfer Out for Contingency	\$30,000	\$50,000	\$-	\$(50,000)	-100.00%
902 - Transfer Out for Operating Reserve	\$2,081,348	\$674,462	\$500,000	\$(174,462)	-25.87%
903 - Transfer Out for IT Reserve	\$435,000	\$-	\$-	\$-	0.00%
904 - Transfer Out for Fleet Reserve	\$2,900,000	\$1,700,000	\$1,136,474	\$(563,526)	-33.15%
905 - Transfer Out for Equipment Reserve	\$700,000	\$-	\$-	\$-	0.00%
906 - Transfer Out for Facilities Reserve	\$2,200,000	\$-	\$-	\$-	0.00%
907 - Transfer Out for Liability Reserve	\$67,152	\$693,189	\$-	\$(693,189)	-100.00%
908 - Transfer Out for Debt Service	\$4,180,933	\$2,576,250	\$-	\$(2,576,250)	-100.00%

Expenditures Details by Division – Administration

EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
01 Administration	\$4,980,826	\$6,197,752	\$6,628,639	\$430,888	6.95%
100 - Salaries	\$2,280,217	\$2,684,745	\$2,883,668	\$198,923	7.41%
102 - Recognition Pay	\$20,500	\$25,000	\$25,000	\$-	0.00%
200 - FICA	\$145,335	\$184,576	\$184,292	\$(284)	-0.15%
201 - Workers Comp	\$12,649	\$19,319	\$27,157	\$7,838	40.57%
202 - Paid Medical/Family Leave	\$7,868	\$7,753	\$11,360	\$3,607	46.52%
210 - Pension Retirement	\$159,931	\$145,954	\$155,617	\$9,663	6.62%
220 - Group Life Insurance	\$6,027	\$6,378	\$6,757	\$379	5.94%
221 - Longterm Disability	\$7,294	\$9,854	\$10,532	\$678	6.88%
230 - Medical Insurance	\$303,004	\$330,167	\$438,314	\$108,147	32.76%
231 - Medical Insurance - LEOFF	\$75,864	\$106,469	\$60,120	\$(46,349)	-43.53%
232 - VEBA	\$53,907	\$57,326	\$67,404	\$10,078	17.58%
233 - MERP	\$2,100	\$2,100	\$2,100	\$-	0.00%
300 - Office Supplies	\$10,115	\$10,825	\$8,725	\$(2,100)	-19.40%
301 - Recognition Supplies	\$2,000	\$2,210	\$2,200	\$(10)	-0.45%
302 - Manuals/Books	\$829	\$2,700	\$1,000	\$(1,700)	-62.96%
303 - Uniforms	\$6,592	\$42,800	\$3,720	\$(39,080)	-91.31%
304 - Food	\$4,986	\$7,000	\$5,200	\$(1,800)	-25.71%
305 - Branding Supplies	\$26,310	\$47,500	\$43,500	\$(4,000)	-8.42%
306 - Misc Supplies	\$3,556	\$3,700	\$3,725	\$25	0.68%
320 - Small Tools	\$1,154	\$2,250	\$12,250	\$10,000	444.44%
321 - Computer/Electronics	\$13,928	\$34,500	\$34,500	\$-	0.00%
322 - Software	\$244,484	\$538,512	\$594,483	\$55,971	10.39%
400 - Professional Services	\$127,086	\$269,025	\$214,005	\$(55,020)	-20.45%
401 - Legal Services	\$38,123	\$178,000	\$135,500	\$(42,500)	-23.88%
402 - Health Services	\$66,431	\$134,500	\$141,600	\$7,100	5.28%
403 - Branding Services	\$1,796	\$2,000	\$2,000	\$-	0.00%
404 - Accounting/Auditing	\$48,588	\$40,800	\$41,500	\$700	1.72%
405 - Cash Mgmt Fees	\$56,147	\$58,000	\$83,000	\$25,000	43.10%
406 - Advertising	\$902	\$3,000	\$3,500	\$500	16.67%
410 - Postage/Shipping	\$43,628	\$76,900	\$82,200	\$5,300	6.89%
411 - Internet	\$93,126	\$102,388	\$103,840	\$1,452	1.42%
412 - Telephone	\$42,087	\$49,344	\$139,800	\$90,456	183.32%
413 - Data Plan	\$59,970	\$88,800	\$83,760	\$(5,040)	-5.68%
420 - Travel	\$71,786	\$125,868	\$133,316	\$7,448	5.92%
430 - Training/Registration	\$38,218	\$62,438	\$81,708	\$19,270	30.86%
450 - Liability Insurance	\$446,214	\$509,165	\$561,500	\$52,335	10.28%
460 - FBC Collection Fee	\$106,713	\$115,000	\$129,600	\$14,600	12.70%
461 - Licenses/Permits/Fees	\$-	\$500	\$1,000	\$500	100.00%
462 - Memberships	\$20,999	\$26,811	\$28,886	\$2,075	7.74%
463 - Subscriptions	\$1,392	\$2,600	\$2,750	\$150	5.77%
464 - Printing Services	\$26,266	\$50,100	\$48,800	\$(1,300)	-2.59%
466 - Meal/Incidental Expense	\$3,963	\$15,600	\$15,750	\$150	0.96%
467 - Certification	\$10,865	\$15,275	\$5,500	\$(9,775)	-63.99%
500 - Election Cost	\$67,455	\$-	\$7,500	\$7,500	0.00%
700 - Admin Lease	\$709	\$-	\$-	\$-	0.00%
701 - SBITA	\$219,712	\$-	\$-	\$-	0.00%

Expenditures Details by Division – Response Operations

EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
02 Response Operations	\$33,295,045	\$37,253,466	\$40,830,827	\$3,577,361	9.60%
100 - Salaries	\$21,264,331	\$23,569,398	\$26,046,632	\$2,477,234	10.51%
110 - Overtime	\$2,439,701	\$3,318,805	\$2,642,235	\$(676,570)	-20.39%
111 - Acting Pay Overtime	\$86,427	\$92,000	\$92,000	\$-	0.00%
112 - Promotions/Onboarding Overtime	\$82,068	\$75,600	\$130,905	\$55,305	73.15%
113 - Explorer Program Overtime	\$14,145	\$14,850	\$-	\$(14,850)	-100.00%
114 - Meeting Overtime	\$56,233	\$156,048	\$133,578	\$(22,470)	-14.40%
115 - Physicals Overtime	\$35,102	\$66,211	\$73,116	\$6,905	10.43%
116 - Community Outreach Overtime	\$27,961	\$52,988	\$68,330	\$15,342	28.95%
117 - Union Business Overtime	\$6,454	\$15,245	\$16,141	\$896	5.88%
119 - Contracted Overtime	\$403,677	\$188,670	\$215,712	\$27,042	14.33%
120 - A311 Overtime	\$26,195	\$-	\$-	\$-	0.00%
200 - FICA	\$351,782	\$370,206	\$430,593	\$60,387	16.31%
201 - Workers Comp	\$977,735	\$1,381,743	\$1,589,875	\$208,132	15.06%
202 - Paid Medical/Family Leave	\$90,228	\$77,582	\$116,661	\$39,079	50.37%
210 - Pension Retirement	\$1,292,719	\$1,316,642	\$1,559,666	\$243,024	18.46%
220 - Group Life Insurance	\$52,584	\$1,482	\$1,369	\$(113)	-7.62%
221 - Longterm Disability	\$612	\$1,108	\$1,050	\$(58)	-5.23%
230 - Medical Insurance	\$3,116,709	\$3,210,148	\$3,927,791	\$717,643	22.36%
232 - VEBA	\$516,004	\$537,934	\$570,558	\$32,624	6.06%
233 - MERP	\$309,225	\$321,300	\$338,100	\$16,800	5.23%
240 - Uniform Allowance	\$218,421	\$233,776	\$260,480	\$26,704	11.42%
241 - Health & Wellness	\$17,570	\$18,240	\$19,200	\$960	5.26%
302 - Manuals/Books	\$1,684	\$5,800	\$5,300	\$(500)	-8.62%
303 - Uniforms	\$7,017	\$15,083	\$8,964	\$(6,119)	-40.57%
304 - Food	\$3,157	\$7,000	\$5,500	\$(1,500)	-21.43%
306 - Misc Supplies	\$-	\$1,500	\$-	\$(1,500)	-100.00%
320 - Small Tools	\$191,532	\$154,710	\$156,050	\$1,340	0.87%
323 - PPE/Safety Gear	\$274,810	\$402,193	\$672,301	\$270,108	67.16%
330 - Operating Supplies	\$136,446	\$207,536	\$191,029	\$(16,507)	-7.95%
331 - Repair Parts	\$15,053	\$23,250	\$23,550	\$300	1.29%
400 - Professional Services	\$1,096,949	\$1,171,750	\$1,274,804	\$103,054	8.79%
420 - Travel	\$12,530	\$24,736	\$34,230	\$9,494	38.38%
421 - Mileage	\$-	\$1,360	\$1,360	\$-	0.00%
430 - Training/Registration	\$10,291	\$20,272	\$21,422	\$1,150	5.67%
440 - Repair/Maint	\$159,693	\$198,300	\$202,325	\$4,025	2.03%

Expenditures Details by Division – Office of the Fire Marshal

EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
03 Office of the Fire Marshal	\$1,633,623	\$2,233,891	\$2,351,643	\$117,752	5.27%
100 - Salaries	\$1,165,772	\$1,526,676	\$1,561,394	\$34,718	2.27%
110 - Overtime	\$51,109	\$150,427	\$158,000	\$7,573	5.03%
200 - FICA	\$85,839	\$128,753	\$122,678	\$(6,075)	-4.72%
201 - Workers Comp	\$21,780	\$36,468	\$35,109	\$(1,359)	-3.73%
202 - Paid Medical/Family Leave	\$4,573	\$4,744	\$6,475	\$1,731	36.49%
210 - Pension Retirement	\$90,015	\$93,291	\$95,781	\$2,490	2.67%
220 - Group Life Insurance	\$3,102	\$3,891	\$3,926	\$35	0.90%
221 - Longterm Disability	\$3,949	\$5,881	\$6,004	\$123	2.09%
230 - Medical Insurance	\$141,303	\$164,902	\$228,918	\$64,016	38.82%
232 - VEBA	\$28,689	\$34,858	\$36,858	\$2,000	5.74%
300 - Office Supplies	\$1,205	\$2,450	\$2,450	\$-	0.00%
302 - Manuals/Books	\$3,339	\$6,000	\$6,500	\$500	8.33%
303 - Uniforms	\$3,901	\$6,800	\$6,800	\$-	0.00%
306 - Misc Supplies	\$7,555	\$13,000	\$13,000	\$-	0.00%
320 - Small Tools	\$764	\$3,500	\$3,500	\$-	0.00%
323 - PPE/Safety Gear	\$2,560	\$4,600	\$4,600	\$-	0.00%
330 - Operating Supplies	\$257	\$1,500	\$1,500	\$-	0.00%
331 - Repair Parts	\$-	\$1,200	\$1,200	\$-	0.00%
340 - Furnishings	\$959	\$-	\$-	\$-	0.00%
400 - Professional Services	\$-	\$9,000	\$9,000	\$-	0.00%
420 - Travel	\$3,815	\$13,000	\$16,000	\$3,000	23.08%
421 - Mileage	\$23	\$750	\$750	\$-	0.00%
430 - Training/Registration	\$7,801	\$13,000	\$19,000	\$6,000	46.15%
462 - Memberships	\$1,821	\$3,000	\$6,000	\$3,000	100.00%
464 - Printing Services	\$2,281	\$3,200	\$3,200	\$-	0.00%
467 - Certification	\$1,213	\$3,000	\$3,000	\$-	0.00%

Expenditures Details by Division – Support Services

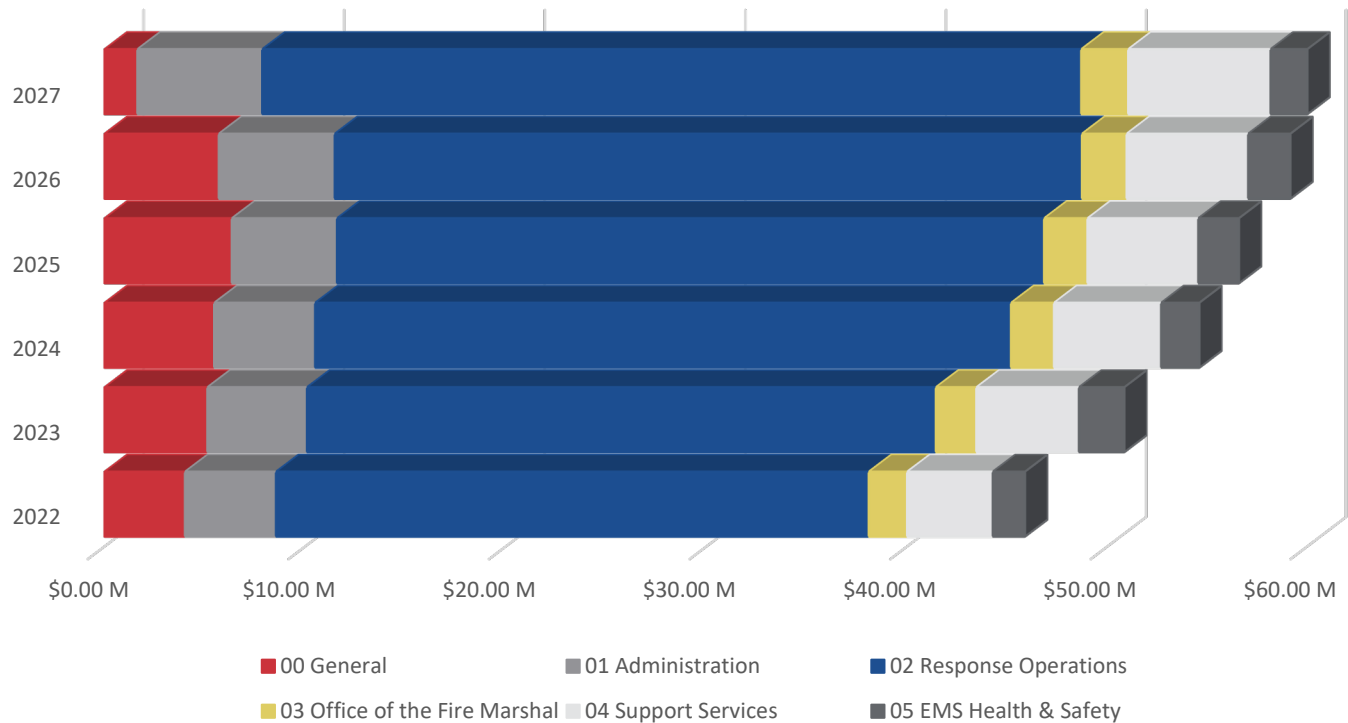
EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
04 Support Services	\$4,572,476	\$5,664,398	\$6,716,439	\$1,052,041	18.57%
100 - Salaries	\$1,519,224	\$1,833,746	\$2,077,979	\$244,233	13.32%
110 - Overtime	\$369,674	\$642,321	\$804,652	\$162,331	25.27%
200 - FICA	\$53,295	\$67,772	\$73,560	\$5,788	8.54%
201 - Workers Comp	\$45,219	\$68,518	\$82,893	\$14,375	20.98%
202 - Paid Medical/Family Leave	\$5,420	\$5,223	\$8,216	\$2,993	57.30%
210 - Pension Retirement	\$100,958	\$130,169	\$149,445	\$19,276	14.81%
220 - Group Life Insurance	\$3,585	\$1,948	\$1,974	\$26	1.33%
221 - Longterm Disability	\$2,369	\$3,009	\$3,115	\$106	3.52%
230 - Medical Insurance	\$206,353	\$256,312	\$268,501	\$12,189	4.76%
232 - VEBA	\$33,721	\$36,780	\$38,858	\$2,078	5.65%
233 - MERP	\$11,025	\$12,600	\$14,700	\$2,100	16.67%
240 - Uniform Allowance	\$7,339	\$7,690	\$9,768	\$2,078	27.02%
241 - Health & Wellness	\$510	\$600	\$720	\$120	20.00%
300 - Office Supplies	\$3,451	\$9,870	\$11,934	\$2,064	20.91%
302 - Manuals/Books	\$-	\$366	\$-	\$(366)	-100.00%
303 - Uniforms	\$495	\$1,300	\$1,500	\$200	15.38%
306 - Misc Supplies	\$40	\$850	\$950	\$100	11.76%
310 - Unleaded Fuel	\$44,628	\$67,200	\$58,440	\$(8,760)	-13.04%
311 - Diesel	\$104,846	\$135,937	\$118,200	\$(17,737)	-13.05%
312 - Lube Oil	\$2,867	\$3,097	\$42,103	\$39,006	1259.48%
320 - Small Tools	\$66,313	\$43,115	\$83,064	\$39,949	92.66%
321 - Computer/Electronics	\$4,885	\$1,751	\$8,622	\$6,871	392.40%
330 - Operating Supplies	\$80,735	\$84,200	\$107,219	\$23,019	27.34%
331 - Repair Parts	\$289,044	\$275,000	\$304,016	\$29,016	10.55%
340 - Furnishings	\$10,734	\$26,650	\$66,000	\$39,350	147.65%
350 - Appliance	\$18,588	\$15,000	\$15,000	\$-	0.00%
400 - Professional Services	\$51,216	\$245,403	\$317,859	\$72,456	29.53%
407 - ILA	\$493,512	\$482,820	\$597,703	\$114,883	23.79%
410 - Postage/Shipping	\$80	\$500	\$500	\$-	0.00%
420 - Travel	\$38,085	\$48,735	\$76,727	\$27,992	57.44%
421 - Mileage	\$-	\$1,000	\$1,000	\$-	0.00%
430 - Training/Registration	\$67,839	\$98,629	\$111,182	\$12,553	12.73%
440 - Repair/Maint	\$415,090	\$433,300	\$513,640	\$80,340	18.54%
450 - Liability Insurance	\$1,745	\$2,400	\$1,800	\$(600)	-25.00%
451 - Property Tax	\$20,605	\$24,000	\$30,000	\$6,000	25.00%
461 - Licenses/Permits/Fees	\$130	\$1,000	\$1,000	\$-	0.00%
462 - Memberships	\$648	\$850	\$783	\$(67)	-7.88%
463 - Subscriptions	\$1,805	\$17,285	\$4,906	\$(12,379)	-71.62%
465 - Misc Services	\$23,815	\$40,000	\$40,000	\$-	0.00%
470 - Electricity	\$206,436	\$235,000	\$300,000	\$65,000	27.66%
471 - Gas	\$49,279	\$67,500	\$90,000	\$22,500	33.33%
472 - Water/Sewer	\$72,881	\$77,000	\$106,000	\$29,000	37.66%
473 - Waste Disposal	\$45,771	\$55,800	\$65,500	\$9,700	17.38%
480 - Equipment Lease	\$-	\$-	\$1,578	\$1,578	0.00%
702 - Property Lease	\$98,221	\$102,151	\$104,832	\$2,681	2.62%

Expenditures Details by Division – EMS Health & Safety

EXPENSE CATEGORY	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
05 EMS Health & Safety	\$1,468,145	\$2,107,898	\$2,302,462	\$194,564	9.23%
100 - Salaries	\$260,792	\$532,885	\$874,575	\$341,690	64.12%
110 - Overtime	\$51,842	\$199,000	\$251,200	\$52,200	26.23%
200 - FICA	\$5,942	\$7,765	\$23,219	\$15,454	199.02%
201 - Workers Comp	\$7,392	\$18,062	\$34,213	\$16,151	89.42%
202 - Paid Medical/Family Leave	\$1,194	\$1,186	\$3,109	\$1,923	162.14%
210 - Pension Retirement	\$16,413	\$27,952	\$52,450	\$24,498	87.64%
220 - Group Life Insurance	\$478	\$576	\$967	\$391	67.88%
221 - Longterm Disability	\$102	\$1,046	\$1,667	\$621	59.37%
230 - Medical Insurance	\$30,005	\$48,676	\$142,654	\$93,978	193.07%
232 - VEBA	\$4,418	\$8,156	\$17,672	\$9,516	116.67%
233 - MERP	\$2,275	\$4,200	\$6,300	\$2,100	50.00%
240 - Uniform Allowance	\$1,468	\$1,538	\$3,256	\$1,718	111.70%
241 - Health & Wellness	\$120	\$120	\$240	\$120	100.00%
302 - Manuals/Books	\$559	\$400	\$1,000	\$600	150.00%
306 - Misc Supplies	\$-	\$900	\$4,950	\$4,050	450.00%
320 - Small Tools	\$47,816	\$45,000	\$83,950	\$38,950	86.56%
323 - PPE/Safety Gear	\$-	\$-	\$2,000	\$2,000	0.00%
330 - Operating Supplies	\$695	\$4,000	\$3,000	\$(1,000)	-25.00%
400 - Professional Services	\$1,008,323	\$1,112,193	\$691,455	\$(420,738)	-37.83%
420 - Travel	\$6,539	\$47,744	\$58,575	\$10,831	22.69%
430 - Training/Registration	\$5,645	\$14,900	\$14,000	\$(900)	-6.04%
440 - Repair/Maint	\$14,078	\$27,000	\$27,000	\$-	0.00%
463 - Subscriptions	\$-	\$-	\$210	\$210	0.00%
467 - Certification	\$-	\$1,300	\$1,500	\$200	15.38%
473 - Waste Disposal	\$2,049	\$3,300	\$3,300	\$-	0.00%
GRAND TOTAL	\$58,544,547	\$59,151,306	\$60,466,484	\$1,315,178	2.22%

Budgeted Expenditures Trends by Division (2022 - 2027)

EXPENDITURES	2022	2023	2024	2025	2026	2027 Preliminary	% Change From Prior Year
General	\$4,007,213	\$5,124,058	\$5,464,752	\$6,343,101	\$5,693,901	\$1,636,474	-71.26%
Administration	\$4,537,773	\$4,966,125	\$5,030,946	\$5,240,662	\$5,778,894	\$6,222,210	7.67%
Response Operations	\$29,545,309	\$31,342,840	\$34,686,033	\$35,247,422	\$37,253,466	\$40,830,827	9.60%
Office of the Fire Marshal	\$1,911,976	\$2,020,531	\$2,144,299	\$2,171,006	\$2,233,891	\$2,351,643	5.27%
Support Services	\$4,267,897	\$5,119,541	\$5,362,242	\$5,546,075	\$6,083,255	\$7,122,868	17.09%
EMS Health & Safety	\$1,600,619	\$2,268,110	\$1,906,914	\$2,029,288	\$2,107,899	\$2,302,462	9.23%
GRAND TOTAL	\$45,870,787	\$50,841,205	\$54,595,186	\$56,577,554	\$59,151,306	\$60,466,484	2.22%



Salaries and Benefits

Category Details	2025 Actual	2026 Budget	2027 Preliminary Budget	Increase/(Decrease) Over Prior Year Budget	% Change from Prior Year
10-Salaries and Wages	\$30,161,422	\$35,144,615	\$38,055,117	\$2,910,502	8.28%
01 Administration	\$2,061,122	\$2,441,434	\$2,620,266	\$178,832	7.32%
100 - Salaries	\$2,040,622	\$2,416,434	\$2,595,266	\$178,832	7.40%
102 - Admin-Recognition Pay	\$20,500	\$25,000	\$25,000	\$-	0.00%
05 EMS Health & Safety	\$312,633	\$731,885	\$1,125,775	\$393,890	53.82%
100 - Salaries	\$260,792	\$532,885	\$874,575	\$341,690	64.12%
110 - Overtime	\$51,842	\$199,000	\$251,200	\$52,200	26.23%
03 Office of the Fire Marshal	\$1,216,881	\$1,677,103	\$1,719,394	\$42,291	2.52%
100 - Salaries	\$1,165,772	\$1,526,676	\$1,561,394	\$34,718	2.27%
110 - Overtime	\$51,109	\$150,427	\$158,000	\$7,573	5.03%
02 Response Operations	\$24,442,293	\$27,549,815	\$29,418,649	\$1,868,834	6.78%
100 - Salaries	\$21,264,331	\$23,569,398	\$26,046,632	\$2,477,234	10.51%
110 - Overtime	\$2,439,701	\$3,318,805	\$2,642,235	\$(676,570)	-20.39%
111 - Acting Pay Overtime	\$86,427	\$92,000	\$92,000	\$-	0.00%
112 - Promotions/Onboarding Overtime	\$82,068	\$75,600	\$130,905	\$55,305	73.15%
113 - Explorer Program Overtime	\$14,145	\$14,850	\$-	\$(14,850)	-100.00%
114 - Meeting Overtime	\$56,233	\$156,048	\$133,578	\$(22,470)	-14.40%
115 - Physicals Overtime	\$35,102	\$66,211	\$73,116	\$6,905	10.43%
116 - Community Outreach Overtime	\$27,961	\$52,988	\$68,330	\$15,342	28.95%
117 - Union Business Overtime	\$6,454	\$15,245	\$16,141	\$896	5.88%
119 - Contracted Overtime	\$403,677	\$188,670	\$215,712	\$27,042	14.33%
120 - A311 Overtime	\$26,195	\$-	\$-	\$-	0.00%
04 Support Services	\$2,128,493	\$2,744,378	\$3,171,033	\$426,655	15.55%
100 - Salaries	\$1,758,819	\$2,102,057	\$2,366,381	\$264,324	12.57%
110 - Overtime	\$369,674	\$642,321	\$804,652	\$162,331	25.27%
20-Payroll Tax and Benefits	\$8,636,422	\$9,522,742	\$11,252,242	\$1,729,500	18.16%
200 - FICA	\$642,194	\$759,072	\$834,342	\$75,271	9.92%
201 - Workers Comp	\$1,064,775	\$1,524,110	\$1,769,247	\$245,137	16.08%
202 - Paid Medical/Family Leave	\$109,283	\$96,488	\$145,821	\$49,333	51.13%
210 - Pension Retirement	\$1,660,036	\$1,714,008	\$2,012,959	\$298,951	17.44%
220 - Group Life Insurance	\$65,776	\$14,275	\$14,993	\$718	5.03%
221 - Longterm Disability	\$14,326	\$20,898	\$22,368	\$1,470	7.03%
230 - Medical Insurance	\$3,797,375	\$4,010,205	\$5,006,178	\$995,973	24.84%
231 - Medical Insurance - LEOFF	\$75,864	\$106,469	\$60,120	\$(46,349)	-43.53%
232 - VEBA	\$636,739	\$675,054	\$731,350	\$56,296	8.34%
233 - MERP	\$324,625	\$340,200	\$361,200	\$21,000	6.17%
240 - Uniform Allowance	\$227,228	\$243,004	\$273,504	\$30,500	12.55%
241 - Health & Wellness	\$18,200	\$18,960	\$20,160	\$1,200	6.33%
GRAND TOTAL	\$38,797,843	\$44,667,357	\$49,307,359	\$4,640,002	10.39%

Full-Time Employee (FTE) Budget by Section

By Section	2024 Budget	2025 Budget	2026 Budget	2027 Preliminary Budget
ADMINISTRATION	18	17	17	18
Administration	6	6	6	6
Finance	4	3	3	3
Communications	1	1	1	1
HR	2	2	2	2
IT	3	3	3	4
Planning	2	2	2	2
SUPPORT SERVICES	6	6	6	6
Logistics	3	3	3	3
Facilities	2	2	2	2
Fleet	1	1	1	1
RESPONSE OPERATIONS	146	157	157	166
Response Operations	142	153	153	161
Training	4	4	4	5
EMS, HEALTH AND SAFETY	2	2	2	5
Emergency Medical Services	2	2	2	5
OFFICE OF THE FIRE MARSHAL	11	11	11	11
Office Of Fire Marshal	11	11	11	11
Grand Total FTEs	183	193	193	206

Capital Fund Budget

Capital-Fleet Fund

FLEET FUND is used solely to purchase and maintain vehicles, including fire engines, aid units, and staff cars. It is funded from the operating fund to fulfill RRFA's 10-year fleet replacement schedule.

BEGINNING FUND BALANCE*		\$6,536,515
TOTAL REVENUES		\$1,307,474
Interfund Transfer In		\$1,136,474
Investment Income*		\$171,000
TOTAL EXPENDITURES		\$366,368
F121 Replacement Command Vehicle		\$149,709
F119 Replacement Command Vehicle		\$149,709
F101 Replacement Cart		\$66,950
ENDING FUND BALANCE*		\$7,477,621

*Figures shown are estimates

Capital-Facilities Improvement Fund

FACILITIES IMPROVEMENT FUND is for fire station maintenance, improvement, and replacement. It includes capital costs such as roof replacement, remodel, HVAC replacement, and all other services and repairs related to fire stations. It is funded from the operating fund to fulfill RRFA's 10-year facility replacement schedule.

BEGINNING FUND BALANCE*		\$24,620,262
TOTAL REVENUES		\$549,000
Interfund Transfer In		\$0
Investment Income*		\$549,000
Other Revenues		\$0
TOTAL EXPENDITURES		\$6,346,456
Station 16 Construction		\$5,000,000
Fire Station #11 Kitchen Table		\$10,000
Fire Station #11 Drop 30 amp		\$6,000
Fire Station #11 Awning		\$5,000
Fire Station #12 Dorm Cabinets		\$14,000
Fire Station #16 Kitchen Table		\$10,000
Fire Station #17 Flooring		\$40,000
Fire Station #17 Monument		\$15,000
Fleet Shop Equipment		\$390,000
Fire Station #11 Exhaust Fan		\$47,306
Fire Station #11 Furnace		\$139,185
Fire Station #12 Automatic Transfer Switch		\$10,079
Fire Station #12 Boiler		\$59,290
Fire Station #12 Furniture/Millwork		\$47,776
Fire Station #13 AC Unit		\$13,439
Fire Station #13 Condensing Unit		\$5,040
Fire Station #13 Evaporative Unit		\$5,320
Fire Station #13 Fire Alarm Systems		\$46,432
Fire Station #13 Lighting		\$38,693
Fire Station #13 Roofing		\$314,476
Fire Station #14 Electrical Panel		\$109,664
Fire Station #14 Interior Walls		\$19,756
ENDING FUND BALANCE*		\$18,822,806

*Figures shown are estimates

Capital-Equipment Fund

EQUIPMENT FUND is used to purchase fire equipment, such as SCBA, communications, and safety equipment. It is funded from the operating fund to fulfill RRFA's 10-year equipment replacement schedule.

BEGINNING FUND BALANCE*		\$1,703,420
TOTAL REVENUES		\$38,000
Interfund Transfer In		\$0
Investment Income*		\$38,000
TOTAL EXPENDITURES		\$221,260
Extrication Tool Set		\$41,200
Blow Hard Electric Fan x2		\$10,300
Defibrillator x1		\$27,810
HM Equipment		\$75,000
Stryker Gurney		\$25,750
Hose		\$41,200
ENDING FUND BALANCE*		\$1,520,160

* Figures shown are estimates

Capital-IT Fund

IT FUND is for the replacement of IT equipment including network equipment, servers, etc., and IT projects. It is funded from the operating fund to fulfill RRFA’s 10-year IT replacement schedule.

BEGINNING FUND BALANCE*		\$1,124,508
TOTAL REVENUES		\$25,000
Interfund Transfer In		\$0
Investment Income*		\$25,000
TOTAL EXPENDITURES		\$165,212
AI Equipment		\$133,900
Hardware Replacement		\$31,312
ENDING FUND BALANCE*		\$984,296

* Figures shown are estimates

Other Funds

Fund	Contingency Fund	Operating Reserve Fund	Liability Fund	Debt Service Fund
Beginning Balance*	\$ 558,608	\$ 22,942,570	\$ 6,102,400	\$ 5,143,174
Transfers In	\$-	\$ 500,000	\$-	\$-
Investment Income*	\$ 12,000	\$ 523,000	\$ 136,000	\$ 115,000
Other Revenues*	\$-	\$-	\$-	\$-
TOTAL REVENUE	\$ 12,000	\$ 1,023,000	\$ 136,000	\$ 115,000
Capital Outlay*	\$-	\$-	\$-	\$-
Other Expenditures*	\$-	\$-	\$-	\$ 1,790,125
TOTAL EXPENDITURES	\$-	\$-	\$-	\$ 1,790,125
ENDING BALANCE	\$ 570,608	\$ 23,965,570	\$ 6,238,400	\$ 3,468,049

*Figures shown are estimates

CONTINGENCY FUND is used for unemployment claims and unbudgeted expenses, such as insurance claim deductibles, accidental damage to fire stations and fleet vehicles, or any expense that occurs due to unexpected events. Per RRFA's policy, the fund balance should be maintained at a level equivalent to at least 0.5% of the total operating budget.

OPERATING RESERVE FUND is for disaster and emergency needs. Per RRFA's policy, the target fund balance should be maintained at 33% of the operating budget. This amount is equivalent to approximately four months of RRFA's expenses and ensures the continuity of operations when the main revenues (property tax and fire benefit charge) cannot be collected due to natural disaster, pandemic, or other economic emergencies.

LIABILITY FUND is designated for compensated absence liabilities. It is funded based on the cash-out value of vacation, sick, and holiday balances when employees depart from the organization. This fund was established in September 2021 when the RRFA was able to allocate resources to cover this liability.

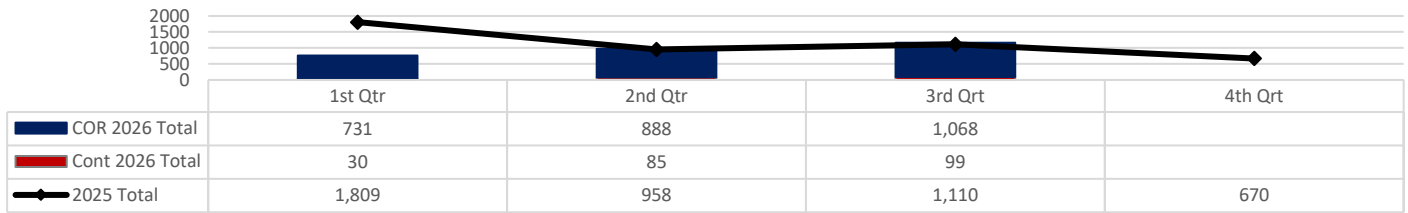
DEBT SERVICE FUND balances must be maintained at the minimum levels required by applicable bond covenants. In the absence of such requirements, the RRFA will strive to maintain a balance at least equal to the bond payments due for the year.

Office of the Fire Marshal Monthly Report October 2026

Inspections

Staff have completed 2,901 inspections (business, multi-family, IFC permit, special, complaint & re-inspections) YTD.

Inspections Completed by Quarter - Comparative to 2025



Fire Safe Business of the Month

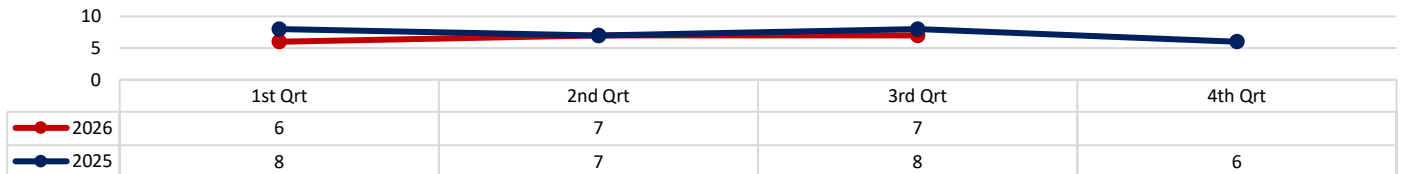
Highlands Chiropractic was selected as the Fire Safe Business of the Month based on their recent fire and life safety inspection and their continued commitment to providing a fire safe environment for their employees and patrons.



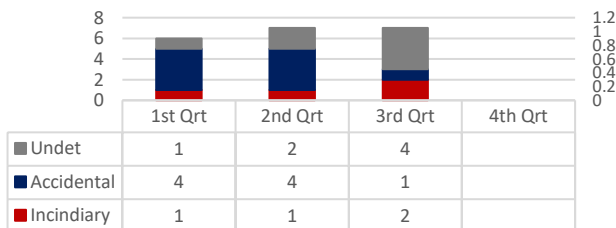
Fire Investigations

No fires met the threshold for a fire investigator in September. Total dollar loss for the year is estimated at \$5m and an estimated \$136m in saved property.

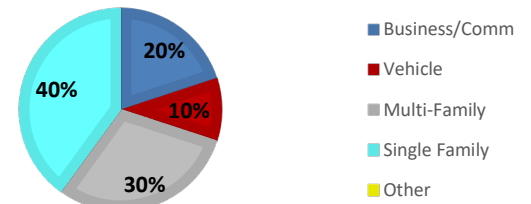
Fire Investigations by Quarter - Comparative to 2025



FIRE CAUSE DETERMINATION



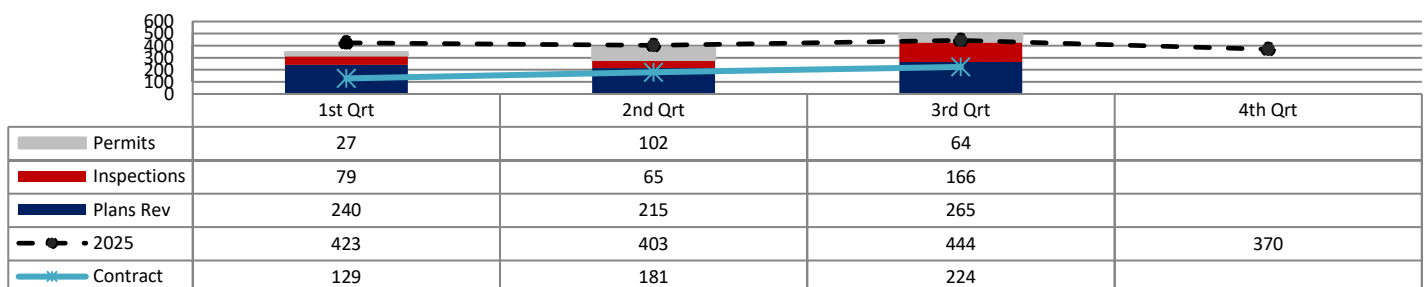
PROPERTY TYPE OF INVESTIGATED FIRES



Plans Review, Construction Inspections & Permits

Staff completed 899 plans reviews, 486 construction inspections and issued 397 fire permits YTD.

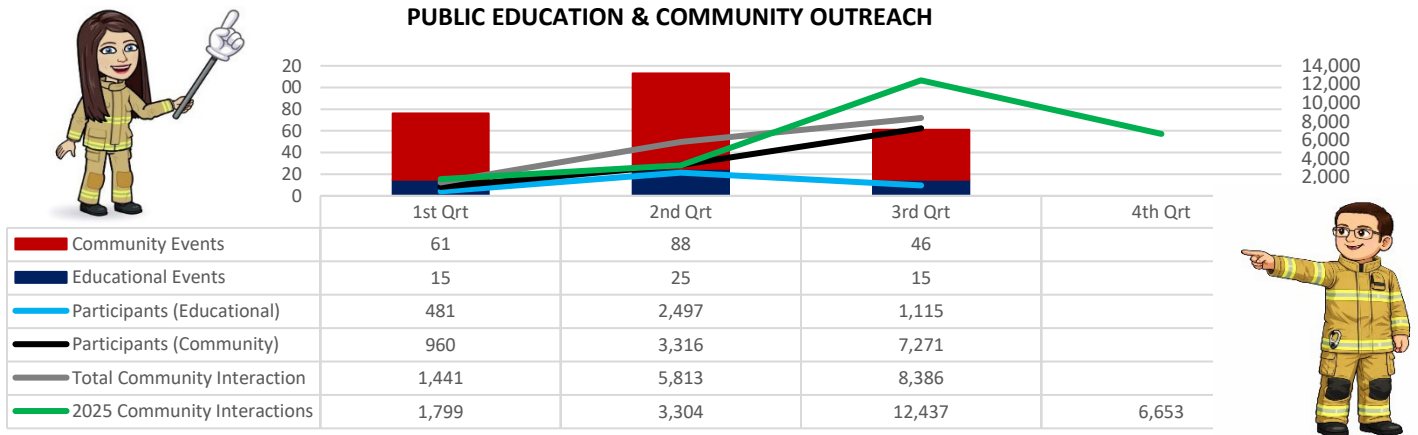
Plans Review, Construction Inspections & Permits by Quarter - Comparative to 2025



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Public Education / Community Outreach Highlights

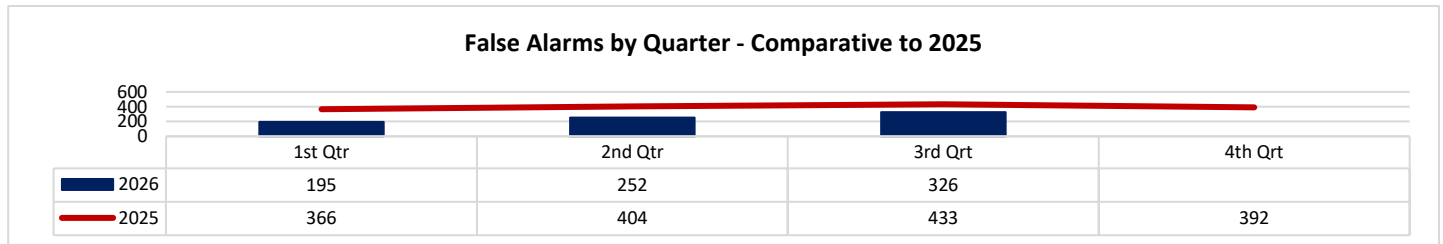
We've participated in 55 educational events (4,093 attendees) and an additional 195 community events (11,547 attendees) YTD.



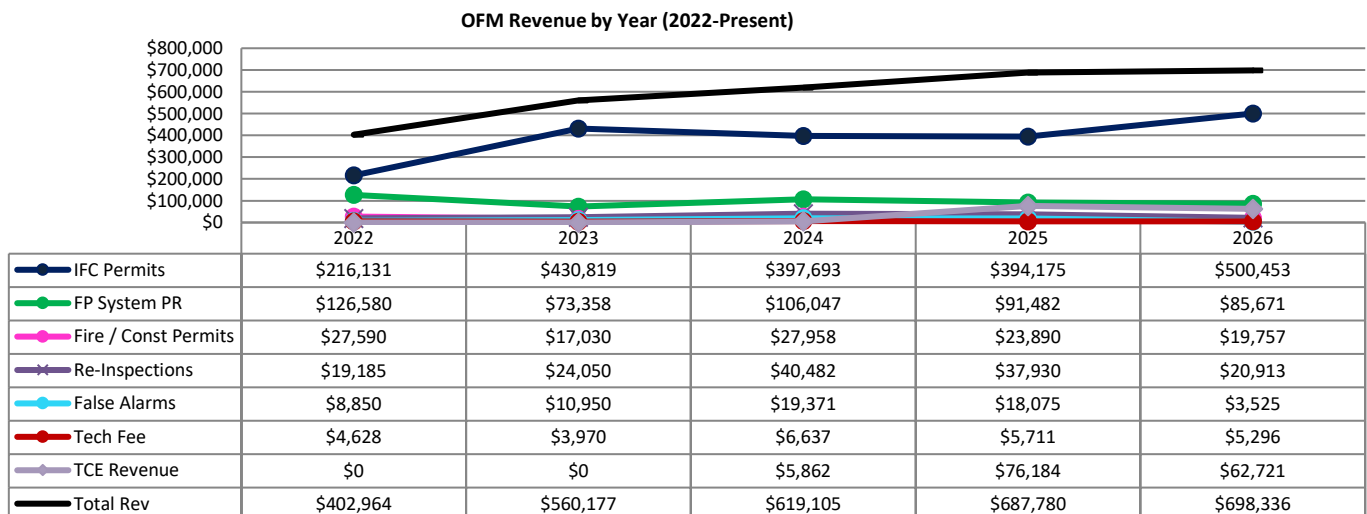
- Provided home fire safety training to the resident safety committee at Solstice Senior Living, attended by 20 members.
- Provided Fall Prevention training and safety bingo to residents of Houser Terrace and Leisure Estates, attended by 35 residents.

False Alarms

The Department responded to 773 false alarms within our response area year-to-date.



OFM Revenue. OFM revenues year to date are \$698,336.



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RRFA Governance Board Response Operations Report

Board meeting: 2026 / 10 - Oct | Data month: 09 - Sep 2026

Incident Breakdown by Station (Including Out of Jurisdiction)

Incident Type	11	12	13	14	15	16	17	Total
Alarms non medical	8	8	16	9	2	6	8	52
Cancelled	13	3	18	17	7	5	2	62
Citizen assist	7	3	8	2	4	0	8	30
Disaster weather	0	1	0	1	0	1	0	3
False alarm	24	29	18	13	16	8	5	103
Good intent	4	1	2	5	1	0	0	12
Hazard non chemical	6	3	5	1	0	1	2	12
Hazardous materials	1	2	4	5	0	0	5	8
Illness	204	198	263	89	49	80	143	984
Injury trauma	88	84	87	35	16	32	52	337
Investigation	2	3	1	1	2	0	4	13
Law enforcement support	1	0	0	0	0	0	1	2
Medical other	1	4	1	0	0	2	3	11
Other	5	3	0	1	0	1	2	12
Outside fire	8	3	4	4	1	2	5	26
Outside rescue	1	2	0	0	0	0	0	2
Public service other	1	0	0	0	0	0	0	1
Structure fire	2	4	3	2	1	0	0	6
Structure rescue	6	1	1	2	1	0	1	8
Transportation fire	0	2	0	0	1	2	1	4
Water rescue	0	2	1	0	0	0	0	2
Total	382	356	432	187	101	140	242	1690

Totals are distinct incident counts, not column sums — an incident with units at two stations counts in both columns.

Response Breakdown by Station's Units (Including Out of Jurisdiction)

Unit	Responses
Station 11	446
A311	219
E311	153
L311	74
Station 12	394
A312	222
B312	25
CAR312	8
E312	136
WR312	3
Station 13	483
A313	283
B313	45
E313	155
Station 14	187
E314	179
HM314	8
Station 15	103
E315	103
Station 16	140
E316	140
Station 17	269
A317	160
E317	109
Total	2022

Station Reliability (Not Including Out of Jurisdiction)

Station Area	1st Due Incidents	In-Area Incidents	Reliability
11	281	291	96.56%
12	288	320	90.00%
13	353	383	92.17%
14	124	142	87.32%
15	70	78	89.74%
16	114	136	83.82%
17	201	205	98.05%
Total	1431	1555	92.03%

Reliability = % of in-area incidents where the first-due station's unit responded. Grouped by owning area (First Due AM).

Last Month Response Time Breakdown (In-Jurisdiction)

Apparatus / Station	Avg Turnout	Avg Travel	Avg Response	90th Turnout	90th Travel	90th Response
Station 11	01:50	03:55	05:45	02:48	06:53	09:09
Aid Unit	01:41	03:32	05:13	02:37	06:11	08:06
Engine	02:05	03:51	05:56	03:05	06:37	09:09
Ladder Truck	01:50	05:27	07:16	02:51	09:12	11:18
Station 12	01:53	03:31	05:24	03:05	05:58	08:14
Aid Unit	01:49	03:21	05:10	03:07	05:14	07:21
Engine	02:00	03:47	05:48	02:57	06:59	09:25
Station 13	01:55	04:07	06:02	02:53	06:42	09:00
Aid Unit	02:04	03:59	06:03	02:57	06:22	08:54
Engine	01:39	04:23	06:01	02:47	07:11	09:06
Station 14	01:51	03:49	05:40	02:51	06:26	08:10
Engine	01:51	03:49	05:40	02:51	06:26	08:10
Station 15	01:46	04:19	06:05	02:47	06:24	08:27
Engine	01:46	04:19	06:05	02:47	06:24	08:27
Station 16	02:10	04:10	06:20	02:36	06:02	08:26
Engine	02:10	04:10	06:20	02:36	06:02	08:26
Station 17	01:46	03:58	05:45	02:33	06:35	08:41
Aid Unit	01:53	03:58	05:52	02:30	06:36	08:38
Engine	01:34	03:58	05:33	02:43	06:23	08:43
Total	01:53	03:55	05:48	02:50	06:29	08:43

Turnout = dispatch to enroute; Travel = enroute to on-scene; Response = dispatch to on-scene. Times shown MM:SS.

YTD Incident Counts by RRFA Station Area (Not Including OOJ)

First Due AM	01 - Jan	02 - Feb	03 - Mar	04 - Apr	05 - May	06 - Jun	07 - Jul	08 - Aug	09 - Sep	Total
11	318	276	270	333	373	343	385	308	291	2897
12	275	308	310	308	269	354	328	312	320	2784
13	396	347	410	431	400	387	399	385	383	3538
14	131	112	148	113	147	153	153	148	142	1247
15	67	54	83	78	81	110	105	94	78	750
16	129	99	152	134	132	134	135	133	136	1184
17	167	179	224	182	222	203	244	230	205	1856
Total	1483	1375	1597	1579	1624	1684	1749	1610	1555	14256

YTD Incident Counts by NFIRS Incident Type (Including OOJ)

Core primary incident type subcategory	01 - Jan	02 - Feb	03 - Mar	04 - Apr	05 - May	06 - Jun	07 - Jul	08 - Aug	09 - Sep	Total
Alarms non medical	64	78	59	60	53	54	46	42	52	508
Cancelled	53	58	50	48	60	61	66	54	62	512
Citizen assist	46	32	41	43	27	31	30	33	30	313
Disaster weather	2	1	24	1	4	7	0	1	3	43
False alarm	57	58	91	70	81	117	134	113	103	824
Good intent	11	12	13	12	15	18	15	15	12	123
Hazard non chemical	19	12	28	18	7	24	17	13	12	150
Hazardous materials	17	7	6	6	12	8	15	11	8	90
Illness	977	878	997	959	993	983	1014	957	984	8742
Injury trauma	283	273	346	357	378	342	383	353	337	3052
Investigation	19	19	15	23	17	29	31	34	13	200
Law enforcement support	2	1	1	2	1	0	1	1	2	11
Medical other	11	15	18	16	14	26	24	13	11	148
Other	2	6	1	5	9	8	8	8	12	59
Outside fire	17	12	23	29	37	61	90	65	26	360
Outside rescue	0	0	1	1	0	2	0	1	2	7
Public service other	2	0	6	1	1	0	2	1	1	14
Special fire	0	0	1	1	1	1	0	1	0	5
Structure fire	10	7	11	12	8	15	9	14	6	92
Structure rescue	4	3	5	7	5	11	6	7	8	56
Transportation fire	8	4	5	12	4	4	6	6	4	53
Transportation rescue	0	0	1	1	0	0	2	0	0	4
Water rescue	0	1	4	0	5	5	6	1	2	24
Total	1604	1477	1747	1684	1732	1807	1905	1744	1690	15390

YTD Responses Breakdown by Apparatus

Apparatus / Station	01 - Jan	02 - Feb	03 - Mar	04 - Apr	05 - May	06 - Jun	07 - Jul	08 - Aug	09 - Sep	Total
Station 11	487	432	445	503	512	539	569	463	446	4396
A311	248	211	216	256	243	208	269	227	219	2097
E311	161	149	156	164	203	213	187	172	153	1558
L311	78	72	73	83	66	118	113	64	74	741
Station 12	367	382	407	391	372	448	429	396	394	3586
A312	215	201	215	205	204	241	223	201	222	1927
B312	33	32	38	39	36	47	42	41	25	333
CAR312	13	18	12	12	13	11	3	9	8	99
E312	105	129	135	132	111	139	151	143	136	1181
WR312	1	2	7	3	8	10	10	2	3	46
Station 13	481	419	538	560	493	535	542	506	483	4557
A313	285	242	313	298	266	270	283	287	283	2527
A413	0	0	0	0	0	12	3	2	0	17
B313	40	37	36	48	52	51	64	59	45	432
E313	156	140	180	210	172	189	178	157	155	1537
E413	0	0	9	4	3	13	14	1	0	44
Station 14	193	159	189	145	199	195	207	213	187	1687
E314	178	144	182	141	188	187	198	198	179	1595
HM314	15	15	7	4	11	8	9	15	8	92
Station 15	84	90	115	106	109	145	132	137	103	1021
E315	84	90	115	106	109	145	132	137	103	1021
Station 16	143	133	179	148	158	167	164	155	140	1387
BR316	0	0	0	0	0	0	3	1	0	4
E316	143	127	174	148	158	155	154	154	140	1353
E416	0	6	5	0	0	12	7	0	0	30
Station 17	227	214	287	240	297	243	296	288	269	2361
A317	150	140	179	145	194	144	182	177	160	1471
BR317	0	0	1	2	1	0	2	4	0	10
E317	77	74	107	93	102	99	112	107	109	880
Total	1982	1829	2160	2093	2140	2272	2339	2158	2022	18995



Governing Board Agenda Item

SUBJECT/TITLE: SOP 2309 Bad Debt: Revision

STAFF CONTACT: Samantha Babich, Chief Administration Officer

SUMMARY STATEMENT:

Staff recommends revising SOP 2309 Bad Debt to raise the threshold at which the Chief Administration Officer may authorize an uncollectible account to be written off or sent to collections from \$500 to \$1,000. Accounts above \$1,000 continue to require authorization from the Governance Board Finance Committee.

FISCAL IMPACT:

Expenditure N/A Revenue N/A

Currently in the Budget Yes ☐ No ☐ N/A ☒

SUMMARY OF ACTION:

The revision updates the final step of the collection procedure in SOP 2309. Under the current policy, the Chief Administration Officer may write off uncollectible invoices of up to \$500 in lieu of collections, and invoices of \$500.01 or more may be written off by the Finance Committee. The revised policy provides that, from the list of accounts deemed uncollectible, the Chief Administration Officer may authorize accounts with an outstanding balance of \$1,000 or less to be either written off or sent to collections. Accounts with an outstanding balance greater than \$1,000 must be submitted to the Governance Board Finance Committee for authorization to be either written off or sent to collections. The change reduces administrative handling of small balances while keeping Committee oversight over larger accounts. The notification schedule, late fee, collection fee and interest provisions, and definitions are unchanged, and a typographical correction was made to the Statement of Policy.

Reviewed by Legal Yes ☐ No ☐ N/A ☒

EXHIBITS:

1. SOP 2309 Bad Debt (revised)

RFA GOVERNANCE BOARD RECOMMENDED ACTION:

Move to approve the revisions to SOP 2309 Bad Debt, as presented.



RENTON REGIONAL FIRE AUTHORITY STANDARD OPERATING PROCEDURE

BAD DEBT

SOP

2309

DIVISION

Administration

EFFECTIVE DATE

July 1, 2016

LAST REVISION

September 9, 2024October 12, 2026

LAST REVIEWED

September 9, 2024October 12, 2026

APPROVAL

RRFA Governance Board
Signature on File

CFAI

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1.0 STATEMENT OF POLICY

1.1 It is a policy of Renton Regional Fire Authority (RRFA) that when accounts are determined to be uncollectible by the Finance section, these accounts will be referred to RRFA's designated collection agent.

1.2 All monies due to RRFA will be considered a **faire** and owing debt to RRFA.

2.0 AFFECTED MEMBERS

2.1 Finance members.

3.0 OBJECTIVES

3.1 To establish a policy for handling the collection of bad debt.



4.0 RESPONSIBILITY

- 4.1 The Finance section is responsible for formulating, implementing, and conducting RRFA's collection efforts.
- 4.2 The Finance section is responsible for notifying customers of past due amounts owed RRFA. Finance shall send notification as outlined in section 5.0 of this policy.

5.0 PROCEDURES

- 5.1 Thirty (30) days after the invoice date: All invoices are billed with a term of net 30.
- 5.2 Sixty (60) days after the original invoice date: All customers owing RRFA money, that has not been paid within sixty (60) days of the original invoice date, will be sent a statement of the past due amount and a late fee will be assessed. Please see the City of Renton fee schedule for the current late fee amount.
 - 5.2.1 RRFA may waive the fee at any time before the debt is sent to collections.
- 5.3 Ninety (90) days after the original invoice date: Another statement will be sent to all customers that have not paid their balance within ninety (90) days of the original due date.
- 5.4 One hundred twenty (120) days after the original invoice date: All customers that have not paid their balance within one hundred twenty (120) days of the original invoice date will be sent a final notice with a thirty (30) day response deadline. This final notice shall advise the customer that if payment is not received by the deadline, the debt may be referred to a collection agency, a collection fee of up to thirty and a half percent (30.5%) may be added to the account, and interest at the rate of twelve percent (12%) per annum may begin to accrue.
- 5.5 One hundred fifty (150) days after the original invoice date: When RRFA has followed each step outlined above to collect past due money and has failed, a Finance member shall prepare a list of the customers who owe RRFA funds deemed uncollectible. The list will include: 1) customer name, 2) original date of invoice/bad check, 3) invoice number(s), 4) dollar amount due, and 5) the purpose of the original invoice.
 - 5.5.1 The list of all invoices owed to RRFA up to five hundred dollars (\$500) may be written off at the discretion of the Chief Administration Officer in lieu of being sent to collections. From the list of accounts deemed uncollectible, the Chief Administration Officer may authorize customer accounts with an outstanding balance of one thousand dollars (\$1,000) or less to be either written off or sent to collections.



5.5.2 From the list of accounts deemed uncollectible, customer accounts with an outstanding balance greater than one thousand dollars (\$1,000) must be submitted to the Governance Board Finance Committee for authorization to be either written off or sent to collections. The list of all invoices owed to RRFA of five hundred dollars and one cent (\$500.01) or more may be written off at the discretion of the Governance Board Finance Committee in lieu of being sent to collections.

5.6 If the outstanding balances have not been approved for write-off by the Chief Administration Officer or Governance Board Finance Committee, a Finance member will organize all documentation on the debt (i.e., original invoice/backup, uncollectible negotiable items, etc.) and send the documentation to RRFA's designated collection agent, who will attempt to collect the monies due to RRFA for one (1) year.

5.6.1 All debt that has been sent to RRFA's designated collection agent is subject to collection fees and interest as prescribed by [RCW 62A.3-515](#) and [RCW 19.16.500](#).

5.7 Once an invoice has been either approved for write-off or sent to collections, the invoice shall be written off in the Finance system.

6.0 REFERENCES

6.1 [RCW 19.16.500, Public Bodies May Retain Collection Agencies to Collect Public Debts - Fees](#)

6.2 [RCW 62A.3-515, Checks Dishonored by Nonacceptance or Nonpayment](#)

6.3 City of Renton Fee Schedule

6.4 Definitions

6.4.1 Debt: For the purpose of this policy, debt is defined as money due to RRFA for any reason.

6.4.2 Bad Debt: Bad debt is defined as money owed to RRFA, which has not been paid, due to non-response of the debtor or because negotiable items (i.e., check, money order, etc.) were not honored (by the bank, credit union, etc.) for any reason.

6.4.3 Customer: Any person, any organization, any business receiving any service or doing business with RRFA.



BAD DEBT

SOP #

2309

DIVISION

Administration

- 6.4.4 Uncollectible: Refers to funds due to RRFA, on which RRFA has attempted to collect, but has been unsuccessful.
- 6.4.5 Collection Agent: A licensed, bonded collection authority that has been retained to collect funds for RRFA.

7.0 APPENDIX

- 7.1 N/A





Governing Board Agenda Item

SUBJECT/TITLE: SOP 2315 Reserve Funds: Revision

STAFF CONTACT: Samantha Babich, Chief Administration Officer

SUMMARY STATEMENT:

Staff recommends revising SOP 2315 Reserve Funds to establish a target for the General Operating Fund and to clarify how reserves in excess of a fund's minimum may be transferred between funds. The revisions ensure that a transfer never substitutes for Governance Board spending authority.

FISCAL IMPACT:

Expenditure N/A Revenue N/A

Currently in the Budget Yes ☐ No ☐ N/A ☒

SUMMARY OF ACTION:

The revision makes two substantive changes to SOP 2315. First, it adds a target for the General Operating Fund of a beginning fund balance equal to fifty percent (50%) of RRFA's annual operating budget, which provides the cash flow needed to pay expenditures when due while RRFA waits to receive property tax collections and shared revenues. Second, it allows RRFA to transfer reserves in excess of a fund's minimum requirement from one fund to another without Governance Board approval, as such transfers may be necessary to fund projects or to restore a fund to its minimum required level. The transfer itself does not authorize spending, and any expenditure of transferred funds still requires Governance Board approval. All other reserve targets, fund purposes, and replenishment requirements in the SOP are unchanged.

Reviewed by Legal Yes ☐ No ☐ N/A ☒

EXHIBITS:

1. SOP 2315 Reserve Funds (revised)

RFA GOVERNANCE BOARD RECOMMENDED ACTION:

Move to approve the revisions to SOP 2315 Reserve Funds, as presented.



RENTON REGIONAL FIRE AUTHORITY STANDARD OPERATING PROCEDURE

RESERVE FUNDS

SOP #	DIVISION	EFFECTIVE DATE
2315	Administration	December 21, 2022
LAST REVISION	LAST REVIEWED	APPROVAL
~~December 20, 2023~~ <u>October 12, 2026</u>	~~December 20, 2023~~ <u>October 12, 2026</u>	RRFA Governance Board Signature on File
CFAI		

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1.0 STATEMENT OF POLICY

- 1.1 The financial affairs of the Renton Regional Fire Authority (RRFA) are managed by the RRFA Governance Board.
- 1.2 Pursuant to [RCW 52.26.080](#), "Organization and composition of governing board - Commissioner positions, districts", the Governance Board has the power to adopt rules to govern RRFA and to generally perform all such acts as may be necessary to carry out the objectives of RRFA.
- 1.3 Adequate fund balance and reserve levels are a necessary component of RRFA's overall financial management strategy and a key factor in external agencies' measurement of RRFA's financial strength. Established reserve funds are needed to ensure adequate working capital, to cover the costs of capital improvements, equipment financing, employee leave payouts, insurance obligations, and unforeseen events.



RESERVE FUNDS

SOP #

2315

DIVISION

Administration

- 1.4 Reserves are needed to help mitigate the effects of an economic downturn or short-term effects of revenue shortages.

2.0 AFFECTED MEMBERS

- 2.1 All members.

3.0 OBJECTIVES

- 3.1 The purpose of this policy is to establish guidelines for the use and funding of our reserve funds to ensure the continued financial health of RRFA.

4.0 RESPONSIBILITY

- 4.1 N/A

5.0 PROCEDURES

- 5.1 Replenishment of Minimum Fund Balance Reserves

- 5.1.1 Annual Contributions to these funds will be budgeted annually through transfer ins and their shared portions of investment income. If the fund balance is anticipated to be less than the minimum requirement, RRFA shall include within its annual budget a plan to restore the minimum required level as soon as economic conditions allow. This may include, but is not limited to, identifying new, nonrecurring, or alternative sources of revenue; increasing existing revenues, charges and/or fees; use of year end surpluses; and/or enacting cost saving measures such as holding capital purchases, reducing organizational operating budgets, freezing vacant positions, and/or reducing the workforce. RRFA may transfer reserves in excess of a fund's minimum requirement from one fund to another without Governance Board approval, as such transfers may be necessary to fund projects or to restore a fund to its minimum required level. The transfer itself does not authorize spending. Expenditure of any transferred funds requires Governance Board approval.

- 5.2 General Operating Fund

- 5.2.1 A healthy fund balance is needed to provide cash flow to pay expenditures when due. A fund balance reserve target allows for cash flow while RRFA waits to receive its tax collections and shared revenues. The fund balance is also a security against unforeseen changes or needs (i.e., natural disasters, loss of state shared revenue, etc.).



5.2.15.2.2 RRFA's target for the General Operating Fund is a beginning fund balance equal to fifty percent (50%) of RRFA's annual operating budget.

5.3 Operating Reserve Fund

5.3.1 The Reserve Fund shall be funded at an amount that is equivalent to approximately four (4) months of RRFA's expenses and ensures continuity of operations when the main revenues (property tax and fire benefit charge) cannot be collected due to natural disaster, pandemic, or other economic emergencies.

5.3.2 The target of the Operational Reserve is to maintain an ending fund balance equal to thirty-three percent (33%) of RRFA's annual operating budget.

5.3.3 The target balance may include funds held in the Reserve Fund.

5.4 Contingency Reserve Fund

5.4.1 The target of the Contingency Reserve Fund is to maintain amounts sufficient to cover unemployment claims and unbudgeted expenses, such as insurance claim deductibles, accidental damage to fire stations, fleet vehicles, or any expense that occurs due to unexpected events.

5.4.2 The target balance of the fund shall be half a percent (0.5%) of RRFA's annual operating budget.

5.4.3 Per [RCW 35A.33.145](#), the contingency account may not exceed thirty-seven and a half cents (\$0.375) per one thousand dollars (\$1,000) of Assessed Valuation.

5.5 Liability Reserve Fund

5.5.1 The liability reserve fund shall be used to fund the LEOFF 1 and LEOFF 2 OPEB liability, as well as compensated absences.

5.5.1.1 The amount for compensated absences shall be an amount that is equivalent to the cash out value for vacation, sick, and holiday balances that would be due to members if employment had been discontinued at fiscal year-end. The calculation shall include the associated employer costs such as social security taxes, FICA, and retirement contributions, when applicable. Funds from this account will be drawn-down to pay-off accrued leave balances due to a member upon separation.



5.5.1.2 The funding for the LEOFF 1 shall be equivalent to the liability calculated by using the LEOFF 1 OPEB AMM Online Tool from the Office of the State Actuary.

5.5.1.3 The funding for LEOFF 2 OPEB is for the post-Retirement Medical/Salary savings program and shall be calculated in a manner that fully funds the long-term cost of promised benefits for the duration stated in the IAFF contract. At the beginning of new each contract, the value of the cost of adding new members to the program will be added to the liability reserve fund.

5.6 Fleet Reserve Fund

5.6.1 This fund is used solely for the purchase of fleet, including fire engines, aid units, and staff cars. It is funded from the operating fund every year to fulfill RRFA's ten (10)-year fleet replacement schedule. Sufficient reserves will be maintained to provide for the scheduled replacement of fleet at the end of their useful lives.

5.7 Facilities Improvement Reserve Fund

5.7.1 This fund is for fire station maintenance, improvement, and future facility acquisition. It includes capital costs such as roof replacement, remodel, HVAC replacement, and all other services and repairs related to fire stations.

5.7.2 At all times, a fund balance of at least two hundred fifty thousand dollars (\$250,000) shall be maintained in the event a major capital improvement should be required which has not been appropriated for during the current budget cycle.

5.8 Equipment Reserve Fund

5.8.1 This fund provides funds for fire equipment purchases, such as SCBA, communications equipment, and safety equipment. Funds shall be withdrawn for the purchase of equipment replacement items. Sufficient reserves will be maintained to provide for the scheduled replacement of capital equipment at the end of their useful lives.

5.9 IT Reserve Fund

5.9.1 This fund is used for the replacement of IT equipment (including network equipment, servers, etc.) and IT projects.

5.10 Health and Wellness Reserve Fund



RESERVE FUNDS

SOP #

2315

DIVISION

Administration

5.10.1 This fund is funded was created for the members of the IAFF Local 864. There is a monthly contribution of five dollars (\$5) from the member and a ten dollar (\$10) contribution from the employer. These funds are held by RRFA for use as allowed under the Health & Wellness Committee guidelines.

5.11 CPR Reserve Fund

5.11.1 June 1, 2019, Valley Regional Fire Authority, Puget Sound Regional Fire Authority and RRFA entered into an agreement for all agencies to work cooperatively to provide First Aid and CPR training at the highest possible efficiency level while managing the cost by eliminating duplication of effort and/or expenses where feasible and making the most effective use of combined resources. This fund was created to hold the funds that belong equally to the agencies and RRFA's custody of the account is for convenience purposes only. RRFA may use the funds in the account to purchase First Aid and CPR training equipment and supplies for use by any agency. This fund will remain in place until the termination of the agreement.

5.12 Additional Reserves

5.12.1 Additional reserve accounts may be created to be set aside for specific purposes or special projects, for known significant future expenditures, or as general operational reserves.

6.0 REFERENCES

6.1 Definitions

6.1.1 Reserve: The portion of fund balance that is set aside to hedge against risk.

6.2 [RCW 52.26.080](#) Organization and composition of governing board – Commissioner positions, districts

6.3 [RCW 35A.33.145](#) Contingency fund – Creation

7.0 APPENDIX

7.1 N/A

