

Review of Lid Lift Options

Orcas Island Fire & Rescue, Washington



Emergency Services Consulting International

Providing Expertise and Guidance that Enhances Community Safety

ESCI Team

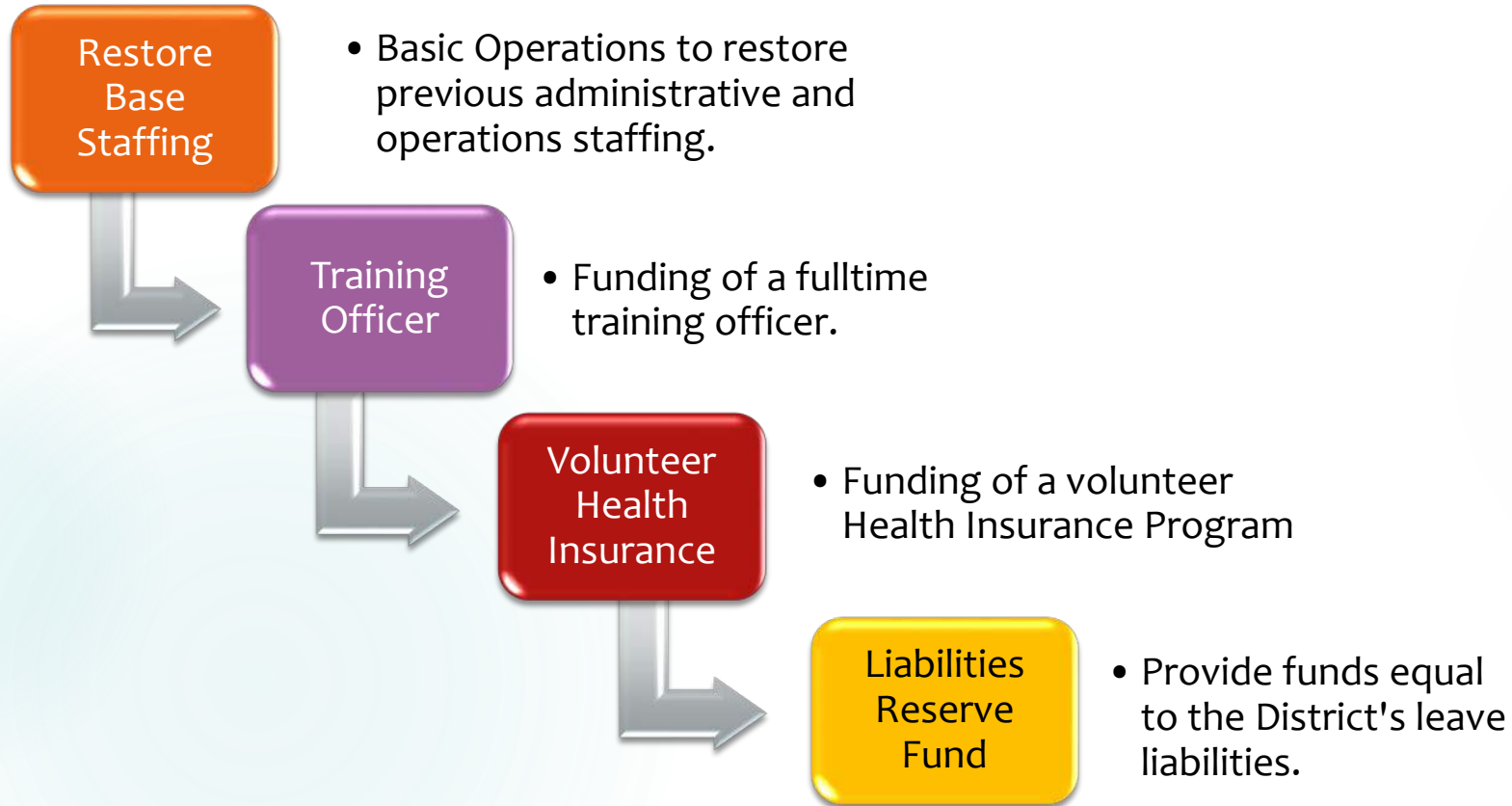
Richard Curtis – Project Manager
Summer Miller – Associate Consultant



Project Goal:

Establish anticipated Levy Rates for base budget and alternative expenditure service levels.

Optional Service Levels



Analysis Assumptions

- ▶ Snap-Shot in Time
- ▶ 2025 Budget modeled | 2024 Budget + Base Staffing
- ▶ SJ County Assessed Value averages @ 8%
 - ▶ 2013-2023 Historical Review
- ▶ New Construction averages @ ¾%
- ▶ Expenditure Inflation averages @ 3%
 - ▶ Exceptions: Health insurance & L&I
- ▶ Ambulance Revenue annual increase @ 5%
- ▶ Liabilities are based on Personnel Leave Reports and Contract Buy Outs.



Base Budget Expenditures



Expenditures	2025 Estimates
ADMINISTRATION	\$ 1,029,653
LEGISLATIVE	\$ 138,431
MED INTEGRATED HEALTHCARE	\$ 10,646
FIRE & EMS OPS	\$ 1,981,868
VOLUNTEERS	\$ 206,668
PREVENTION & PUBLIC EDUCATION	\$ 6,386
COMMUNITY TRAINING	\$ 1,030
OPERATIONS TRAINING	\$ 32,960
FACILITIES	\$ 145,518
APPARATUS	\$ 91,965
EMERGENCY MEDICAL AID	\$ 94,719
TOTAL EXPENDITURES	\$ 3,739,845

Add Ons	2025 Estimates
TRAINING OFFICER	\$ 197,744
VOLUNTEER INSURANCE PROGRAM	\$ 259,200
LEAVE LIABILITIES FUND	\$ 496,483
TOTAL EXPENDITURES	\$ 953,457

From: John Kulseth <johnk@sanjuanco.com>
Sent: Sunday, January 28, 2024 12:53 PM
To: Randall Gaylord <RGaylord@orcasfire.org>
Subject: RE: Request for Levy Information - Orcas Fire

Hi Randy,

Here are your numbers:

2023 (most recent) assessed value for Orcas Fire District:
\$4,566,939,436

2024 Levy Rate for Orcas Fire District:
0.5309556792

2024 Levy Amount for Orcas Fire District:
\$2,424,842.43

2025 Levy Amount for Orcas Fire District if no new levy rate is approved by the voters:
\$1,260,556.30 (this is the 2024 highest lawful levy without the lid lift) + 1% + NC

2025 Estimated Levy Rate for Orcas Fire If no new levy rate is approved by the voters:

This is impossible to estimate because we don't know the 2024 assessed value. The rate for 2024, if the lid lift had expired THIS YEAR, would have been about 0.27602, which is $(\$1,260,556.30 / (\$4,566,939,436 / 1000))$.

Hope you're doing well.

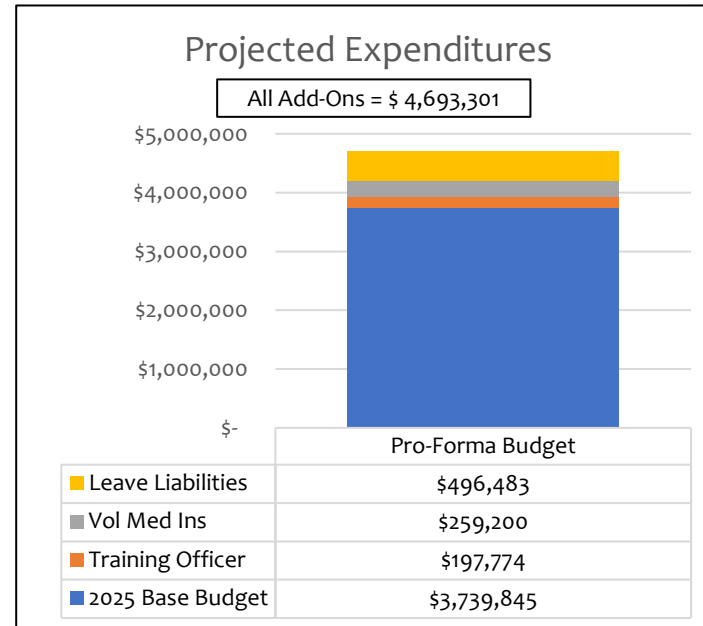
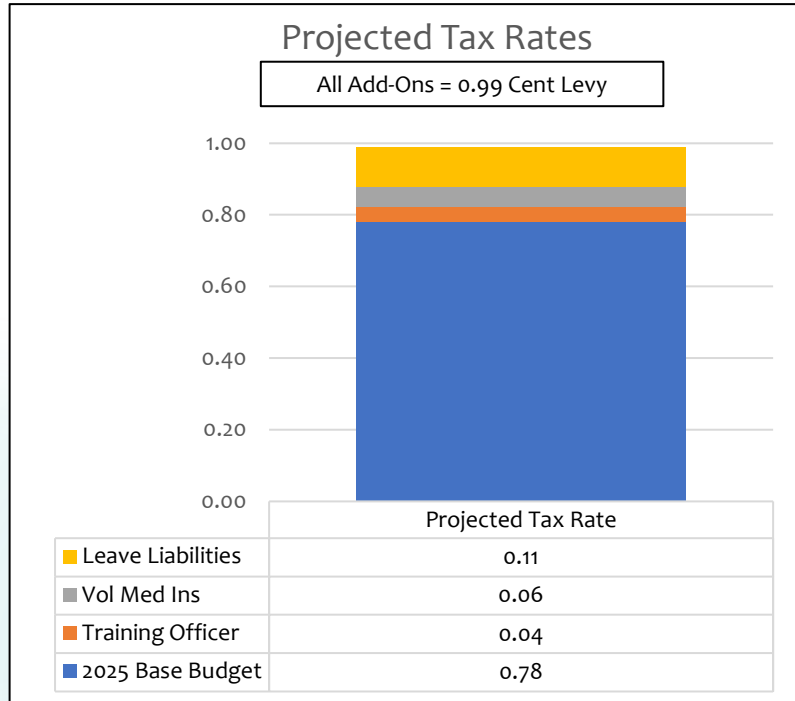
John

John Kulseth | Assessor

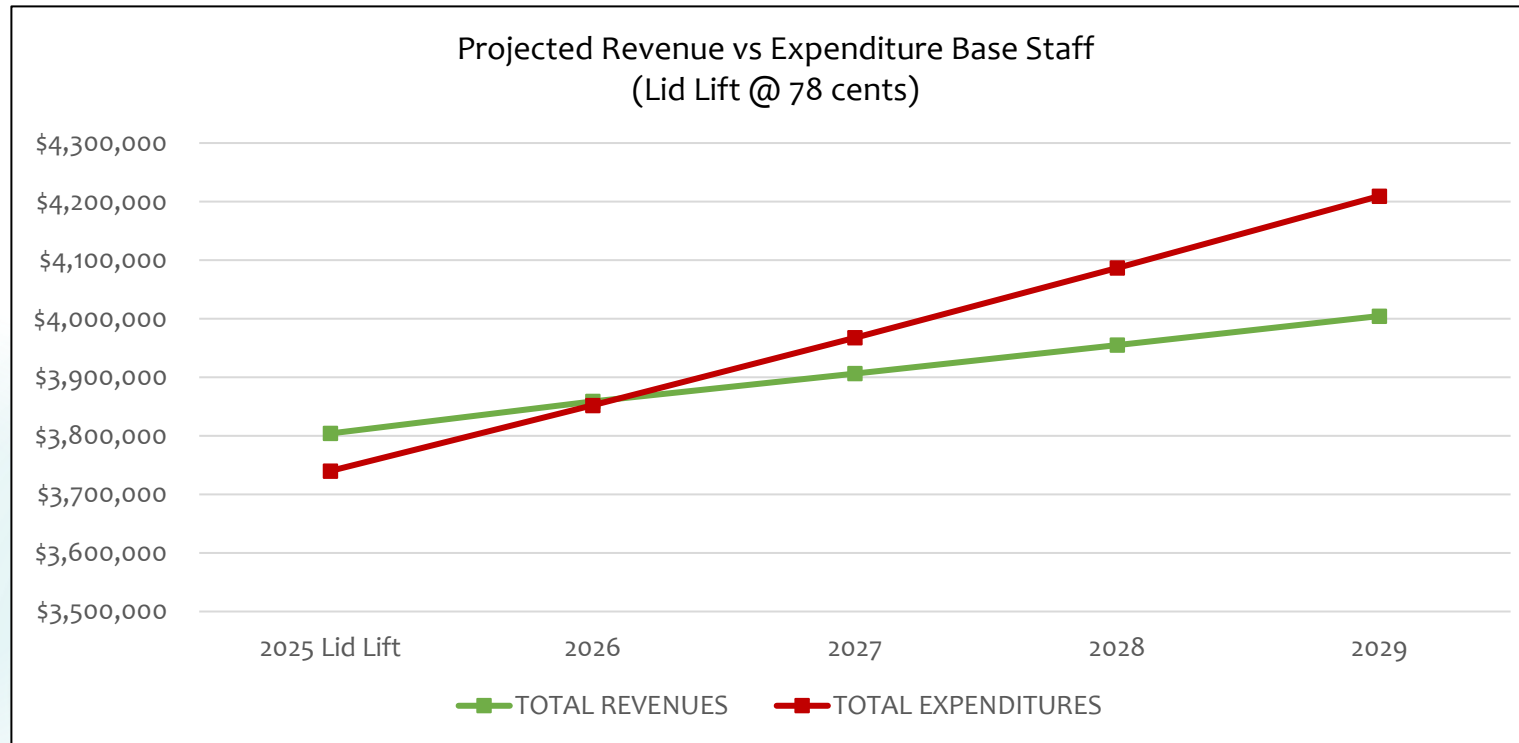
360-378-2172 | johnk@sanjuancountywa.gov | Public Hours: 10:00am-4:00pm, Monday – Thursday



Est. Tax Rate & Expenditures

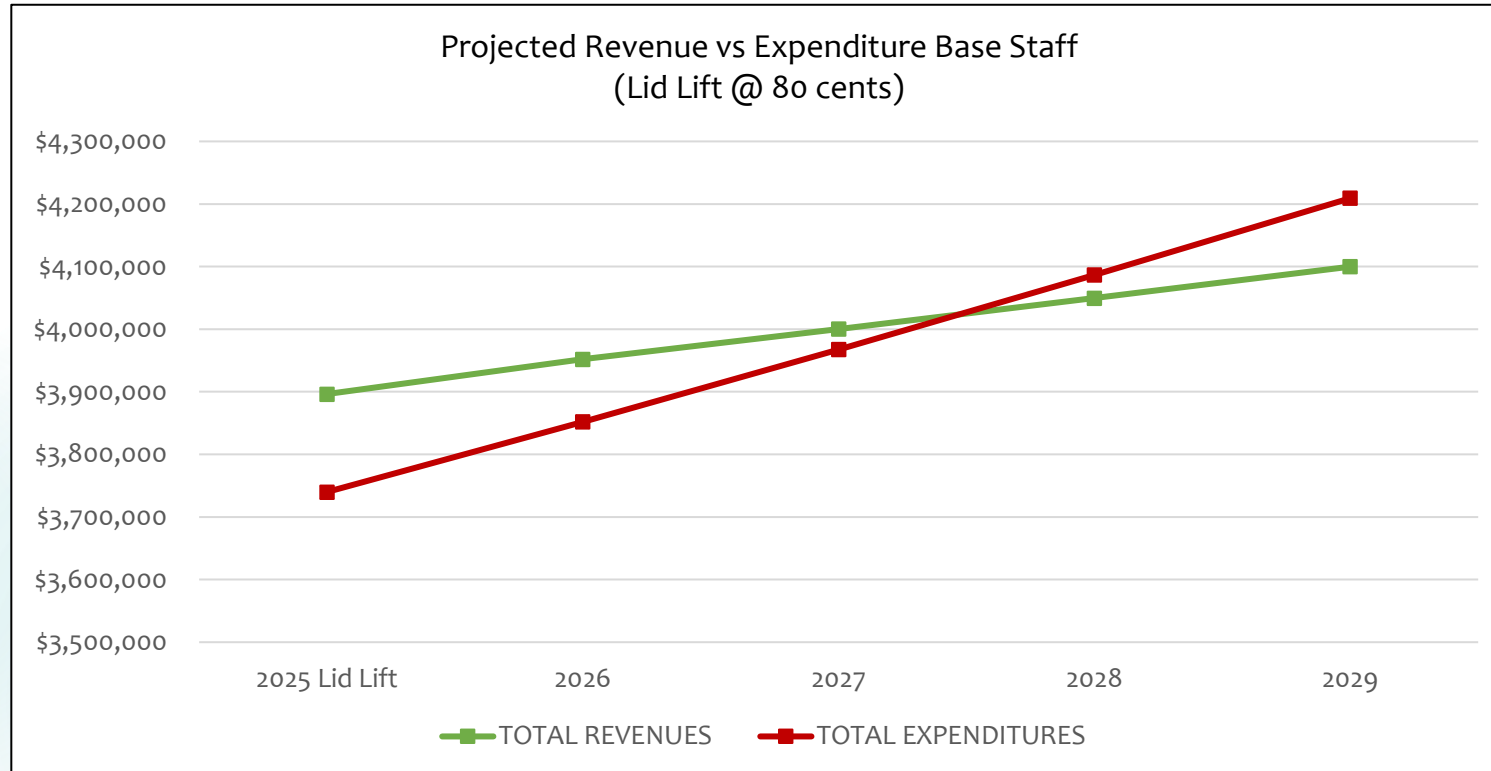


Base Budget Expenditures



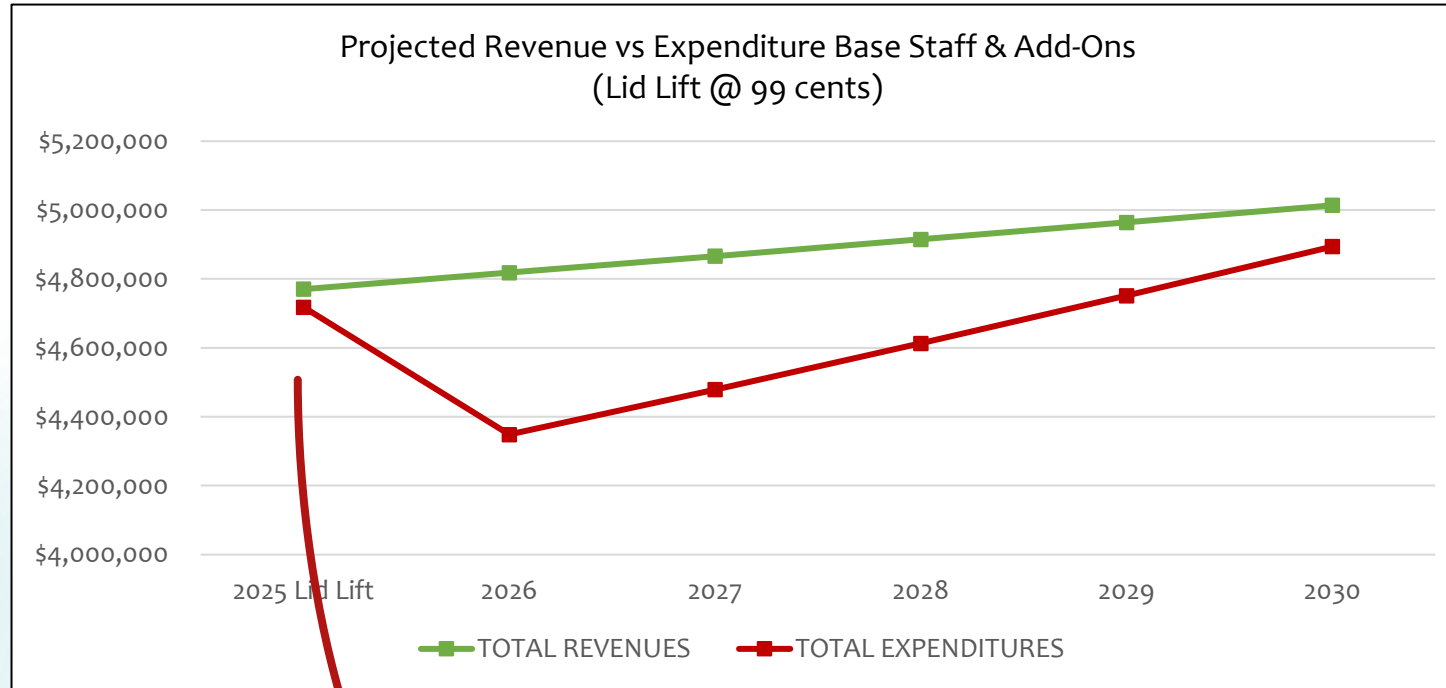
Estimated: **-\$326,643**

Base Budget Expenditures



Estimated: + \$63,600

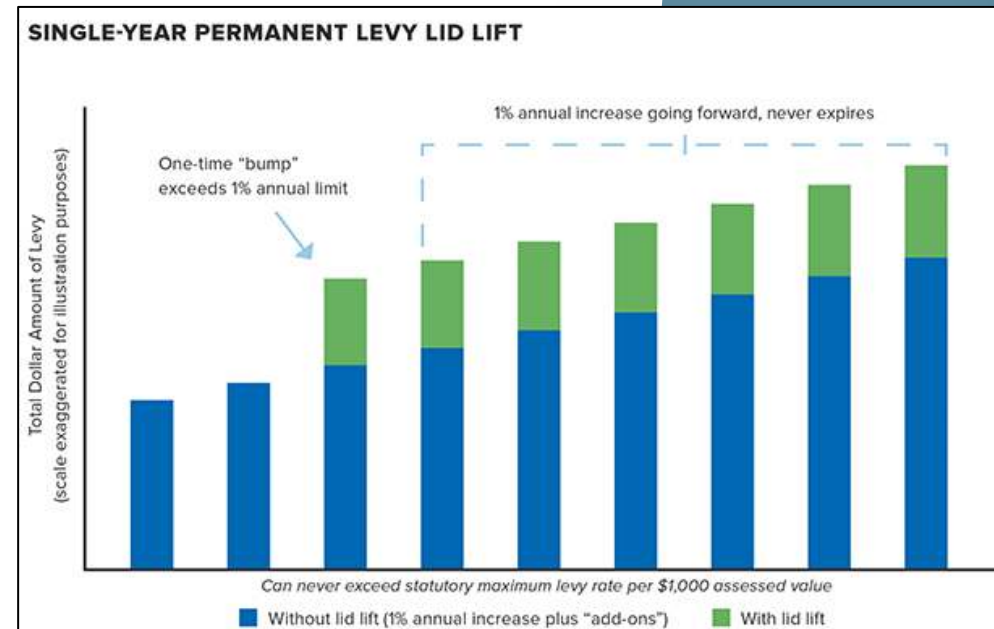
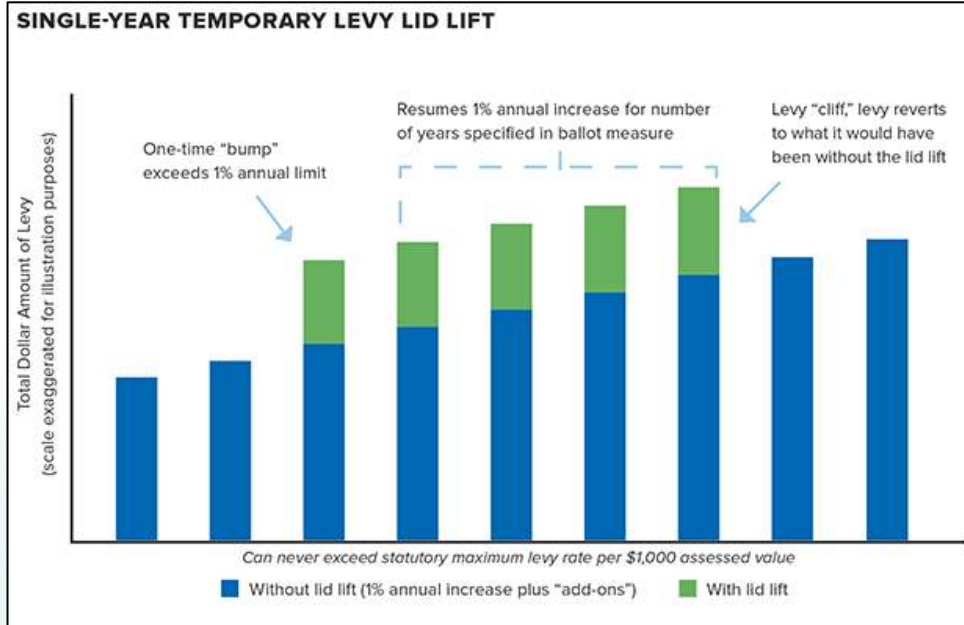
Base Budget + All Add-Ons



Add Ons	2025 Estimates
TRAINING OFFICER	\$ 197,744
VOL INS. PROGRAM	\$ 259,200
LEAVE LIABILITIES FUND	\$ 496,483
TOTAL EXPENDITURES	\$ 953,457

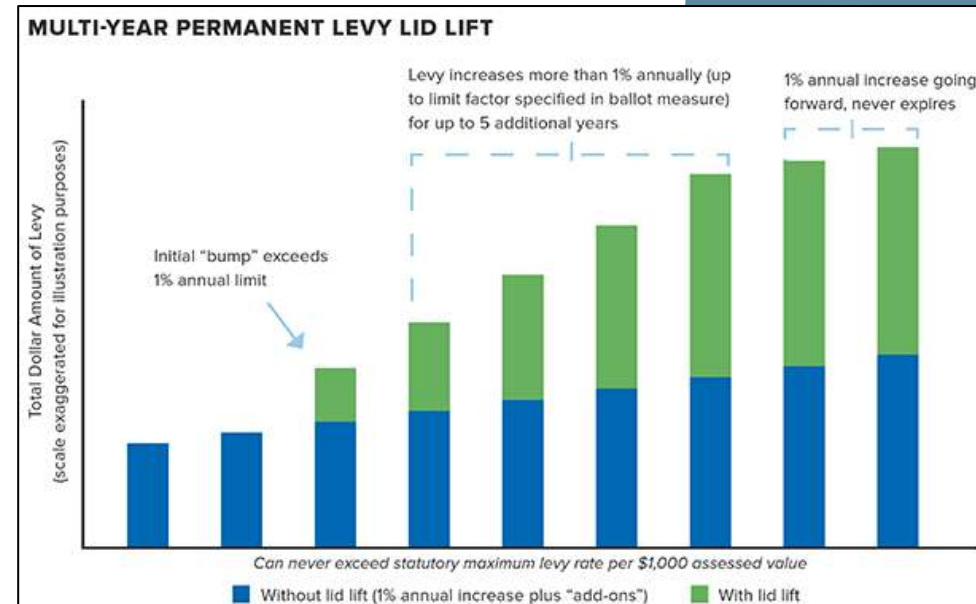
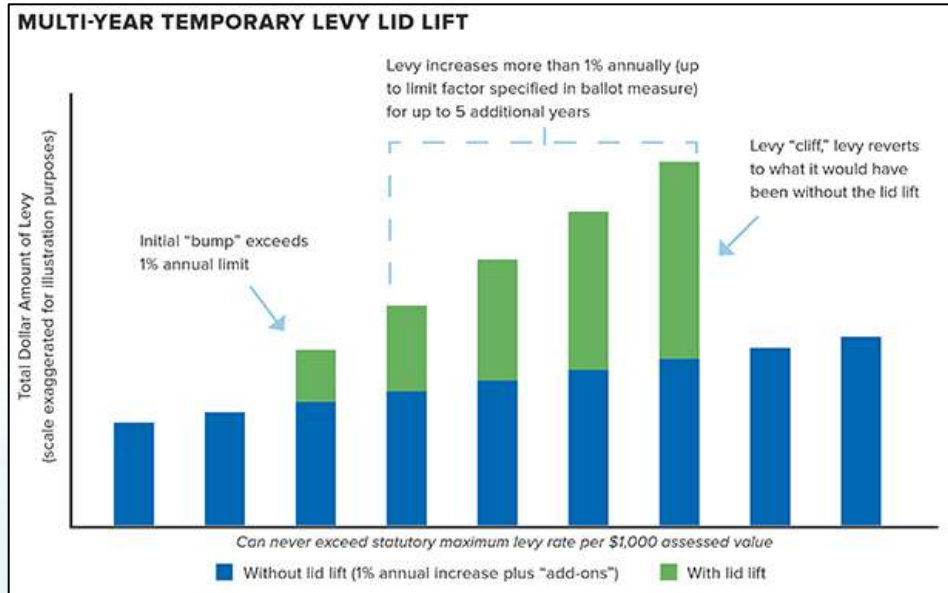
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Single Year Lid Lift Options



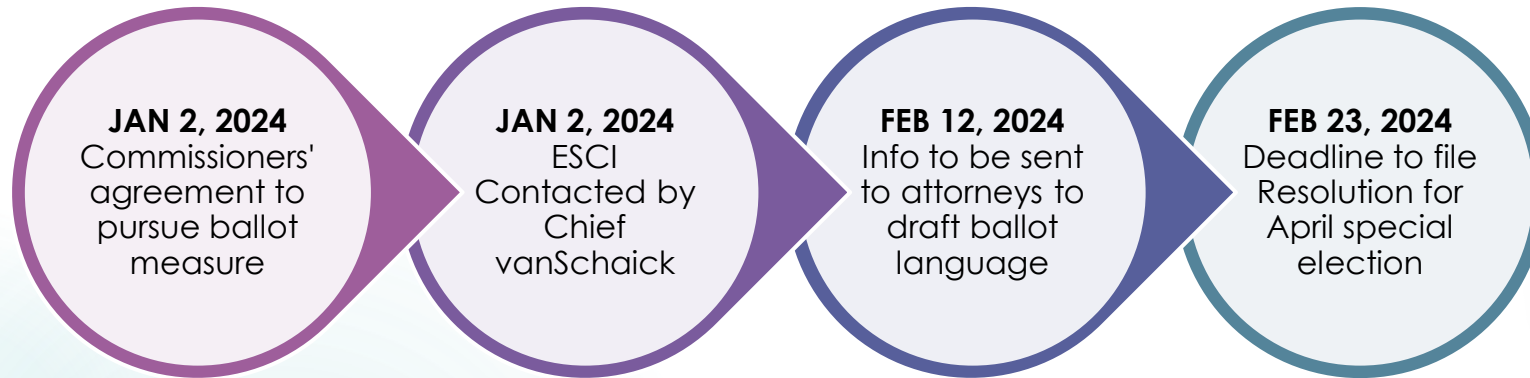
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Multi-Year Lid Lift Options



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Critical Benchmarks





Questions & Discussion

Tax Revenue Based on Options



	\$ 0.78	\$ 0.99
Title	2025 Lid Lift	2025 Lid Lift Options
Property Tax Revenue	\$ 3,562,213	\$ 4,521,270
New Construction Revenue	\$ 26,717	\$ 33,910
Ambulance & Emergency Aid Services	\$ 205,910	\$ 205,910
Other Revenues	\$ 9,300	\$ 9,300
Leasehold Tax	\$ 1,500	\$ 1,500
Fire Permits	\$ -	\$ -
DNR PILT NAP/NRCA-In Liew Of Real Property Tax	\$ 2,500	\$ 2,500
State Direct/Indirect Grant From Dept. Of Health	\$ -	\$ -
State Grant Sec of State Archives	\$ -	\$ -
Timber Harvest Tax	\$ 50	\$ 50
CPR/First Aid/AED Training	\$ 1,500	\$ 1,500
Investment Income	\$ 3,500	\$ 3,500
Rents and Leases	\$ -	\$ -
Donations	\$ 250	\$ 250
Judgements and Settlements	\$ -	\$ -
Reimbursement	\$ -	\$ -
Cleaning costs for Meeting room	\$ -	\$ -
TOTAL REVENUES	\$ 3,804,139	\$ 4,770,389

Miscellaneous Information



Uncompensated absences total	184,806.79
FC/AC contract buyouts	311,676.00
Total	496,482.79

2016	2017	2018	2019	2020	2021	2022	2023
\$ 1,961,637,921	\$ 1,956,955,381	\$ 2,152,528,622	\$ 2,360,022,335	\$ 2,675,966,312	\$ 2,759,162,400	\$ 3,116,461,814	\$ 4,052,840,468