



MARYSVILLE FIRE DISTRICT

A Regional Fire Authority



2026

BUDGET DOCUMENT

As adopted by the Board of Directors, November 17, 2025

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ABOUT MARYSVILLE FIRE DISTRICT

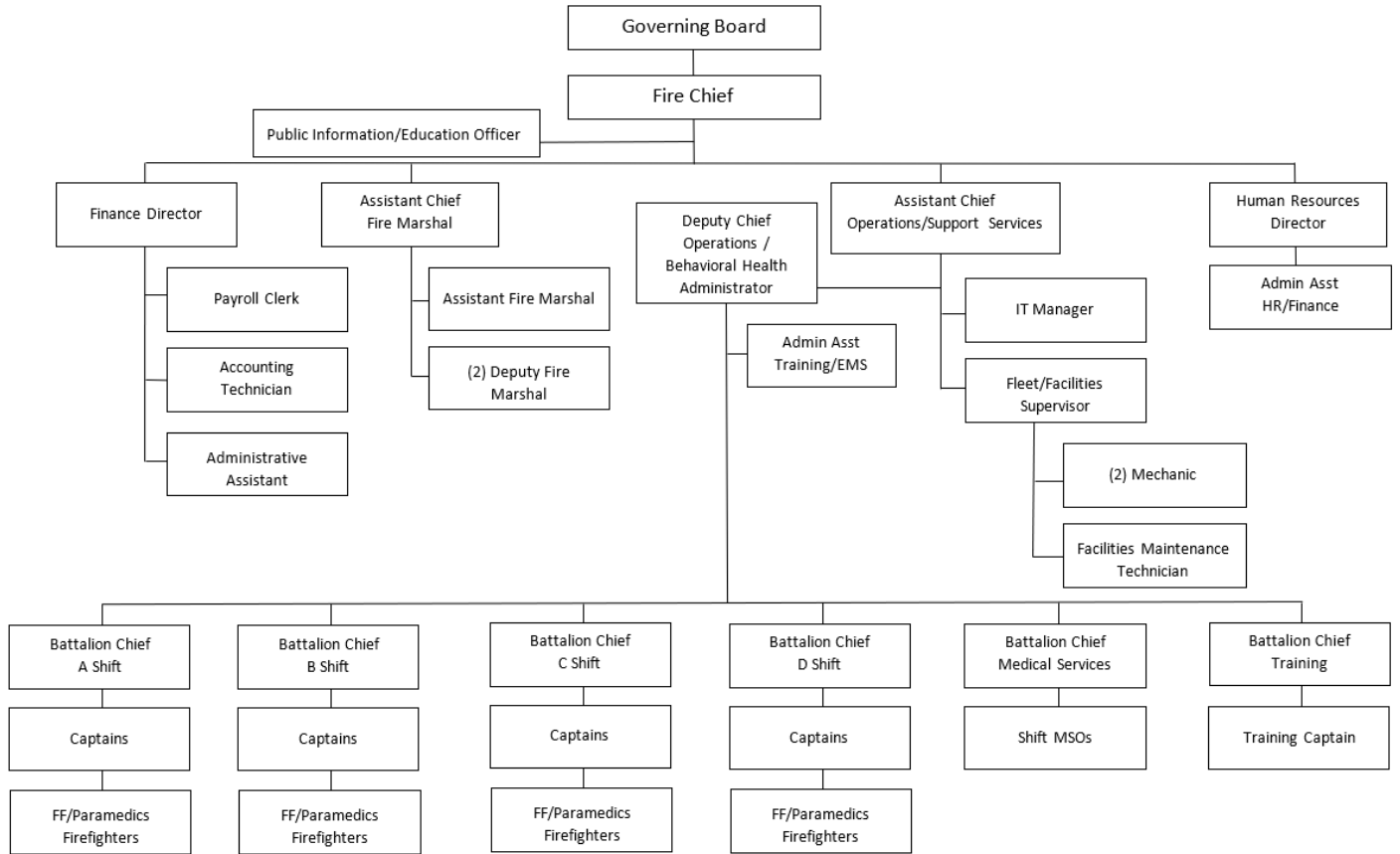
The Marysville Fire District (MFD), a regional fire authority (RFA), was established by a simple majority affirmative vote of the electorates in the City of Marysville and Snohomish County Fire Protection District No. 12 at the April 23, 2019 Special Election, with an incorporation date of October 1, 2019. The district is a special purpose local government, operating under Chapter 52 RCW and all other laws of the state of Washington applicable to a fire protection district.

The district is governed by a six-member Board of Directors consisting of five voting members (four appointed from Marysville City Council and one appointed from FD12 Board of Commissioners), and one non-voting member (appointed from FD12 Board of Commissioners).

The district is primarily funded by a Regular Levy, EMS Levy, and ambulance transport fees. Most recently approved levy measures include the August 2025 approval of a \$1.45 Regular Levy Lid Lift and the August 2023 approval of a 10-year \$0.50 EMS Levy.

The district provides fire protection and emergency medical services to approximately 90,400 residents within 54 square miles of service area in west central Snohomish County. The district employs approximately 133 full-time employees operating from five fire stations, and one shop/maintenance facility.

ORGANIZATIONAL CHART



BUDGET PROCESS TIMELINE

The table below is an illustration of the typical annual budget process timeline.

June	• Notify those individuals with budget authority of their budget responsibilities • Establish deadline for budget submittals
July	• Receive preliminary assessed property value estimates from County • Begin revenue projection process • Review division budget requests as received
August	• Budget request deadline • Prepare wage and benefit budget • Review budget requests, follow up with division managers as necessary
September	• Receive updated assessed property value information from Snohomish County Assessor • Finalize revenue projections and expense proposals • Meet with Fire Chief to review and finalize budget package • Prepare presentations and budget documents for Board review
October	• Finance Committee preliminary budget review • Official Board of Directors Budget Workshop; follow up meetings as necessary throughout month • Receive updated property value and levy refund information from the Snohomish County Assessor
November	• Early: Special meetings for continued budget discussion, updates, and additional budget analysis as needed • Late: Budget hearing and official budget adoption. Levies must be certified to the Snohomish County Assessor on or before November 30
December	• Release Budget Document

FUND STRUCTURE

The Marysville Fire District organizes its financial operations into four separate accounts known as Funds.

As defined by the Washington State Auditor's Office, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.



EXPENSE



APPARATUS



CAPITAL/RESERVE



EQUIPMENT

EXPENSE: This fund serves as the general operating fund of the district. This fund has a minimum fund balance established by policy equal to 25% of the annual operating budget of the district.

APPARATUS: This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the procurement of apparatus.

CAPITAL/RESERVE: This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the construction, acquisition, and/or improvement of capital assets.

EQUIPMENT: This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the procurement of capital equipment.

The balances of all funds are invested in either the Washington State Investment Pool, information can be found at <https://tre.wa.gov/partners/for-local-governments/local-government-investment-pool-lgip/> or the Snohomish County Investment Pool, information can be found at <https://www.snohomishcountywa.gov/5342/Investment-Information>.

BUDGET STRUCTURE

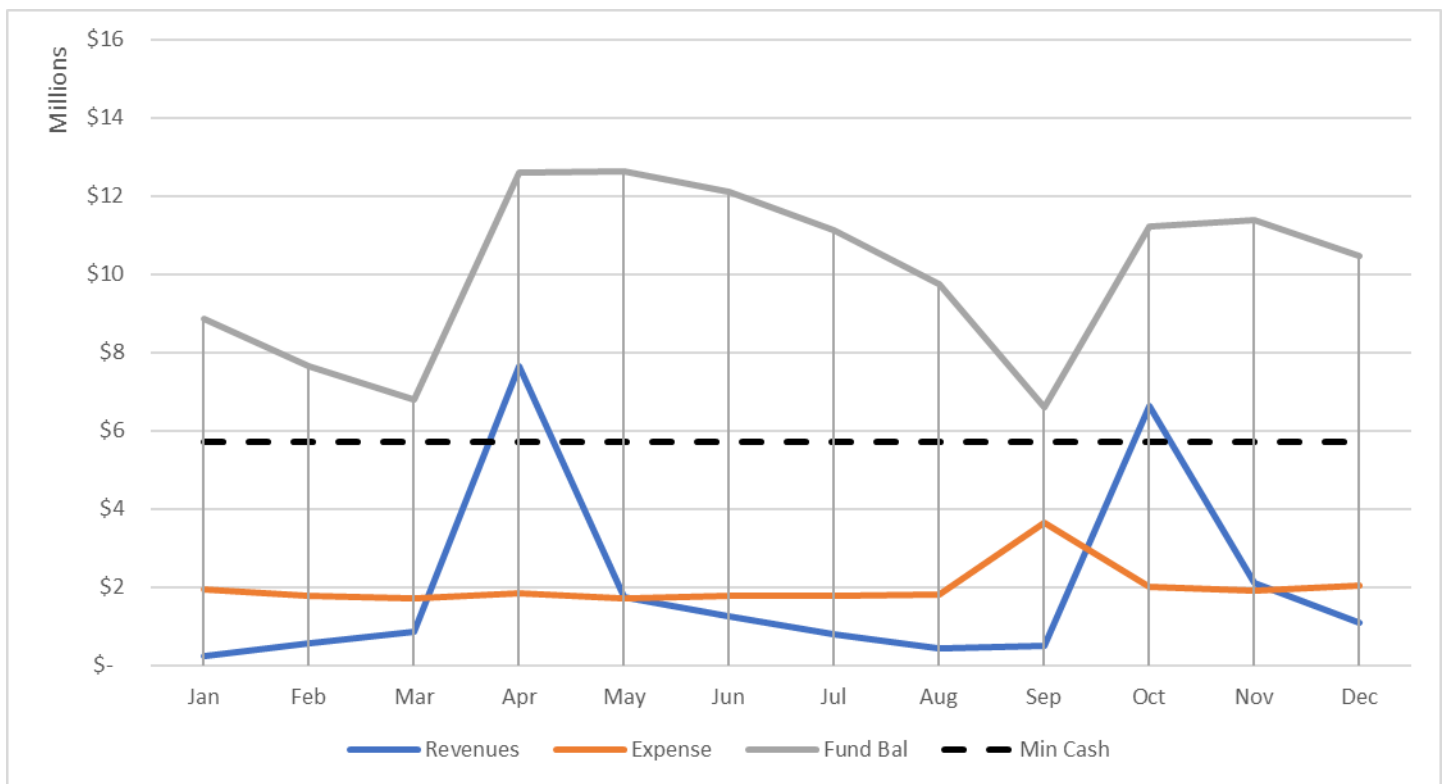
Under RCW 52.16.030, fire districts are required to prepare a budget (either annual or biennial) for each fund. Marysville Fire District prepares an annual budget for each fund; these are adopted by the Board of Directors at aggregate fund level appropriation amounts. The budgets are then broken down into divisions, and even further into line-item costs, to facilitate management and internal control of the appropriations. Expenditures from the line-item appropriations are continually monitored. Budgets may be adjusted administratively throughout the year as needed, however if a budget is expected to exceed its fund level appropriation an official budget amendment resolution of the board is required. Below is an example of basic fire district budget structure:

522 – PUBLIC SAFETY	Total Fund Amount
522.10 – Administration	Total Division Amount
10 – Salaries & Wages - Admin	Costs Within Division
20 – Personnel Benefits - Admin	Costs Within Division
30 – Supplies - Admin	Costs Within Division
40 – Services - Admin	Costs Within Division
522.20 – Fire Suppression and Emergency Medical Services	Total Division Amount
10 – Salaries & Wages - Admin	Costs Within Division
20 – Personnel Benefits - Admin	Costs Within Division
30 – Supplies - Admin	Costs Within Division
40 – Services - Admin	Costs Within Division

This chart of accounts format continues as applicable to specific agency operations, and is prescribed by the Washington State Auditor Budgeting, Accounting, and Reporting System (BARS) for cash basis fire districts. Code assignments can be found at www.sao.wa.gov; under the BARS Cash Manual link.

ANNUAL CASH FLOW CYCLE

The chart below illustrates an example of the average annual cash flow cycle of the district. Revenue collections peak in April and October as property taxes are due, expenses are generally linear except for the months when interfund transfers are performed. Minimum fund balance is monitored during the low points of revenue collection to ensure compliance with policy (25% of annual operating expense budget) is maintained.



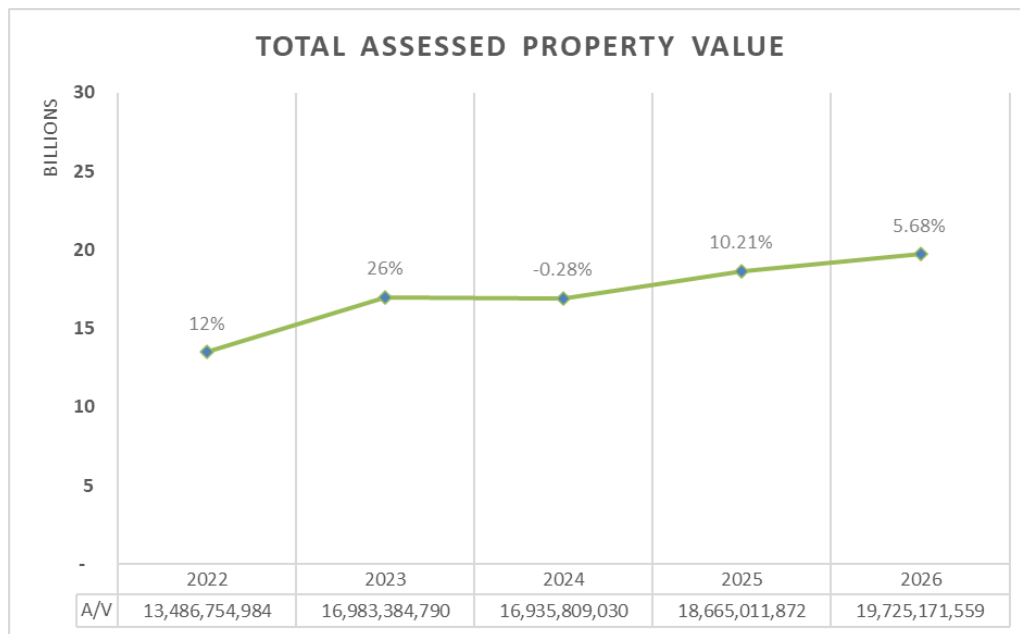
* Hypothetical values used for illustrative purposes.

ASSESSED PROPERTY VALUE AND TAX LEVIES

The primary funding source (80%-90%) for most fire districts is derived from the levy and collection of property taxes. The County Assessor is responsible for the property assessments, collecting the taxes levied, and distributing those taxes to the District Funds.

Marysville Fire District levies a regular levy and an EMS levy.

The graph below illustrates the historical assessed property value of the entire Marysville Fire District boundary as it exists today:



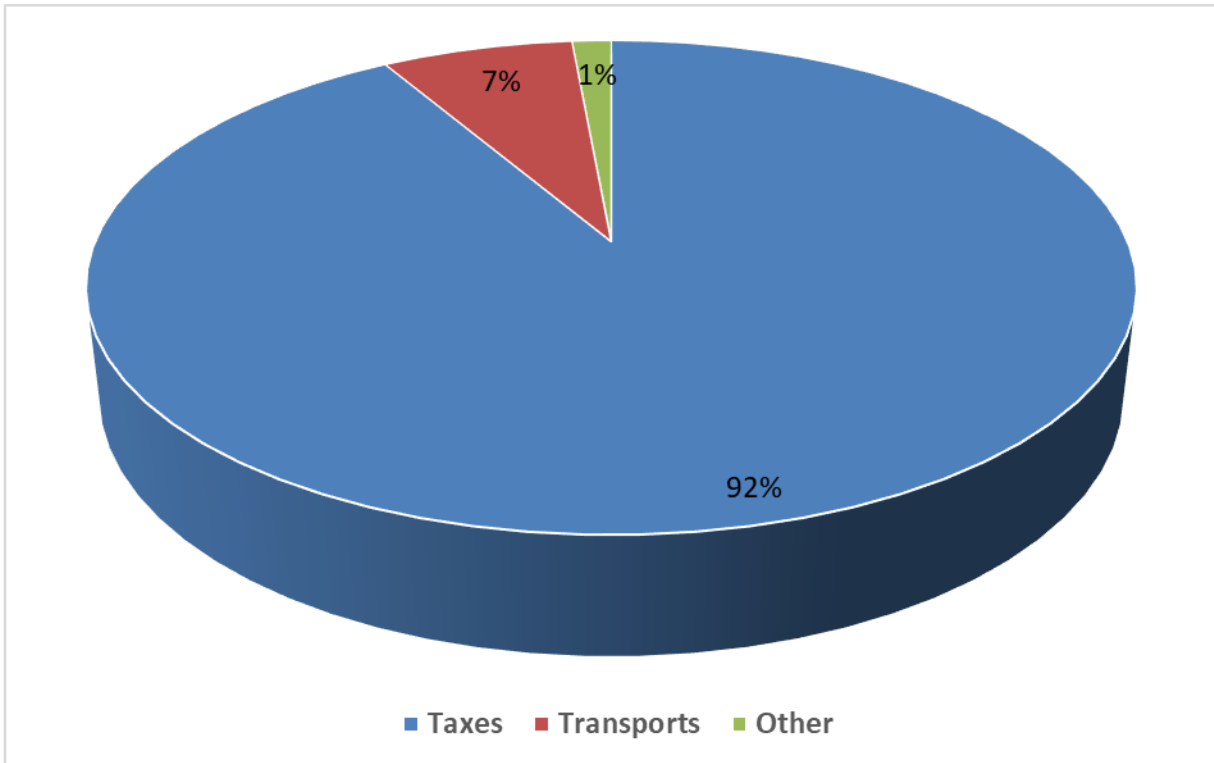
The MFD Regular Levy began on January 1, 2020; at that time the existing EMS levies of City of Marysville and Fire District 12 were levied separately and transferred to MFD. In 2023 (for collection in 2024), voters approved a new 10-year \$0.50 MFD EMS levy which replaced the old separate EMS levies. In 2025 (for collection in 2026), voters approved a \$1.45 Regular Levy Lid lift.

Levy	2025 Rate	2026 Rate*	2025 Dollars Levied	2026 Dollars Levied*
Regular	\$1.04	\$1.45	\$19,351,051	\$28,601,499
EMS	\$0.47	\$0.46	\$8,930,187	\$9,243,830
Total	\$1.51	\$1.91	\$28,281,238	\$37,845,328

**Final amount certified by Snohomish County Assessor may vary.*

EXPENSE FUND RESOURCES

The district is supported by three primary revenue categories: property taxes, ambulance transport fees, and other miscellaneous sources. 2026 proportionate share by category is illustrated in the chart below:



The table below compares the 2025 and 2026 revenue projections:

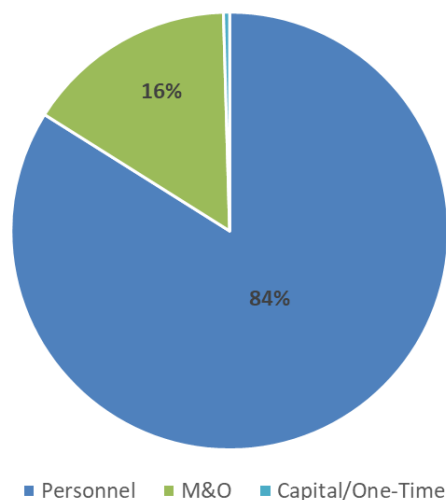
Category	2025 Budget*	2026 Budget	Variance	
Taxes	\$ 28,014,425	\$ 37,454,110	\$ 9,439,685	
Transports	\$ 3,100,000	\$ 2,880,000	\$ (220,000)	
Other	\$ 764,836	\$ 589,605	\$ (175,231)	
Grand Total	\$ 31,879,261	\$ 40,923,715	\$ 9,044,454	28%

*2025 Revenue Projections Updated 09/2025

EXPENSE FUND USES

The Expense Fund supports all general operating costs of the district. The largest expense is for personnel (84%), followed by maintenance & operations (16%). The district transfers monies exceeding annual operating costs into capital/reserve funds, ultimately reducing debt principal and lending costs for the citizens on future capital projects and procurements. Reserve funds are held to stabilize revenues and preserve service levels in periods of economic recession or revenue reductions. Summary Expense Fund budget categorized by division for 2026 is as follows:

APPROPRIATION	2025 (Budget)	2026 (Budget)	Variance	
Government Services	\$ 308,200	\$ 278,385	\$ (29,815)	
Administration	\$ 3,485,930	\$ 4,123,090	\$ 637,160	
Fire Suppression	\$ 16,217,385	\$ 17,910,345	\$ 1,692,960	
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	\$ 1,054,690	\$ 136,875	
Health/Safety	\$ 123,000	\$ 127,450	\$ 4,450	
Support Services - Fleet & Facilities/Communications	\$ 3,429,770	\$ 3,801,355	\$ 371,585	
General Capital Outlay/One-Time Purchase	\$ 124,575	\$ 161,000	\$ 36,425	
Subtotal Operating Expenditures	\$ 32,034,060	\$ 35,485,735	\$ 3,451,675	11%
Transfer Out - Apparatus Fund 778-72	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	
Transfer Out - Capital/Reserve Fund 778-73	\$ 235,000	\$ 4,000,000	\$ 3,765,000	
Transfer Out - Equipment Fund 778-74	\$ 100,000	\$ 300,000	\$ 200,000	
Subtotal Interfund Transfers	\$ 1,335,000	\$ 6,300,000	\$ 700,000	
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 33,369,060	\$ 41,785,735	\$ 8,416,675	25%



BUDGETED POSITIONS

The table below summarizes the full-time budgeted positions of the district in order of budget category.

DIVISION	POSITION	2024	2025	+ / -
Admin	Fire Chief	1	1	-
Admin	Deputy Chief Operations / Behavioral Health Admin	1	1	-
Admin	Finance Director	1	1	-
Admin	Human Resources Manager	1	1	-
Admin	Payroll Clerk	1	1	-
Admin	Accounting Technician	1	1	-
Admin	Administrative Assistant	2	2	-
Operations	Battalion Chiefs	5	5	-
Operations	Captains	20	20	-
Operations	Medical Services Officers	4	4	-
Operations	Firefighters/Paramedics	21	21	-
Operations	Firefighters	61	61	-
Fire Prevention	Assistant Chief/Fire Marshal	1	1	-
Fire Prevention	Assistant Fire Marshal	1	1	-
Fire Prevention	Deputy Fire Marshal	2	2	-
Fire Prevention	Public Information/Education Officer	1	1	-
Training	Battalion Chief	1	1	-
Training	Captain	1	1	-
Training	Administrative Assistant – Training/EMS	-	1	1
Support Services	Assistant Chief Operations/Support Services	1	1	-
Support Services	IT Manager	1	1	-
Support Services	Fleet/Facilities Supervisor	1	1	-
Support Services	Mechanic	1	2	1
Support Services	Facilities Maintenance Technician	1	1	-
TOTAL FTE		131	133	2

GOVERNMENT SERVICES DIVISION

The governing board of the district is the highest level of authority for the jurisdiction, with all the power and authority granted by chapter 52.26 RCW. The Government Services Division supports all activities of the Board of Directors as well as other general government expenses such as: LEOFF 1 retiree insurance premiums and claims, state audit fees, Snohomish County service/property tax fees, Fire District 12 Commissioner election costs, and miscellaneous refunds of property taxes and overpaid ambulance fees.

POSITION SUMMARY:

	2025	2026	Variance
Board of Directors	6	6	-

FINANCIAL SUMMARY:

Category	2025 Budget	2026 Budget	Variance
Board of Directors Compensation	\$ 38,000	\$ 38,000	\$ -
LEOFF 1 Retiree Costs	\$ 40,000	\$ 40,000	\$ -
Services/Supplies/Equipment	\$ 230,200	\$ 200,385	\$ (29,815)
Total Appropriation	\$ 308,200	\$ 278,385	\$ (29,815) -9.7%

*Detailed line-item appropriation reports for this division are available in Appendix B.

ADMINISTRATION DIVISION

The Administration Division manages the conduct and affairs of the district on a daily and detailed basis ensuring the highest level of services consistent with the resources approved by the Board of Directors. Costs of this division include: wages and benefits for the personnel assigned, legal and professional services, human resource expenses, postage, office supplies, and liability/auto/property insurance premiums. Certain benefits applicable to all employees regardless of division assignment are also budgeted within this division such as: Labor and Industries, HRA Veba program, unemployment insurance, Social Security/Medicare, WA Paid Family Medical Leave, and life insurance.

POSITION SUMMARY:

	2025	2026	Variance
Fire Chief	1	1	-
Deputy Chief of Operations/Behavioral Health Administrator	1	1	-
Finance Director	1	1	-
Human Resources Manager	1	1	-
Payroll Clerk	1	1	-
Accounting Technician	1	1	-
Administrative Assistant	2	2	-
Total FTE	8	8	-

FINANCIAL SUMMARY:

Category	2025 Budget	2026 Budget	Variance
Personnel - Salaries	\$ 1,100,000	\$ 1,272,010	\$ 172,010
Personnel - Overtime	\$ 2,500	\$ 2,500	\$ -
Personnel - Benefits	\$ 1,293,500	\$ 2,078,080	\$ 784,580
Services/Supplies/Equipment	\$ 1,089,930	\$ 770,500	\$ (319,430)
Total Appropriation	\$ 3,485,930	\$ 4,123,090	\$ 637,160

18.3%

*Detailed line-item appropriation reports for this division are available in Appendix B.

OPERATIONS DIVISION

The Operations Division encompasses the following district activities: fire suppression, emergency medical services, technical rescue, hazardous materials response, and rescue swimmer programs. Costs of this division include: wages and benefits for personnel assigned, uniforms, personal protective equipment (PPE), cleaning and maintenance of PPE, fire suppression tools/supplies/equipment, medical tools/supplies/equipment, special operations tools/supplies/equipment, ambulance billing services, medical program director services and EMT assessments, physician advisor services, and medical equipment service agreements.

POSITION SUMMARY:

	2025	2026	Variance
Battalion Chiefs	4	4	-
Battalion Chief - Medical Services Administrator	1	1	-
Medical Services Officers	4	4	-
Captains	20	20	-
Firefighter/Paramedics	21	21	-
Firefighters	61	61	-
Total FTE	111	111	-

FINANCIAL SUMMARY:

Category	2025 Budget	2026 Budget	Variance	
Personnel - Salaries	\$ 14,241,000	\$ 15,476,055	\$ 1,235,055	
Personnel - Overtime	\$ 2,735,800	\$ 3,310,000	\$ 574,200	
Personnel - Benefits	\$ 3,948,925	\$ 4,544,655	\$ 595,730	
Services/Supplies/Equipment	\$ 1,611,135	\$ 1,432,945	\$ (178,190)	
Total Appropriation	\$ 22,536,860	\$ 24,763,655	\$ 2,226,795	9.9%

*Detailed line-item appropriation reports for this division are available in Appendix B.

FIRE PREVENTION & PUBLIC RELATIONS DIVISION

The Fire Prevention and Public Relations Division encompasses all activities associated with fire prevention and public education/information of the district. Fire prevention service activities include fire marshal services, fire plan reviews, emergency management, and business inspections. Public education/information service activities include community outreach programs, fire and life safety education programs, and official communications of the district through both print and visual media outlets. Costs of this division include: wages and benefits of all personnel assigned to the division, fire prevention and public education/information supplies, community newsletters and publications, and contracted fire prevention services.

POSITION SUMMARY:

	2025	2026	Variance
Assistant Chief/Fire Marshal	1	1	-
Assistant Fire Marshal	1	1	-
Deputy Fire Marshals	2	2	-
Public Information/Education Officer	1	1	-
Total FTE	5	5	-

FINANCIAL SUMMARY:

Category	2025 Budget	2026 Budget	Variance
Personnel - Salaries	\$ 814,500	\$ 831,065	\$ 16,565
Personnel - Overtime	\$ 7,000	\$ 14,000	\$ 7,000
Personnel - Benefits	\$ 183,900	\$ 224,375	\$ 40,475
Services/Supplies/Equipment	\$ 102,510	\$ 106,670	\$ 4,160
Total Appropriation	\$ 1,107,910	\$ 1,176,110	\$ 68,200

6.2%

*Detailed line-item appropriation reports for this division are available in Appendix B.

TRAINING, HEALTH & SAFETY DIVISION

The Training, Health, and Safety Division encompasses all training and wellness activities of the district. Costs of this division include: general training supplies/equipment/props, registration and travel fees for outside training classes, college tuition reimbursements, medic school program, JATC apprenticeship training program, training consortium program, contracted instructor/evaluator fees, live fire training facility rentals, online CBT user fees, rescue swimmer/ice rescue certifications, incident management training system (Blue Card) registrations, peer support program, respiratory/hearing testing, vaccines, hazmat technician physicals, exercise equipment and associated maintenance, and general health and safety supplies.

POSITION SUMMARY:

	2025	2026	Variance
Battalion Chief	1	1	-
Captain	1	1	-
Administrative Assistant - Training/EMS	-	1	1
Total FTE	2	3	1

FINANCIAL SUMMARY:

CATEGORY	2025 Budget	2026 Budget	Variance
Personnel - Salaries	\$ 332,700	\$ 449,000	\$ 116,300
Personnel - Overtime	\$ 50,000	\$ 50,000	\$ -
Personnel - Benefits	\$ 76,350	\$ 129,395	\$ 53,045
Services/Supplies/Equipment	\$ 581,765	\$ 553,745	\$ (28,020)
Total Appropriation	\$ 1,040,815	\$ 1,182,140	\$ 141,325

13.6%

*Detailed line-item appropriation reports for this division are available in Appendix B.

SUPPORT SERVICES DIVISION

The Support Services Division encompasses all fleet, facilities, and communications activities of the district. This includes the cost of operating/maintaining the district's five fire stations, shop facility, storage facility, rental house and multiple ladder trucks, fire engines, aid cars, and staff vehicles. Costs of this division include: wages and benefits of all personnel assigned to the division, supplies, tools, equipment, furniture, utilities, SNO911 dispatch and other contract services, communications equipment and maintenance, computer software and licensing, network systems and maintenance, capital leases of office equipment, and computer hardware.

POSITION SUMMARY:

	2025	2026	Variance
Assistant Chief Operations & Support Services	1	1	-
IT Manager	1	1	-
Fleet/Facilities Supervisor	1	1	-
Mechanic	1	2	1
Facilities Maintenance Technician	1	1	-
Total FTE	5	6	1

FINANCIAL SUMMARY:

Category	2025 Budget	2026 Budget	Variance
Personnel - Salaries	\$ 699,565	\$ 989,140	\$ 289,575
Personnel - Overtime	\$ 12,500	\$ 17,500	\$ 5,000
Personnel - Benefits	\$ 195,175	\$ 253,795	\$ 58,620
Services/Supplies/Equipment	\$ 2,522,530	\$ 2,540,920	\$ 18,390
Total Appropriation	\$ 3,429,770	\$ 3,801,355	\$ 371,585

10.8%

*Detailed line-item appropriation reports for this division are available in Appendix B.

CAPITAL/ONE-TIME PURCHASES & INTERFUND TRANSFERS

The Capital/One Time Purchases and Interfund Transfers Division is highly variable each year and is based upon special project/procurement needs identified to be appropriated from the Expense Fund and available resources for annual interfund transfers. Apparatus procurements, future large scale capital equipment procurements, and large-scale facility improvements/acquisitions are typically appropriated from the Apparatus, Equipment, or Capital/Reserve Funds of the district.

FINANCIAL SUMMARY:

PURCHASES & TRANSFERS	2025 Budget	2026 Budget	Variance	
(2) AED Trainers	\$ 6,850	\$ -	\$ (6,850)	
Pediatric Mannequin	\$ 31,200	\$ -	\$ (31,200)	
Intranet Design	\$ 20,000	\$ -	\$ (20,000)	
Life Pack 15 Installment Purchase (2023-2025)	\$ 20,025	\$ -	\$ (20,025)	
Teams/SharePoint/One Drive Design & Migration	\$ 30,000	\$ -	\$ (30,000)	
Website Design & Year 1 Hosting Fee	\$ -	\$ 56,000	\$ 56,000	
Tender 65 Water Tank Replacement	\$ -	\$ 75,000	\$ 75,000	
Automotive Diagnostic Tool	\$ -	\$ 13,500	\$ 13,500	
Facility Electronic Security - Door Locks	\$ 16,500	\$ 16,500	\$ -	
Total Capital/One-Time Appropriation	\$ 124,575	\$ 161,000	\$ 36,425	29%
Interfund Transfers Out - Apparatus Fund	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	
Interfund Transfers Out - Capital/Reserve Fund	\$ 235,000	\$ 4,000,000	\$ 3,765,000	
Interfund Transfers Out - Equipment Fund	\$ 100,000	\$ 300,000	\$ 200,000	
Total Interfund Transfers Out	\$ 1,335,000	\$ 6,300,000	\$ 4,965,000	
Total Appropriation	\$ 1,459,575	\$ 6,461,000	\$ 5,001,425	343%

EXPENSE FUND FINANCIAL SUMMARY

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	Variance	
Beginning Net Cash and Investments	\$ 16,491,997	\$ 16,252,198	\$ (239,799)	
RFA Regular Levy	\$ 19,157,540	\$ 28,315,480	\$ 9,157,940	
RFA EMS Levy	\$ 8,840,885	\$ 9,133,130	\$ 292,245	
City of Marysville EMS Levy Contract Revenue	\$ 8,000	\$ 2,500	\$ (5,500)	
Fire District #12 EMS Levy Contract Revenue	\$ 4,000	\$ 500	\$ (3,500)	
Leasehold Excise/Timber Excise Distributions	\$ 4,000	\$ 2,500	\$ (1,500)	
Tulalip Tribes Contract -Nightclub/Liquor Store	\$ 15,970	\$ 16,745	\$ 775	
District 15 Service Contracts	\$ 26,596	\$ -	\$ (26,596)	
OSPI Public Schools (Marysville, Lakewood)	\$ 13,798	\$ 13,750	\$ (48)	
Sno-Isle Library	\$ 7,475	\$ 7,560	\$ 85	
Grants - Federal & Local	\$ 15,447	\$ 1,250	\$ (14,197)	
Rental Income	\$ 23,250	\$ 24,300	\$ 1,050	
Service Fees (Non-Contract)	\$ 1,800	\$ 500	\$ (1,300)	
Private Donations	\$ 500	\$ 500	\$ -	
Miscellaneous (Includes Custodial Activities)	\$ 75,000	\$ 50,000	\$ (25,000)	
Investment Interest Income	\$ 585,000	\$ 475,000	\$ (110,000)	
GEMT Revenues	\$ 450,000	\$ 30,000	\$ (420,000)	
Ambulance Revenues	\$ 2,650,000	\$ 2,850,000	\$ 200,000	
TOTAL REVENUES	\$ 31,879,261	\$ 40,923,715	\$ 9,044,454	28%

APPROPRIATION	2025 (Budget)	2026 (Budget)	Variance	
Government Services	\$ 308,200	\$ 278,385	\$ (29,815)	
Administration	\$ 3,485,930	\$ 4,123,090	\$ 637,160	
Fire Suppression	\$ 16,217,385	\$ 17,910,345	\$ 1,692,960	
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	\$ 1,054,690	\$ 136,875	
Health/Safety	\$ 123,000	\$ 127,450	\$ 4,450	
Support Services - Fleet & Facilities/Communications	\$ 3,429,770	\$ 3,801,355	\$ 371,585	
General Capital Outlay/One-Time Purchase	\$ 124,575	\$ 161,000	\$ 36,425	
Subtotal Operating Expenditures	\$ 32,034,060	\$ 35,485,735	\$ 3,451,675	11%
Transfer Out - Apparatus Fund 778-72	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000	
Transfer Out - Capital/Reserve Fund 778-73	\$ 235,000	\$ 4,000,000	\$ 3,765,000	
Transfer Out - Equipment Fund 778-74	\$ 100,000	\$ 300,000	\$ 200,000	
Subtotal Interfund Transfers	\$ 1,335,000	\$ 6,300,000	\$ 700,000	
TOTAL EXPENDITURES & TRANSFERS OUT	\$ 33,369,060	\$ 41,785,735	\$ 8,416,675	25%
Adjustment for Estimated Unspent Appropriations	\$ (1,250,000)	\$ -		
ENDING NET CASH AND INVESTMENTS	\$ 16,252,198	\$ 15,390,178	\$ (862,020)	

APPARATUS FUND

This fund serves as a capital projects fund of the district, with an assigned purpose to accumulate and expend resources for the procurement of apparatus. An apparatus replacement schedule is maintained and updated annually to ensure sufficient resources (either in cash or with financing) are available for procurement. Revenues to this fund are primarily from interfund transfers out of the Expense Fund.

FINANCIAL SUMMARY:

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	Variance
Beginning Net Cash and Investments	\$ 2,238,225	\$ 160,879	\$ (2,077,346)
Transfer In - MFD Expense Fund 778-70	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000
Transfer In - MFD Capital/Reserve Fund 778-70	\$ 1,500,000	\$ -	\$ (1,500,000)
Investment Interest Income	\$ 125,000	\$ 65,000	\$ (60,000)
Sale of Surplus Apparatus	\$ 22,056	\$ -	\$ (22,056)
Miscellaneous Revenue	\$ 148	\$ -	\$ (148)
TOTAL REVENUES	\$ 2,647,204	\$ 2,065,000	\$ (560,000)

-21%

APPROPRIATION	2025 (Budget)	2026 (Budget)	Variance
Snohomish County - Investment Fees	\$ 1,050	\$ 1,050	\$ -
Staff Vehicle - Shop	\$ -	\$ 80,000	\$ 80,000
Ambulance Remounts (2)	\$ -	\$ 500,000	
Brush Truck - Wildland Program	\$ -	\$ 400,000	\$ 400,000
Pumper Truck	\$ 105,000	\$ -	\$ (105,000)
Staff Vehicle - Fire Chief	\$ 55,000	\$ -	\$ (55,000)
Staff Vehicle - DC Operations	\$ 85,000	\$ -	\$ (85,000)
Boat/Trailer	\$ 28,500	\$ -	\$ (28,500)
Staff Vehicle - FMO	\$ 55,000	\$ -	\$ (55,000)
Water Rescue Vehicles (2)	\$ 150,000	\$ -	\$ (150,000)
Ambulances (4)	\$ 1,650,000	\$ -	
Pumpers (2)	\$ 2,720,000	\$ -	
TOTAL EXPENDITURES	\$ 4,849,550	\$ 981,050	\$ 1,500
Current Year Adjustment for Estimated Unspent Appropriations	\$ (125,000)	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 160,879	\$ 1,244,829	\$ 1,083,950

0%

CAPITAL/RESERVE FUND

This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for the construction, acquisition and/or improvement of capital assets. Revenues to this fund are primarily from interfund transfers out of the Expense Fund as well as Ground Emergency Medical Transportation (GEMT) program revenues, a federal entitlement program administered by the Washington State Healthcare Authority.

FINANCIAL SUMMARY:

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	Variance
Beginning Net Cash and Investments	\$ 24,055,117	\$ 24,969,117	\$ 914,000
WA State HCA - GEMT Program - Current	\$ 1,450,000	\$ 1,565,000	\$ 115,000
WA State HCA - GEMT Program - Retro	\$ 500,000	\$ 500,000	\$ -
Investment Interest Income	\$ 945,000	\$ 675,000	\$ (270,000)
Transfer In - MFD Expense Fund 778-70	\$ 235,000	\$ 4,000,000	\$ 3,765,000
TOTAL REVENUES	\$ 3,130,000	\$ 6,740,000	\$ 3,610,000
115%			
APPROPRIATION	2025 (Budget)	2026 (Budget)	Variance
Snohomish County - Investment Fees	\$ 6,000	\$ 6,000	\$ -
GEMT - Overpaid Funds Return	\$ 10,000	\$ 10,000	\$ -
General Capital Project A&E/Professional Services	\$ 25,000	\$ 25,000	\$ -
Station 63 Project - A&E / Professional Services	\$ 12,500,000	\$ 12,500,000	\$ -
Station 65 Project - A&E / Professional Services	\$ 25,000	\$ 25,000	\$ -
Public Safety Building - Remodel/Improvement Costs	\$ 600,000	\$ 1,000,000	\$ 400,000
Subtotal Capital Expenditures	\$ 13,166,000	\$ 13,566,000	\$ 400,000
Transfer Out - Apparatus Fund 778-72	\$ 1,500,000	\$ -	\$ (1,500,000)
Subtotal Interfund Transfers	\$ 1,500,000	\$ -	\$ (1,500,000)
TOTAL CAPITAL EXPENDITURES & TRANSFERS OUT	\$ 14,666,000	\$ 13,566,000	\$ (1,100,000)
Current Year Adjustment for Estimated Unspent Appropriations	\$ (12,450,000)	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 24,969,117	\$ 18,083,117	\$ (6,886,000)
-28%			

*For more information on the GEMT program, refer to <https://www.hca.wa.gov/billers-providers-partners/programs-and-services/ground-emergency-medical-transportation-gemt>.

EQUIPMENT FUND

This fund serves as a capital projects fund of the district; with an assigned purpose to accumulate and expend resources for large scale future replacement of specific capital equipment. Revenues to this fund are primarily from interfund transfers out of the Expense Fund.

FINANCIAL SUMMARY:

REVENUE	2025 (Projected as of 09/2025)	2026 (Budget)	Variance
Beginning Net Cash and Investments	\$ 432,949	\$ 552,649	\$ 119,700
Investment Interest Income	\$ 20,000	\$ 25,000	\$ 5,000
Transfer In - MFD Expense Fund 778-70	\$ 100,000	\$ 300,000	\$ 200,000
TOTAL REVENUES	\$ 120,000	\$ 325,000	\$ 205,000 ###
APPROPRIATION	2025 (Projected as of 09/2025)	2026 (Budget)	Variance
Snohomish County - Investment Fees	\$ 1,000	\$ 1,000	\$ -
TOTAL EXPENDITURES	\$ 1,000	\$ 1,000	\$ -
Current Year Adjustment for Estimated Unspent Appropriations	\$ (700)	\$ -	
ENDING NET CASH AND INVESTMENTS	\$ 552,649	\$ 876,649	\$ 324,000 59%

PLANNED PROCUREMENTS:

Equipment	Anticipated Purchase Year / Total Funds	Annual Funds Assigned	Funds Accumulated as of 2026 Budget
SCBA	2031 / \$1M	\$300,000	\$800,000
			*Plus investment interest

APPENDIX A: BUDGET & LEVY RESOLUTIONS

**MARYSVILLE FIRE DISTRICT
A REGIONAL FIRE AUTHORITY
RESOLUTION NO. 2025-008;**

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
ADOPTING THE 2026 OPERATING BUDGET AND LEVY CERTIFICATION**

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, establishes an official budget each year to provide operating funds; and

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority had properly given notice of a public hearing, held November 17th, 2025, to consider the Fire District's current expense budget for the 2026 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority after hearing and considering all relevant evidence and testimony presented, determined that the District requires an increase in the property tax revenue from the previous year to discharge the expected expenses and obligations in the best interest of the District; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY, AS FOLLOWS:

Section 1. The Snohomish County Assessor has notified the Board of Directors of Marysville Fire District, a regional fire authority, that the preliminary estimated assessed valuation of real properties lying within the boundaries of said District for the calendar year 2026 are \$19,725,171,559 for Regular Levy and \$19,973,440,839 for EMS Levy.

Section 2. The Snohomish County legislative authority is certified to collect levies in 2026 for Marysville Fire District, a regional fire authority, in the estimated amounts not to exceed \$28,700,000 of Regular Levy and \$9,275,000 of EMS Levy.

Section 3. The Snohomish County Treasurer is authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified above in the amounts and funds specified below:

- a. \$37,975,000 plus any amounts collected for previous years delinquent taxes, into the Expense Fund (778-70) of the Marysville Fire District, a regional fire authority

Section 4. The budget for Marysville Fire District, a regional fire authority, for the year 2026, is hereby adopted by this reference at fund level, in the aggregate amount of \$56,333,785 as set forth in the document entitled "Marysville Fire District, a Regional Fire Authority, 2026 Budget Document" of which is on file in the Finance Department.

Section 5. The totals of estimated revenues and appropriations for each separate Fund and the aggregate total for all such Funds combined of Marysville Fire District, a regional fire authority, for the year 2026, are set forth in summary form as follows:

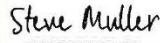
APPENDIX A: BUDGET & LEVY RESOLUTIONS

Fund	Name	2026 Estimated Beginning Fund Balance & Revenues	2026 Appropriations & Transfers	2026 Ending Fund Balance
004	MFD Expense Fund 778-70	\$57,175,913	\$41,785,735	\$15,390,178
303	MFD Capital/Reserve Fund 778-73	\$31,649,117	\$13,566,000	\$18,083,117
304	MFD Apparatus Fund 778-72	\$2,225,879	\$981,050	\$1,244,829
305	MFD Equipment Fund 778-74	\$877,649	\$1,000	\$876,649
TOTAL ALL FUNDS		\$91,928,558	\$56,333,785	\$35,594,773

MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 17th day of November, 2025 by majority vote of the members.

BOARD OF DIRECTORS

Signed by:

 Board Chairperson

ATTEST:


 District Secretary

APPENDIX A: BUDGET & LEVY RESOLUTIONS

**MARYSVILLE FIRE DISTRICT
A REGIONAL FIRE AUTHORITY
RESOLUTION NO. 2024-009
RCW 85.44.120; ⁵ *cu***

**A RESOLUTION OF THE MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY,
AUTHORIZING THE 2026 EMS LEVY**

WHEREAS, the Board of Directors of Marysville Fire District, a regional fire authority, has met and considered its budget for the calendar year 2026; and

WHEREAS, the districts actual levy amount from the previous year was \$8,930,187; and,

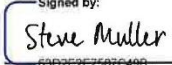
WHEREAS, the population of this district is more than 10,000.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of Marysville Fire District, a regional fire authority that an increase in the Regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$89,302 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

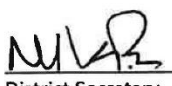
MARYSVILLE FIRE DISTRICT, A REGIONAL FIRE AUTHORITY

ADOPTED by the Marysville Fire District, A Regional Fire Authority, this 17th day of November, 2025 by majority vote of the members.

BOARD OF DIRECTORS

Signed by:

63D2C2E7507C490
Board Chairperson

ATTEST:


District Secretary

APPENDIX A: BUDGET & LEVY RESOLUTIONS



Form 64 0100

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I Ned Vander Pol (Name),
Fire Chief (Title), for Marysville Fire District RFA (District name),
do hereby certify to the Snohomish (Name of county) County legislative authority
that the Board (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in 2026 (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on 11/17/2025 (Date of public hearing).

Regular levies

Levy	General levy	Other levy* EMS
Total certified levy request amount, which includes the amounts below.	28,700,000.00	9,275,000.00
Administrative refund amount		18,445.26
Non-voted bond debt amount		
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount, which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: NV Date: 11/17/2025

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

APPENDIX B: BUDGET SUMMARIES**EXHIBIT "A"**

**MARYSVILLE FIRE DISTRICT RFA
2026 FINAL 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	4,123,090.00	637,160.00
Fire Suppression	16,217,385.00	17,910,345.00	1,692,960.00
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	1,054,690.00	136,875.00
Health/Safety	123,000.00	127,450.00	4,450.00
Support Services - Fleet & Facilities / Communications	3,429,770.00	3,801,355.00	371,585.00
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)

APPENDIX B: BUDGET SUMMARIES

EXHIBIT "A" MARYSVILLE FIRE DISTRICT RFA 2026 FINAL 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	0.00	80,000.00	80,000.00
Ambulance Remounts (2)	0.00	500,000.00	500,000.00
Brush Truck - Wildland Program	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

APPENDIX B: BUDGET SUMMARIES

EXHIBIT "A" MARYSVILLE FIRE DISTRICT RFA 2026 FINAL 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)

APPENDIX B: BUDGET SUMMARIES

EXHIBIT "A" MARYSVILLE FIRE DISTRICT RFA 2026 FINAL 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
<i>Current Year Adjustment for Estimated Unspent Appropriations</i>	<i>(700.00)</i>		
ENDING NET CASH AND INVESTMENTS	\$ 552,649.02	\$ 876,649.02	\$ 324,000.00

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS**GOVERNMENT SERVICES**

522.10.100	Boardmember Compensation	38,000
522.45.431	Boardmember Travel Expenses	15,000
522.45.491	Boardmember Registrations	6,000
522.10.495	Boardmember Dues and Memberships	7,000
522.14.210	Leoff I Uninsured Claims	40,000
522.14.215	Leoff I Retired/Insurance	51,735
522.16.229	Employee Service Recognition/Awards Banquet	25,000
522.16.410	State Audit	35,000
522.16.417	Financial Services & Banking Fees	7,000
522.16.412	Snohomish County Investment Fees	4,800
522.16.450	Property Tax -- Surface Water Mgmt	9,350
522.16.455	Property Tax -- Refunds/Interest	5,000
522.16.457	Election Costs	9,000
582.10.000	Refundable Deposits	1,000
589.31.000	Leasehold Excise Tax/Sales Tax Remit	3,000
589.90.000	Other Custodial Activities -- Refunds	20,000
522.10.499	Miscellaneous Government Services	1,500
TOTAL GOVERNMENT SERVICES		278,385

ADMINISTRATION

522.16.100	Administrative Salaries (8 FTE)	1,272,010
522.16.105	Administrative Overtime	2,500
522.16.200	Administrative Matching Deferred Comp.	20,320
522.16.210	Administrative Medical/Dental	191,450
522.16.220	Administrative Retirement -- Leoff II	25,800
522.16.225	Administrative Retirement -- PERS	50,070
522.16.230	Medicare/Social Security -- ALL Employees	325,520
522.16.240	Unemployment Taxes -- ALL Employees	10,000
522.16.250	Labor & Industries -- ALL Employees	1,208,665
522.16.255	WA Paid Family & Medical Leave -- ESD	59,000
522.16.260	EAP -- ALL Employees	3,700
522.16.270	Life Insurance -- All Employees	14,805
522.16.280	HRA Account Contribution	168,750
522.16.310	Office Supplies	15,000
522.16.413	Legal & Other Professional Services	132,000
522.16.414	Organizational Consulting Services	45,000
522.16.415	Document Shredding Services	5,000

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS

522.16.418	Human Resources Expense	75,000
522.16.419	Advertising Expense	1,500
522.16.420	Postage & Shipping Costs	5,000
522.16.460	Liability/Auto/Property Insurance Premiums	460,000
522.16.490	Administrative Dues and Memberships	11,500
522.45.430	Administrative Travel Expenses	8,500
522.45.490	Administrative Registration Fees	7,500
522.16.499	Miscellaneous Administrative Expenses	4,500
TOTAL ADMINISTRATION		4,123,090

OPERATIONS DIVISION

Fire Suppression		
522.20.100	FS -- Full Time Salaries (84 FTE)	11,374,365
522.20.105	FS -- Overtime	2,410,000
522.20.107	FS -- Acting Pay	40,000
522.20.200	FS -- Matching Deferred Compensation	365,400
522.20.210	FS -- Medical/Dental	2,035,730
522.20.215	FS -- MERP	127,800
522.20.220	FS -- Retirement / Leoff II	813,850
522.20.240	Uniforms -- ALL Employees	132,500
522.20.245	Protective Gear & Equipment	370,000
522.20.247	Wildland Firefighting Program - PPE	26,000
522.20.310	FS -- Operating Supplies (Consumables)	25,000
522.20.350	FS -- Operating Equipment & Tools	80,000
522.20.351	Wildland Firefighting Program - Equipment/Tools	51,700
522.20.359	Respirator Fit Test Maint/Supplies	1,500
522.20.410	PPE -- Inspections/Repairs	35,000
522.20.487	SCBA -- Contracted Maint Services/Cylinder Hydro	20,000
522.20.499	FS Miscellaneous	1,500
Total Fire Suppression		17,910,345

EMS - Emergency Medical Services		
522.70.100	EMS -- Salaries (27 FTE)	4,041,690
522.70.105	EMS -- Overtime	900,000
522.70.107	EMS -- Acting Pay	20,000
522.70.200	EMS -- Matching Deferred Compensation	113,020
522.70.210	EMS -- Medical/Dental	760,170
522.70.215	EMS -- MERP	34,200

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS

522.70.220	EMS -- Retirement/Leoff II	294,485
522.70.310	Medical Supplies	275,000
522.70.355	Medical Equipment	10,000
522.70.410	Ambulance Billing	157,000
522.70.411	GEMT Program Consultant Services	30,000
522.70.413	SCEMS Assessment	83,040
522.70.417	Physician Advisor Services	38,205
522.70.480	LUCAS/Defib/Cot Service Agreements	45,000
522.70.499	EMS Miscellaneous	1,500
Total EMS		6,803,310
Special Operations		
522.20.353	HazMat Equipment	10,000
522.20.357	Tech Rescue Equipment	10,000
522.20.356	Water/Swimmer Program -- Equipment	10,000
522.20.455	SOPB -- Special Operations Assessment	20,000
Total Special Operations		50,000
TOTAL OPERATIONS DIVISION		24,763,655
FIRE PREVENTION & PUBLIC RELATIONS DIVISION		
522.30.100	FP -- Salaries (5 FTE)	831,065
522.30.105	FP -- Overtime	14,000
522.30.200	FP -- Matching Deferred Compensation	23,595
522.30.210	FP -- Medical/Dental	147,330
522.30.215	FP -- MERP	3,600
522.30.220	FP -- Retirement/Leoff II	42,625
522.30.225	FP -- Retirement/PERS	7,225
522.30.310	FP -- Operating Supplies	9,000
522.30.313	FP -- Public Education Supplies	14,000
522.30.317	CERT Class Supplies	1,500
522.30.490	FP -- Memberships, Dues, Subscriptions	9,425
522.30.495	Newsletters & Community Publications	40,000
522.30.450	FP -- Contracted Services/Sno Co FM Invest.	11,200
522.45.433	FP -- Travel Expense	10,975
522.45.493	FP -- Registration	9,770
522.30.499	FP -- Miscellaneous	800
TOTAL FIRE PREVENTION / PUBLIC RELATIONS		1,176,110

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS**TRAINING & HEALTH/SAFETY DIVISION**

Training		
522.45.100	TRNG -- Salaries (2 FTE + 1 FTE = 3 FTE)	449,000
522.45.105	TRNG -- Overtime	50,000
522.45.200	TRNG -- Matching Deferred Compensation	10,640
522.45.210	TRNG -- Medical/Dental	96,525
522.45.215	TRNG -- MERP	3,600
522.45.220	TRNG -- Retirement/Leoff II	24,305
522.45.225	TRNG -- Retirement / PERS	4,965
522.45.310	Training Operating Supplies	4,000
522.45.315	Training Props	12,000
522.45.420	Training Consortium Program (Equipt/Trng)	100,000
522.45.435	Travel Expense -- Fire Suppression	20,000
522.45.436	Travel Expense -- EMS	21,940
522.45.437	Travel Expense -- Special Operations	9,500
522.45.494	Incident Mgmt Training Program (Blue Card)	22,500
522.45.495	Registration -- Fire Suppression	35,000
522.45.496	Registration -- EMS	12,715
522.45.497	Registration -- Special Operations	18,000
522.45.498	Wildland Firefighting Program - Training	7,000
522.16.290	College Tuition Reimbursement	20,000
522.45.250	JATC Apprenticeship Training	16,000
522.45.255	Medic School Expenses	70,000
522.45.257	Leadership Development Programs	24,000
522.45.410	Contracted Instructors/Evaluators	12,000
522.45.450	Live Fire Training -- Facility Rental/Site Use & Prep	10,000
522.45.499	TR Miscellaneous	1,000
Total Training		1,054,690
Health/Safety		
522.20.250	Vaccines, Respiratory/Hearing Testing	10,000
522.20.255	Haz/Mat Physicals	6,000
522.20.315	Health & Safety -- Operating Supplies	3,000
522.20.497	Health & Safety -- Professional Services	32,450
522.20.354	Exercise Equipment	15,000
522.20.485	Exercise Equipment -- Maintenance & Repair	1,000
522.20.495	Comprehensive Behavioral Health Program	60,000
Total Health/Safety		127,450

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS

SUPPORT SERVICES DIVISION

Personnel		
522.18.100	SSD -- Salaries - Assistant Chief/IT Manager (2 FTE)	490,545
522.18.200	SSD -- Matching Deferred Comp - IT Manager	5,965
522.18.210	SSD -- Medical / Dental - Deputy Chief/IT Manager	43,780
522.18.220	SSD -- Retirement / LEOFF II / Deputy Chief	13,645
522.18.225	SSD -- Retirement / PERS / IT Manager	8,945
522.50.100	SSD -- Salaries - Facilities (2 FTE)	268,155
522.50.105	SSD -- Overtime - Facilities	12,500
522.50.200	SSD -- Matching Deferred Comp - Facilities	4,610
522.50.210	SSD -- Medical / Dental - Facilities	67,550
522.50.215	SSD -- MERP - Facilities	3,600
522.50.225	SSD -- Retirement / PERS - Facilities	16,070
522.60.100	SSD -- Salaries - Fleet (1 FTE +1 FTE = 2 FTE)	230,440
522.60.105	SSD -- Overtime - Fleet	5,000
522.60.200	SSD -- Matching Deferred Comp - Fleet	9,220
522.60.210	SSD -- Medical / Dental - Fleet	62,680
522.60.215	SSD -- MERP - Fleet	3,600
522.60.225	SSD -- Retirement / PERS - Fleet	14,130
522.45.432	SSD -- Travel Expenses	2,500
522.45.492	SSD -- Registration Fees	5,000
Total Personnel		1,267,935
Fleet / Facilities / Equipment		
522.60.310	Vehicle/Shop -- Operating Supplies	160,000
522.60.350	Vehicle/Shop -- Tools & Equipment	8,000
522.20.320	FS Vehicles -- Fuel/Lubricants/Antifreeze	90,000
522.70.320	EMS Vehicles -- Fuel/Lubricants/Antifreeze	85,000
522.60.480	Vehicles -- Contracted Repair/Services	60,000
522.50.310	Facilities Operating Supplies	60,000
522.50.350	Facilities -- Furniture/Equipment/Appliances	50,000
522.50.410	Facilities -- Landscaping & Janitorial Service	50,000
522.50.480	Facilities -- Contracted Repair	200,000
522.50.470	Water/Sewer/Garbage	45,000
522.50.475	Electricity/Natural Gas	155,000
522.70.470	Medical Waste Disposal	2,500

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS

522.20.480	SCBA -- Compressor Repairs/Air Sample Testing	4,000
522.50.450	Equipment & Other Rentals	1,500
522.60.485	Equipment -- Contracted Repair/Testing	24,000
522.50.499	Miscellaneous Facilities/Vehicles/Equipment	1,000
Total Fleet / Facilities / Equipment		996,000
Communications & Technical Support		
522.20.355	Communications Equipment	10,000
522.20.483	Communications Equipment Repairs/Maintenance	5,000
522.18.357	Computer Hardware/Parts	78,000
522.18.490	Computer Licensing/Support	372,105
522.18.420	Telephone -- ALL Stations	34,000
522.18.423	Cellular Phone Service	40,000
522.18.427	Network Lines & Maintenance	36,700
522.18.450	Office Equipment Images/Repairs/Maintenance	8,850
591.22.700	Capital Lease -- Copy Machine	4,460
591.22.705	Capital Lease -- Postage Meter	805
522.20.450	SNOCO 911 -- Managed Laptop Program	55,000
522.20.452	SNOCO 911 -- Dispatch Services	865,000
522.70.490	SNOCO 911 -- ESO EPCR User Fees	26,000
522.20.417	GIS Contracted Services & Mapping Misc	1,000
522.18.499	CTS Miscellaneous	500
Total Communications & Technical Support		1,537,420
TOTAL SUPPORT SERVICES		3,801,355
CAPITAL OUTLAY & ONE-TIME PURCHASES		
General Capital Outlay/One-Time Purchases		
522.50.352	Facility Electronic Security - Door Locks	16,500
522.18.491	Website Design & Year 1 Hosting Fee	56,000
522.60.481	Tender 65 Water Tank Replacement	75,000
594.22.621	Automotive Diagnostic Tool	13,500
Total General Capital Outlay		161,000
TOTAL CAPITAL OUTLAY & ONE-TIME PURCHASES		161,000

APPENDIX C: EXPENSE FUND LINE-ITEM APPROPRIATIONS**TRANSFERS OUT**

597.01.000	Transfer Out -- Apparatus Fund 778-72	2,000,000
597.02.000	Transfer Out -- Capital/Reserve Fund 778-73	4,000,000
597.02.000	Transfer Out -- Equipment Fund 778-74	300,000
TOTAL TRANSFERS OUT		6,300,000

TOTAL EXPENSE FUND BUDGET	41,785,735
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APPENDIX D: CAPITAL FUNDS LINE-ITEM APPROPRIATIONS**APPARATUS FUND BUDGET 778-72/304**

522.16.413	Snohomish County - Investment Fees	1,050
594.22.640	Staff Vehicle - Shop	80,000
594.22.641	Ambulance Remounts (2)	500,000
594.22.642	Brush Truck - Wildland Program	400,000

TOTAL APPARATUS FUND BUDGET	981,050
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CAPITAL/RESERVE FUND BUDGET 778-73/303

522.16.413	General Capital Project A&E/Professional Services	25,000
522.16.419	Snohomish County - Investment Fees	6,000
522.70.490	GEMT - Overpaid Funds Return	10,000
594.22.620	Station 63 - Land/A&E/Professional Svc/Construction	12,500,000
594.22.622	Station 65 - A&E / Professional Services	25,000
594.22.624	Public Safety Building - Remodel/Improvement Costs	1,000,000

TOTAL RESERVE/CAPITAL FUND BUDGET	13,566,000
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EQUIPMENT FUND BUDGET 778-74/305

522.16.419	Snohomish County -- Investment Fees	1,000
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TOTAL EQUIPMENT FUND BUDGET	1,000
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