MARYSVILLE FIRE DISTRICT

2026 Budget Workshop

October 30, 2025

AGENDA

Foundation

- Assessed Property Values
- Levy Rates
- Cash Flow Cycle & Fund Balance

Budget Proposals

- Expense Fund
- Apparatus Fund
- Capital/Reserve Fund
- Equipment Fund

Future

- 2025-2035 Financial Outlook
- Staffing
- Fire Stations, Facilities & Apparatus
- Budget Adoption Steps

Policy Moments

MFD Policy 1300 – Fiscal Management Goals

The quantity and quality of Marysville Fire District programs are directly dependent on the funding provided and the **effective**, **efficient management** of those funds. As the **trustee of local funds allocated for use in public service**, the Board of Directors shall strive to see that these funds are used for achievement of the purposes to which they are allocated.

In the Fire District's Fiscal Management program, the Board of Directors seeks to **achieve the following goals**:

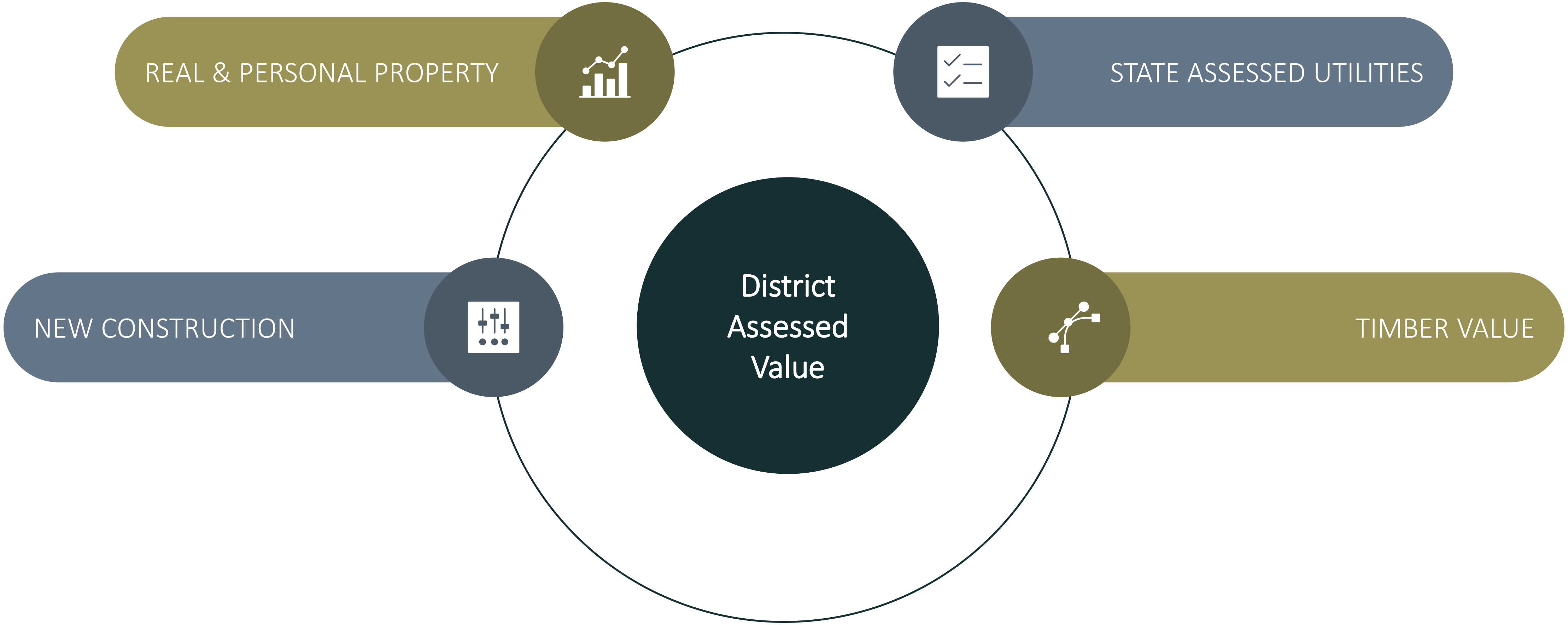
- **Engage in thorough advance planning**, with broad-based employee involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest returns and the **greatest contributions to the fire service program in relation to dollars expended**.
- **Establish a level of funding** which shall provide **high-quality fire services** for the Fire District.
- **Provide timely and appropriate information** to employees that have fiscal management responsibilities.
- **Establish maximum efficiency procedures** for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

NEW! BE on the lookout for “Policy Moments” throughout this presentation ☺

SECTION 1: RFA FOUNDATION

Assessed Property Values
Levy Rates
Cash Flows & Fund Balance

ELEMENTS OF ASSESSED VALUE

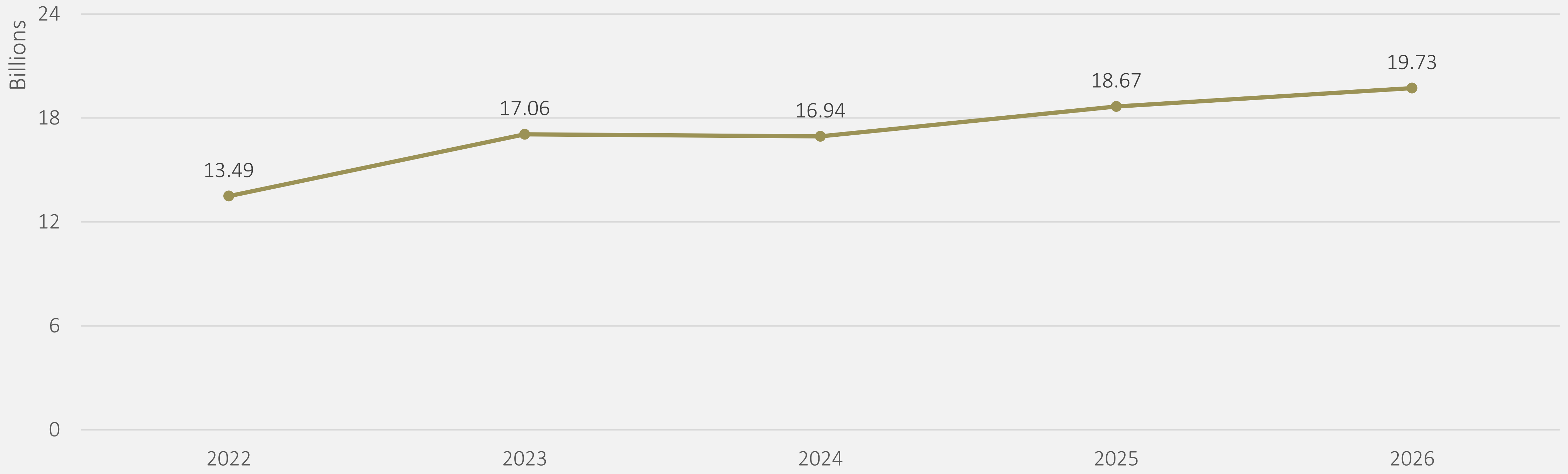


CERTIFIED BY SNOHOMISH COUNTY ASSESSOR ANNUALLY

PROPERTY ASSESSMENT CYCLE

- Statute requires all counties to revalue properties each year
- A complete physical inspection is required once every 6 years
- The value of new construction is assessed in the current year and added by July 31
- For more great assessed value info check out Snohomish County Assessor Website: https://www.snohomishcountywa.gov/5167/Assessor

2026 ASSESSED VALUE



2026 TOTAL ASSESSED VALUE

19,725,171,559

Total uncertified assessed value of all properties within RFA taxing jurisdiction as of January 1, 2025

Property Area Mix: 82% City; 18% Unincorporated

2026 NEW CONSTRUCTION

$436,127,270

Total value of all new construction improvements occurring between January 1 and July 31, 2025

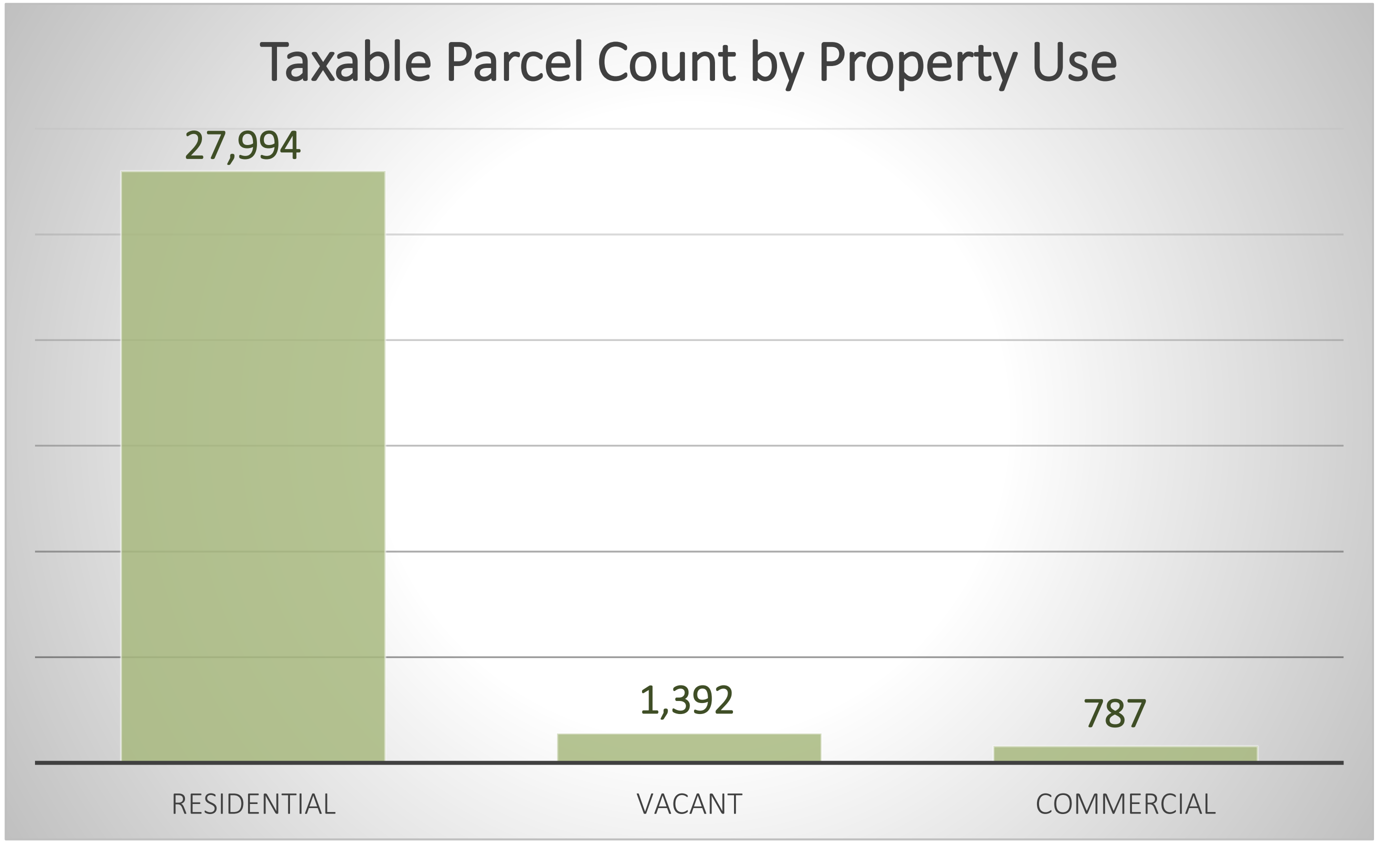
ASSESSED VALUE INCREASE

+5.68%

NEW CONSTRUCTION DECREASE

-1.19%

2025 PROPERTY USE CHARACTERISTICS



92%	5%	3%
A/V: $16.1B (86%)	A/V: $499M (3%)	A/V: $1.9B (10%)

30,262 Taxable Parcels

2,519 Exempt Parcels*

21 Tax Code Areas

Not all parcels are created equal; the RFA contains a mix of residential, commercial, vacant, and miscellaneous use properties

*Exempt parcels do not pay property taxes; exemption types include government, tribal, open space, and other DOR RCW exemptions.

**Chart excludes 89 parcels listed as WA State Utility Accounts, $145M A/V

2026 TAX LEVIES

- MFD Policy 1304 – The MFD Board of Directors may levy taxes on the assessed value of real property within the Fire District's boundaries.
- Property taxes authorized in RCW's 52.26.140-170 & RCW's 84.52.044, 84.09.030, 84.52.052, 84.52.069

	REGULAR LEVY	EMS LEVY
DOLLARS	**$28,601,499** › $1.45 Voter Approved Levy Lid Lift › Up $9.2M from 2025 (32%)	**$9,243,830** › $101% of 2025 levy plus new construction, refunds, and state assessed utilities › Up $313k from 2025 (3%)
RATE	**$1.45/ $1,000 AV** › 2025 Levy $1.04; increase of $0.41	**$0.46/ $1,000 AV** › 2025 Levy $0.47; decrease of $0.01

2026 TAX LEVIES

REGULAR LEVY		
2025 Actual Levy	**2026 $1.45 Lid Lift**	**2026 Taxes**
$19,351,051	$9,250,447	$28,601,499
2026 New Construction		$0
2026 State Assessed Utilities		$0
2026 Refund		$0
Total Regular Levy Funds		$28,601,499
Bank Capacity Utilized / (Levy Reduction)		$0
Regular Levy Authorized		$28,601,499
2025 Assessed Valuation (A/V)	**5.68%**	**2026 Assessed Valuation (A/V)**
$18,665,011,872	$1,060,159,687	$19,725,171,559
MFD RFA Regular Levy Rate	Levy Rate=Levy Funds/AV	$1.4500

EMS LEVY		
2025 Actual Levy	**2026 1% Increase**	**2026 Taxes**
$8,930,187	$89,302	$9,019,489
2026 New Construction	436,127,270	$205,896
2026 State Assessed Utilities		$0
2026 Refund		$18,445
Total EMS Levy Funds		$9,243,830
Bank Capacity Utilized / (Levy Reduction)		$0
EMS Levy Authorized		$9,243,830
2025 Assessed Valuation (A/V)	**5.59%**	**2026 Assessed Valuation (A/V)**
$18,915,890,352	$1,057,550,487	$19,973,440,839
MFD RFA EMS Levy Rate	Levy Rate=Levy Funds/AV	$0.4628

Fun Levy Facts – Assessed Value Variances

- Difference in A/V between the two levies $248M
- Why? RCW's 52.16.170 & 52.26.160
- Exemption of Regular Levy assessment for wholly unimproved lands lying within both an RFA & forest protection assessment area

Fun Levy Facts – Why does IPD matter?

- If the Implicit Price Deflator (IPD) is below 1%, taxing districts must pass an additional "substantial need" resolution to increase levy by the statutory 1%.
- What is IPD? Inflation figure compiled by Bureau of Economic Analysis. Similar to CPI; focuses on overall economic inflation vs. household cost of living.
- **What is the IPD for 2026 property tax rate setting? 2.44%**

LEVY LID LIFT INSIGHTS

REGULAR LEVY - LID LIFT		
2025 Actual Levy	**2026 $1.45 Lid Lift**	**2026 Taxes**
$19,351,051	$9,250,447	$28,601,499
2026 New Construction		$0
2026 State Assessed Utilities		$0
2026 Refund		$0
Total Regular Levy Funds		$28,601,499
Bank Capacity Utilized / (Levy Reduction)		$0
Regular Levy Authorized		$28,601,499
2025 Assessed Valuation (A/V)	**5.68%**	**2026 Assessed Valuation (A/V)**
$18,665,011,872	$1,060,159,687	$19,725,171,559
MFD RFA Regular Levy Rate	Levy Rate=Levy Funds/AV	$1.4500

REGULAR LEVY - NO LID LIFT		
2025 Actual Levy	**2026 1% Increase**	**2026 Taxes**
$19,351,051	$193,511	$19,544,562
2024 New Construction	$436,127,270	$452,157
2024 State Assessed Utilities		$0
2024 Refund		$71,178
Total Regular Levy Funds		$20,067,897
Bank Capacity Utilized / (Levy Reduction)		$0
Regular Levy Authorized		$20,067,897
2025 Assessed Valuation (A/V)	**5.68%**	**2026 Assessed Valuation (A/V)**
$18,665,011,872	$1,060,159,687	$19,725,171,559
MFD RFA Regular Levy Rate	Levy Rate=Levy Funds/AV	$1.0174

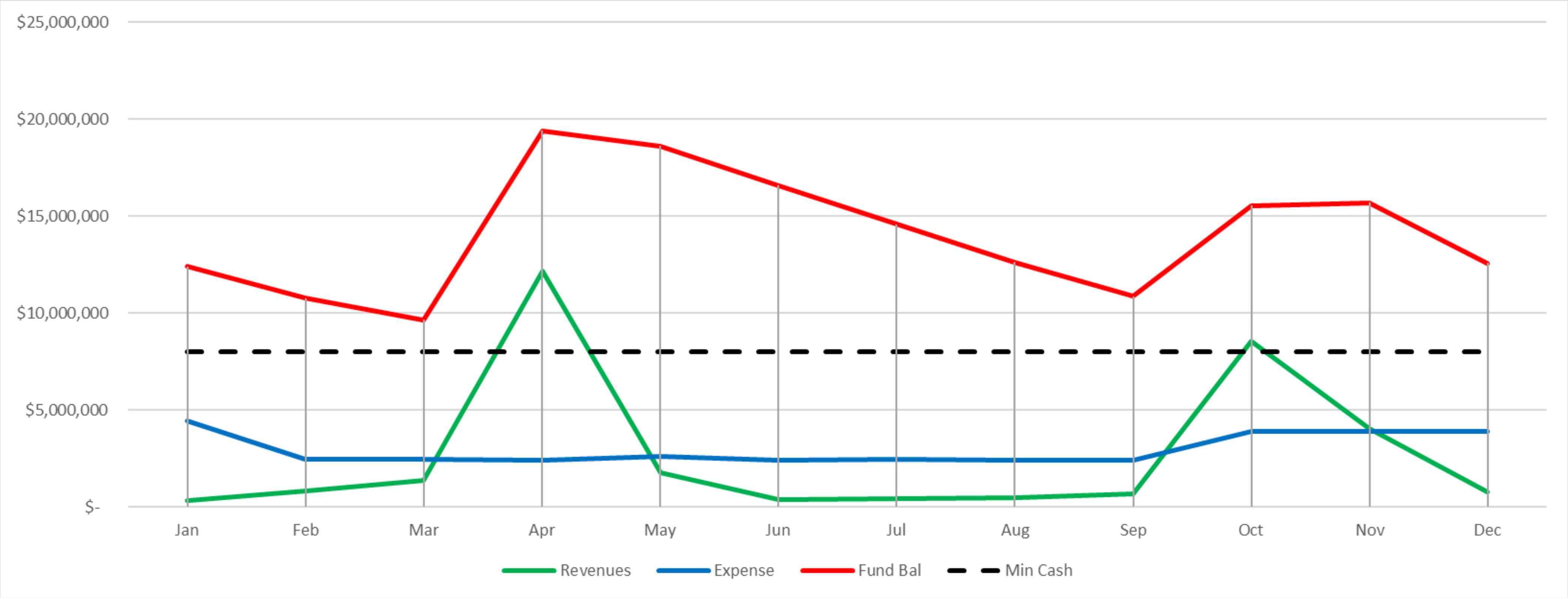
What if the regular levy lid lift would have failed?

- No new FTE or programs; evaluate the replacement and timing of attrited positions throughout the year.
- Zero capacity for capital transfers.
- Approximate operational **deficit of $2.4 million** would have been realized to maintain current service levels.
- Utilize all available GEMT and fund balance spend down to mitigate the operational deficit in year 1.
- Work diligently to run the levy again in 2026 for 2027 funding.

What this highlights when considering the financial futures of the District:

- The need for reserve funding to facilitate years where an operational deficit may become reality.
- The need for careful planning and timing of adding fulltime personnel; we want to avoid layoffs and maintain service levels.
- Maintain excellent levels of customer service and fiscal responsibility to our citizens, to ensure future support of funding measures.

2025 CASH FLOWS



PROPERTY TAX COLLECTIONS

- First Half Taxes Due: April 30
- Second Half Taxes Due: October 30

MINUMUM FUND BALANCE POLICY

$8,008,515

- 25% (3 months) of Expense Fund Operating Budget

MINIMUM FUND BALANCE FACTORS

- Changes annually with new budget adoption
- Figure is exclusive of inter-fund transfers

2025 FUND BALANCE ANALYSIS

2025 CASH FLOW - YTD as of 09/30/25

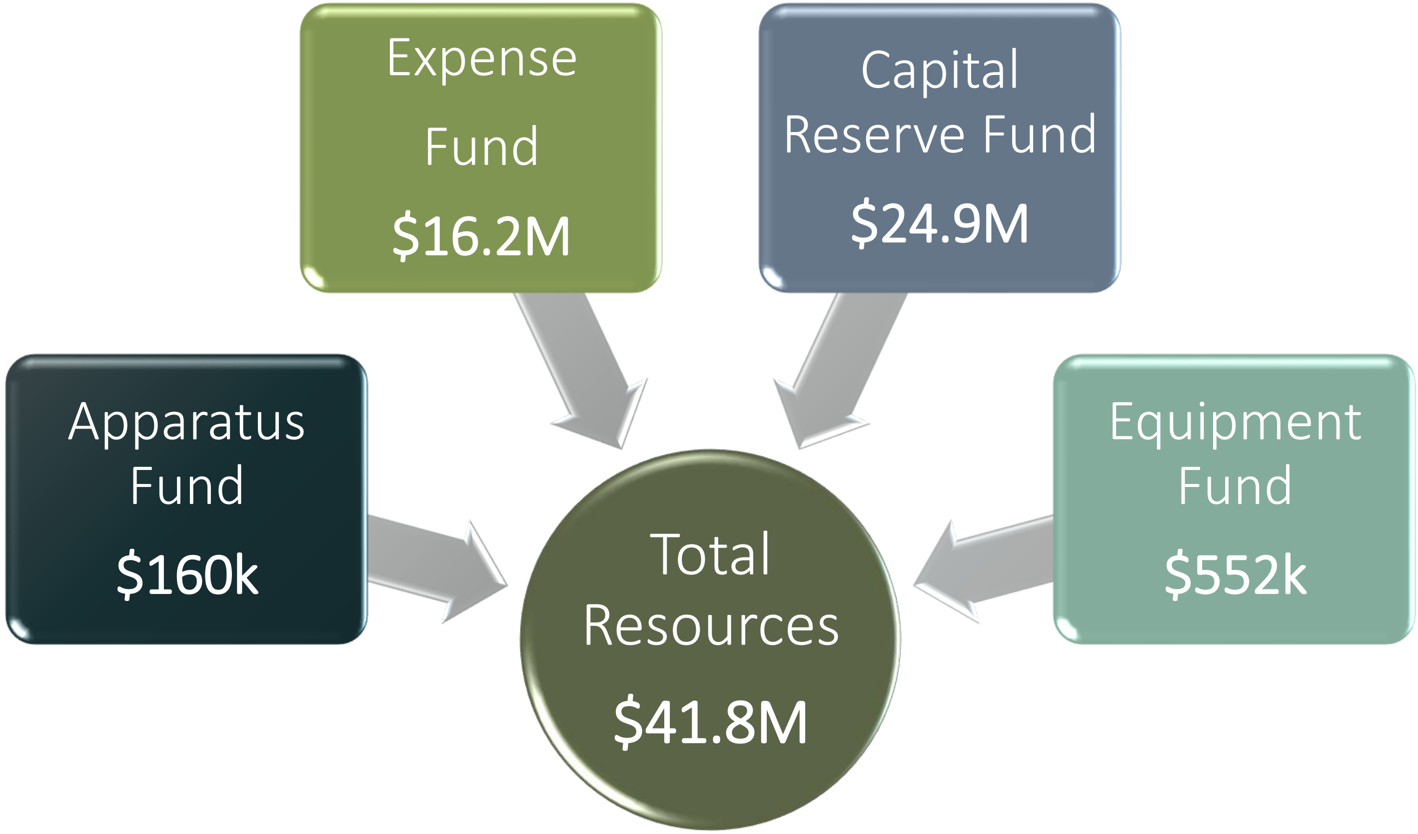
	Revenues	Expense	Fund Bal	Min Cash	Variance w/ Min
Opening Fund Balance		16,491,997			
Jan	$ 352,002	$ 4,433,028	$ 12,410,972	$ 8,008,515	$ 4,402,457
Feb	$ 818,749	$ 2,470,951	$ 10,758,769	$ 8,008,515	$ 2,750,254
Mar	$ 1,356,383	$ 2,453,378	$ 9,661,773	$ 8,008,515	$ 1,653,258
Apr	$ 12,163,747	$ 2,418,872	$ 19,406,648	$ 8,008,515	$ 11,398,133
May	$ 1,799,401	$ 2,595,195	$ 18,610,853	$ 8,008,515	$ 10,602,338
Jun	$ 391,633	$ 2,423,279	$ 16,579,208	$ 8,008,515	$ 8,570,693
Jul	$ 447,731	$ 2,461,408	$ 14,565,530	$ 8,008,515	$ 6,557,015
Aug	$ 487,898	$ 2,428,041	$ 12,625,387	$ 8,008,515	$ 4,616,872
Sep	$ 666,654	$ 2,419,814	$ 10,872,228	$ 8,008,515	$ 2,863,713
	$ 18,484,197	**$ 24,103,967**			

2024 CASH FLOW

	Revenues	Expense	Fund Bal	Min Cash	Variance w/ Min
Opening Fund Balance		16,077,569			
Jan	$ 617,339	$ 4,599,340	$ 12,095,568	$ 7,667,526	$ 4,428,041
Feb	$ 775,550	$ 2,599,868	$ 10,271,250	$ 7,667,526	$ 2,603,724
Mar	$ 1,270,647	$ 2,328,903	$ 9,212,994	$ 7,667,526	$ 1,545,468
Apr	$ 11,556,889	$ 2,318,929	$ 18,450,955	$ 7,667,526	$ 10,783,428
May	$ 1,920,357	$ 2,340,863	$ 18,030,448	$ 7,667,526	$ 10,362,922
Jun	$ 520,538	$ 2,506,407	$ 16,044,579	$ 7,667,526	$ 8,377,053
Jul	$ 499,811	$ 2,311,464	$ 14,232,926	$ 7,667,526	$ 6,565,400
Aug	$ 484,502	$ 2,225,259	$ 12,492,169	$ 7,667,526	$ 4,824,643
Sep	$ 694,678	$ 2,413,301	$ 10,773,546	$ 7,667,526	$ 3,106,020
Oct	$ 11,094,020	$ 2,387,328	$ 19,480,238	$ 7,667,526	$ 11,812,712
Nov	$ 1,518,322	$ 2,549,759	$ 18,448,800	$ 7,667,526	$ 10,781,274
Dec	$ 487,137	$ 2,443,940	$ 16,491,997	$ 7,667,526	$ 8,824,471
	$ 31,439,788	**$ 31,025,359**			

- Orange highlighted rows indicate the months where fund balance is the lowest (Mar & Sept)
- Analyzing the variance with minimum fund balance throughout the year assists in determining adequate annual opening balance, therefore affecting the amount of funds budgeted for Capital transfer
- At current operating levels, the minimum opening Expense Fund balance is approximately $14.5M

2025 PROJECTED ENDING FUND BALANCE



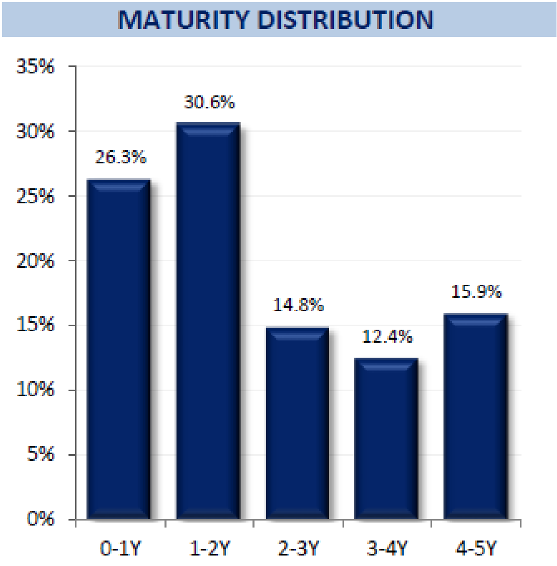
Increase of $1.4M or 3% from 2025 Beginning Balance

FUND BALANCE INVESTMENTS

<u>MFD Policy 1310</u> – All cash that is not needed to meet current obligations, is to be invested with the objective of producing greatest return.

- RCW 52.16.010 defines Snohomish County as our Treasurer; therefore, the District is governed by Snohomish County Investment Policy.
- Treasurer for 66 other governments across the County including schools and special purpose districts.
- 100% invested into the blended Snohomish County Investment Pool "SCIP"
- **Current interest rate as of 09/30/2025 = 3.87%**
- Total portfolio value across all governments = $1.2B
- Purchase yields ranging from 2.41% to 4.71%.

Sectors (Book Value)	6/30/2025
Federal Agency	$583,560,741
Supranational Obligations	$17,024,019
U.S. Treasury	$297,691,411
Corporate Notes	$118,902,882
Certificates of Deposit	$250,000
Passbook/Checking Accts*	$145,377,074
Municipal Bonds	$60,948,718
Total	$1,223,754,846



TOP ISSUERS

Issuer	% Portfolio
Federal Home Loan Bank	30.7%
U.S. Treasury	24.1%
State Pool	11.9%
Federal Home Loan Mtg Corp	7.0%
Federal Farm Credit Bank	6.6%
Federal National Mtg Assn	3.4%
Apple	2.8%
Amazon	2.2%
Walmart	1.3%
Port of Everett	1.2%
Johnson & Johnson	1.2%
Costco Wholesasle	0.9%
California State	0.7%
Snohomish County Airport	0.7%
International Bank for Reconst	0.6%

* Source: Meeder Public Funds; Quarterly Investment Report – Sno Co Investment Pool as of June 2025.

SECTION 2: BUDGET PROPOSALS

Expense Fund
Apparatus Fund
Capital/Reserve Fund
Equipment Fund

RFA BUDGETS & FUNDS

♦ RCW 52.16.030 Each fund must have a legally adopted budget ♦

Expense Fund

- Primary operating fund of the district
- Minimum fund balance policy; 3 months of operating expenses

Capital Reserve Fund

- Capital fund for the assigned purpose of procuring capital assets of the district
- Authorized uses include construction, improvement, or equip over $5k

Apparatus Fund

- Capital fund for the assigned purpose of purchasing apparatus
- Apparatus replacement schedule projects future funding needs

Equipment Fund

- Capital fund for the assigned purpose of future large scale equipment replacement (i.e. SCBA, Rescue Tools, Hose, Etc…)

MFD Policy 1301 – The Fire Chief shall prepare the annual budget of revenues and expenditures for consideration and adoption by the MFD Board of Directors.

Operating Revenues

EXPENSE FUND
2025 UPDATED REVENUES

Revenue Source	2025 Budget	2025 Updated	*Variance*	%
RFA Regular Levy	$ 19,340,000	$ 19,157,540	$ *(182,460)*	*-1%*
RFA EMS Levy	$ 8,925,000	$ 8,840,885	$ *(84,115)*	*-1%*
City of Marysville EMS Levy Contract Revenue	$ 25,000	$ 8,000	$ *(17,000)*	*-68%*
Fire District #12 EMS Levy Contract Revenue	$ 5,000	$ 4,000	$ *(1,000)*	*-20%*
Leasehold Excise/Timber Excise Distributions	$ 2,500	$ 4,000	$ *1,500*	*60%*
Tulalip Tribes Contract -Nightclub/Liquor Store	$ 15,970	$ 15,970	$ -	*0%*
District 15 Service Contracts	$ 75,000	$ 26,596	$ *(48,404)*	*-65%*
OSPI Public Schools (Marysville, Lakewood)	$ 14,000	$ 13,798	$ *(202)*	*-1%*
Sno-Isle Library	$ 7,475	$ 7,475	$ -	*0%*
Grants - Federal & Local	$ 1,250	$ 15,447	$ *14,197*	*1136%*
Rental Income	$ 22,500	$ 23,250	$ *750*	*3%*
Service Fees (Non-Contract)	$ 500	$ 1,800	$ *1,300*	*260%*
Private Donations	$ 500	$ 500	$ -	*0%*
Miscellaneous (Includes Custodial Activities)	$ 50,000	$ 75,000	$ *25,000*	*50%*
Investment Interest Income	$ 450,000	$ 585,000	$ *135,000*	*30%*
GEMT Revenues	$ 450,000	$ 450,000	$ -	*0%*
Ambulance Revenues	$ 2,650,000	$ 2,650,000	$ -	*0%*
Total	**$32,034,695**	**$31,879,261**	**$ (155,434)**	**-0.49%**

HIGHLIGHTS

- Regular/EMS adjusted for historical % of uncollected levies
- City of Marysville/FD12 expired levy collections slowing
- FD15 mechanic service contract terminated
- Investment interest rates & average monthly cash balances higher than projected

EXPENSE FUND
2026 REVENUE PROJECTIONS

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	*Variance*
Beginning Net Cash and Investments	$ 16,491,997.32	$ 16,252,198.32	*$ (239,799.00)*
RFA Regular Levy *(Prelim*)*	19,157,540.00	28,315,480.00	*9,157,940.00*
RFA EMS Levy *(Prelim*)*	8,840,885.00	9,133,130.00	*292,245.00*
City of Marysville EMS Levy Contract Revenue	8,000.00	2,500.00	*(5,500.00)*
Fire District #12 EMS Levy Contract Revenue	4,000.00	500.00	*(3,500.00)*
Leasehold Excise/Timber Excise Distributions	4,000.00	2,500.00	*(1,500.00)*
Tulalip Tribes Contract -Nightclub/Liquor Store	15,970.00	16,745.00	*775.00*
District 15 Service Contracts	26,596.00	-	*(26,596.00)*
OSPI Public Schools (Marysville, Lakewood)	13,798.00	13,750.00	*(48.00)*
Sno-Isle Library	7,475.00	7,560.00	*85.00*
Grants - Federal & Local	15,447.00	1,250.00	*(14,197.00)*
Rental Income	23,250.00	24,300.00	*1,050.00*
Service Fees (Non-Contract)	1,800.00	500.00	*(1,300.00)*
Private Donations	500.00	500.00	-
Miscellaneous (Includes Custodial Activities)	75,000.00	50,000.00	*(25,000.00)*
Investment Interest Income	585,000.00	475,000.00	*(110,000.00)*
GEMT Revenues	450,000.00	30,000.00	*(420,000.00)*
Ambulance Revenues	2,650,000.00	2,850,000.00	*200,000.00*
TOTAL REVENUES	**31,879,261.00**	**40,923,715.00**	**9,044,454.00**
		% Variance	**28%**

HIGHLIGHTS

- 28% total revenue increase
- $1.45 Regular Levy Lid Lift
- 1% plus add-ons EMS Levy
- Transport fee schedule CPI-W increase 2.3%
- Service contract reductions
- Unknown grant revenues
- GEMT funds reduced & allocated back to Capital; $30k covers PCG GEMT program consulting services
- Investment interest rate reductions through 2026; projected year end SCIP rates of 3%

**Levies adjusted for historical % of uncollected taxes during each year; final certified values will be known Q1 2026.*

EXPENSE FUND REVENUE SOURCES

92%
$37,454,110

Property Taxes

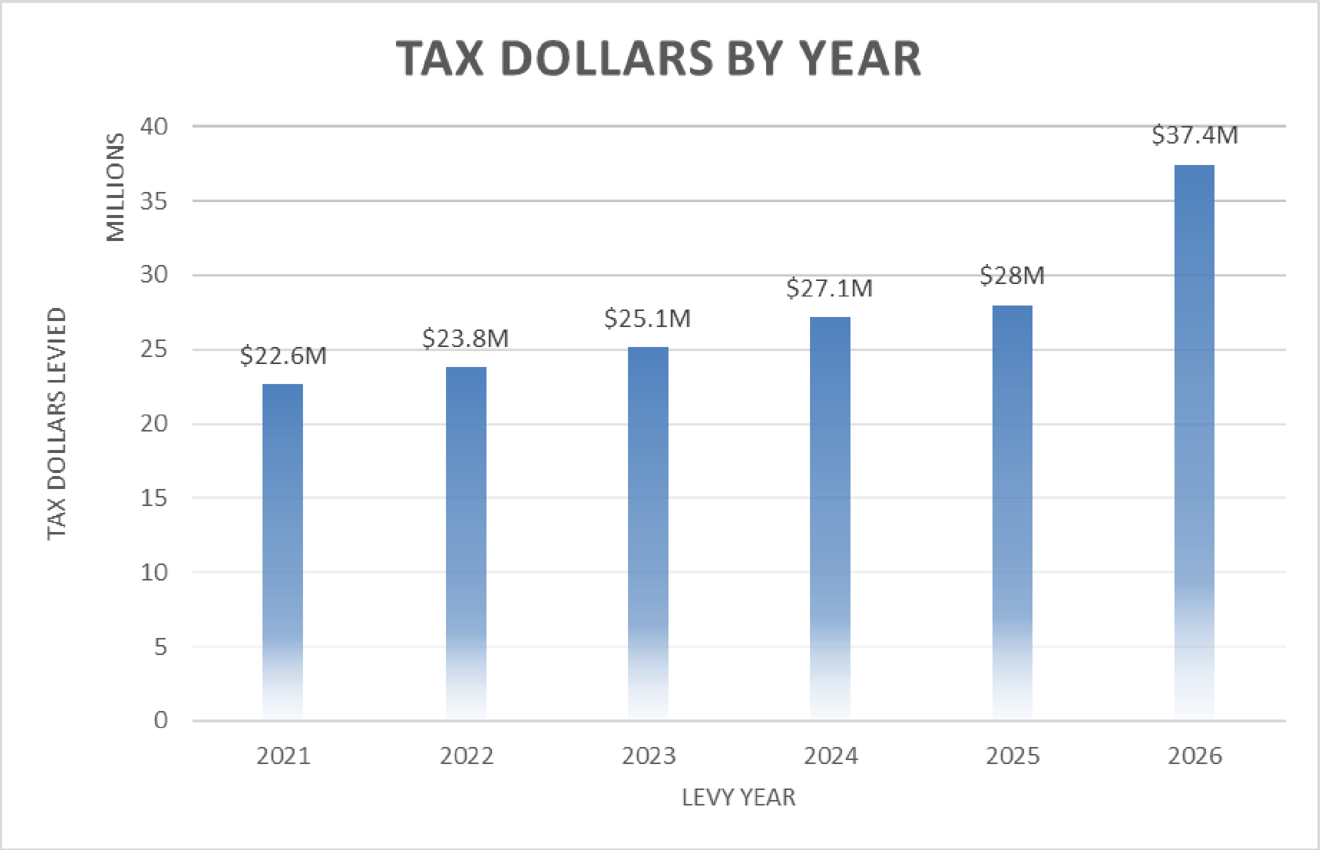
7%
$2,880,000

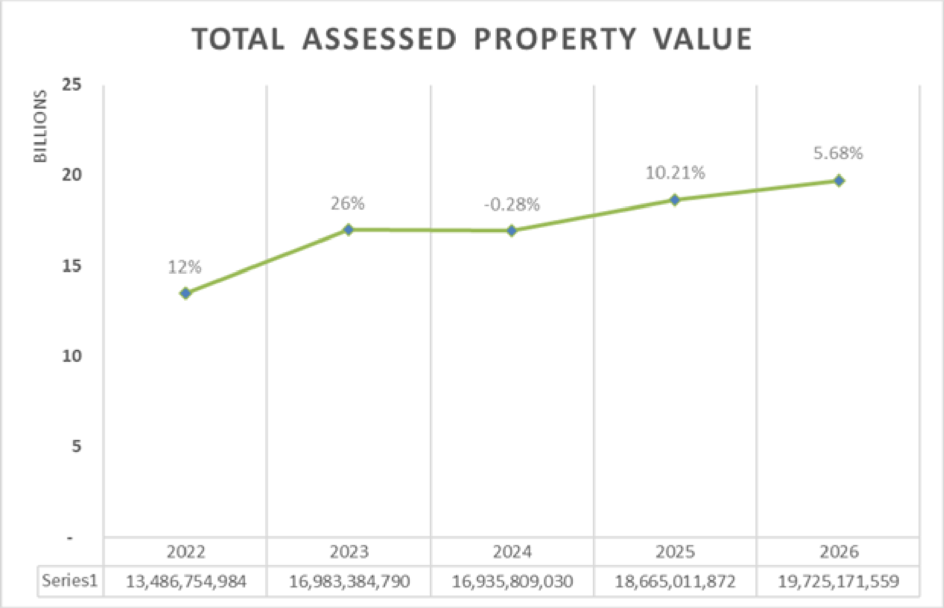
Ambulance Transports

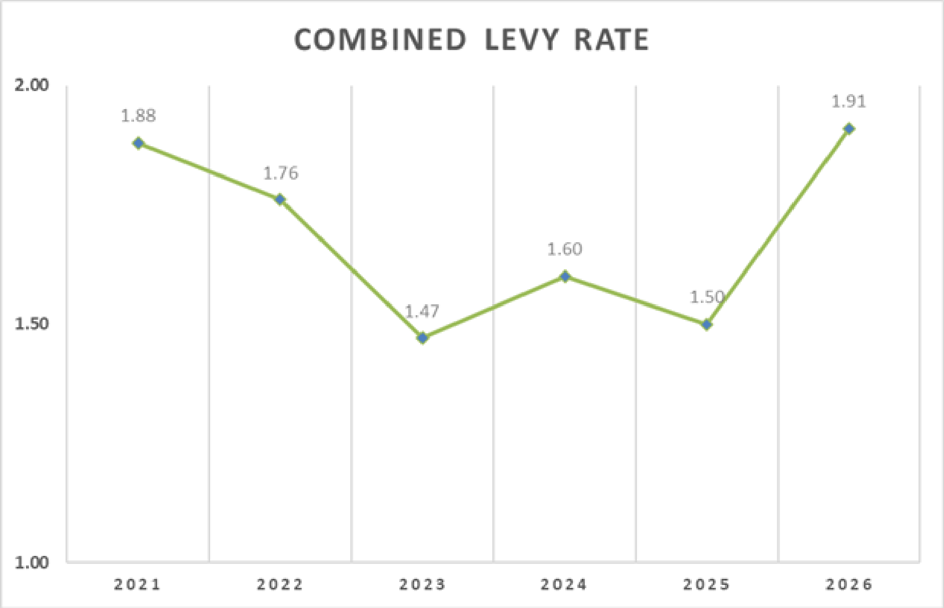
Other Sources

1%
$589,605

PROPERTY TAX TRENDS







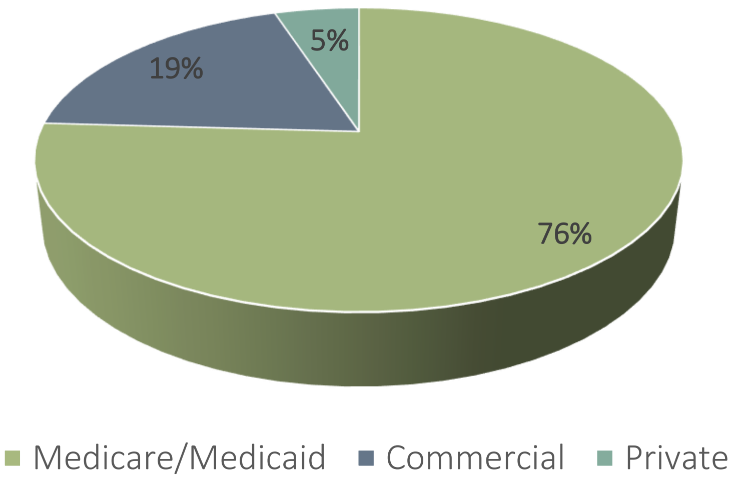
Levy Rate Formula = (Levy Dollars/Assessed Value)*1000

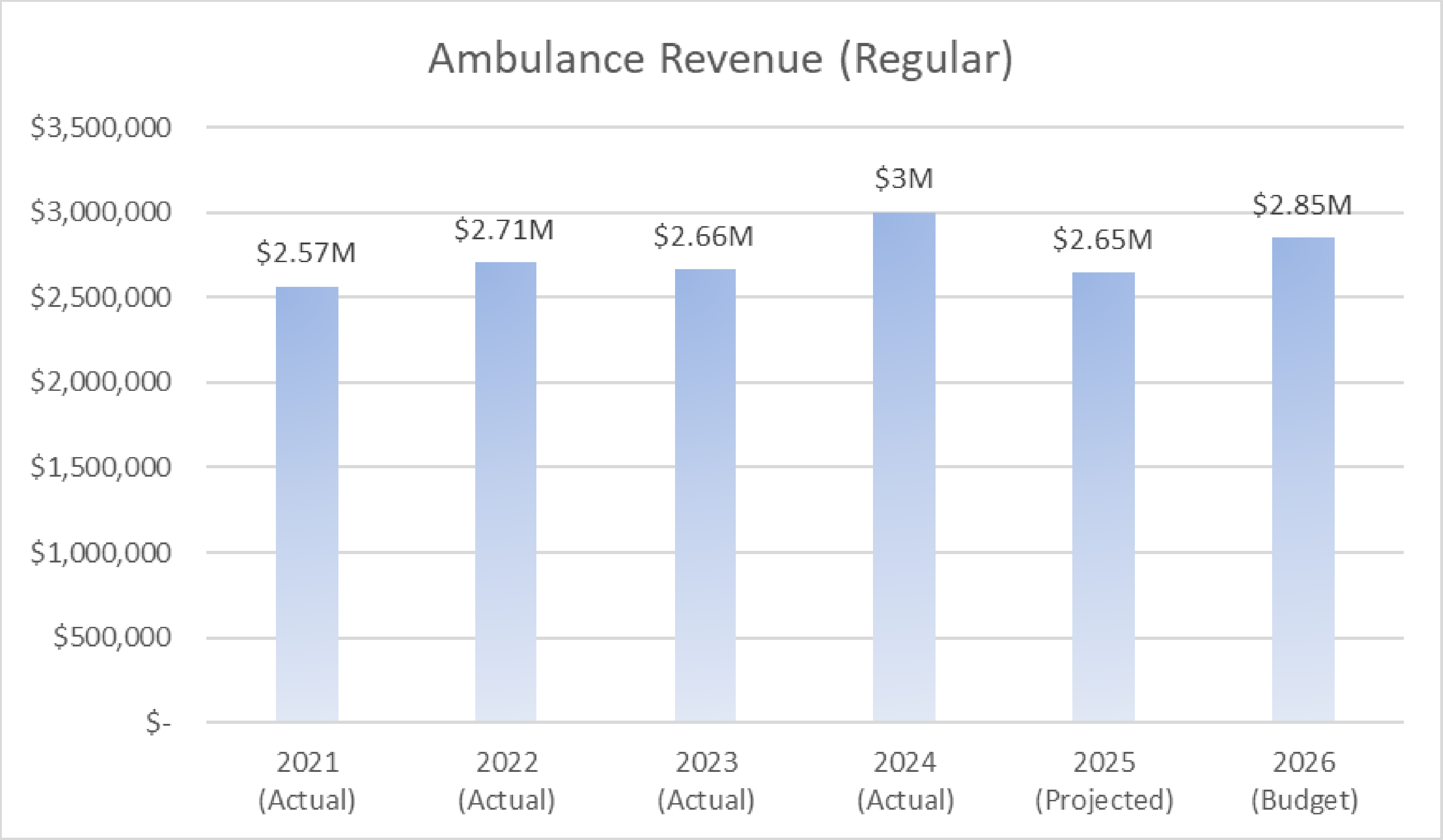
AMBULANCE TRANSPORTS

2025 Statistics

- Average bill - $1,212
- Average transports per month - 483
- 2% Increase in billed transports
- 49% Gross / 91% Net collection rate

Payer Mix





2026 AMBULANCE TRANSPORT RATES

- Rates adopted by resolution annually
- Published to OIC by Nov 1st
- Each Jan 1 rates increase to 100% of CPI with minimum of 0%
- **2026 Effective CPI – 2.3%**
- GEMT Rate increasing from $2,875 to $2,983
- SFY2024 Actual GEMT cost per transport $4,082

IN DISTRICT BILLING RATE

Rate Type	2025 Rates	CPI 0.023	2026 Rate + CPI	2026 Rates (Final Rounded)	
BLS	$ 935.00	$ 21.51	$ 956.51	$ 960.00	$ 25.00
ALS 1	$ 1,255.00	$ 28.87	$ 1,283.87	$ 1,285.00	$ 30.00
ALS 2	$ 1,395.00	$ 32.09	$ 1,427.09	$ 1,430.00	$ 35.00
Base Mileage	$ 23.35	$ 0.54	$ 23.89	$ 23.90	$ 0.55

OUT OF DISTRICT BILLING RATE

Rate Type	2025 Rates	CPI 0.023	2026 Rate + CPI	2026 Rates (Final Rounded)	
BLS	$ 1,055.00	$ 24.27	$ 1,079.27	$ 1,080.00	$ 25.00
ALS 1	$ 1,380.00	$ 31.74	$ 1,411.74	$ 1,415.00	$ 35.00
ALS 2	$ 1,515.00	$ 34.85	$ 1,549.85	$ 1,550.00	$ 35.00
Base Mileage	$ 25.65	$ 0.59	$ 26.24	$ 26.25	$ 0.60

<u>MFD Policy 1318</u> – It is the policy of District to pursue payment for ambulance treatment and/or transport services provided according to the fee schedule approved by the District's Board of Directors.
Authorized by RCW’s 52.02.020 & 52.12.131

2025 SNO CO AGENCY RATE COMPARISONS

Recorded Date	GASO Name	BLS	ALS1	ALS2	MILEAGE	EFFECTIVE
10/17/2024	Marysville Fire District	$ 935.00	$ 1,255.00	$ 1,395.00	$ 23.35	1/1/2025
9/18/2024	Mukilteo Fire Department	$ 1,063.00	$ 1,583.00	$ 1,744.00	$ 27.00	6/3/2024
9/24/2024	City of Everett Fire Department	$ 824.26	$ 1,078.81	$ 1,187.91	$ 22.42	1/1/2024
9/26/2024	North County Regional Fire Authority	$ 995.00	$ 1,476.00	$ 1,573.00	$ 26.00	1/1/2024
9/26/2024	Snohomish County Fire Protection District 5	$ 771.88	$ 1,141.03	$ 1,275.29	$ 21.49	1/1/2025
10/2/2024	Snohomish County Fire District #4	$ 916.00	$ 1,295.00	$ 1,405.00	$ 23.00	1/1/2025
10/9/2024	Snohomish County Fire District 19	$ 950.00	$ 1,050.00	$ 1,125.00	$ 24.00	1/1/2025
10/9/2024	Snohomish County Fire Protection District No 21	$ 995.00	$ 1,500.00	$ 1,600.00	$ 26.00	1/1/2025
10/10/2024	Snohomish County Fire District #17	$ 1,250.00	$ 1,675.00	$ 1,775.00	$ 26.50	3/1/2024
10/10/2024	Snohomish County Fire Protection District 15	$ 995.00	$ 1,500.00	$ 1,600.00	$ 25.00	1/1/2025
10/11/2024	Snohomish Regional Fire & Rescue	$ 928.52	$ 1,293.50	$ 1,400.60	$ 22.91	1/1/2025
10/14/2024	Snohomish County Fire District 22	$ 900.00			$ 16.00	5/2/2022
12/26/2024	South County Fire and Rescue	$ 936.00	$ 1,308.00	$ 1,431.00	$ 23.00	1/1/2025
	Average without MFD	$ 960.39	$ 1,354.58	$ 1,465.16	$ 23.61	
	Marysville (under)/Over Variance	$ (25.39)	$ (99.58)	$ (70.16)	$ (0.26)	
	% Variance	-3%	-7%	-5%	-1%	

*Source: WA State Office of Insurance Commissioner https://data.wa.gov/dataset/WA-Ground-Ambulance-Locally-Set-Rates/r9b2-b8ff/about_data

2026 TRANSPORT REVENUE PROJECTION

2026 MFD - TRANSPORT FEES & MEDICARE/MEDICAID ALLOWABLES

	Count	Fee	2025 Medicare	2025 DSHS
BLS	4284	$ 960.00	$ 525.41	$ 115.34
ALS 1	1380	$ 1,285.00	$ 623.93	$ 168.43
ALS2	82	$ 1,430.00	$ 903.05	$ 168.43
Mileage	46937	$ 23.90	$ 9.15	$ 6.86

Payer %		
% Medic.	% DSHS	Pvt Coll Rate
56	21	69

2026 MFD - AMBULANCE FEE PROJECTION

	Non-capped			**Medicare**			**DSHS**			**Total**		
	Count	Fees	Income	Count	Fees	Income	Count	Fees	Income	Count	Fees	Income
BLS	985	$ 945,907	$ 652,676	2399	$ 2,303,078	$ 1,008,384	900	$ 863,654	$ 103,764	4284	$ 4,112,640	$ 1,764,824
ALS 1	317	$ 407,859	$ 281,423	773	$ 993,048	$ 385,738	290	$ 372,393	$ 48,811	1380	$ 1,773,300	$ 715,972
ALS 2	19	$ 27,064	$ 18,674	46	$ 65,894	$ 33,290	17	$ 24,710	$ 2,910	82	$ 117,669	$ 54,875
Mileage	10796	$ 258,013	$ 178,029	26285	$ 628,207	$ 192,405	9857	$ 235,578	$ 67,618	46937	$ 1,121,798	$ 438,052
Total	**1322**	**$ 1,638,843**	**$ 1,130,802**	**3218**	**$ 3,990,228**	**$ 1,619,817**	**1207**	**$ 1,496,335**	**$ 223,104**	**5746**	**$ 7,125,406**	**$ 2,973,723**

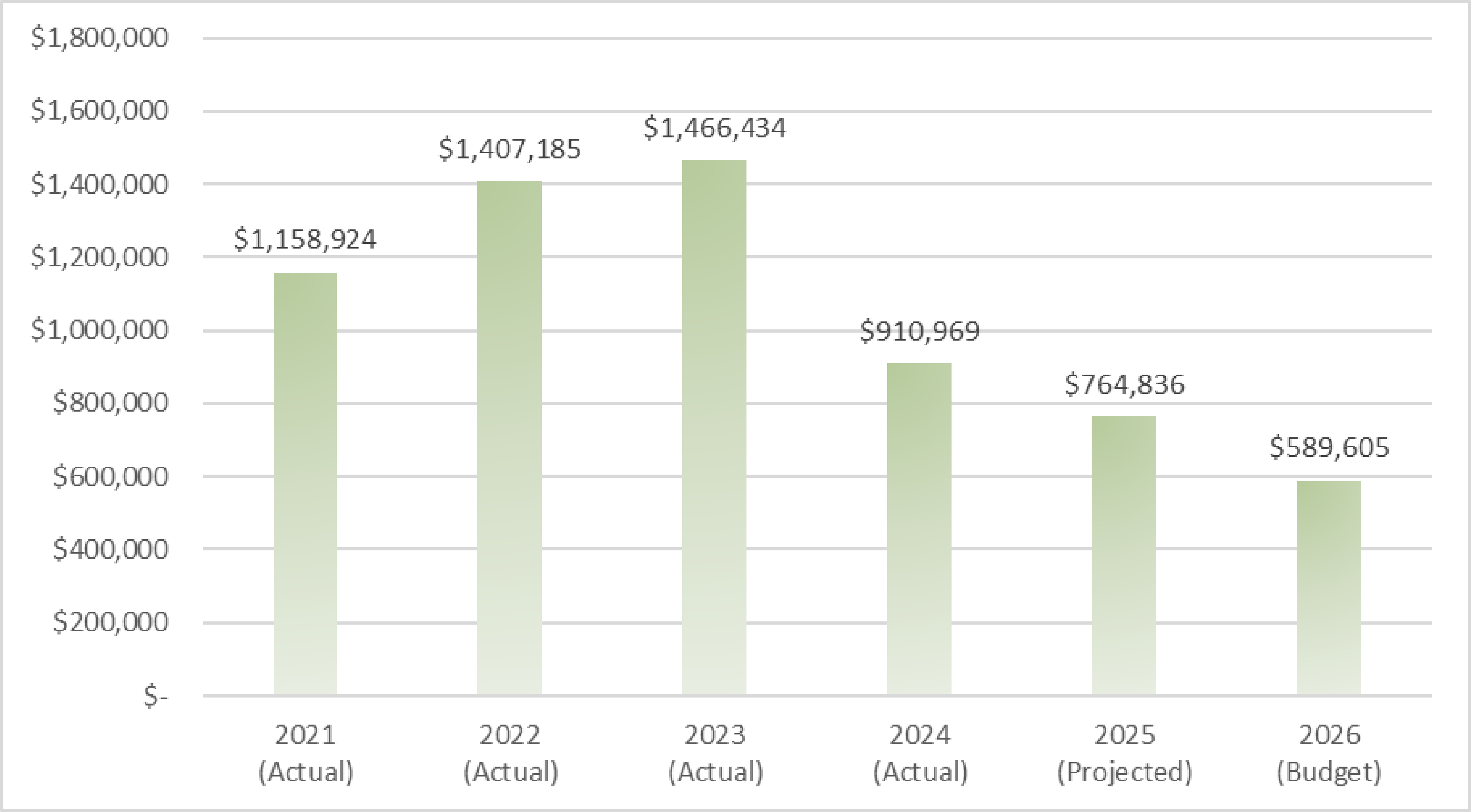
Projected revenue: $2,973,723

*Revenue projection for 2026 based on 2025 Medicare/Medicaid fee schedule data using current Marysville Resident fees only and 2025 transport avg data, 09/2023-08/2024 collection data; budgeted revenue reduced to account for unknown payer variables and transport volumes.

OTHER REVENUES

Primary Sources

- Investment Interest
- Service Fees (Contract & Non-Contract)
- Rental Income (61 Office Space, 65 House)
- Federal/Local Grants
- Private Donations
- Sales of Surplus Assets
- Insurance Recoveries
- Refunds



Operating Expenses

EXPENSE FUND
2025 BUDGET POSITION

Division	2025 Budget	09/30 Remaining	%
Government Services	$ 308,200	$ 178,505	58%
Administration	$ 3,485,930	$ 756,185	22%
Fire Suppression	$ 16,217,385	$ 4,624,612	29%
EMS	$ 6,270,275	$ 1,860,533	30%
Special Operations	$ 49,200	$ 26,029	53%
Fire Prevention	$ 1,107,910	$ 358,850	32%
Training	$ 917,815	$ 273,304	30%
Health/Safety	$ 123,000	$ 35,446	29%
Support Services	$ 3,429,770	$ 1,111,010	32%
Capital Outlay	$ 124,575	$ 40,618	33%
Subtotal Operating	**$ 32,034,060**	**$ 9,265,093**	**29%**
Transfer Out - App	$ 1,000,000	$ -	0%
Transfer Out - Equip	$ 100,000	$ -	0%
Subtotal Transfers	$ 1,335,000	$ -	0%
TOTAL	**$ 33,369,060**	**$ 9,265,093**	**28%**

- Budget On track - As of 09/2025, operating expenses are 3.92% under budget or $1.26M
- Consistent with 09/2024 YTD budget status; 3.94% under budget or $1.2M
- No amendment needed for 2025

Category	2025 Budget	09/30 Remaining	%	
Wages	$ 20,488,465	$ 5,570,544	27%	
Benefits	$ 6,195,165	$ 1,622,663	26%	Ops
M&O	$ 5,225,855	$ 2,031,268	39%	29%
Capital	$ 124,575	$ 40,618	33%	
Transfers	$ 1,335,000	$ -	0%	
Total	**$ 33,369,060**	**$ 9,265,093**	**28%**	

EXPENSE FUND BUDGET STRUCTURE

1. FUND LEVEL

Aggregate value of all expenses allocated to a specific Fund. MFD has **4 Fund level budget adoptions**. Changes to this funding level must be adopted via resolution of the Board of Directors.

2. BUDGET DIVISION

Fund level budgets are segmented into **11 divisions** to properly account for and support specific functions within the organization. Administration redistributions may be performed that do not cause the fund level budget to be exceeded.

3. LINE ITEM

Budget divisions are allocated into **183 individual line items** to accurately account for every individual expense. This also aids in effective budget management, trend analysis and accountability for those individuals granted budget authority within their divisions.

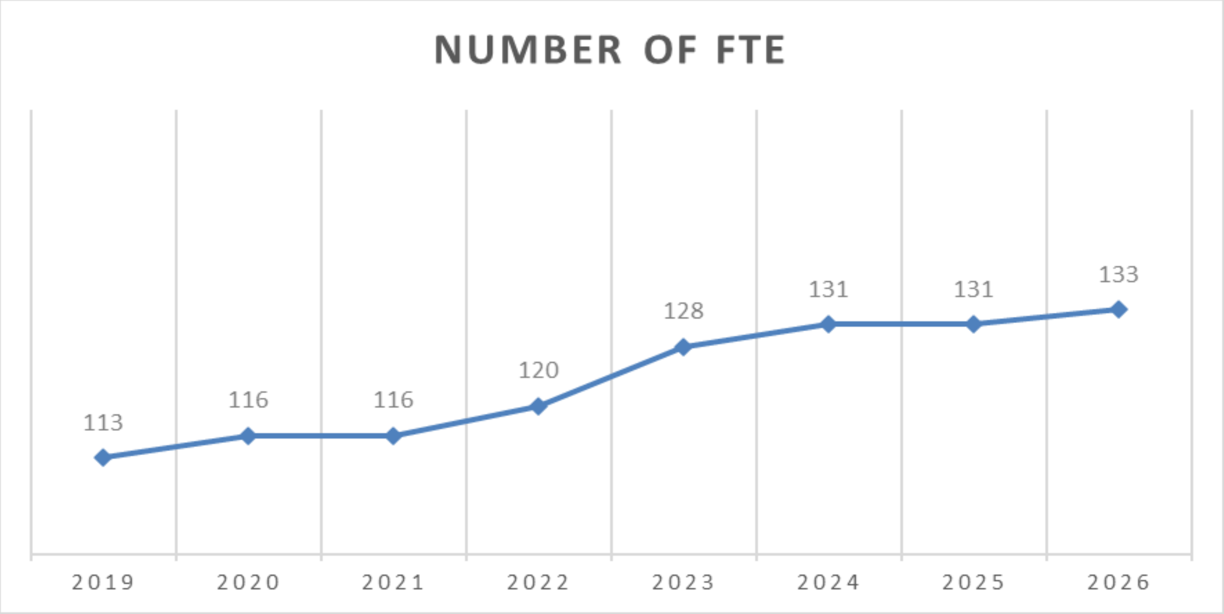
MFD Policy 1301 – The Board of Directors shall adopt the annual budget at fund level. Budgets may be adjusted or amended in two different ways. Adjustments are administrative redistributions; fund level amendments require board adoption.

EXPENSE FUND
2026 STAFFING MODEL

- (2) New FTE = Total FTE 133
    - Mechanic
    - Training/EMS Admin Assistant
- Replace attrited positions throughout the year

DIVISION FTE COUNT

Division	2025	2026	2025 Variance
ADMIN	8	8	0
FS	84	84	0
EMS	27	27	0
OPS SUBTOTAL	*111*	*111*	*0*
FP	5	5	0
TRNG	2	3	1
SSD	5	6	1
TOTAL FTE	**131**	**133**	**2**



New Positions (10) FT FF

New Positions (2) FT FF (1) Inspector

New Positions (2) FT FF (1) Facility Tech (1) IT Manager

New Positions (8) FT FF

New Positions (2) FT FF (1) Admin Asst

New Positions (1) Mechanic (1) Admin Asst

30 new hires across 8 years = 20% increase in staffing
Full phase out of PT FF program in 2022

EXPENSE FUND
2026 WAGES & BENEFITS

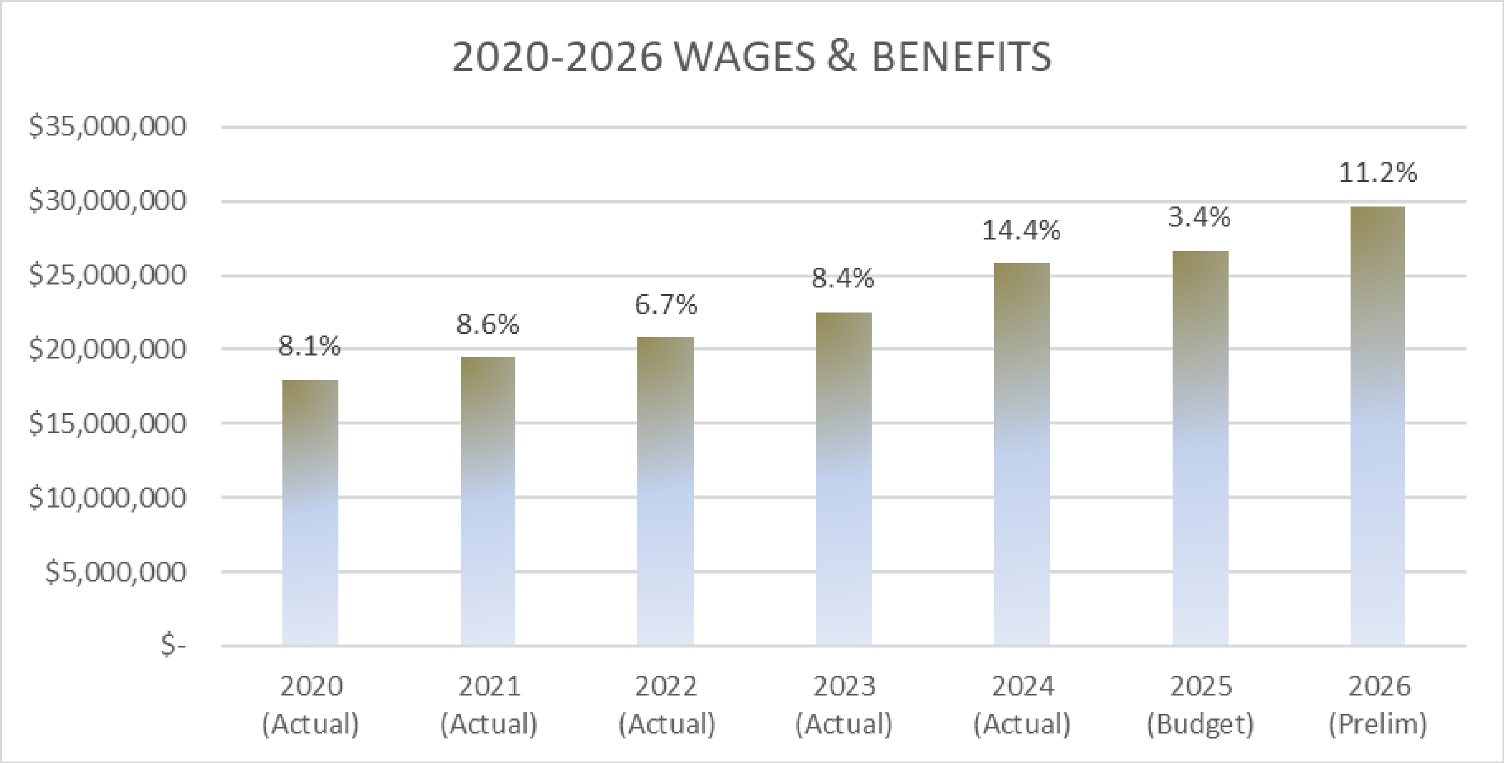
2026 SUMMARY

- CBA Negotiation Year – 5% aggregate contract value placeholder
- Non-represented employee salary study performed.
  - Included in current budget: 3% COLA, market adjustments to positions as needed, addition of education stipend.
- 15% Medical/0% Dental Increase
- 25% Labor & Industries Rate Increase

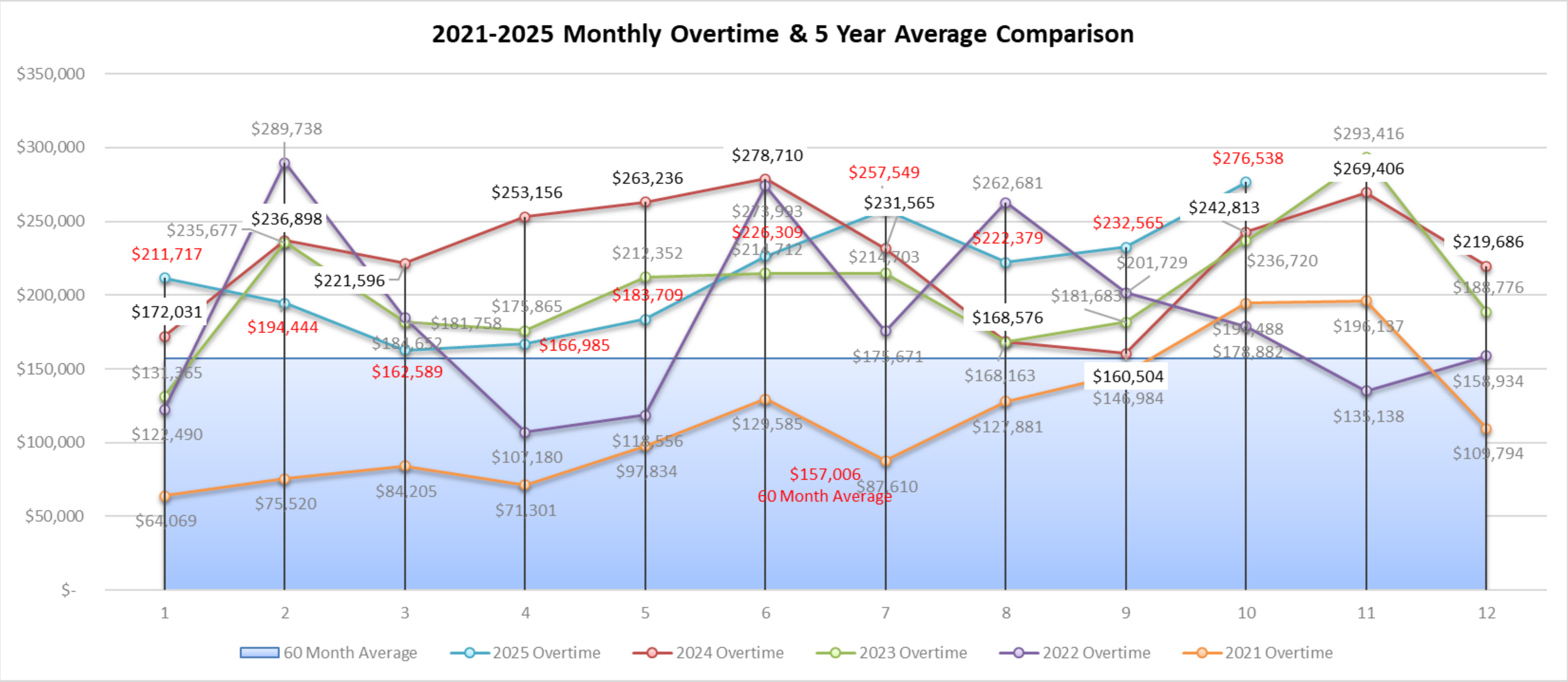
2026 SALARY COST BREAKOUT

- 131 FTE Salaries $18.5M
- Vaca Cap Cashouts $78k
- Retirement Cashouts $288k
- 2 New FTE $198k

PERSONNEL COSTS	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	*Variance*	*%*
WAGES - REGULAR	17,986,180	27%	19,056,025	*1,069,845*	*6%*
WAGES - OVERTIME	2,502,285	33%	3,294,000	*791,715*	*32%*
BENEFITS	6,195,165	27%	7,331,920	*1,136,755*	*18%*
TOTAL	26,683,630	29%	29,681,945	2,998,315	11%



EXPENSE FUND
OVERTIME COST TRENDS



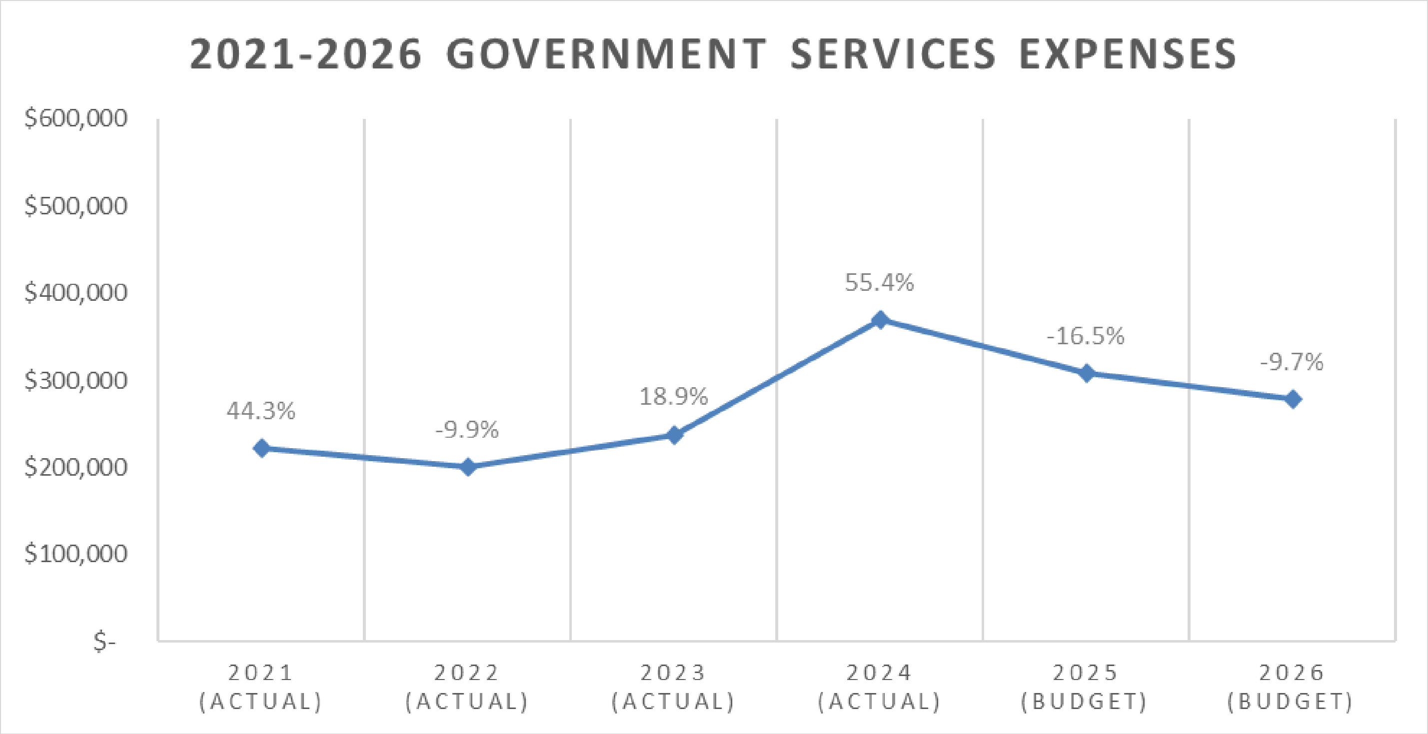
OT as a % of Total Personnel Costs

2019	2020	2021	2022	2023	2024	2025	2026
4%	4%	7%	11%	11%	11%	9%	11%

EXPENSE FUND GOVERNMENT SERVICES

- Board of Directors – 6 Members
- Board Dues, Memberships, Training
- Elections
  FD12 Commissioner Election
- LEOFF 1 Retirees
  (2) Retirees
- State Audits
- Property Tax/Ambulance Refunds
- Snohomish County Services
- Employee Service Recognition
- Leasehold Excise/Sales Tax

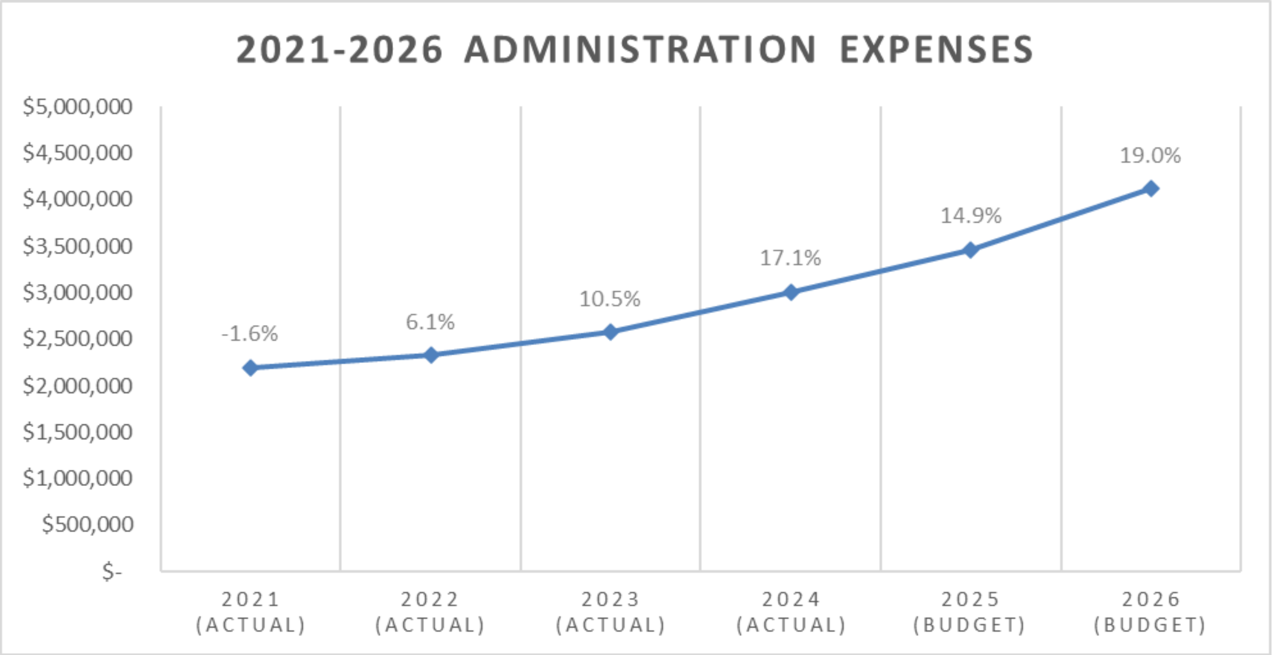
	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Government Services	308,200	58%	278,385	(29,815)	-10%



EXPENSE FUND ADMINISTRATION

- Administrative FTE – 8
- $320k L&I Premium Increase
- $135k WCIA Premium Increase
- Medicare, PFML, EAP, Life Insurance, HRA VEBA – All FTE
- Self Insured Unemployment
- Legal/Professional Services
- Organizational Consulting Services
- HR/Policy Services
- Admin Dues, Membership, Training
- Office Supplies, Postage

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Administration	3,485,930	22%	4,117,815	631,885	18%
				482,065	Personnel
				149,820	M&O

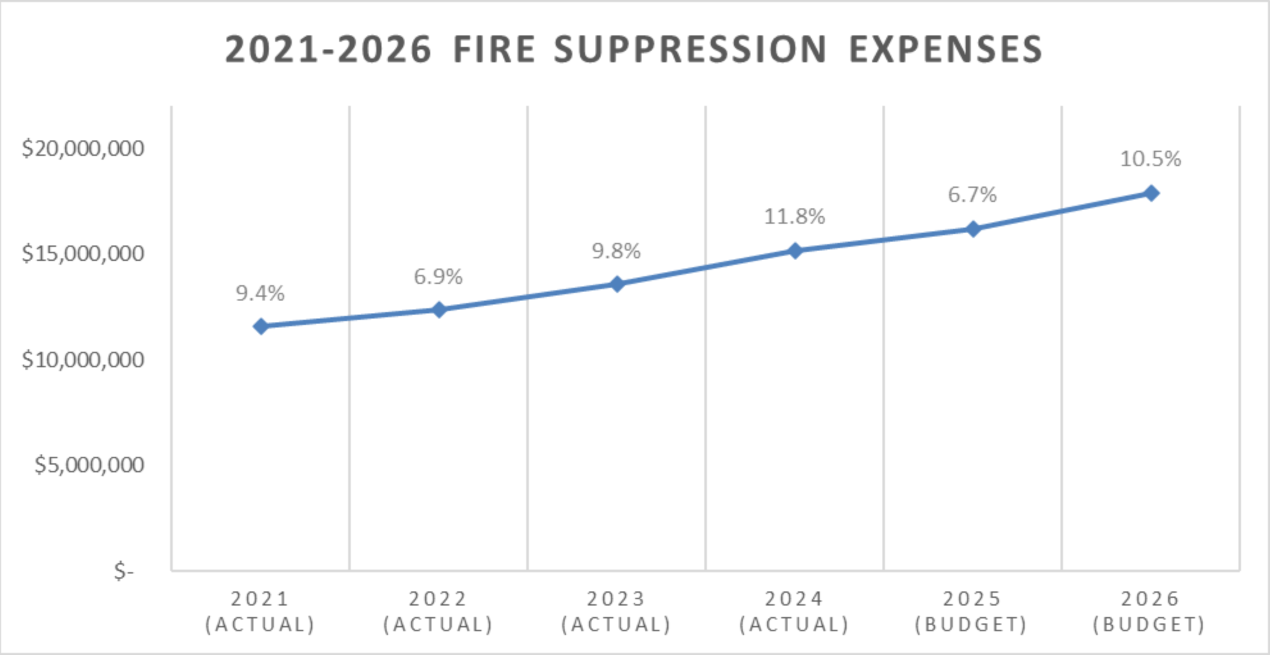


81% Personnel / 19% M&O

EXPENSE FUND OPERATIONS - FS

- Fire Suppression FTE – 84
- **NEW!** Wildland Firefighting Program
  - $184,700 Year 1 Start Up*
    Training Costs/Overtime
    PPE
    Equipment/Tools
    *$400k Brush truck in App Fund
- Uniforms
- Personal Protective Equipment
- PPE Cleaning/Repairs
- Firefighting Tools & Equipment
- Respirator Fit Test Supplies
- SCBA Contracted Maintenance

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Fire Suppression	16,217,385	29%	17,917,345	1,699,960	10%
				1,516,540	Personnel
				183,420	M&O

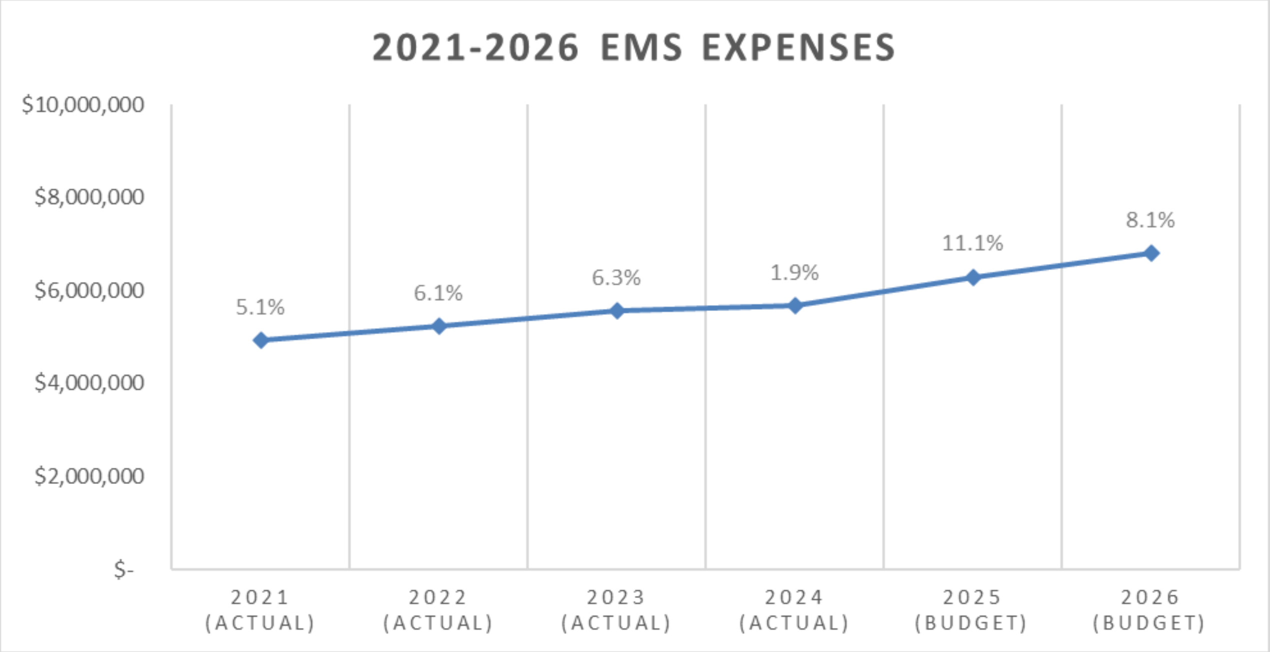


95% Personnel / 5% M&O

EXPENSE FUND OPERATIONS - EMS

- EMS FTE – 27
- Medical Supplies
  Medications, Bandages, PPE, etc…
- Medical Equipment
  Durable Equipment - Glidescopes
- Ambulance Billing Services
  Systems Design
- SCEMSA Assessment
  5% Increase
- Physician Advisor Services
  Dr. Brown Contract 2.3% Increase
- Defibrillator/Cot Service Contracts
- GEMT Program Consultants

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Emergency Medical Services	6,270,275	30%	6,803,310	*533,035*	***9%***
				510,890	Personnel
				22,145	M&O

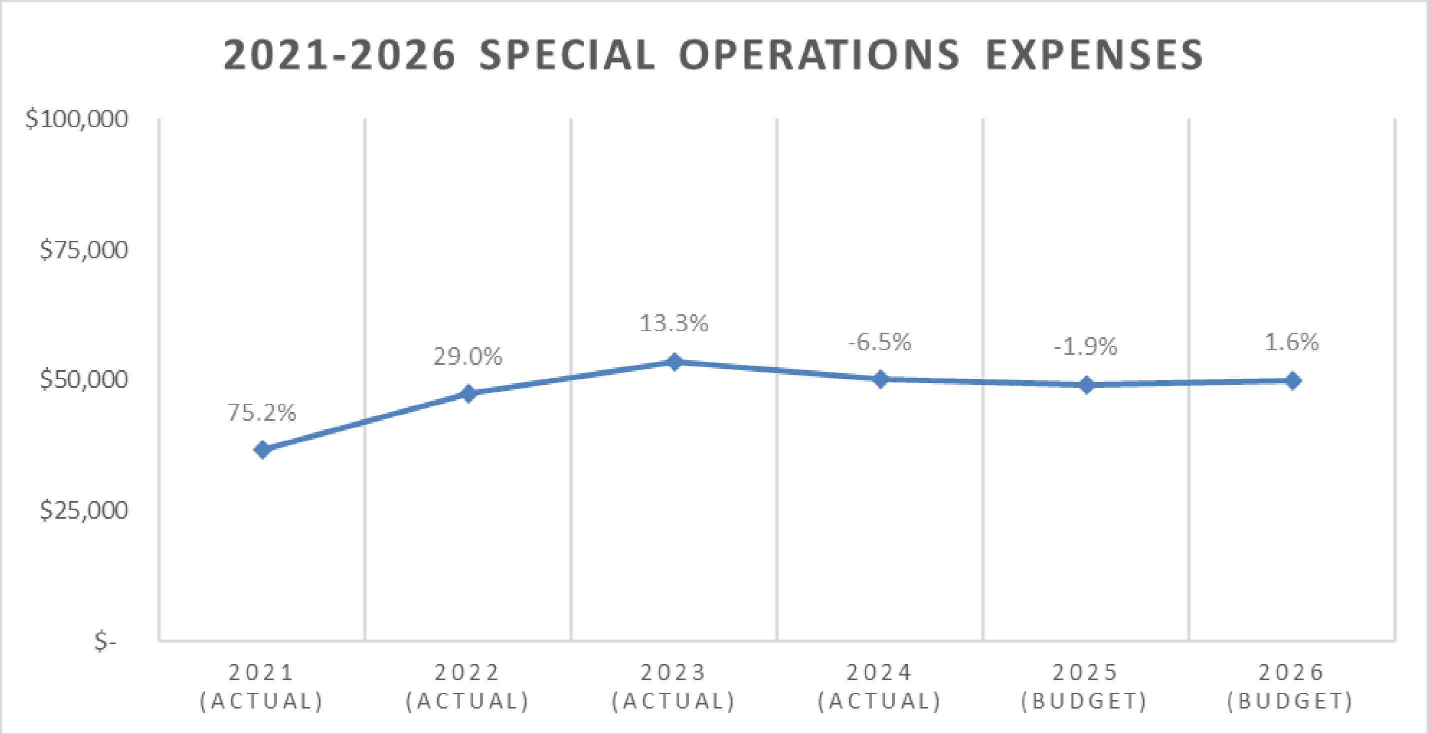


91% Personnel / 9% M&O

EXPENSE FUND
SPECIAL OPERATIONS

- Hazmat Equipment/Supplies
  Uniforms, Equipment Bags
- Tech Rescue Equipment/Supplies
  Wet/Dry Suits, Marker Buoys, Boat Equip
- Water/Swimmer Program
  Uniform Replacements, Equip Bags
- Snohomish County Special Ops Joint Board (SOPB) Assessment

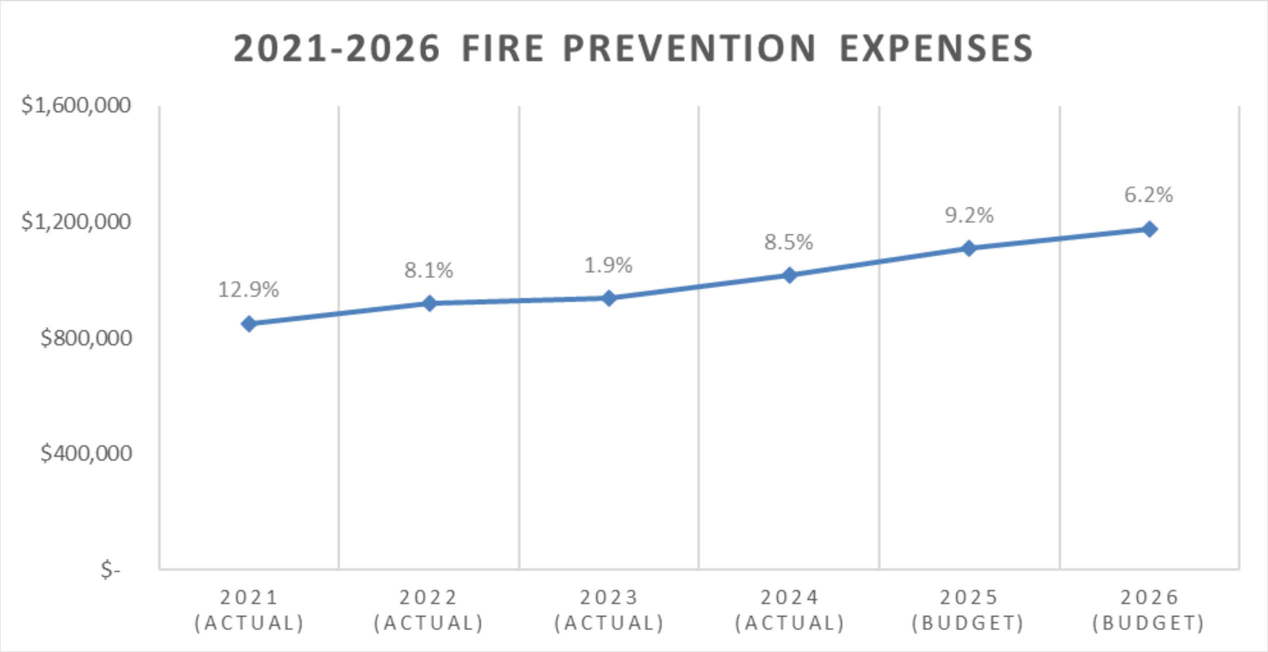
	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Special Operations	49,200	53%	50,000	800	2%



EXPENSE FUND
FIRE PREVENTION

- Fire Prevention FTE - 5
- Public Education Supplies
- CERT Class Supplies
- Dues, Memberships, Training
- Newsletter/Community Publications
- Sno Co Fire Marshal Services

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Fire Prevention/Public Relations	1,107,910	32%	1,176,110	68,200	6%
				62,030	Personnel
				6,170	M&O

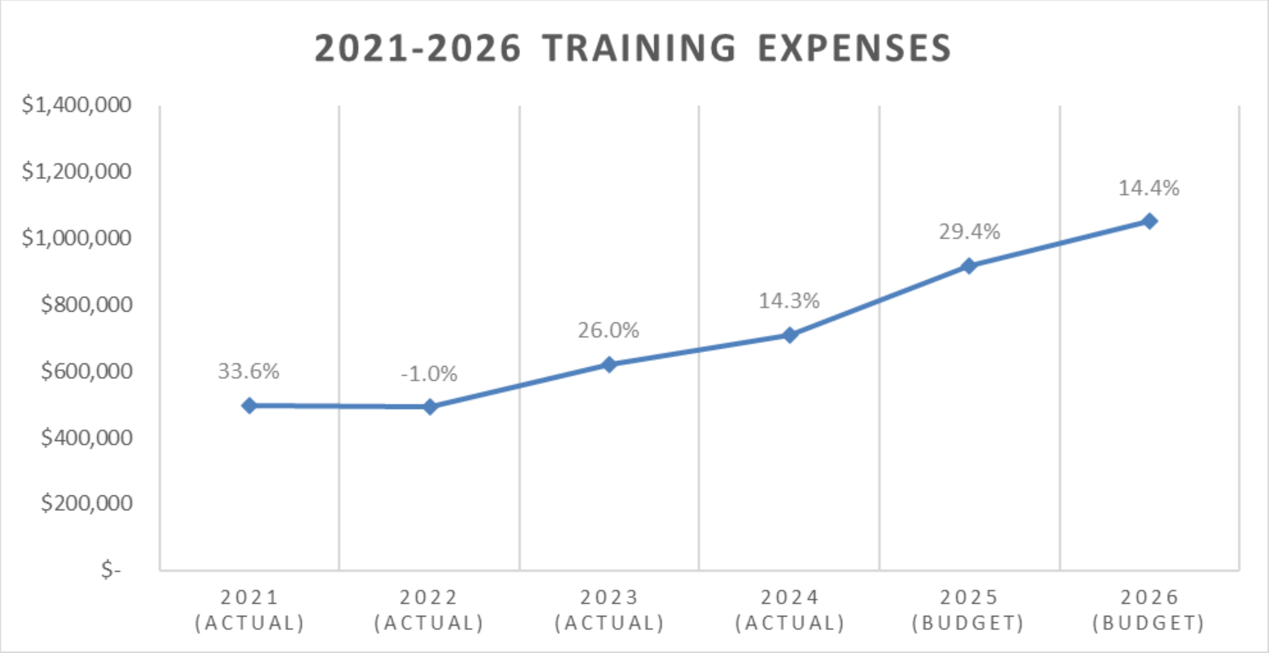


91% Personnel / 9% M&O

EXPENSE FUND TRAINING

- Training FTE – 3
- **NEW!** Training Administrative Assistant
- Training Props/Supplies/Equipment
- Training Consortium
- Operations Division Travel/Registration
- Blue Card Program
- Leadership Development Program
- College Tuition Program
- Apprenticeship Training
- Medic School Expenses
  3 Medic Students
- Contracted Instructors/Evaluators
- Live Fire Training

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Training	917,815	30%	1,050,390	132,575	14%
				107,635	Personnel
				24,940	M&O



61% Personnel / 39% M&O

EXPENSE FUND HEALTH/SAFETY

- Employee Return to Work Program
  Ready Rebound Contract

- Comprehensive Behavioral Health Program
  InLife Clinic Services
  NEW! *Peer Connect*
  Peer Support Member Continuing Education

- Hazmat Physicals

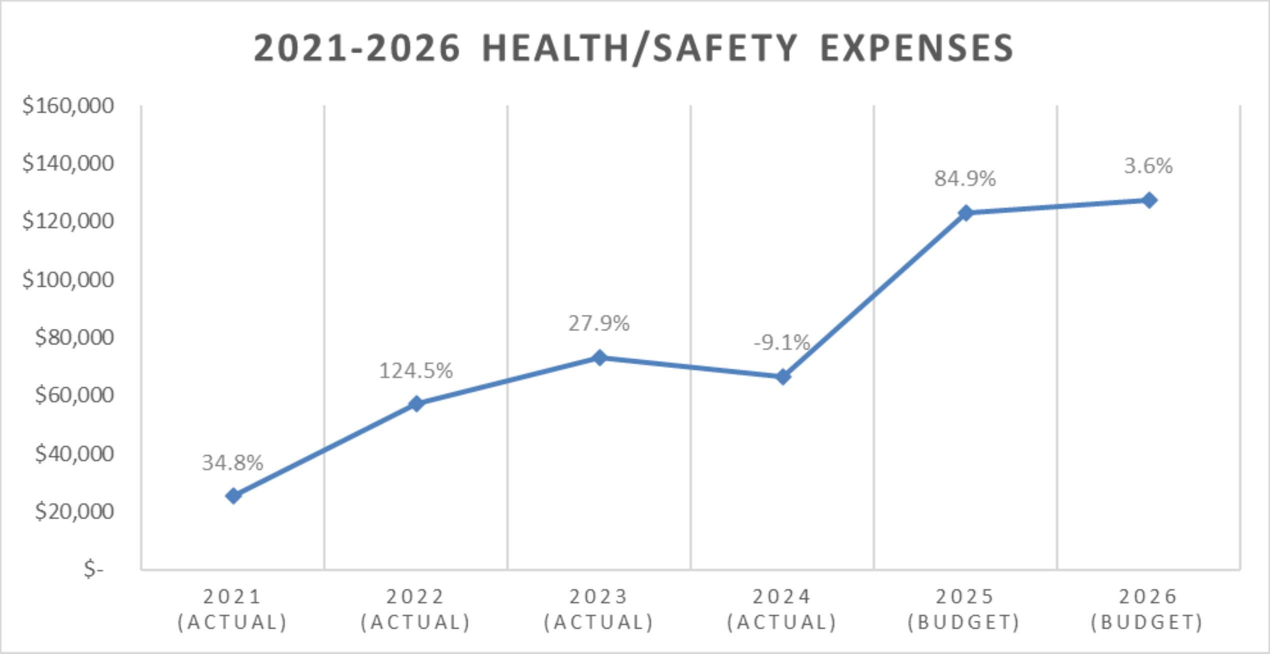
- Health/Safety Supplies

- Exercise Equipment

- Vaccines

- Respiratory/Hearing Tests

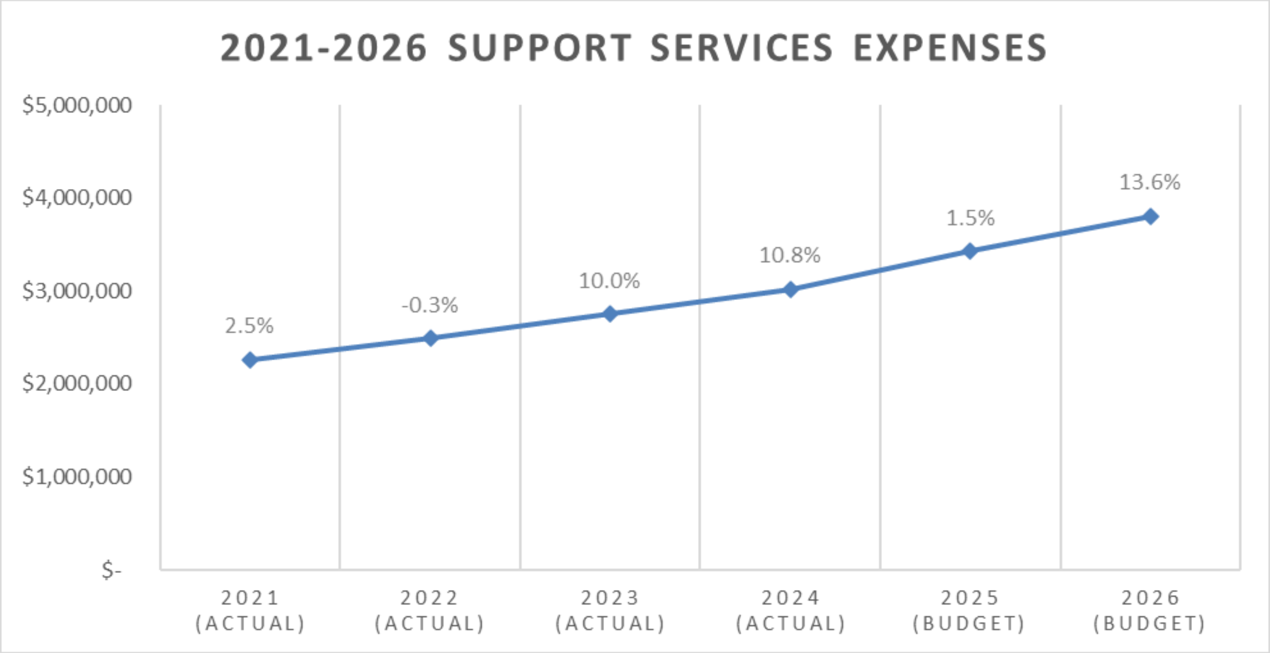
	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Health & Safety	123,000	29%	127,450	4,450	**4%**



EXPENSE FUND SUPPORT SERVICES

- Support Services FTE – 5
- NEW! Mechanic
- Fleet/Facility Supplies
- Fleet/Facility Contracted Repair
- Computer Software/Licensing
  NEW! StationWise Scheduling
- Communications Equipment Costs
- Network & Phone Systems
- Office Equipment Leases
- Sno911 Assessment – Dispatch/ESO/Laptop Services
  9% Increase

	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Support Services	3,429,770	32%	3,803,930	374,160	11%
				318,555	Personnel
				55,605	M&O



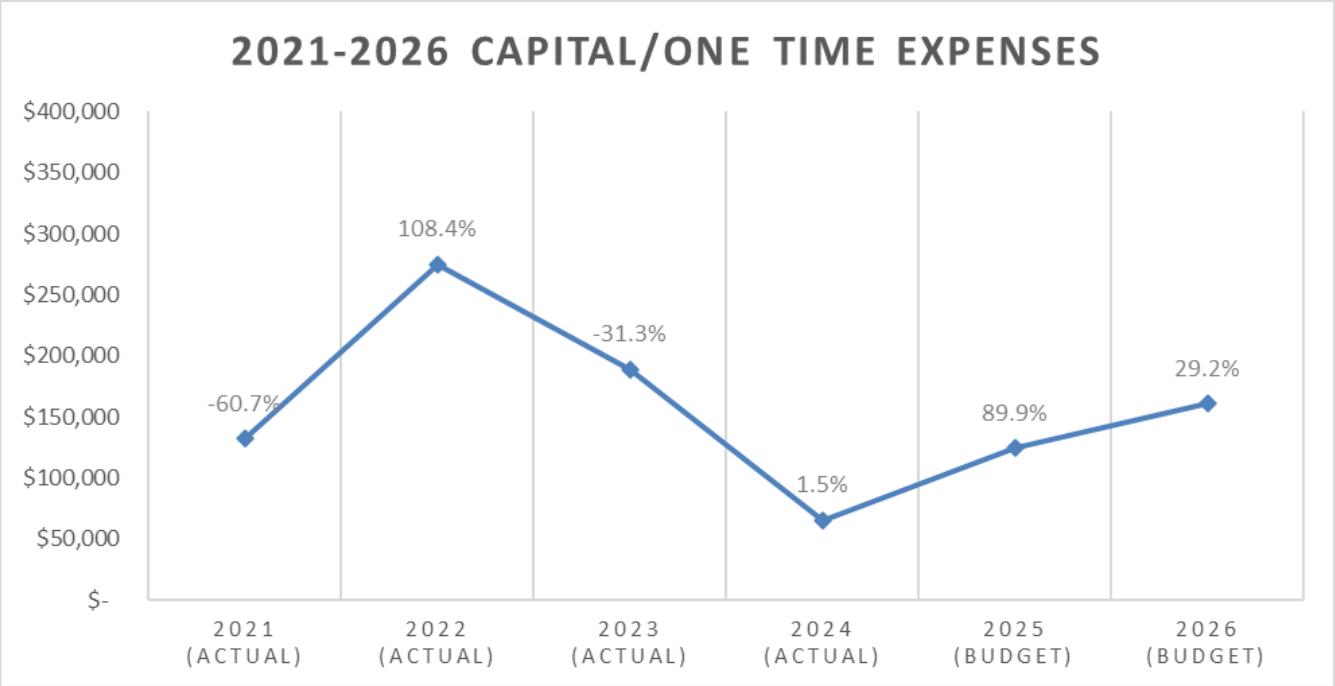
33% Personnel / 77% M&O

EXPENSE FUND
CAPITAL OUTLAY/ONE TIME

- **<u>NEW! 2026 Requests</u>**
  Website Design & First Year Hosting
  $56k
  Tender 65 Water Tank Replacement
  $75k
  Automotive Diagnostic Tool
  $13.5k

- **<u>Carryover Allocations</u>**
  Facility Door Locks
  $16.5K

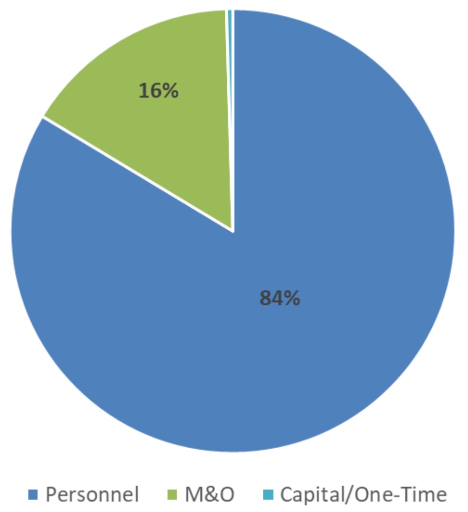
	2025 (Budget)	Remaining 09/30/25	2026 (Proposed)	Variance	%
Capital Outlay / One-Time	124,575	33%	161,000	36,425	29%

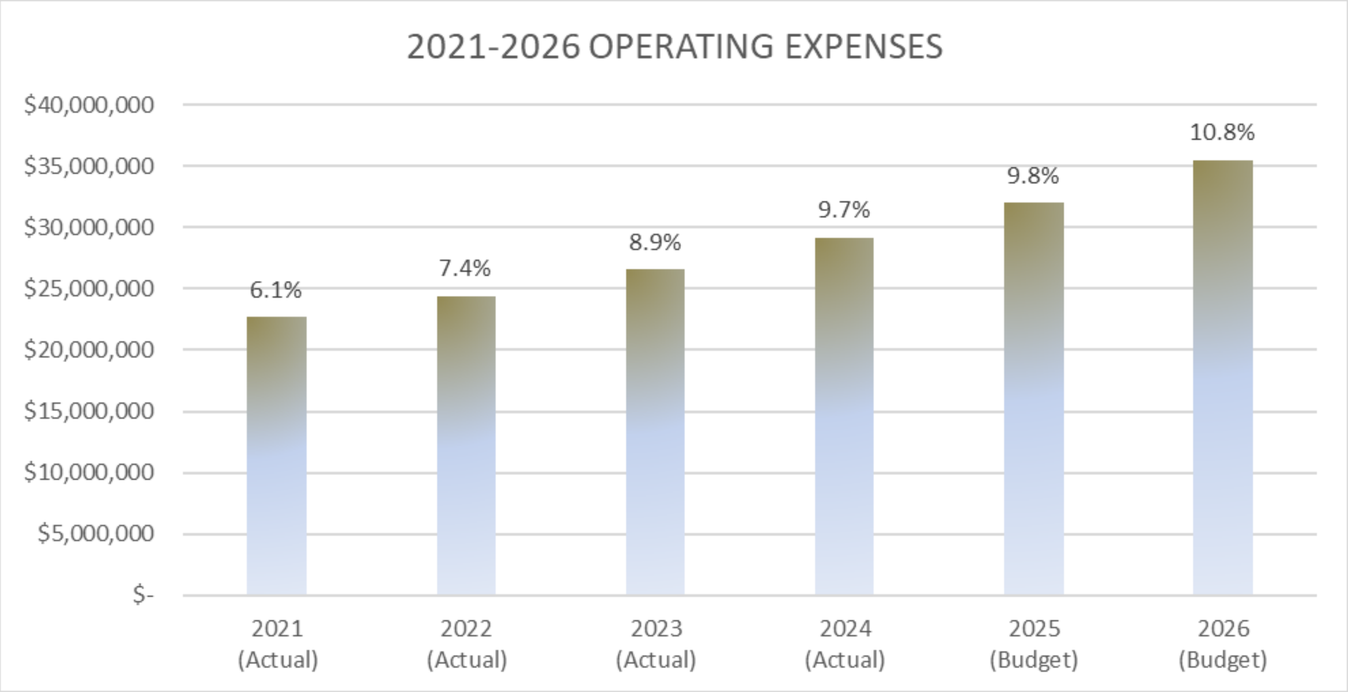


EXPENSE FUND
TOTAL OPERATING BUDGET

DIVISION	2025 (Budget)	2026 (Proposed)	*Variance*
Government Services	308,200	278,385	*(29,815)*
Administration	3,485,930	4,117,815	*631,885*
Fire Suppression	16,217,385	17,917,345	*1,699,960*
Emergency Medical Services	6,270,275	6,803,310	*533,035*
Special Operations	49,200	50,000	*800*
Fire Prevention/Public Relations	1,107,910	1,176,110	*68,200*
Training	917,815	1,050,390	*132,575*
Health/Safety	123,000	127,450	*4,450*
Support Services	3,429,770	3,803,930	*374,160*
Capital Outlay/One-Time	124,575	161,000	*36,425*
TOTAL OPERATING BUDGET	32,034,060	35,485,735	*3,451,675*

Variance %	*11%*
Personnel	2,998,315
M&O	453,360



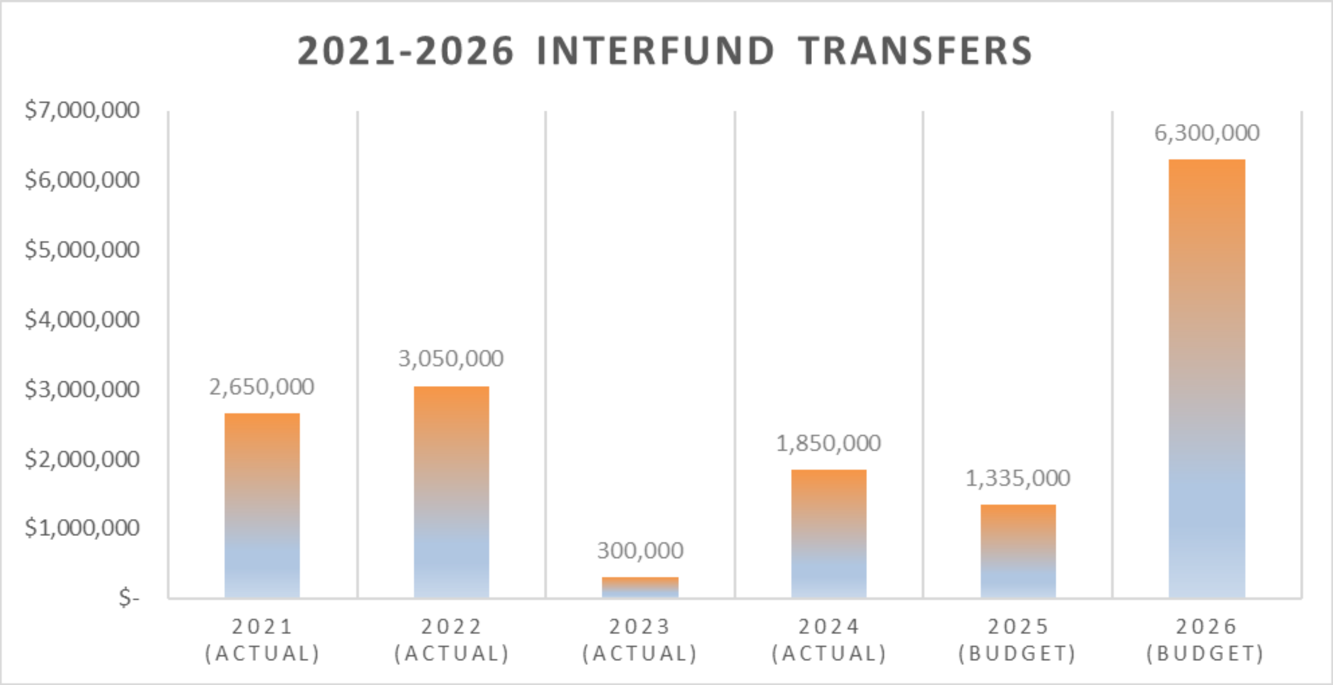


EXPENSE FUND
INTERFUND TRANSFERS

- Annual transfers to fund future capital needs at the lowest cost possible to our citizens

- Funds identified for interfund transfer based upon the following considerations:
  1. Current operational needs & service level
  2. Unspent budget in previous cycle
  3. Surplus operating revenue in current cycle
  4. Minimum fund balance policy
  5. Capital needs & voted or non-voted debt tolerance

Receiving Fund	2025 (Budget)	2026 (Proposed)	Variance
Apparatus	1,750,000	2,000,000	250,000
Capital/Reserve	-	4,000,000	4,000,000
Equipment	100,000	300,000	200,000
Total Capital Transfers	1,850,000	6,300,000	4,450,000



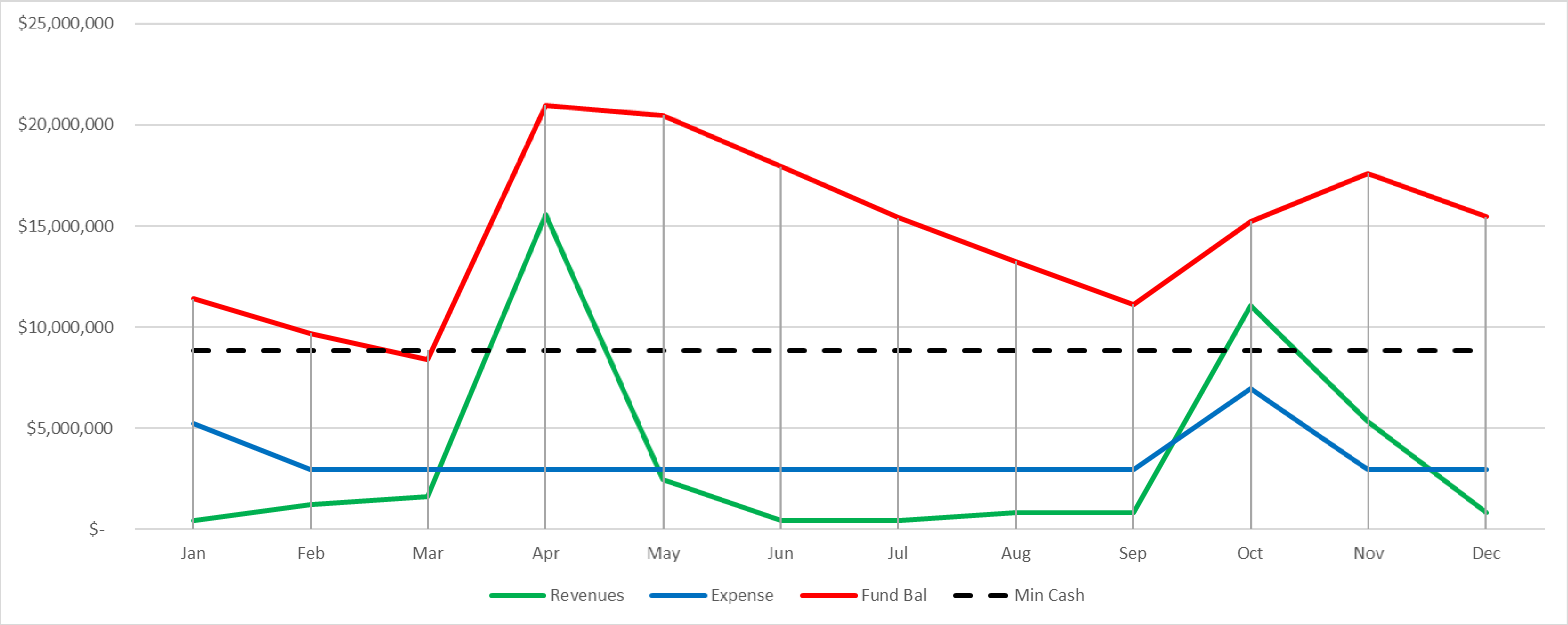
MFD Policy 1327 – The Board shall attempt to add monies to the reserve fund regularly in such amounts as are available and appropriate to the Fire District's needs .

EXPENSE FUND
2026 ENDING FUND BALANCE

Category	2025 (Projected)	2026 (Budgeted)	Variance	%
Beginning Cash	$ 16,491,997	$ 16,252,198	$ (239,799)	-1%
Revenues	$ 31,879,261	$ 40,923,715	$ 9,044,454	28%
Expenses	$ 32,034,060	$ 35,485,735	$ 3,451,675	11%
Est. Unspent 2025	$ (1,250,000)			
Transfers	$ 1,335,000	$ 6,300,000	$ 4,965,000	372%
Ending Cash	**$ 16,252,198**	**$ 15,390,178**	**$ (862,020)**	-5%

- 2026 Ending fund balance in excellent position to begin 2027
- 2026 Minimum Fund Balance Policy
  - 3 Months Operating Expenses
  - 2026 Value: $8.9M (Up From $8M in 2025)
- Known Cash Balance Dips Prior to April/October Tax Payments
- Jan – Equipment Fund Transfer / Oct – Apparatus/Capital Fund Transfer

EXPENSE FUND
2026 PROJECTED CASH FLOWS



<u>MFD Policy 1301</u> – The District shall maintain a minimum fund balance of no less than three months (25%) of general fund operating expenditures. *Fund level below this must replenish within 60 days.*

Capital Funds

APPARATUS FUND

2026 REVENUE SOURCES

- Inter-fund Transfers ($2M)
- Investment Interest ($65k)

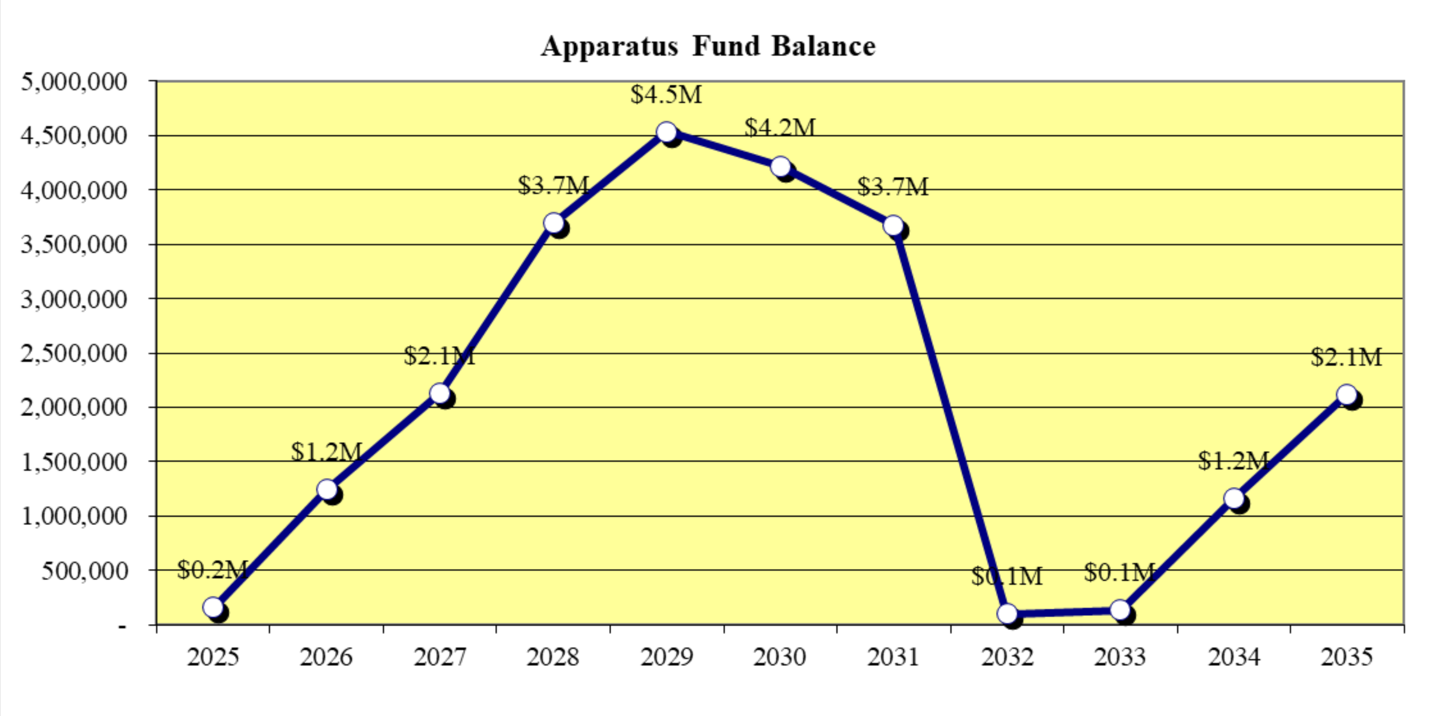
2026 NEW PURCHASES

- (2) Ambulance Remounts ($500k)
- Remount of 2019 E-450 Chassis
- (1) Staff Vehicle ($80k)
- Replaces 2001 Ford Ranger
- (1) Wildland Brush Truck ($400k)

2026 MISC EXPENSES

- Investment Fees ($1k)

	2025 (Projected Actual)	2026 (Budget)
Beginning Fund Balance	2,238,225	160,879
Revenues	2,647,204	2,065,000
Apparatus Procurements	(4,724,550)	(981,050)
Ending Fund Balance	160,879	1,244,829



CAPITAL/RESERVE FUND

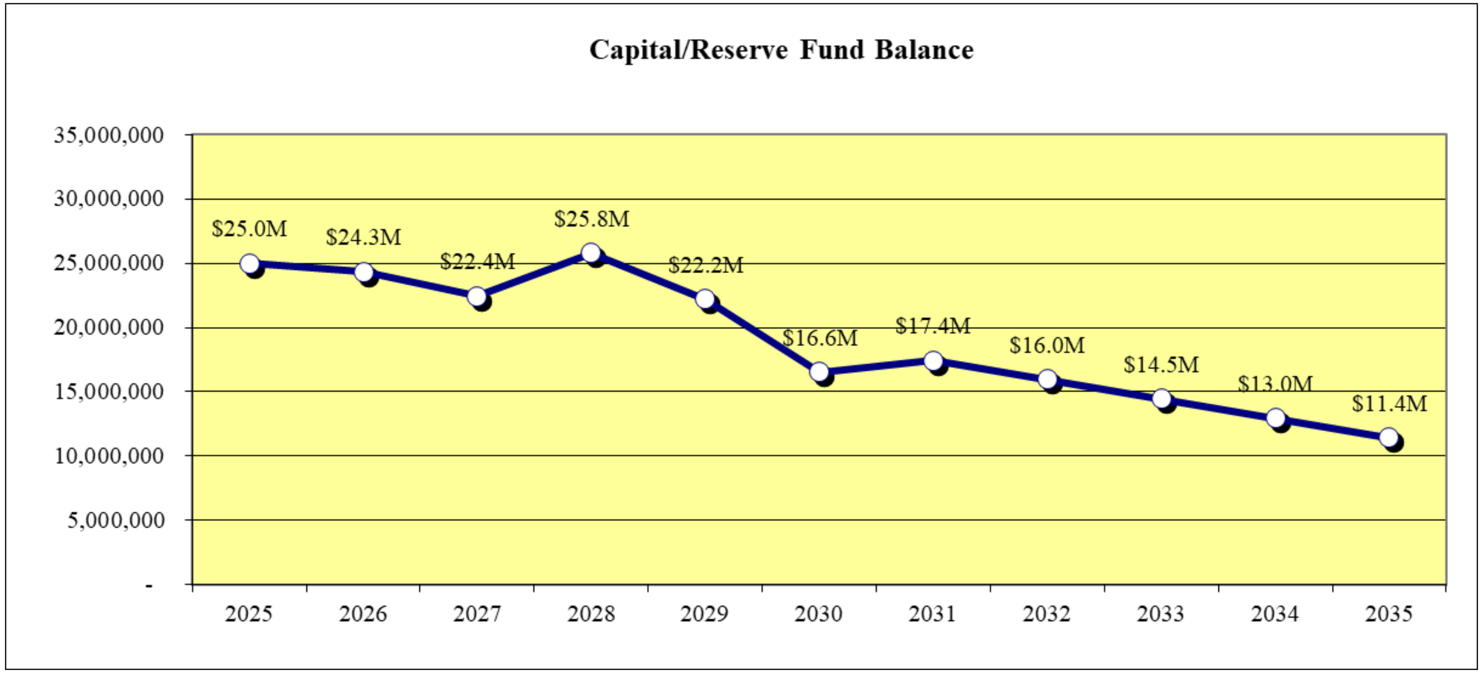
2026 REVENUE SOURCES

- GEMT Revenues ($1.95M)
- Investment Interest ($730k)
- Inter-fund Transfer ($4M)

2026 PROJECTS/EXPENSES

- Station 63 ($12.5M)
  Total budget displayed, completion date TBD
- Station 61 ($1M)
  - Paving
  - Men's Locker Room
  - Upstairs Kitchen
  - Unknown Large Repairs
- A&E Services – 65/General ($50k)
- Investment Fees/GEMT Overpaid Funds Return ($10k)

	2025 (Projected Actual)	2026 (Budget)
Beginning Fund Balance	24,055,117	24,969,117
Revenues	3,130,000	6,680,000
Capital Procurements	(716,000)	(13,566,000)
Interfund Transfers	(1,500,000)	-
Ending Fund Balance	24,969,117	18,083,117



Assumptions
Revenues: GEMT 2026-2029; Interfund Transfers In of $11M 2026-2031; Transfers Out of $5.2M 2032-2035
Replacement of both St. 63 ($12.5M over 2 yrs) & St. 65 ($13M over 2 yrs)
Bonds or other debt instruments will be required for station replacement after 2030
$500k annually for unknown future projects

EQUIPMENT FUND

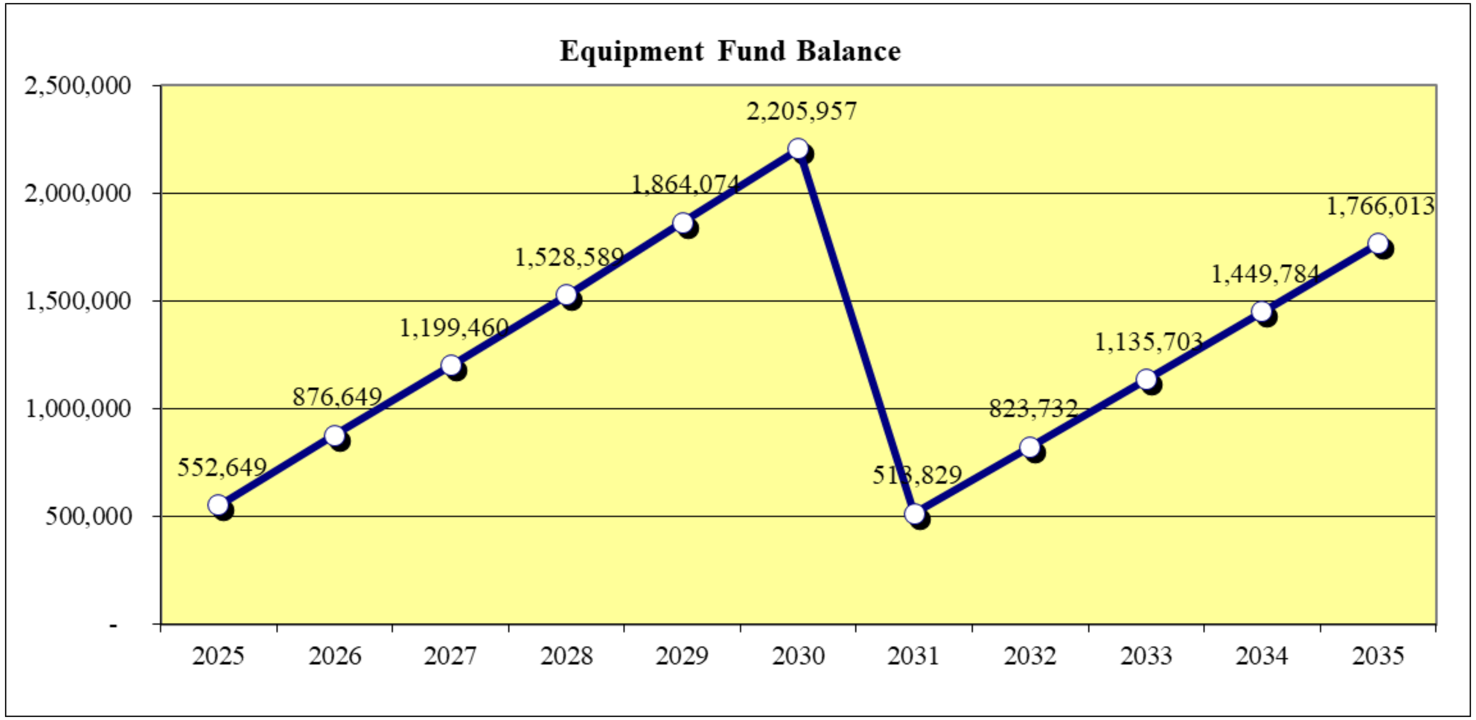
2026 REVENUE SOURCES

- Investment Interest ($1k)
- Inter-fund Transfer ($300K)
- Commitment of $300k annually through 2035

FUTURE LARGE-SCALE REPLACEMENTS

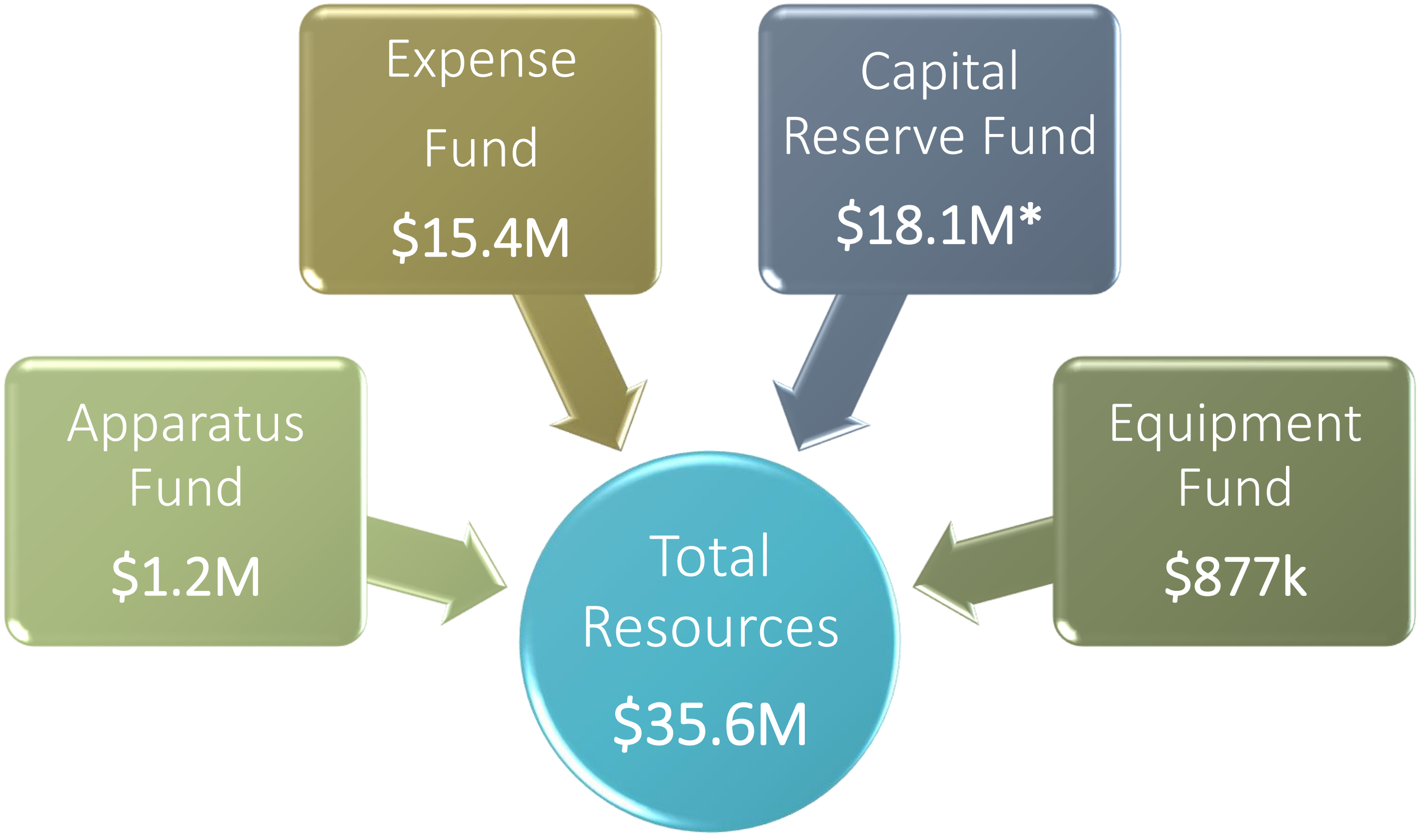
- SCBA – 2031
  Estimated $2M
- Future Years TBD
  Rescue Tools
  Hose

	2025 (Projected Actual)	2026 (Budget)
Beginning Fund Balance	432,949	552,649
Revenues	120,000	325,000
Investment Interest	(300)	(1,000)
Ending Fund Balance	552,649	876,649



Ending Fund Balances

2026 PROJECTED ENDING FUND BALANCE



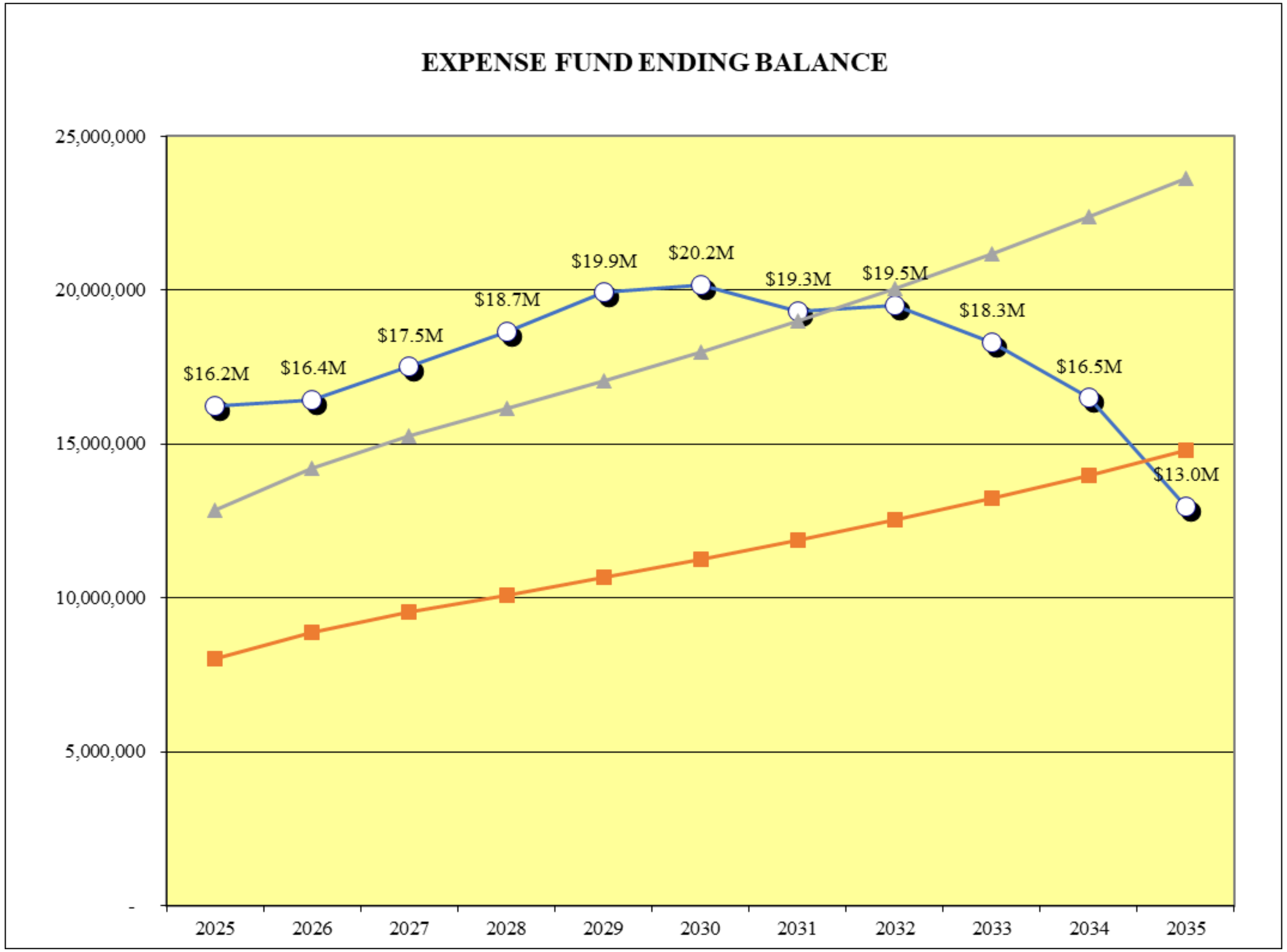
Decrease of $6.34M or 18% from 2026 Beginning Balance

*Considering $12.5M of St. 63 costs expended.

SECTION 3: RFA FUTURE

2025-2035 Financial Outlook
Staffing
Fire Stations, Facilities, and Apparatus
Budget Adoption Steps

2025-2035 FINANCIAL OUTLOOK



KEY TAKE-AWAYS

- Final Capital Allocation: 2031
- Final Balanced Budget: 2031
- Final 25% Min Fund Balance: 2034
- Final Target Opening Balance: 2031
- Total 6 yr Capital Allocations: $20.8M
- EMS levy expires 2034 (final collection year 2033); consider election timing with regular levy status.
- Analyze Fire Benefit Charge vs. Regular Levy Lid Lift.

* Model Assumes: 3% AV 2026-2030; (18) New FTE 2026-2035; 5.75% Labor Inflation; 1.5% M&O Inflation; OT at 2025 trend levels

STAFFING
10 YEAR HORIZON

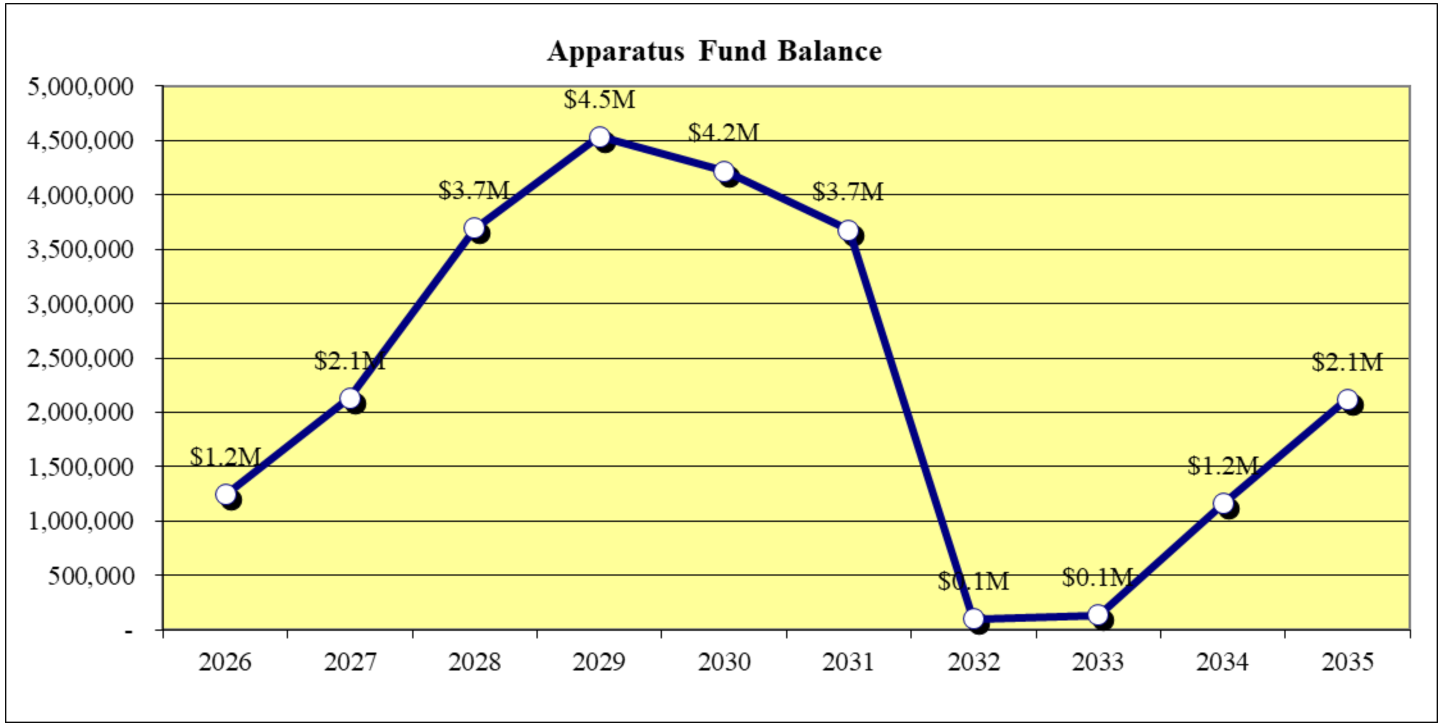
- 18 Additional Fulltime Employees by 2035
  - 2026: Training Admin Asst (1 FTE) & Mechanic (1 FTE)
  - 2027: Additional Aid Car (6 FTE) & Deputy Fire Marshal (1 FTE)
  - 2028: IT Assistant (1 FTE) & Public Education Assistant (1 FTE)
  - 2029: Logistics/Procurement Specialist (1 FTE)
  - 2030 – 2035: 1 FTE placeholder annually

FACILITIES
10 YEAR HORIZON

- Station 63 (Current)
  - Project manager & architect selected
  - Land identified, working through property negotiations
  - GC/CM construction method approved
  - Building design and contractor selection next steps
- Station 65 New Construction (3-4 years)
- Station 61 New Construction
- Fleet Maintenance Facility
- Training Facility

APPARATUS REPLACEMENT PLAN

Apparatus Type	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Fire Engine	-	-	-	-	1	-	2	-	-	-	3
EMS Unit	2	2	-	-	2	4	2	2	-	-	14
Staff/Specialty	2	1	-	2	2	2	-	2	-	1	12
Projected Cost	$981,050	$661,448	$1,050	$169,400	$1,328,531	$1,571,991	$4,625,988	$994,964	$1,050	$76,476	$10,411,949



FUTURE DEBT CONSIDERATIONS

- Beyond the construction of Stations 63 & 65, bonds will be our new reality.
- **Through demonstrated fiscal responsibility** with the current revenues generated by the 2019 & 2026 Regular Levy approvals, the district has **saved the taxpayers tens of millions of dollars in interest** by utilizing current revenues for capital needs.
- The district can confidently ask voters to approve future bonds; knowing that it is truly the **best and only remaining funding option** for large scale infrastructure needs.

THE COST OF VOTED BONDS

Optimistic Rates – State Bond Rating

$50M / 25 Years / 4.12% = $80.8M

$25M / 25 Years / 4.37% = $41.5M

Pessimistic Rates – State Bond Rating

$50M / 25 Years / 5.10% = $89.4M

$25M / 25 Years / 5.10% = $44.7M

APPROVAL REQUIREMENTS

60% Affirmative Vote plus

Validation (min. 40% voter turnout from last general election)

FACTORS TO CONSIDER

- We are not the only taxing district our citizen's support.
- 10-11 other levies that share our tax code areas, competing for the same support.
- MFD is the second highest levy rate after the school levies.
- In the event of merger, the debt remains with the original voters until such time a new voted measure is submitted to restructure the existing debt within the new agency boundary.

NEXT STEPS

- No action at workshop
- Update final budget with changes from today and any other necessary updates
- Prepare all resolutions and certifications necessary for budget adoption and levy certification
- Resolutions will be presented for adoption at the November 17 Regular Board Meeting
- Levy resolutions and certifications due to Snohomish County Assessor by November 26
- Final budget documents will be prepared and distributed at the December meeting
- All set for 2026!

Total “Policy Moments” experienced together = 8 ☺

Thank You!

Any questions:

Chelsie McInnis / Finance Director
360-363-8509
cmcinns@mfdrfa.org

EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2026 PRELIMINARY BUDGET
EXPENSE FUND (778-70/004) SUMMARY

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	*Variance*
Beginning Net Cash and Investments	$ 16,491,997.32	$ 16,252,198.32	*$ (239,799.00)*
RFA Regular Levy	19,157,540.00	28,315,480.00	*9,157,940.00*
RFA EMS Levy	8,840,885.00	9,133,130.00	*292,245.00*
City of Marysville EMS Levy Contract Revenue	8,000.00	2,500.00	*(5,500.00)*
Fire District #12 EMS Levy Contract Revenue	4,000.00	500.00	*(3,500.00)*
Leasehold Excise/Timber Excise Distributions	4,000.00	2,500.00	*(1,500.00)*
Tulalip Tribes Contract -Nightclub/Liquor Store	15,970.00	16,745.00	*775.00*
District 15 Service Contracts	26,596.00	0.00	*(26,596.00)*
OSPI Public Schools (Marysville, Lakewood)	13,798.00	13,750.00	*(48.00)*
Sno-Isle Library	7,475.00	7,560.00	*85.00*
Grants - Federal & Local	15,447.00	1,250.00	*(14,197.00)*
Rental Income	23,250.00	24,300.00	*1,050.00*
Service Fees (Non-Contract)	1,800.00	500.00	*(1,300.00)*
Private Donations	500.00	500.00	*0.00*
Miscellaneous (Includes Custodial Activities)	75,000.00	50,000.00	*(25,000.00)*
Investment Interest Income	585,000.00	475,000.00	*(110,000.00)*
GEMT Revenues	450,000.00	30,000.00	*(420,000.00)*
Ambulance Revenues	2,650,000.00	2,850,000.00	*200,000.00*
TOTAL REVENUES	**31,879,261.00**	**40,923,715.00**	**9,044,454.00**

EXPENDITURE	2025 (Budget)	2026 (Budget)	*Variance*
Government Services	308,200.00	278,385.00	*(29,815.00)*
Administration	3,485,930.00	4,117,815.00	*631,885.00*
Fire Suppression	16,217,385.00	17,917,345.00	*1,699,960.00*
Emergency Medical Services	6,270,275.00	6,803,310.00	*533,035.00*
Special Operations	49,200.00	50,000.00	*800.00*
Fire Prevention/Public Relations	1,107,910.00	1,176,110.00	*68,200.00*
Training	917,815.00	1,050,390.00	*132,575.00*
Health/Safety	123,000.00	127,450.00	*4,450.00*
Support Services - Fleet & Facilities / Communications	3,429,770.00	3,803,930.00	*374,160.00*
General Capital Outlay / One-Time Purchase	124,575.00	161,000.00	*36,425.00*
Subtotal Operating Expenditures	***32,034,060.00***	***35,485,735.00***	***3,451,675.00***
Transfer Out - Apparatus Fund 778-72	1,000,000.00	2,000,000.00	*1,000,000.00*
Transfer Out - Capital/Reserve Fund 778-73	235,000.00	4,000,000.00	*3,765,000.00*
Transfer Out - Equipment Fund 778-73	100,000.00	300,000.00	*200,000.00*
Subtotal Interfund Transfers	***1,335,000.00***	***6,300,000.00***	***4,965,000.00***
TOTAL EXPENDITURES & TRANSFERS OUT	**33,369,060.00**	**41,785,735.00**	**8,416,675.00**
Adjustment for Estimated Unspent Appropriations	*(1,250,000.00)*		
ENDING NET CASH AND INVESTMENTS	**$ 16,252,198.32**	**$ 15,390,178.32**	***$ (862,020.00)***

**2025 Estimated Actual Revenues Updated 09/2025*

EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2026 PRELMINARY BUDGET
APPARATUS FUND (778-72/304) SUMMARY

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	*Variance*
Beginning Net Cash and Investments	$ 2,238,225.03	$ 160,879.03	*$ (2,077,346.00)*
Transfer In - MFD Expense Fund 778-70	1,000,000.00	2,000,000.00	*1,000,000.00*
Transfer In - MFD Capital Fund 778-73	1,500,000.00	0.00	*(1,500,000.00)*
Investment Interest Income	125,000.00	65,000.00	*(60,000.00)*
Sale of Surplus Apparatus	22,056.00	0.00	*(22,056.00)*
Miscellaneous Revenue	148.00	0.00	*(148.00)*
TOTAL REVENUES	**2,647,204.00**	**2,065,000.00**	**(582,204.00)**

EXPENDITURE	2025 (Budget)	2026 (Budget)	*Variance*
Snohomish County - Investment Fees	1,050.00	1,050.00	*0.00*
Staff Vehicle - Shop *(Replaces 2001 Ford Ranger)*	0.00	80,000.00	*80,000.00*
Ambulance Remounts (2) *(2019 Ford E-450 Chassis)*	0.00	500,000.00	*500,000.00*
Brush Truck - Wildland Program *(New F-550 Upfitted)*	0.00	400,000.00	*400,000.00*
Pumper Truck	105,000.00	0.00	*(105,000.00)*
Staff Vehicle - Fire Chief	55,000.00	0.00	*(55,000.00)*
Staff Vehicle - DC Operations	85,000.00	0.00	*(85,000.00)*
Boat/Trailer	28,500.00	0.00	*(28,500.00)*
Staff Vehicle - FMO	55,000.00	0.00	*(55,000.00)*
Water Rescue Vehicles (2)	150,000.00	0.00	*(150,000.00)*
Ambulances (4)	1,650,000.00	0.00	*(1,650,000.00)*
Pumpers (2)	2,720,000.00	0.00	*(2,720,000.00)*
TOTAL EXPENDITURES	**4,849,550.00**	**981,050.00**	***(3,868,500.00)***
Current Year Adjustment for Estimated Unspent Appropriations	*(125,000.00)*		
ENDING NET CASH AND INVESTMENTS	**$ 160,879.03**	**$ 1,244,829.03**	***$ 1,083,950.00***

**2025 Estimated Actual Revenues Updated 09/2025*

MARYSVILLE FIRE DISTRICT RFA
2026 PRELIMINARY BUDGET
CAPITAL/RESERVE FUND (778-73/303) SUMMARY

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	*Variance*
Beginning Net Cash and Investments	$ 24,055,117.39	$ 24,969,117.39	*$ 914,000.00*
WA State HCA - GEMT Program - Current	1,450,000.00	1,450,000.00	*0.00*
WA State HCA - GEMT Program - Retro	500,000.00	500,000.00	*0.00*
Investment Interest Income	945,000.00	730,000.00	*(215,000.00)*
Transfer In - MFD Expense Fund 778-70	235,000.00	4,000,000.00	3,765,000.00
TOTAL REVENUES	**3,130,000.00**	**6,680,000.00**	***(215,000.00)***

EXPENDITURE	2025 (Budget)	2026 (Budget)	*Variance*
Snohomish County - Investment Fees	6,000.00	6,000.00	*0.00*
GEMT - Overpaid Funds Return	10,000.00	10,000.00	*0.00*
General Capital Projects A&E/Professional Services	25,000.00	25,000.00	*0.00*
Station 63 - Land/A&E/Professional Services/Construction	12,500,000.00	12,500,000.00	*0.00*
Station 65 - A&E / Professional Services	25,000.00	25,000.00	*0.00*
Public Safety Building - Remodel/Improvement Costs	600,000.00	1,000,000.00	*400,000.00*
Subtotal Capital Expenditures	***13,166,000.00***	***13,566,000.00***	***400,000.00***
Transfer Out - Apparatus Fund 778-72	1,500,000.00	0.00	*(1,500,000.00)*
Subtotal Interfund Transfers	***1,500,000.00***	***0.00***	***(1,500,000.00)***
TOTAL EXPENDITURES & TRANSFERS OUT	**14,666,000.00**	**13,566,000.00**	**(1,100,000.00)**
Current Year Adjustment for Estimated Unspent Appropriations	*(12,450,000.00)*	-	-
ENDING NET CASH AND INVESTMENTS	**$ 24,969,117.39**	**$ 18,083,117.39**	***$ (6,886,000.00)***

**2025 Estimated Actual Revenues Updated 09/2025*

EXHIBIT "A"
MARYSVILLE FIRE DISTRICT RFA
2026 PRELIMINARY BUDGET
EQUIPMENT FUND (778-74/305) SUMMARY

REVENUE	**2025 (Projected as of 09/2025)**	**2026 (Budget)**	***Variance***
Beginning Net Cash and Investments	$ 432,949.02	$ 552,649.02	*$ 119,700.00*
Investment Interest Income	20,000.00	25,000.00	*5,000.00*
Transfer In - MFD Expense Fund 778-70	100,000.00	300,000.00	*200,000.00*
TOTAL REVENUES	**120,000.00**	**325,000.00**	***205,000.00***

EXPENDITURE	**2025 (Budget)**	**2026 (Budget)**	***Variance***
Snohomish County - Investment Fees	1,000.00	1,000.00	*0.00*
TOTAL EXPENDITURES	**1,000.00**	**1,000.00**	***0.00***
Current Year Adjustment for Estimated Unspent Appropriations	*(700.00)*		
ENDING NET CASH AND INVESTMENTS	**$ 552,649.02**	**$ 876,649.02**	***$ 324,000.00***

**2025 Estimated Actual Revenues Updated 09/2025*

29,681,945

MARYSVILLE FIRE DISTRICT

2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
	GOVERNMENT SERVICES							
522.10.100	Boardmember Compensation	40%	15,138.00	38,000	38,000	0	0%	$161/event; Avg 234 events/yr
522.45.431	Boardmember Travel Expenses	32%	4,782.53	15,000	15,000	0	0%	
522.45.491	Boardmember Registrations	10%	520.00	5,000	6,000	1,000	20%	Registration fee increases
522.10.495	Boardmember Dues and Memberships	0%	12.00	6,500	7,000	500	8%	WFCA annual dues increase
522.14.210	Leoff I Uninsured Claims	100%	40,000.00	40,000	40,000	0	0%	(2) LEOFF 1 Uninsured Medical Costs
522.14.215	Leoff I Retired / Insurance	15%	6,685.04	44,150	51,735	7,585	17%	(2) LEOFF 1 Medical Coverage(+15%), LTC Insurance (+5%), Medicare Premiums (+5%)
522.16.229	Employee Service Recognition/Awards Banquet	46%	11,585.92	25,000	25,000	0	0%	Annual Awards Banquet; event space, catering, employee meals only; Retiree awards/service year
522.16.410	State Audit	96%	33,692.14	35,000	35,000	0	0%	2024/2025 MFD Financial & Accountability
522.16.417	Financial Services & Banking Fees	34%	2,380.77	7,000	7,000	0	0%	Sno payroll services & banking fees for imprest accounts (Rename from Sno Co Financial Services)
522.16.412	Snohomish County Investment Fees	39%	1,559.35	4,000	4,800	800	20%	Investment fees based upon operating costs and invested balances
522.16.450	Property Tax - Surface Water Mgmt	43%	3,993.40	9,350	9,350	0	0%	
522.16.455	Property Tax - Refunds/Interest Paid	24%	1,179.02	5,000	5,000	0	0%	
522.16.457	Election Costs	100%	50,000.00	50,000	9,000	(41,000)	-82%	FD12 Commissioner election - Nov 2025 posts in Jan 2026
582.10.000	Refundable Deposits		(1,000.00)	-	1,000	1,000		NEW LINE St. 65 rental house refundable damage deposits (if applicable in given year)
589.31.000	Leasehold Excise Tax/Sale Tax Remit	26%	705.36	2,700	3,000	300	11%	St. 65 Rental/61 Office Space leasehold excise (12.84%) / Address sign sales tax
589.90.000	Other Custodial Activities - Overpayment Refunds	30%	5,924.30	20,000	20,000	0	0%	Overpaid ambulance fees refunded
522.10.499	Miscellaneous Government Services	90%	1,347.61	1,500	1,500	0	0%	
TOTAL GOVERNMENT SERVICES		**58%**	**178,505.44**	**$ 308,200**	**$ 278,385**	**(29,815)**	**-9.67%**	-9.67%
	ADMINISTRATION							.
522.16.100	Administrative Salaries (8 FTE)	28%	325,513.83	1,178,265	1,272,010	93,745	8%	Non-rep salary study conducted; 3% COLA, Market adj where needed; education stipend
522.16.105	Administrative Overtime	91%	2,263.40	2,500	2,500	0	0%	
522.16.200	Administrative Matching Deferred Comp.	25%	2,772.28	11,080	20,320	9,240	83%	Up to 4% of wages not eligibile or elected for longevity conversion
522.16.210	Administrative Medical / Dental	28%	43,572.11	153,930	191,450	37,520	24%	15% Medical; 0% Dental Rate Increases
522.16.220	Administrative Retirement / LEOFF II	27%	6,131.03	22,325	25,800	3,475	16%	6% (budget) of LEOFF II eligible wages (actual 5.32%)
522.16.225	Administrative Retirement / PERS	36%	24,375.75	67,900	50,070	(17,830)	-26%	6% (budget) of PERS eligible wages (actual 5.58%)
522.16.230	Medicare/Social Security -- ALL Employees	27%	81,310.70	297,085	321,205	24,120	8%	1.45% of all wages
522.16.240	Unemployment Taxes -- ALL Employees	25%	2,504.22	10,000	10,000	0	0%	Reimburseable Program
522.16.250	Labor & Industries -- ALL Employees	15%	132,379.33	888,190	1,208,665	320,475	36%	All members; 25% rate increases due to historical claim values; 2025 Overbudget
522.16.255	WA Paid Family & Medical Leave -- ESD	16%	7,572.92	46,820	58,040	11,220	24%	0.26202% of all wages
522.16.260	EAP -- ALL Employees	-2%	(80.00)	3,600	3,700	100	3%	
522.16.270	Life Insurance -- All Employees	27%	3,961.72	14,805	14,805	0	0%	$113 per FTE
522.16.280	HRA Account Contribution	1%	1,352.82	168,750	168,750	0	0%	$1,250/Budgeted 131 FTE plus $5k attrition replacements
522.16.310	Office Supplies	26%	3,658.60	14,000	15,000	1,000	7%	Checking supplies for in-house AP warrants
522.16.413	Legal & Other Professional Services	40%	52,959.00	132,000	132,000	0	0%	Underbudget 2025; addition of tax attorney fees as needed
522.16.414	Organizational Consulting Services	86%	29,680.00	34,680	45,000	10,320	30%	Strategic plan, cultural development services
522.16.415	Document Shredding Services	54%	4,077.26	7,500	5,000	(2,500)	-33%	Reduce to regular annual document shredding
522.16.418	Human Resources Expense	26%	18,467.30	70,000	75,000	5,000	7%	HIPAA Audit, Assessment centers, recruitment costs, HR Materials, Employment Ads, etc..
522.16.419	Advertising Expense	35%	526.54	1,500	1,500	0	0%	Advertising for business functions such as bids, budget notices, surplus notices etc..
522.16.420	Postage & Shipping Costs	45%	2,258.73	5,000	5,000	0	0%	
522.16.460	Liability/Auto/Property Insurance Premiums	2%	7,100.00	325,000	460,000	135,000	42%	Est. Incr. 91% liability, 1% Property/A&D, 5% crime; asset additions $40k
522.16.490	Administrative Dues and Memberships	10%	1,094.55	10,500	11,500	1,000	10%	MRSC Rosters Incease ($475), Add 1099 Tax Information Reporting Subscription ($605)
522.45.430	Administrative Travel Expenses	48%	4,113.20	8,500	8,500	0	0%	
522.45.490	Administrative Registration Fees	-4%	(285.60)	7,500	7,500	0	0%	

MARYSVILLE FIRE DISTRICT

29,681,945

2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
522.16.499	Miscellaneous Administrative Expenses	-24%	(1,094.41)	4,500	4,500	0	0%	
TOTAL ADMINISTRATION		**22%**	**756,185.28**	**$ 3,485,930**	**$ 4,117,815**	**631,885**	**18.13%**	18.13%
OPERATIONS DIVISION								
	Fire Suppression							
522.20.100	FS -- Full Time Salaries (84 FTE)	27%	2,959,851.22	10,837,000	11,374,365	537,365	5%	Negotiation year, 5% budget placeholder for aggregate contract value
522.20.105	FS -- Overtime	26%	463,396.89	1,749,805	2,310,000	560,195	32%	
522.20.107	FS -- Acting Pay	59%	23,622.17	40,000	40,000	0	0%	
522.20.200	FS -- Matching Deferred Compensation	32%	110,988.07	346,300	365,400	19,100	6%	Up to 4% of wages not eligible or elected for longevity conversion
522.20.210	FS -- Medical / Dental	26%	465,916.77	1,787,000	2,035,730	248,730	14%	Add (3) dependents ($22k); 15% Medical; 0% Dental Est. Rate Increases
522.20.215	FS -- MERP	38%	40,200.00	106,200	127,800	21,600	20%	$150 per month, eligible CBA members
522.20.220	FS -- Retirement / Leoff II	29%	201,692.73	684,300	813,850	129,550	19%	6% (budget) of LEOFF II eligible wages
522.20.240	Uniforms -- ALL Employees	32%	42,436.04	132,500	132,500	0	0%	
522.20.245	Protective Gear & Equipment	70%	260,444.66	370,000	370,000	0	0%	
522.20.310	FS - Operating Supplies (Consumables)	59%	14,640.71	25,000	25,000	0	0%	
522.20.350	FS - Operating Equipment & Tools	84%	67,262.16	80,000	80,000	0	0%	
522.20.359	Respirator Fit Test Maint/Supplies	-45%	(3,466.32)	7,780	1,500	(6,280)	-81%	Reduce to contracted maintenance value
522.20.410	PPE - Inspections/Repairs	-101%	(30,439.09)	30,000	35,000	5,000	17%	
522.20.487	SCBA - Contracted Maint Services/Cylinder Hydro	33%	6,616.45	20,000	20,000	0	0%	
NEW	Wildland Firefighting Program		-	-	184,700	184,700		Year 1 start up trmg, overtime, PPE, and equip; brush truck in app fund; redistribute line items if approved
522.20.499	FS Miscellaneous	97%	1,449.76	1,500	1,500	0	0%	
	Total Fire Suppression	**29%**	**4,624,612.22**	**16,217,385**	**17,917,345**	**1,699,960**	**10.48%**	10.48%
	EMS - Emergency Medical Services							
522.70.100	EMS -- Salaries (27 FTE)	28%	1,116,622.07	3,948,000	4,041,690	93,690	2%	Negotiation year, 5% budget placeholder for aggregate contract value
522.70.105	EMS -- Overtime	27%	187,062.68	680,480	900,000	219,520	32%	
522.70.107	EMS -- Acting Pay	57%	11,495.74	20,000	20,000	0	0%	
522.70.200	EMS -- Matching Deferred Compensation	32%	36,610.06	112,985	113,020	35	0%	Up to 4% of wages not eligible or elected for longevity conversion
522.70.210	EMS -- Medical / Dental	31%	188,082.71	609,310	760,170	150,860	25%	Add (3) dependents ($22k); 15% Medical; 0% Dental Est. Rate Increases
522.70.215	EMS -- MERP	42%	11,400.00	27,000	34,200	7,200	27%	$150 per month, eligible CBA members
522.70.220	EMS -- Retirement / LEOFF II	31%	80,242.27	254,900	294,485	39,585	16%	6% (budget) of LEOFF II eligible wages
522.70.310	Medical Supplies	25%	62,382.78	250,000	275,000	25,000	10%	General inflation; on track for 2025
522.70.355	Medical Equipment	100%	7,385.00	7,385	10,000	2,615	35%	Glidescopes ($7k), Misc Equipment $3k
522.70.410	Ambulance Billing Services	37%	58,591.25	157,000	157,000	0	0%	3% rate increase; 2026 rate est. $26.52/transport @ 2026 est. volume of 5,916 (3% incr from 2025)
522.70.411	GEMT Program Consultant Services	100%	30,000.00	30,000	30,000	0	0%	Annual PCG cost report and audit support services; offset cost with GEMT revenue
522.70.413	SCEMSA Assessment	5%	3,724.05	79,320	83,040	3,720	5%	
522.70.417	Physician Advisor Services	18%	5,960.00	32,280	38,205	5,925	18%	Dr. Brown contract, estimate 2.3% increase
522.70.480	LUCAS/Defib/Cot Service Agreements	100%	60,115.00	60,115	45,000	(15,115)	-25%	Stryker Procare service agreements - Power Cots ($32,7k) & Lucas/LP15's ($8.6k)
522.70.499	EMS Miscellaneous	57%	859.69	1,500	1,500	0	0%	
	Total EMS	**30%**	**1,860,533.30**	**6,270,275**	**6,803,310**	**533,035**	**8.50%**	8.50%
	Special Operations							
522.20.353	HazMat Equipment	100%	9,960.73	10,000	10,000	0	0%	Uniform replacements, equipment bags, consumables
522.20.356	Water/Swimmer Program - Equipment	93%	8,346.96	9,000	10,000	1,000	11%	Replacement/repair personal equip (wet suits, dry suits, etc); marker bouys, boat equip, consumables

29,681,945

MARYSVILLE FIRE DISTRICT

2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
522.20.357	Tech Rescue Equipment	30%	2,994.14	10,000	10,000	0	0%	Uniform replacements, equipment bags, consumables
522.20.455	SOPB - Special Operations Assessment	23%	4,727.39	20,200	20,000	(200)	-1%	Annual assessment estimate per SOPB
	Total Special Operations	**53%**	**26,029.22**	**49,200**	**50,000**	**800**	**1.63%**	1.63%
TOTAL OPERATIONS DIVISION		**29%**	**6,511,174.74**	**$ 22,536,860**	**24,770,655**	**2,233,795**	**9.91%**	9.91%
	FIRE PREVENTION & PUBLIC RELATIONS DIVISION							
522.30.100	FP -- Salaries (5 FTE)	29%	224,082.87	785,410	831,065	45,655	6%	Negotiation year, 5% budget placeholder for CBA; Non-rep sal study; 3% COLA; Mkt Adj; Ed Stipend
522.30.105	FP -- Overtime	-40%	(2,782.68)	7,000	14,000	7,000	100%	Historical average increase
522.30.200	FP -- Matching Deferred Compensation	25%	5,705.94	22,530	23,595	1,065	5%	Up to 4% of wages not eligibile or elected for longevity conversion
522.30.210	FP -- Medical / Dental	31%	42,772.51	139,740	147,330	7,590	5%	15% Medical; 0% Dental Rate Increases
522.30.215	FP -- MERP	25%	1,350.00	5,400	3,600	(1,800)	-33%	$150 per month, eligible CBA members
522.30.220	FP -- Retirement / Leoff II	27%	9,902.10	36,590	42,625	6,035	16%	6% (budget) of LEOFF II eligible wages (actual 5.32%)
522.30.225	FP -- Retirement / PERS	37%	3,980.58	10,740	7,225	(3,515)	-33%	6% (budget) of PERS eligible wages (actual 5.58%)
522.30.310	FP -- Operating Supplies	91%	8,148.86	9,000	9,000	0	0%	
522.30.313	FP -- Public Education Supplies	-13%	(1,509.90)	12,000	14,000	2,000	17%	
522.30.317	CERT Class Supplies	94%	1,414.06	1,500	1,500	0	0%	
522.30.490	FP -- Memberships, Dues, Subscriptions	56%	5,560.62	10,000	9,425	(575)	-6%	
522.30.495	Newsletters & Community Publications	99%	39,651.56	40,000	40,000	0	0%	
522.30.450	FP -- Contracted Services - Sno Co FM Invest.	100%	11,200.00	11,200	11,200	0	0%	
522.45.433	FP -- Travel Expense	57%	4,583.73	8,000	10,975	2,975	37%	
522.45.493	FP -- Registration	52%	4,180.00	8,000	9,770	1,770	22%	
522.30.499	FP -- Miscellaneous	76%	610.00	800	800	0	0%	
TOTAL FIRE PREVENTION / PUBLIC RELATIONS		**32%**	**358,850.25**	**$ 1,107,910**	**1,176,110**	**68,200**	**6.16%**	6.16%
TRAINING / HEALTH / SAFETY DIVISION								
	Training							
522.45.100	TRNG -- Salaries (2 FTE)	15%	61,311.52	410,320	367,020	(43,300)	-11%	Negotiation year, 5% budget placeholder for aggregate contract value
NEW FTE	TRNG - New FTE - Admin Assistant - Salary				82,730	82,730		Administrative Assistant for Training/EMS divisions; if approved reallocate to separate line items
	TRNG - New FTE - Admin Assistant - Benefit				44,070	44,070		
522.45.105	TRNG -- Overtime	-6%	(3,098.75)	50,000	50,000	0	0%	Primarliy unknown operations shift coverage OT
522.45.200	TRNG -- Matching Deferred Compensation	25%	1,749.70	6,985	7,330	345		Up to 4% of wages not eligibile or elected for longevity conversion
522.45.210	TRNG -- Medical / Dental	9%	4,232.01	48,780	62,680	13,900	28%	15% Medical; 0% Dental Rate Increases
522.45.215	TRNG -- MERP	17%	600.00	3,600	3,600	0	0%	$150 per month, eligible CBA members
522.45.220	TRNG -- Retirement / LEOFF II	17%	3,615.61	21,400	24,305	2,905	14%	6% (budget) of LEOFF II eligible wages (actual 5.32%)
522.45.310	Training Operating Supplies	25%	1,012.76	4,000	4,000	0	0%	
522.45.315	Training Props	81%	12,598.36	15,600	12,000	(3,600)	-23%	
522.45.420	Training Consortium Program (Equipt/Trng)	40%	39,631.67	100,000	100,000	0	0%	
522.45.435	Travel Expense -- Fire Suppression	73%	7,273.81	10,000	20,000	10,000	100%	Increased out of state training opportunities with members showing interest
522.45.436	Travel Expense -- EMS	39%	8,535.09	21,940	21,940	0	0%	
522.45.437	Travel Expense -- Special Operations	85%	8,960.67	10,500	9,500	(1,000)	-10%	(4) Continuing Challenge Conference in CA
522.45.494	Incident Mgmt Training Program (Blue Card)	93%	21,033.70	22,500	22,500	0	0%	
522.45.495	Registration -- Fire Suppression	-24%	(3,704.97)	15,675	35,000	19,325	123%	Officer/employee/Instructor development, conferences
522.45.496	Registration -- EMS	-26%	(3,357.82)	12,715	12,715	0	0%	
522.45.497	Registration -- Special Operations	92%	24,852.50	27,000	18,000	(9,000)	-33%	Freedive training, Hazmat Continuing Challenge, unknown local trng opportunities

MARYSVILLE FIRE DISTRICT

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2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
522.16.290	College Tuition Reimbursement	50%	9,972.07	20,000	20,000	0	0%	3 members submitted; remaining for unknown attendees
522.45.250	JATC Apprenticeship Training	79%	8,735.79	11,000	16,000	5,000	45%	Estimated course and textbook fees
522.45.255	Medic School Expenses	51%	35,643.46	70,000	70,000	0	0%	(3) Students; Tuition @ $22,250/ea & $3,250 Supplies/Misc
522.45.257	Leadership Development Programs	#DIV/0!		-	24,000	24,000	#DIV/0!	NEW LINE (3) SFD Executive Leadership Academy (ELA) ($15k) & (2) Emerging Leaders (ELA) ($9k)
522.45.410	Contracted Instructors / Evaluators	88%	10,542.17	12,000	12,000	0	0%	
522.45.450	Live Fire Training - Facility Rental/Site Use & Prep	97%	22,164.24	22,800	10,000	(12,800)	-56%	
522.45.499	TR Miscellaneous	100%	1,000.00	1,000	1,000	0	0%	
	Total Training	**30%**	**273,303.59**	**917,815**	**1,050,390**	**132,575**	**14.44%**	14.44%
	Health/Safety							
522.20.250	Vaccines, Respiratory/Hearing Testing	37%	3,706.36	10,000	10,000	0	0%	
522.20.255	Haz/Mat Physicals	76%	6,085.34	8,000	6,000	(2,000)	-25%	Physicals for 12 technician
522.20.315	Health & Safety -- Operating Supplies	67%	2,001.77	3,000	3,000	0	0%	Safety Committee needs
522.20.497	Health & Safety -- Professional Services	2%	674.00	31,000	32,450	1,450	5%	Ready Rebound annual assessment
522.20.354	Exercise Equipment	6%	1,250.98	20,000	15,000	(5,000)	-25%	Jacob's Ladder Trainer ($6k); Bands, Bench, Barbells
522.20.485	Exercise Equipment -- Maintenance & Repair	100%	1,000.00	1,000	1,000	0	0%	
522.20.495	Comprehensive Behavioral Health Program	41%	20,727.73	50,000	60,000	10,000	20%	Continuation of InLife clinic; (2) peer support member CE; addition of PeerConnect ($11.4k)
	Total Health/Safety	**29%**	**35,446.18**	**123,000**	**127,450**	**4,450**	**3.62%**	3.62%
TOTAL TRAINING / HEALTH / SAFETY		**30%**	**308,749.77**	**$ 1,040,815**	**1,177,840**	**137,025**	**13.17%**	13.17%
	SUPPORT SERVICES DIVISION							
522.18.100	SSD -- Salaries - Asst Chief/IT Manager (2 FTE)	27%	96,347.80	361,315	490,545	129,230	36%	Non-rep salary study conducted; 3% COLA, Market adj where needed; education stipend
522.18.200	SSD -- Matching Deferred Comp - IT Manager	25%	1,450.11	5,790	5,965	175	3%	Up to 4% of wages not eligibile or elected for longevity conversion
522.18.210	SSD -- Medical / Dental - Asst Chief/IT Manager	25%	9,773.62	38,375	43,780	5,405	14%	15% Medical; 0% Dental Rate Increases
522.18.220	SSD -- Retirement / LEOFF II / Asst Chief	27%	3,150.81	11,475	13,645	2,170	19%	6% (budget) of LEOFF II eligible wages (actual 5.32%)
522.18.225	SSD -- Retirement / PERS / IT Manager	36%	4,777.49	13,385	8,945	(4,440)	-33%	6% (budget) of PERS eligible wages (actual 5.58%)
522.50.100	SSD -- Salaries - Facilities (1 FTE)	25%	27,435.04	109,735	115,220	5,485	5%	Negotiation year, 5% budget placeholder for aggregate contract value
522.50.105	SSD -- Overtime - Facilities	50%	1,244.37	2,500	2,500	0	0%	
522.50.200	SSD -- Matching Deferred Comp - Facilities	25%	1,097.98	4,390	4,610	220	5%	Up to 4% of wages not eligibile or elected for longevity conversion
522.50.210	SSD -- Medical / Dental - Facilities	26%	7,615.03	29,615	33,775	4,160	14%	15% Medical; 0% Dental Rate Increases
522.50.215	SSD -- MERP - Facilities	25%	450.00	1,800	1,800	0		
522.50.225	SSD -- Retirement / PERS - Facilities	35%	3,506.47	10,150	7,065	(3,085)	-30%	6% (budget) of PERS eligible wages (actual 5.58%)
522.60.100	SSD -- Salaries - Fleet (2 FTE)	25%	65,084.91	258,135	268,160	10,025	4%	Negotiation year, 5% budget placeholder for aggregate contract value
NEW FTE	SSD -- New FTE - Mechanic - Salary				115,220	115,220		Addt'l mechanic position, if approved reappropriate Farnes to SSD facilities to rebalance line items
	SSD -- New FTE - Mechanic - Benefit				49,070	49,070		
522.60.105	SSD -- Overtime - Fleet	-40%	(4,047.35)	10,000	15,000	5,000	50%	
522.60.200	SSD -- Matching Deferred Comp - Fleet	25%	1,097.98	4,390	4,610	220	5%	Up to 4% of wages not eligibile or elected for longevity conversion
522.60.210	SSD -- Medical / Dental - Fleet	34%	18,730.52	54,995	62,680	7,685	14%	15% Medical; 0% Dental Rate Increases
522.60.215	SSD -- MERP - Fleet	25%	900.00	3,600	3,600	0		
522.60.225	SSD -- Retirement / PERS - Fleet	34%	8,533.97	24,805	16,820	(7,985)	-32%	6% (budget) of PERS eligible wages (actual 5.58%)
522.45.432	SSD -- Travel Expenses	40%	991.27	2,500	2,500	0	0%	
522.45.492	SSD -- Registration Fees	36%	1,787.30	5,000	5,000	0	0%	
	Total Personnel	**26%**	**249,927.32**	**951,955**	**1,270,510**	**318,555**	33.46%	33.46%

MARYSVILLE FIRE DISTRICT

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2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
	Fleet & Facilities							
522.60.310	Vehicle/Shop - Operating Supplies	42%	66,444.49	160,000	160,000	0	0%	Avg 2025 $136k
522.60.350	Vehicle/Shop - Tools & Equipment	86%	6,893.86	8,000	8,000	0	0%	
522.60.390	SCFD #15 - Service Contract Supplies/Parts	92%	36,818.94	40,000	-	(40,000)	-100%	Remove, contract terminated 2025
522.20.320	FS Vehicles - Fuel/Lubricants/Antifreeze	37%	36,960.21	100,000	90,000	(10,000)	-10%	Avg 2025 $84k
522.70.320	EMS Vehicles - Fuel/Lubricants/Antifreeze	36%	32,322.36	90,000	85,000	(5,000)	-6%	Avg 2025 $78k
522.60.480	Vehicles - Repair/Services	79%	47,347.55	60,000	60,000	0	0%	
522.50.310	Facilities - Operating Supplies	20%	10,000.47	50,000	60,000	10,000	20%	Avg $55k 2025
522.50.350	Facilities - Furniture/Equipment/Appliances	68%	54,433.41	80,000	50,000	(30,000)	-38%	Completed day room furniture replacement 2025
522.50.410	Facilities - Landscaping/Janitorial Services	34%	17,103.76	50,000	50,000	0	0%	Sufficient for current contracts plus $4k misc needs
522.50.480	Facilities - Contracted Repair	-46%	(75,762.82)	165,000	200,000	35,000	21%	
522.50.470	Water / Sewer / Garbage	47%	23,731.04	50,000	45,000	(5,000)	-10%	Avg 2025 $37k
522.50.475	Electricity / Natural Gas	42%	64,557.14	155,000	155,000	0	0%	Avg 2025 $128k
522.70.470	Medical Waste Disposal	43%	1,076.19	2,500	2,500	0	0%	
522.20.480	SCBA - Compessor Repairs/Air Sample Testing	54%	2,155.51	4,000	4,000	0	0%	
522.50.450	Equipment & Other Rentals	-84%	(836.50)	1,000	1,500	500	50%	
522.60.485	Equipment - Contracted Repair/Testing	100%	22,000.00	22,000	24,000	2,000	9%	Ground ladder/hose testing
522.50.499	Miscellaneous Facilities/Vehicles/Equipment	96%	959.05	1,000	1,000	0	0%	
	Total Fleet & Facilities	**33%**	**346,204.66**	**1,038,500**	**996,000**	**(42,500)**	**-4.1%**	-4.09%
	Communications & Technical Support							
522.20.355	Communications Equipment	100%	5,000.00	5,000	10,000	5,000	100%	Pager & portable radio replacements
522.20.483	Communications Equipment Repairs/Maintenance	100%	5,000.00	5,000	5,000	0	0%	
522.18.357	Computer Hardware/Parts	72%	86,319.94	120,000	78,000	(42,000)	-35%	Necessary hardware replacements; firewall replacement
522.18.490	Computer Licensing / Support	52%	154,737.36	300,000	372,105	72,105	24%	Current software annual subscription fees; new scheduling software "StationWise" to replace Crewsense
522.18.420	Telephone -- ALL Stations	27%	9,278.82	34,000	34,000	0	0%	
522.18.423	Cellular Phone Service	35%	15,322.70	44,000	40,000	(4,000)	-9%	Avg 2025 $38k
522.18.427	Network Lines & Maintenance	27%	9,909.34	36,700	36,700	0	0%	Internet, WiFi, CNR/Mitel contract, St. 65 Fiber connection, City network infrastructure
522.18.450	Office Equipment Images/Repairs/Maintenance	57%	5,027.95	8,850	8,850	0	0%	
591.22.700	Capital Lease - Copy Machine	25%	1,116.32	4,460	4,460	0	0%	$371.52/mo
591.22.705	Capital Lease - Postage Meter	25%	201.37	805	805	0	0%	$201.21/qtr
522.20.450	SNO911 -- Managed Laptop Program	57%	35,910.09	63,000	55,000	(8,000)	-13%	
522.20.452	SNO911 -- Dispatch Services	22%	177,745.42	790,000	865,000	75,000	9%	9% Inflation estimate; Over budget 2025 for Nurse Navigator
522.70.490	SNO911 -- ESO EPCR User Fees	32%	8,373.15	26,000	26,000	0	0%	$1.38 per EPCR; annual fees for HDE & Personnel Subscription
522.20.417	GIS Contracted Services & Mapping Misc	100%	1,000.00	1,000	1,000	0	0%	
522.18.499	CTS Miscellaneous	-13%	(64.84)	500	500	0	0%	
	Total Comm. & Tech Support	**36%**	**514,877.62**	**1,439,315**	**1,537,420**	**98,105**	7%	6.82%
TOTAL SUPPORT SERVICES		**32%**	**1,111,009.60**	**$ 3,429,770**	**$ 3,803,930**	**374,160**	**10.91%**	10.91%
EXPENSE FUND CAPITAL OUTLAY / ONE-TIME								
	General Capital Outlay/One-Time Purchases							
522.18.492	Teams/SharePoint/OneDrive Migration	25%	7,510.00	30,000	-	(30,000)	-100%	Purchase Completed
522.18.493	Intranet Design Services	50%	9,909.98	20,000	-	(20,000)		Purchase Completed
522.50.352	Facility Electronic Security - Door Locks	94%	15,552.60	16,500	16,500	0	0%	$1,500/lock; continued replacements for 2026

MARYSVILLE FIRE DISTRICT

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2026 PRELIMINARY RFA Expense Fund Budget - 778-70

		2025 % Rem 09/30/25 YTD Target >= 25%	2025 YTD Rem	2025 BUDGET	2026 BUDGET	Variance	+/- %	NOTES
522.70.350	(2) AED Trainers	20%	1,380.00	6,850	-	(6,850)	-100%	Purchase Completed
594.22.620	EMS Pediatric Mannequin	20%	6,263.04	31,200	-	(31,200)	-100%	Purchase Completed
594.22.702	Life Pack 15 Installment Purchase (2023-2025)	0%	2.42	20,025	-	(20,025)	-100%	Remove, contract completed
NEW	Website Design & Year 1 Hosting Fee	#DIV/0!		-	56,000	56,000		Year 1 implementation/design $50k; 1/2 yr maintenance; annual going forward $12k
NEW	Tender 65 Water Tank Replacement	#DIV/0!		-	75,000	75,000		Replacement of 2005 Kenworth Tender 65 water tank; current tank is rusted and failing
NEW	Automotive Diagnostic Tool	#DIV/0!		-	13,500	13,500		Upgraded diagnostic tools for the new vehicle in fleet
TOTAL CAPITAL OUTLAY / ONE-TIME EXPENDITURES		**33%**	**$ 40,618**	**$ 124,575**	**161,000**	**$ 36,425**	**29.24%**	29.24%
INTERFUND TRANSFERS								
597.01	Transfer Out - Apparatus Fund - 778-72	0%	-	1,000,000	2,000,000	1,000,000	100%	
597.02	Transfer Out - Capital/Reserve Fund - 778-73	0%	-	235,000	4,000,000	3,765,000	1602%	
597.03	Transfer Out - Equipment Fund - 778-74	0%	-	100,000	300,000	200,000	200%	10 year SCBA replacement in 2031; rebalancing for inflation and added equipment needs
TOTAL INTERFUND TRANSFERS		**0%**	**$ -**	**$ 1,335,000**	**6,300,000**	**$ 4,965,000**	**371.91%**	371.91%
TOTAL EXPENSE FUND BUDGET		**28%**	**$ 9,265,093**	**$ 33,369,060**	**41,785,735**	**8,416,675**	**25.22%**	25.22%

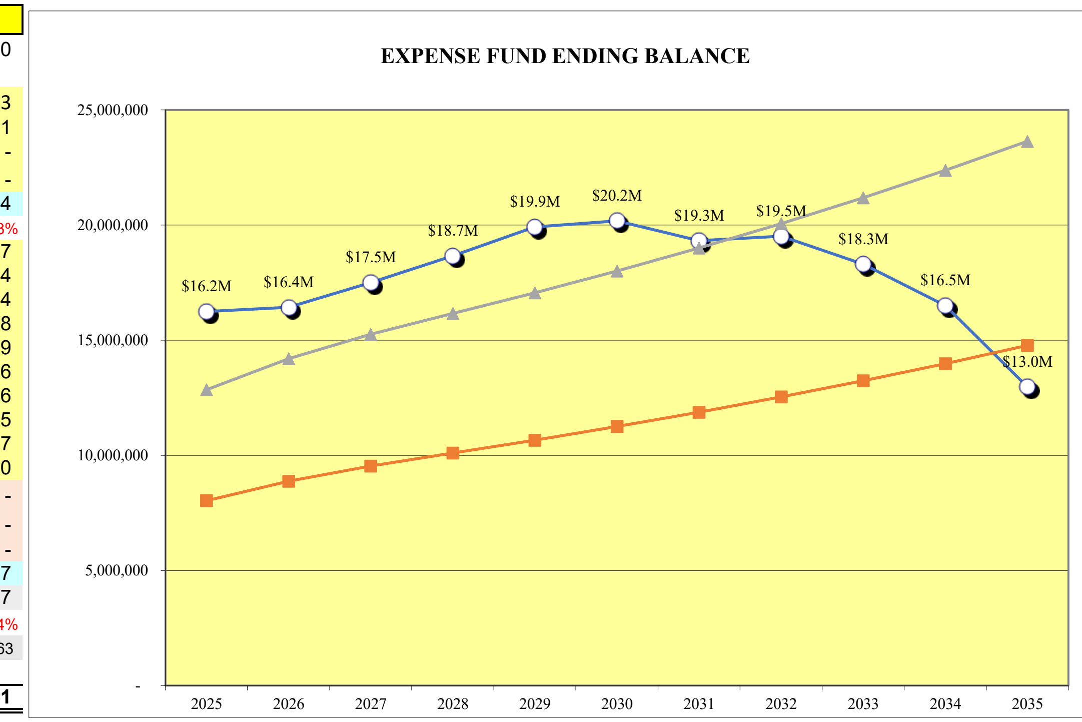
Expense Budget Excluding Interfund Transfers		**29%**	$ 9,265,093	**$ 32,034,060**	**35,485,735**	**3,451,675**	**10.78%**

Category Variance w/ 2025	Wages/Benefits	2,998,315	11.2%
	M&O	416,935	8.0%
	Capital Outlay/One-Time	36,425	29.2%
	Transfers	4,965,000	371.9%
% of Total 2026 Budget	Wages/Benefits	29,681,945	71%
	M&O	5,642,790	14%
	Capital Outlay/One-Time	161,000	0%
	Transfers Out	6,300,000	15%
% Excluding Transfers	Wages/Benefits	29,681,945	84%
	M&O	5,642,790	16%
	Capital Outlay/One-Time	161,000	0%

MARYSVILLE FIRE DISTRICT

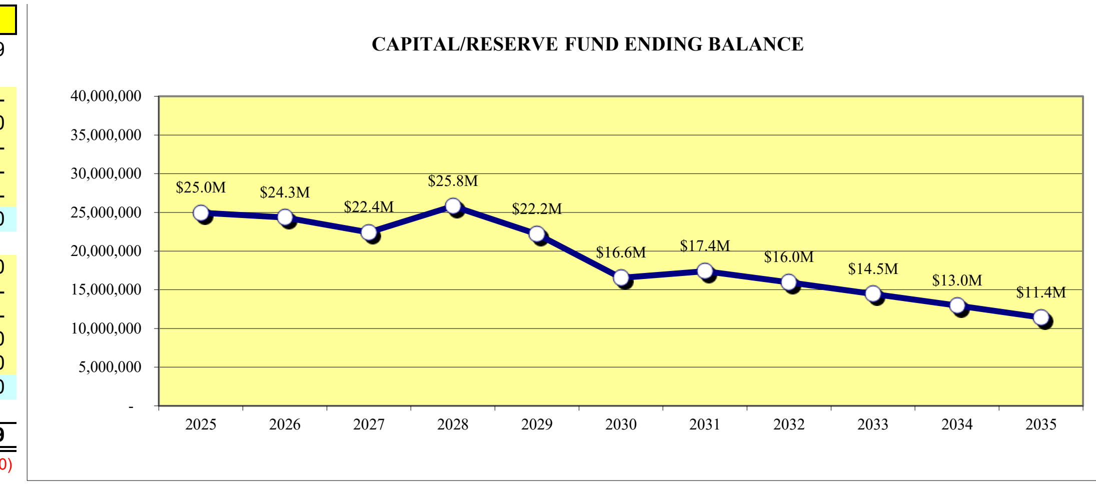
*Statutory Max, creating banked capacity at

EXPENSE FUND 778-70	2025	2026	2027	2028	2029	2030	2031	2032	2033 (EMS Expires)	2034	2035
Beginning Balance	16,491,997	16,246,258	16,434,761	17,503,468	18,659,203	19,913,270	20,181,066	19,319,720	19,514,332	18,301,082	16,504,280
Property Tax	27,998,426	37,448,614	39,038,976	40,264,844	41,504,109	42,756,398	44,021,350	45,298,616	46,587,854	48,877,330	50,216,463
Operating Revenues*	3,880,836	3,475,105	3,335,007	3,379,892	3,412,811	3,462,977	3,494,454	3,543,906	3,571,605	3,586,812	3,576,091
Transfers FROM Capital/Res	-	-	-	-	-	-	-	-	-	-	-
Transfers FROM Apparatus	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	31,879,262	40,923,719	42,373,983	43,644,737	44,916,919	46,219,374	47,515,805	48,842,522	50,159,459	52,464,142	53,792,554
		28.37%	3.54%	3.00%	2.91%	2.90%	2.80%	2.79%	2.70%	4.59%	2.53%
Government Services	308,200	278,385	280,403	284,482	288,622	292,823	297,088	301,417	305,811	310,270	314,797
Administration	2,446,478	2,651,075	2,785,025	2,911,531	3,043,562	3,183,993	3,331,971	3,487,915	3,652,268	3,825,496	4,008,094
Suppression	17,006,404	18,294,885	20,098,262	21,171,458	22,304,108	23,706,698	25,199,435	26,788,103	28,478,854	30,278,234	32,193,204
EMS	6,527,406	7,785,296	8,205,248	8,643,653	9,106,272	9,594,459	10,109,644	10,653,337	11,227,134	11,832,721	12,471,878
Special Operations	49,200	50,000	50,750	51,511	52,284	53,068	53,864	54,672	55,492	56,325	57,169
Prevention/Public Relations	1,141,765	1,227,710	1,518,163	1,744,392	1,839,744	1,940,497	2,046,961	2,159,462	2,278,346	2,403,979	2,536,746
Training	940,900	1,060,712	1,079,052	1,123,544	1,170,308	1,219,467	1,271,156	1,325,513	1,382,687	1,442,833	1,506,116
Health	123,000	127,450	129,362	131,302	133,272	135,271	137,300	139,359	141,450	143,571	145,725
Support Services	3,452,671	3,863,711	3,878,504	4,214,159	4,578,945	4,750,350	4,929,797	5,117,705	5,314,514	5,520,688	5,736,717
Capital Outlay	124,575	161,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Transfer TO Apparatus/Debt**	1,000,000	2,000,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	-	-	-	-
Transfer TO Equipment	100,000	300,000	300,000	300,000	300,000	300,000	300,000	-	-	-	-
Transfers TO Capital/Debt**	235,000	4,000,000	2,500,000	1,500,000	1,000,000	1,000,000	1,000,000	-	-	-	-
Total Expenses/Transfers	33,455,599	41,800,223	42,449,769	43,701,033	44,942,115	47,301,627	49,802,217	50,152,484	52,961,556	55,939,117	59,095,447
Operating Expense Only	32,120,599	35,500,223	38,149,769	40,401,033	42,642,115	45,001,627	47,502,217	50,152,484	52,961,556	55,939,117	59,095,447
Ops % Variance		10.52%	7.46%	5.90%	5.55%	5.53%	5.56%	5.58%	5.60%	5.62%	5.64%
Model Discrepency (Fund Bal Adj)	$ 1,330,598	$ 1,065,007	$ 1,144,493	$ 1,212,031	$ 1,279,263	$ 1,350,049	$ 1,425,067	$ 1,504,575	$ 1,588,847	$ 1,678,174	$ 1,772,863
Ending Balance	**16,246,258**	**16,434,761**	**17,503,468**	**18,659,203**	**19,913,270**	**20,181,066**	**19,319,720**	**19,514,332**	**18,301,082**	**16,504,280**	**12,974,251**

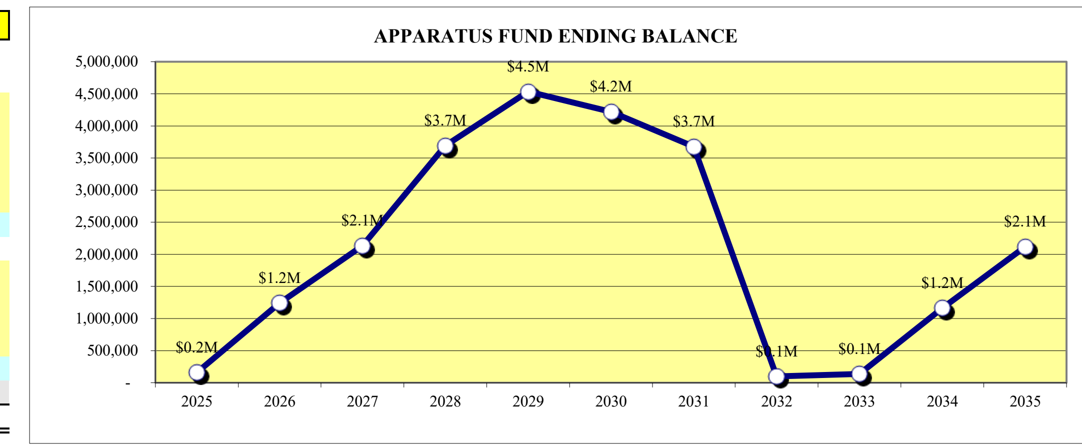


	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Net Change in Cash Position	(245,739)	188,503	1,068,707	1,155,735	1,254,067	267,796	(861,346)	194,612	(1,213,250)	(1,796,802)	(3,530,029)	
Regular Levy Rate	1.04	1.45	1.45	1.46	1.46	1.46	1.46	1.45	1.45	1.45	1.45	
EMS Levy Rate	0.47	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.50	0.50	
Combined Rate	1.51	1.91	1.92	1.92	1.92	1.92	1.92	1.92	1.91	1.95	1.94	
Current Rev Vs. Current Ops (100% Bdgt)	(241,337)	5,423,496	4,224,214	3,243,704	2,274,804	1,217,747	13,588	(1,309,962)	(2,802,097)	(3,474,975)	(5,302,893)	Capital fund transfer allocations unitl projected exp meets projected revenue
Relation to EOY 25% Min Fund Balance	8,216,108	7,559,705	7,966,025	8,558,945	9,252,741	8,930,659	7,444,166	6,976,211	5,060,693	2,519,501	(1,799,611)	
Relation to Min BOY Opening Fund Balance	3,643,758	2,046,169	1,174,853	1,343,055	1,602,356	1,912,619	1,180,179	(741,274)	(1,670,290)	(4,074,565)	(7,133,899)	2032 likely to replenish w/in 60 days
Operating Budget Increase	1,444,554	3,379,624	2,649,546	2,251,264	2,241,083	2,359,512	2,500,590	2,650,267	2,809,071	2,977,561	3,156,330	
	4.45%	10.52%	7.46%	5.90%	5.55%	5.53%	5.56%	5.58%	5.60%	5.62%	5.64%	

CAPITAL/RESERVE FUND 778-73	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	24,055,117	24,969,117	24,343,117	22,420,345	25,799,774	22,206,784	16,550,751	17,412,654	15,950,629	14,464,815	12,955,349
Property Tax	-	-	-	-	-	-	-	-	-	-	-
Operating Revenues	2,895,000	2,680,000	2,408,227	2,485,430	2,413,010	349,967	367,903	343,975	320,186	296,534	273,020
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers FROM Expense	235,000	4,000,000	2,500,000	1,500,000	1,000,000	1,000,000	1,000,000	-	-	-	-
Transfers FROM Apparatus	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,130,000	6,680,000	4,908,227	3,985,430	3,413,010	1,349,967	1,367,903	343,975	320,186	296,534	273,020
Capital Expenses	716,000	7,306,000	6,831,000	606,000	7,006,000	7,006,000	506,000	506,000	506,000	506,000	506,000
Debt Repayment	-	-	-	-	-	-	-	-	-	-	-
Transfers TO Expense	-	-	-	-	-	-	-	-	-	-	-
Transfers TO Apparatus	1,500,000	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Transfers TO Equipment	-	-	-	-	-	-	-	300,000	300,000	300,000	300,000
Total Capital/Reserve Expenses	2,216,000	7,306,000	6,831,000	606,000	7,006,000	7,006,000	506,000	1,806,000	1,806,000	1,806,000	1,806,000
Ending Balance	**24,969,117**	**24,343,117**	**22,420,345**	**25,799,774**	**22,206,784**	**16,550,751**	**17,412,654**	**15,950,629**	**14,464,815**	**12,955,349**	**11,422,369**
Net Change in Cash Position		(626,000)	(1,922,773)	3,379,430	(3,592,990)	(5,656,033)	861,903	(1,462,025)	(1,485,814)	(1,509,466)	(1,532,980)



APPARATUS FUND 778-72	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	2,238,225	160,879	1,244,829	2,133,657	3,690,683	4,535,180	4,219,684	3,677,781	98,845	136,456	1,163,162
Property Tax	-	-	-	-	-	-	-	-	-	-	-
Operating Revenues	125,000	65,000	50,276	58,077	13,897	13,035	30,088	47,053	32,575	27,756	32,758
Debt Proceeds/Miscellaneous	22,204	-	-	-	-	-	-	-	-	-	-
Transfers FROM Expense	1,000,000	2,000,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	-	-	-	-
Transfers FROM Capital	1,500,000	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenues	2,647,204	2,065,000	1,550,276	1,558,077	1,013,897	1,013,035	1,030,088	1,047,053	1,032,575	1,027,756	1,032,758
Apparatus Replacements	4,743,500	980,000	660,398	-	168,350	1,327,481	1,570,941	4,624,938	993,914	-	75,426
Investment Fees	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
Debt Repayment	-	-	-	-	-	-	-	-	-	-	-
Transfers TO Capital	-	-	-	-	-	-	-	-	-	-	-
Total Apparatus Expenses	4,744,550	981,050	661,448	1,050	169,400	1,328,531	1,571,991	4,625,988	994,964	1,050	76,476
**2024 KME Upfit Rollover	$ (20,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	160,879	1,244,829	2,133,657	3,690,683	4,535,180	4,219,684	3,677,781	98,845	136,456	1,163,162	2,119,443
Net Change in Cash Position		1,083,950	888,828	1,557,027	844,497	(315,496)	(541,903)	(3,578,936)	37,610	1,026,706	956,282



EQUIPMENT FUND 778-74	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Beginning Balance	432,949	552,649	876,649	1,199,460	1,528,589	1,864,074	2,205,957	513,829	823,732	1,135,703	1,449,784
Operating Revenues	20,000	25,000	23,811	30,129	36,486	42,882	8,873	10,902	12,972	15,081	17,229
Transfers FROM Expense	100,000	300,000	300,000	300,000	300,000	300,000	300,000	-	-	-	-
Transfers FROM Capital	-	-	-	-	-	-	-	300,000	300,000	300,000	300,000
Total Revenues	120,000	325,000	323,811	330,129	336,486	342,882	308,873	310,902	312,972	315,081	317,229
Equipment Replacements	-	-	-	-	-	-	2,000,000	-	-	-	-
Investment Fees	300	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Equipment Expenses	300	1,000	1,000	1,000	1,000	1,000	2,001,000	1,000	1,000	1,000	1,000
Adjustment for esimated unspent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	552,649	876,649	1,199,460	1,528,589	1,864,074	2,205,957	513,829	823,732	1,135,703	1,449,784	1,766,013
Net Change in Cash Position		324,000	322,811	329,129	335,486	341,882	(1,692,127)	309,902	311,972	314,081	316,229
COMBINED ENDING FUND BAL	**41,928,904**	**42,899,356**	**43,256,929**	**49,678,249**	**48,519,308**	**43,157,458**	**40,923,984**	**36,387,538**	**34,038,056**	**32,072,575**	**28,282,076**
Net Change in Cash Position		970,453	357,573	6,421,320	(1,158,940)	(5,361,850)	(2,233,474)	(4,536,446)	(2,349,482)	(1,965,481)	(3,790,499)