

SNOHOMISH COUNTY FIRE DISTRICT NO. 5

Commissioners Meeting Agenda

Zoom: <https://us02web.zoom.us/j/240758636>



September 25, 2023

CALL TO ORDER

ADDITIONS TO THE AGENDA

PUBLIC/STAFF COMMENTS - (Limited to 3 minutes per person not to exceed 20 minutes overall)

CONSENT AGENDA

Approval of Agency Benefits \$34,966.33

CHIEF'S REPORT- To be presented

REPORTS

Month & Year to Date Budget

OLD BUSINESS

Open Issues / Actions

NEW BUSINESS

Standard Operating Procedures (SOP) – *First Reading*

10.22.23 Lease Capitalization

10.23.23 Unlawful Burning Response and Reimbursement

INFORMATIONAL

Records Requests – No new requests

COMMISSIONER COMMENTS

ADJOURN

NOTE: *Commissioner's please complete additional meeting time cards and provide to the Secretary.*

Agency Benefits 2023 (ER) Only

MONTH	Social Security/ FICA/Medicare	Trustdeed	MERP/HRA	PERS 2	PERS 3	LEOFF 2	WA DCP	Total of Agency Benefits per Month
Jan	\$2,496.23	\$16,608.54	\$5,460.37	\$4,498.38	\$1,060.87	\$5,912.10	\$4,703.17	\$40,739.66
Feb	\$2,606.48	\$15,187.16	\$3,225.00	\$4,728.47	\$928.12	\$5,886.02	\$4,402.40	\$36,963.65
Mar	\$2,383.52	\$15,258.14	\$3,000.00	\$4,138.24	\$738.06	\$5,783.03	\$4,402.40	\$35,703.39
Apr	\$2,642.18	\$15,187.16	\$3,000.00	\$3,979.05	\$654.33	\$6,657.14	\$4,402.40	\$36,522.26
May	\$2,280.67	\$15,187.13	\$3,000.00	\$3,845.34	\$528.39	\$5,990.73	\$4,402.40	\$35,234.66
Jun	\$2,566.10	\$15,187.13	\$3,000.00	\$4,380.11	\$969.17	\$6,573.00	\$4,402.40	\$37,077.91
Jul	\$2,418.62	\$15,187.13	\$3,000.00	\$4,210.77	\$435.78	\$6,254.69	\$4,402.40	\$35,909.39
Aug	\$2,619.32	\$15,187.13	\$3,000.00	\$4,093.27	\$308.84	\$6,589.36	\$4,402.40	\$36,200.32
Sep	\$2,345.64	\$15,187.13	\$3,000.00	\$3,487.13	\$332.48	\$6,211.55	\$4,402.40	\$34,966.33
Oct								\$0.00
Nov								\$0.00
Dec								\$0.00
Total	\$22,358.76	\$138,176.65	\$29,685.37	\$37,360.76	\$5,956.04	\$55,857.62	\$39,922.37	\$329,317.57
Average	\$2,484.31	\$15,352.96	\$3,298.37	\$4,151.20	\$661.78	\$6,206.40	\$4,435.82	

Monthly and YTD Budget 2023

Snohomish County Fire District 5

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001 Expense Fund

Revenues	Amt Budgeted	August	YTD	Remaining		
311 Taxes/Revenue						
311 10 01 00	Property Tax-Regular Levy	1,804,277.36	5,650.30	949,640.44	854,636.92	52.6%
311 10 02 00	Property Tax-EMS Levy	1,062,772.24	2,834.12	619,728.93	443,043.31	58.3%
311 10 03 00	Property Tax - M & O	0.00	569.61	6,705.59	(6,705.59)	0.0%
311 10 05 00	Property Tax - Real and personal	0.00	0.00	0.00	0.00	0.0%
311 Taxes/Revenue		2,867,049.60	9,054.03	1,576,074.96	1,290,974.64	55.0%
330 Intergovernmental Revenue						
331 00 00 00	Federal Direct Grant - COVID Related	11,000.00	0.00	0.00	11,000.00	0.0%
332 92 10 00	COVID-19 Non-Grant Assistance	0.00	0.00	0.00	0.00	0.0%
333 00 00 00	Federal Grant Indirect (Recieved through another agency) - COVID Related	0.00	0.00	0.00	0.00	0.0%
334 01 30 00	WSP Training Grant Reimbursements	0.00	0.00	0.00	0.00	0.0%
334 04 90 00	Department of Health Grant	1,200.00	0.00	554.00	646.00	46.2%
334 06 90 00	State Grant from Other Agency - COVID Related State Grants	0.00	0.00	0.00	0.00	0.0%
337 00 00 00	Timber/Harvest - BVFF Reimbursements	5,000.00	1,764.11	9,322.68	(4,322.68)	186.5%
330 Intergovernmental Revenue		17,200.00	1,764.11	9,876.68	7,323.32	57.4%
340 Charges for Goods and Services						
341 43 00 00	Budgeting and Accounting Services - B of A Fees	2,500.00	0.00	0.00	2,500.00	0.0%
341 70 00 00	Sales of Merchandise	0.00	0.00	0.00	0.00	0.0%
341 81 00 00	Public Records Request	0.00	0.00	33.06	(33.06)	0.0%
342 21 00 00	Fire Protection Services School - CPR Class Fees	1,200.00	0.00	7,407.20	(6,207.20)	617.3%
342 21 01 00	Wildland Fire Reimbursements/PSCAA	5,000.00	0.00	0.00	5,000.00	0.0%
342 60 00 00	Ambulance and Emergency Aid Fee	250,000.00	7,897.85	90,587.07	159,412.93	36.2%
340 Charges for Goods and Services		258,700.00	7,897.85	98,027.33	160,672.67	37.9%
360 Miscellaneous Revenue						
361 10 00 00	Interest Income	4,000.00	1,161.29	9,750.48	(5,750.48)	243.8%
367 00 00 00	Contributions/Donations	0.00	0.00	0.00	0.00	0.0%
369 10 00 00	Sale of Scrap and Junk	0.00	114.37	4,494.48	(4,494.48)	0.0%
369 91 00 00	Miscellaneous Revenue	0.00	0.00	528.38	(528.38)	0.0%
360 Miscellaneous Revenue		4,000.00	1,275.66	14,773.34	(10,773.34)	369.3%
380 Non Revenue						
388 10 00 00	Prior Year Adjustments	0.00	0.00	0.00	0.00	0.0%
380 Non Revenue		0.00	0.00	0.00	0.00	0.0%
395 Other Financing Sources						

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001 Expense Fund

Revenues	Amt Budgeted	August	YTD	Remaining		
395 Other Financing Sources						
395 30 00 00	Proceeds from Sales of Capital Assets	0.00	0.00	0.00	0.00	0.0%
395 40 00 00	Compensation for Loss/Impairment of Capital Assets	0.00	0.00	0.00	0.00	0.0%
395 Other Financing Sources		0.00	0.00	0.00	0.00	0.0%
398 Insurance Recoveries						
398 10 00 00	Insurance Recoveries	0.00	0.00	5,875.27	(5,875.27)	0.0%
398 Insurance Recoveries		0.00	0.00	5,875.27	(5,875.27)	0.0%
597 Transfers						
397 22 01 00	Transfers In From Reserve	447,102.40	0.00	0.00	447,102.40	0.0%
397 22 01 01	GEMT Transfer in from Reserve Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers		447,102.40	0.00	0.00	447,102.40	0.0%
Fund Revenues:		3,594,052.00	19,991.65	1,704,627.58	1,889,424.42	47.4%
Expenditures	Amt Budgeted	August	YTD	Remaining		
522 Fire Control & EMS						
522 10 49 00	Service Fees	0.00	50.00	2,273.73	(2,273.73)	0.0%
522 20 40 49	Misc. Adjustments	0.00	0.00	0.05	(0.05)	0.0%
589 99 99 00	Payroll Clearing	0.00	0.01	0.03	(0.03)	0.0%
000		0.00	50.01	2,273.81	(2,273.81)	0.0%
522 10 10 01	P-Personnel District Secretary Cathy .865 FTE	67,950.00	6,239.04	53,210.60	14,739.40	78.3%
522 10 10 02	P-Personnel Assistant Secretary .625FTE	36,800.00	3,847.20	32,707.32	4,092.68	88.9%
522 10 10 03	P-Personnel Commissioner Meetings (144 x \$128)	12,400.00	384.00	3,712.00	8,688.00	29.9%
522 10 10 04	P-Personnel Fire Chief	156,000.00	13,468.55	107,748.40	48,251.60	69.1%
522 10 10 18	P-Personnel Part-Time Deputy Chief (\$6,085)	80,500.00	6,328.33	52,079.58	28,420.42	64.7%
522 10 30 01	Postage - Tax - Shipping	2,500.00	76.38	1,255.42	1,244.58	50.2%
522 10 30 04	Magazine Subscriptions	250.00	0.00	0.00	250.00	0.0%
522 10 30 21	Office Supplies	8,750.00	1,536.70	4,496.55	4,253.45	51.4%
522 10 30 22	Patient Care Questionnaire	0.00	0.00	0.00	0.00	0.0%
522 10 30 34	Computer Software	7,900.00	0.00	218.04	7,681.96	2.8%
522 10 40 01	Election Costs	0.00	0.00	0.00	0.00	0.0%
522 10 40 02	Audit (Next Audit 2023 - \$16,200)	0.00	0.00	1,915.65	(1,915.65)	0.0%
522 10 40 03	Background Screenings	1,250.00	0.00	741.00	509.00	59.3%
522 10 40 04	Reimbursements	6,500.00	0.00	26.56	6,473.44	0.4%
522 10 40 09	Professional Services	94,350.00	32,197.68	60,718.43	33,631.57	64.4%
522 10 40 11	Communications	22,000.00	2,085.88	18,906.49	3,093.51	85.9%
522 10 40 16	Dues	5,100.00	0.00	3,454.41	1,645.59	67.7%

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001 Expense Fund

Expenditures	Amt Budgeted	August	YTD	Remaining		
522 Fire Control & EMS						
522 10 40 20	Meals (business luncheons) & parking	1,000.00	0.00	499.15	500.85	49.9%
522 10 40 22	Physicals - Exam, UA, Vision, HepB (3 doses), TDAP,	15,500.00	236.00	1,752.57	13,747.43	11.3%
522 10 40 27	Banquet and Functions	3,500.00	0.00	2,430.50	1,069.50	69.4%
522 10 40 44	Insurance CIAW	99,500.00	184.95	484.95	99,015.05	0.5%
010 Administration		621,750.00	66,584.71	346,357.62	275,392.38	55.7%
522 20 10 05	P-Personnel Alarms and Drills	22,000.00	1,366.00	7,741.00	14,259.00	35.2%
522 20 10 08	P-Personnel B51 Duty Chief	20,000.00	0.00	0.00	20,000.00	0.0%
522 20 10 12	Employee Incentives	1,000.00	0.00	736.60	263.40	73.7%
522 20 10 13	P-Personnel Home Standby (\$25 x 1 x 365)	9,125.00	200.00	675.00	8,450.00	7.4%
522 20 10 14	P-Personnel Part Time Fill-In	681,000.00	29,216.14	244,100.36	436,899.64	35.8%
522 20 10 15	P-Personnel Fulltime Firefighters	930,000.00	82,389.20	653,925.91	276,074.09	70.3%
522 20 10 16	P-Personnel Fulltime Firefighters Overtime	115,000.00	29,211.96	177,865.26	(62,865.26)	154.7%
522 20 10 17	P-Part Time Shift Incentive	4,000.00	1,050.00	1,800.00	2,200.00	45.0%
522 20 20 01	P-State Pensions	211,000.00	10,991.46	89,143.27	121,856.73	42.2%
522 20 20 03	P- Medical Benefits	255,000.00	18,187.13	154,173.88	100,826.12	60.5%
522 20 20 05	P-Federal Payroll Taxes	35,000.00	2,619.32	20,013.05	14,986.95	57.2%
522 20 20 06	State Payroll Taxes	95,000.00	0.00	78,422.78	16,577.22	82.6%
522 20 30 03	Fire Supplies	3,000.00	37.07	342.32	2,657.68	11.4%
522 20 30 15	Diesel and Gasoline	28,000.00	1,985.33	14,182.63	13,817.37	50.7%
522 20 30 16	Aid Car Medical Supplies	32,000.00	4,353.27	46,874.65	(14,874.65)	146.5%
522 20 40 05	SNOCO 911	67,205.00	6,024.25	48,194.00	19,011.00	71.7%
522 20 40 07	Regional Technical Response Agreement (So. Sno. Co. Fire & Rescue)	1,610.00	0.00	1,511.97	98.03	93.9%
522 20 40 24	Laundry - Uniforms - Bunker Gear	1,764.00	0.00	18.54	1,745.46	1.1%
522 30 30 09	Newsletter Quarterly	13,500.00	0.00	0.00	13,500.00	0.0%
522 30 30 10	Educational Materials - Fire Prevention Week Kids Handouts	1,500.00	0.00	449.99	1,050.01	30.0%
522 30 30 23	Fire Prevention Education (Holidays)	1,500.00	0.00	579.98	920.02	38.7%
020 Suppression & EMS		2,528,204.00	187,631.13	1,540,751.19	987,452.81	60.9%
522 41 31 01	CPR & First Aid Cards	3,000.00	0.00	987.34	2,012.66	32.9%
041 Training Provided to External Parties		3,000.00	0.00	987.34	2,012.66	32.9%
522 45 30 13	Training Props/Devices &	6,600.00	557.96	3,322.49	3,277.51	50.3%
522 45 40 26	Travel - Meals - Lodging - Recruit Training Meals	1,500.00	0.00	658.76	841.24	43.9%
522 45 40 28	Tuition/Instructors	15,600.00	5,283.61	14,901.23	698.77	95.5%
522 45 40 30	Target Solutions - \$2,500	6,000.00	0.00	1,195.00	4,805.00	19.9%
045 Training Obtained by Employees		29,700.00	5,841.57	20,077.48	9,622.52	67.6%
522 50 30 12	Supplies (cleaning, paper, maintenance, propane)	6,200.00	1,478.97	5,557.42	642.58	89.6%
522 50 40 19	Inspections and Tests	1,200.00	230.29	689.73	510.27	57.5%
522 50 40 37	Utilities (water, sewer, garbage, gas, propane, electric)	54,250.00	3,059.54	32,282.89	21,967.11	59.5%

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001 Expense Fund

Expenditures	Amt Budgeted	August	YTD	Remaining	
522 Fire Control & EMS					
522 50 40 40 Building Repairs and Maintenance - Station #51 - 304 Alder	4,300.00	0.00	1,348.62	2,951.38	31.4%
522 50 40 43 Building Repairs and Maintenance -32905 Cascade View	8,000.00	334.17	6,693.25	1,306.75	83.7%
522 50 40 45 Training Trailer Expenses - Driver Simulator/Rescue	1,000.00	0.00	0.00	1,000.00	0.0%
050 Facilities Maintenance	74,950.00	5,102.97	46,571.91	28,378.09	62.1%
522 60 30 06 Apparatus/Equipment Parts & Supplies - (Non-Intergovernmental)	27,912.00	769.84	8,686.17	19,225.83	31.1%
522 60 40 12 Equipment Maintenance and Repairs	13,500.00	54.44	5,402.25	8,097.75	40.0%
522 60 40 23 Apparatus Maintenance (Non-Intergovernmental)	13,850.00	88.74	5,510.80	8,339.20	39.8%
522 60 40 29 Monroe - Apparatus Maintenance Intergovernmental	79,000.00	59.35	30,802.60	48,197.40	39.0%
522 60 40 47 Rentals and Leases	9,295.00	0.00	(4,164.76)	13,459.76	44.8%
060 Vehicles & Equipment Maintenance	143,557.00	972.37	46,237.06	97,319.94	32.2%
522 70 41 28 EPCR - \$1.25 x number of reports +HDE(SNOPAC) - \$170	1,750.00	96.17	1,302.90	447.10	74.5%
522 70 41 29 Medical Advisor Contract (\$400x12 months)	4,800.00	1,250.00	10,000.00	(5,200.00)	208.3%
522 70 41 35 Medical Billing (\$23.50 + .50 Postage x Billings, 505)	12,120.00	0.00	6,058.59	6,061.41	50.0%
522 70 41 36 ALS Contract - \$250,000	0.00	20,008.33	78,888.91	(78,888.91)	0.0%
522 70 41 37 Snohomish County EMS Annual Assessment (County Medical Program Director)	5,221.00	0.00	0.00	5,221.00	0.0%
070 Ambulance Services	23,891.00	21,354.50	96,250.40	(72,359.40)	402.9%
522 Fire Control & EMS	3,425,052.00	287,537.26	2,099,506.81	1,325,545.19	61.3%
591 Leases					
591 22 70 02 Software leases	0.00	1,709.99	21,122.04	(21,122.04)	0.0%
591 28 70 01 Leases	0.00	470.59	6,424.32	(6,424.32)	0.0%
591 Leases	0.00	2,180.58	27,546.36	(27,546.36)	0.0%
594 Capital Outlay					
594 22 60 01 Furnishings - Equipment	5,000.00	102.54	102.54	4,897.46	2.1%
594 22 60 02 Computer Hardware - Laptop - MDC - EPCR - Server	4,000.00	0.00	1,554.34	2,445.66	38.9%
594 22 60 04 Small Tools and Firefighting Equipment	24,000.00	247.00	1,279.49	22,720.51	5.3%
594 22 60 05 Uniforms and Badges	11,000.00	431.39	7,007.26	3,992.74	63.7%
594 22 60 06 Facilities	2,000.00	0.00	0.00	2,000.00	0.0%
594 22 60 08 Rescue Equipment	25,000.00	319.95	31,953.16	(6,953.16)	127.8%
594 22 60 09 Firefighting Safety Gear	45,000.00	0.00	22,673.36	22,326.64	50.4%
594 22 60 10 Small Tools and Equipment EMS	235,000.00	(224.18)	10,517.79	224,482.21	4.5%

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001 Expense Fund

Expenditures	Amt Budgeted	August	YTD	Remaining	
594 Capital Outlay					
594 22 60 11 Phone & Assessory Purchases	1,500.00	0.00	0.00	1,500.00	0.0%
594 25 60 12 Disaster Services EOC	1,500.00	0.00	0.00	1,500.00	0.0%
594 Capital Outlay	354,000.00	876.70	75,087.94	278,912.06	21.2%
597 Transfers					
597 22 00 01 Transfer to Reserve Fund	0.00	0.00	0.00	0.00	0.0%
597 22 00 03 Transfer to Capital Project Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	3,779,052.00	290,594.54	2,202,141.11	1,576,910.89	58.3%
Fund Excess/(Deficit):	(185,000.00)	(270,602.89)	(497,513.53)		

Monthly and YTD Budget 2023

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002 Reserve Fund

Revenues	Amt Budgeted	August	YTD	Remaining
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330 Intergovernmental Revenue

332 93 40 00	Grnd Emerg. Med Transpt (GEMT)Payments - Reserves	180,000.00	0.00	216,918.24	(36,918.24)	120.5%
330 Intergovernmental Revenue		180,000.00	0.00	216,918.24	(36,918.24)	120.5%

360 Miscellaneous Revenue

361 10 00 01	Interest Income (Reserve)	0.00	12,930.12	92,756.23	(92,756.23)	0.0%
360 Miscellaneous Revenue		0.00	12,930.12	92,756.23	(92,756.23)	0.0%

597 Transfers

397 22 02 00	Transfer In From Expense Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers		0.00	0.00	0.00	0.00	0.0%

Fund Revenues:	180,000.00	12,930.12	309,674.47	(129,674.47)	172.0%
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Expenditures	Amt Budgeted	August	YTD	Remaining
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522 Fire Control & EMS

522 10 49 01	Service Fees (Reserve)	0.00	50.00	400.00	(400.00)	0.0%
522 Fire Control & EMS		0.00	50.00	400.00	(400.00)	0.0%

597 Transfers

597 00 01 00	Transfer Out to Expense Fund	447,102.40	0.00	0.00	447,102.40	0.0%
597 00 01 01	GEMT transfer out to Expense Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers		447,102.40	0.00	0.00	447,102.40	0.0%

Fund Expenditures:	447,102.40	50.00	400.00	446,702.40	0.1%
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Fund Excess/(Deficit):	(267,102.40)	12,880.12	309,274.47
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300 Capital Project Fund

Revenues	Amt Budgeted	August	YTD	Remaining	
597 Transfers					
397 03 00 00 Transfers In From Expense Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.00	0.0%
Expenditures	Amt Budgeted	August	YTD	Remaining	
594 Capital Outlay					
594 22 60 03 Apparatus Replacement	95,000.00	67,259.15	67,259.15	27,740.85	70.8%
594 22 60 21 Furnishings and Equipment	0.00	631.69	246,944.82	(246,944.82)	0.0%
594 22 60 22 Computer Hardware and Server	0.00	0.00	0.00	0.00	0.0%
594 22 60 24 Small Tools	23,000.00	0.00	0.00	23,000.00	0.0%
594 22 60 26 Facilities Construction, Machinery and Equipment	58,000.00	0.00	42,424.87	15,575.13	73.1%
594 22 60 27 Land Aquisition - Future Facilities	35,000.00	0.00	25,000.00	10,000.00	71.4%
594 28 60 33 Dispatch Services Infrastructure (Locution and Station Based Equipment)	0.00	0.00	0.00	0.00	0.0%
594 Capital Outlay	211,000.00	67,890.84	381,628.84	(170,628.84)	180.9%
Fund Expenditures:	211,000.00	67,890.84	381,628.84	(170,628.84)	180.9%
Fund Excess/(Deficit):	(211,000.00)	(67,890.84)	(381,628.84)		

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Fund	Revenue	August	Received		Expenditures	August	Spent	
001 Expense Fund	3,594,052.00	19,991.65	1,704,627.58	47.4%	3,779,052.00	290,594.54	2,202,141.11	58.3%
002 Reserve Fund	180,000.00	12,930.12	309,674.47	172.0%	447,102.40	50.00	400.00	0.1%
200 Bond - Capital	597,385.00	3,488.41	330,141.24	55.3%	512,703.94	0.00	256,351.97	50.0%
300 Capital Project Fund	0.00	0.00	0.00	0.0%	211,000.00	67,890.84	381,628.84	180.9%
	<u>4,371,437.00</u>	<u>36,410.18</u>	<u>2,344,443.29</u>	<u>53.6%</u>	<u>4,949,858.34</u>	<u>358,535.38</u>	<u>2,840,521.92</u>	<u>57.4%</u>



Open Issues/Actions

Date Last Visited	OPEN ISSUES	Action Taken	Priority

Date Last Visited	TABLED OR POSTPONED ISSUES	Action Taken
05/22/23	Mitigation Fees - Growth Planning	In progress

Date Last Visited	CLOSED ISSUES	Action Taken
03/25/19	Five Year Plan	Completed
05/13/19	FMC Surplused and sold	Completed
05/13/19	1997 Ford Expedition surplused and sold	Completed
11/12/19	Vulnerability Assessment	Dismissed
11/12/19	ALS Contract	Completed
03/09/20	Sunset Clause addition to Resolution 2020-01 Voucher pre-approval	Completed
03/09/20	Resolution 2020-01 Sunset Clause	Completed
04/12/21	Consideration of a Five Member Board of Commissioners	Completed
02/22/21	Recruitment and hiring process for a Chief Officer	Completed
12/27/21	Exploration of a District 5 Medic Program	Completed
04/25/22	Life Insurance for Part Time and Volunteers	Completed
06/27/22	ALS Contract Snohomish Regional Fire and Rescue	Completed



Snohomish County Fire District #5

Lease Capitalization Policy

Category: Administrative

Status: Draft

Date Approved: XX-XX-XXXX

1 PURPOSE:

- 1.1 Establish thresholds for lease accounting and reporting.

2 PERSONNEL AFFECTED:

- 2.1 All Administrative Personnel

3 REFERENCE:

- 3.1 NA

4 POLICY:

- 4.1 For all financed purchases or installment purchases, the District shall capitalize those assets meeting the capitalization threshold of \$1,000 annually, based on the present value of the leased asset or its anticipated useful life, whichever is shorter, with the following exclusions.
- 4.2 The following items should not follow lease accounting and reporting guidance:
 - (a) Short-Term leases,
 - (b) Interfund leases,
 - (c) Lease of intangible assets,
 - (d) Leases of biological assets,
 - (e) Leases of inventory,
 - (f) Service concession arrangements,
 - (g) Assets financed with outstanding conduit debt,
 - (h) Supply contracts, or
 - (i) Certain regulated leases.
- 4.3 The District shall conform to the guidance in the BARS manual for full accrual reporting and for modified accrual reporting as appropriate.

5 DEFINITIONS:

- 5.1 Administrative Staff – Shall include the Fire Chief, Deputy Chiefs, Administrator or Board Secretary of the District.
- 5.2 Assets Financed with Outstanding Conduit Debt: As defined by the Governmental Accounting Standards Board (GASB) Statement 87 regarding conduit debt.
- 5.3 District: Shall mean Snohomish County Fire District #5.
- 5.4 Financed Purchase/Installment Purchase - A contract that transfers ownership of the underlying asset to the lessee by the end of the contract and does not contain a termination option.
- 5.5 Interfund Lease – Leases between departments or funds within the same government.
- 5.6 Lease of Intangible Assets: This includes mineral rights, patents, software, copyrights, except for the sublease of an intangible right-to-use asset created by the original lease of a tangible underlying asset.
- 5.7 Lease of Biological Assets: These leases include those including timber, living plants, and living animals.
- 5.8 Short Term Lease - A short term lease is one that has a maximum possible term of less than 12 months. The maximum possible term includes all options to extend regardless of whether those options will be exercised or not.
- 5.9 Supply Contracts – An agreement by which a seller promises to supply all of the specified goods or services that a buyer needs over a certain time and at a fixed price, and the buyer agrees to purchase such goods or services exclusively from the seller during that time, including contracts such as power purchase

agreements that do not convey control of the right to use the underlying power generator facility.

6 RESPONSIBILITY:

- 6.1 District Administrative Personnel which have financial reporting as a function of their position shall ensure that lease capitalization is reported accurately.

7 PROCEDURE:

- 7.1 Upon entering into any lease arrangement, it shall be determined whether or not the lease will need to be reported as a capitalized asset.

8 APPENDIX

- 8.1 NA



Seth Johnson, Fire Chief



Snohomish County Fire District #5

Unlawful Burning Response and Reimbursement

Category: Administration

Status: Draft

Date Approved:XX.XX.XXXX

1 PURPOSE:

- 1.1 To create a consistently enforced policy for handling unlawful burns that are in violation of the Snohomish County Fire Marshal (Fire Danger) Burn Ban or Puget Sound Clean Air Agency (Air Quality) rules.

2 PERSONNEL AFFECTED:

- 2.1 All personnel

3 REFERENCE:

- 3.1 RCW 70.94 – Washington Clean Air Act
- 3.2 Puget Sound Clean Air Agency Regulation I, II, and III
- 3.3 Washington State Fire Service Mobilization Plan
- 3.4 Washington State Wage and Equipment Rate Guide

4 POLICY:

- 4.1 The Snohomish County Fire Marshal, Puget Sound Clean Air Agency, and the City of Sultan, regulate the activity of outdoor burning within our response area and retain enforcement authority for those property owners who burn unlawfully.
- 4.2 If the Fire District encounters unlawful outdoor burning, and the act is either so frequent or egregious that District personnel elect to report the unlawful act to the agency having jurisdiction, the Fire District will seek reimbursement for the response to investigate, enforce, and extinguish the unlawful burn if the agency having jurisdiction chooses to initiate enforcement action.
- 4.3 Such reimbursement will be calculated using the billing principles set forth in the Washington State Fire Service Mobilization Plan, the rates set forth in the Washington State Wage and Equipment Rate Guide, and a \$250 District administration fee.

5 DEFINITIONS:

- 5.1 Administrative Staff – Shall include the Fire Chief, Deputy Chiefs, Administrator or Board Secretary of the District.
- 5.2 District: Shall mean Snohomish County Fire District #5.
- 5.3 Unlawful Burning: Outdoor burning is in violation of the rules set forth by the Snohomish County Fire Marshal or the Puget Sound Clean Air Agency.

6 RESPONSIBILITY:

- 6.1 District operations personnel shall be responsible for responding to reports of unlawful burning, initial investigation of unlawful burning, incident documentation and administrative personnel notification.
- 6.2 Administrative staff shall be responsible for communicating incidents to the agency having jurisdiction, providing reports or follow-up information, and submission of reimbursement requests to the agency having jurisdiction.

7 PROCEDURE:

- 7.1 District personnel who encounter property owners engaging in unlawful burning shall:
 - (a) First Encounter, low-risk– educate the property owner of the burn regulations, provide information on outdoor burning and contact numbers for the agency having jurisdiction. See that the fire is extinguished by the property owner or fire service personnel. Perform proper investigation and complete an incident report, including any evidentiary photographs.
 - (b) Second encounter, low-risk – see that the fire is extinguished by the property owner or fire service personnel. Perform proper investigation and complete an incident report, including any evidentiary photographs. Forward the report and any additional relevant information to the administrative staff.
 - (c) First encounter, high-risk - See that fire is extinguished by the property owner or fire service personnel. Perform proper investigation and complete an

incident report, including any evidentiary photographs. Forward the report and any additional relevant information to the administrative staff.

- 7.2** District administrative staff will forward all incidents of unlawful burning to the appropriate agency having jurisdiction.
- 7.3** If the agency having jurisdiction determines that civil or criminal penalties are appropriate, District administrative staff shall provide that agency with an invoice for the response, calculated as outlined in Section 4.3.

8 APPENDIX

- 8.1** N/A



Seth Johnson, Fire Chief