

# Snohomish County Fire District 7 2019 Budget



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# Section 1: General Information

## SNOHOMISH COUNTY FIRE DISTRICT #7

### RESOLUTION #2018-6

#### A RESOLUTION APPROVING THE 2019 BUDGET

WHEREAS, The Board of Fire Commissioners have met and considered the financial requirements for the Fire District for the year 2019, and:

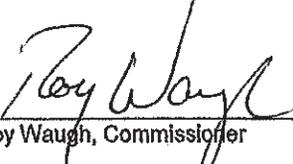
WHEREAS, The Board of Fire Commissioners have reviewed the budget proposals submitted by staff and made changes where appropriate.

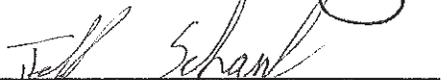
NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT #7, SNOHOMISH COUNTY, STATE OF WASHINGTON THAT:

1. The 2019 budget is hereby approved as submitted and attached hereto.

ADOPTED AT A MEETING OF THE BOARD OF FIRE COMMISSIONERS, SNOHOMISH COUNTY FIRE DISTRICT #7 THIS 20th DAY OF NOVEMBER 2018.

  
\_\_\_\_\_  
Randy Fay, Commissioner

  
\_\_\_\_\_  
Roy Waugh, Commissioner

  
\_\_\_\_\_  
Jeff Schaub, Commissioner

  
\_\_\_\_\_  
Leslie Jo Wells, Commissioner

  
\_\_\_\_\_  
William Snyder, Commissioner

  
\_\_\_\_\_  
Randall Woolery, Commissioner

  
\_\_\_\_\_  
Attest to: Secretary to Board



# ORGANIZATIONAL OVERVIEW

## About the District

In October of 2016, Snohomish County Fire District 3 (Monroe Fire District) merged into Snohomish County Fire District 7.

Snohomish County Fire District 7 provides fire protection and emergency medical services for its citizens and for the City of Mill Creek. The Fire District responds to more than 11,500 incidents annually with nearly 80% of those relating to emergency medical services. Of those emergency medical services, 60% use BLS (Basic Life Support) providers who are certified medical technicians, the remaining emergency medical services use ALS (Advanced Life Support) providers, for patients who require a paramedic to assist in treatment.

The District's serves a population of approximately 119,530. This includes 80,200 District residents in unincorporated Snohomish County, 18,860 residents in the City of Monroe and 19,960 residents in the City of Mill Creek. We operate out of eight fire stations, with station 76 serving the City of Mill Creek under a contract for service. The City of Monroe is served by stations 31 and 32, and is reverse annexed into the District. Stations 71 and 72 are located in the heart of the Fire District and operate in the communities of Clearview and Fernwood respectively. The Maltby and Bear Creek communities are a combination of both residential and light industrial neighborhoods that are protected by stations 73 and 74. Station 77 serves the Gold Creek community.

## Goals

- Plan for technology improvements and maintenance to meet the operational needs of the District.
- Develop and expand on existing partnerships to build trust and explore collaborative opportunities.
- Deliver excellent service while focusing on innovation and improvement.
- Exercise sound judgment and plan for fiscal sustainability.
- Develop and manage infrastructure to support operations and innovations now and for the future.
- Hire, develop, take care of and promote the best people.
- Build community trust and resilience through education and engagement.

## Financial Objective

Exercise sound financial judgment and plan for fiscal sustainability.

## Strategies

- Continue to codify financial policies for fund balances and reserves to ensure continues sustainability.
- Manage the District's assets and capital investments in a way that maximizes their productivity and value.
- Partner with other fire departments and cities to advocate for regional, state and federal resources.
- Partner internally on a collaborative budget process to ensure sustainability as well as forward thinking investments.



# 2018 OPERATIONS

## 2018 Budget Overview

In 2018, Snohomish County Fire District 7 saw an increase of 15.9% in the assessed property values over the 2017 assessed values. The District's budgeted staffing in 2018 included 7 commissioners, 165 full time and 22 part time personnel.

## Early Retirement Incentive

The District offers an early retirement incentive to firefighters who are eligible for retirement. A total of 11 employees have taken advantage of the early retirement incentive in between 2011- 2018. This is part of an overall plan to reduce staffing through early retirement incentives and attrition. It should be noted that a portion of the 2019 payroll and benefit costs will be paid from the retirement reserve fund. This is to cover retirement medical costs and the cost to pay for accumulated leave balances of employees retiring in 2019, and also to pay for the early retirement incentive to those former employees who are eligible to receive the early retirement incentive.

## State Mobilization

In 2018, we sent several crews to respond to the numerous wild fires that occurred in Washington State. The revenues are used to pay for the increased overtime costs resulting from our participation. We believe that our firefighters gain valuable experience from their participation in State Mobilization, at little to no added cost to the District.

## Vehicle Purchases

Outright purchases scheduled for 2018 included the following vehicles: staff, rehab, technical rescue ATV, maintenance, and 2 training vehicles. The maintenance vehicle, the rehab vehicle and the tech rescue vehicle were delayed from 2018, and re-budgeted for 2019.

## Mill Creek Contract

District 7 provides fire and EMS services to the City of Mill Creek under an inter-local agreement. The Mill Creek contract in 2018 totaled \$3,720,909.

The staffing at the Mill Creek Fire Station consists of 4 shifts each with 1 paramedic, 1 lieutenant, and 3 firefighters. The station is manned 24 hours a day seven days a week.

## Brightwater Contract

The District negotiated a contract with King County for fire and EMS services to the Brightwater facility, which is within District 7's boundaries. In 2018, Brightwater paid the District \$85,720 for Fire and EMS services. The Brightwater contract expires at the end of 2018, and was renewed beginning in 2019 for another 5 years at a higher rate.

## DOC Contract

The DOC contract originated with Monroe Fire District, and as with other contracts that were entered into by Monroe Fire District, this contract transferred to Fire District 7 with the merger. The DOC contract provides fire and emergency medical services to the state prison located in Monroe, WA. The District collected \$345,822 for this contract in 2018.



## Other Contracts

Other contracts for services in 2018 include The County Fairgrounds, the Evergreen Fair, contracts for ALS services with Fire Districts 5 and 16, as well as a few other miscellaneous contracts for services. In 2018, the revenues collected from these service contracts was \$195,437.

## Regular Levy

The regular property tax levy in 2018 was \$1.50 per thousand of assessed value for the District

## EMS Levy

The District's permanent EMS levy in 2018 was \$0.45 per thousand of assessed valuation for the District.

# 2019 BUDGET INFORMATION

## Assessed Values

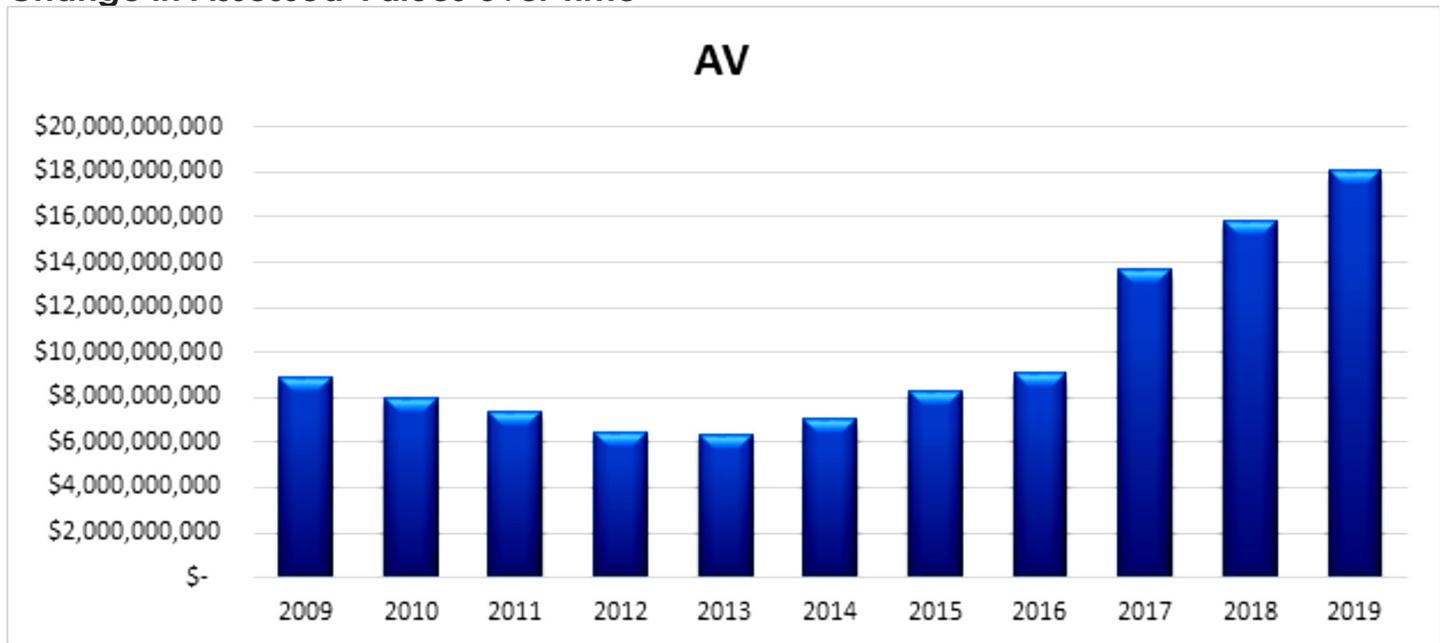
Again, District 7 is expecting an increase in assessed property values. Below is a chart showing the change in assessed values over the past several years. The increase in Assessed values for each year includes new construction.

| Year | AV             | % Change |
|------|----------------|----------|
| 2009 | 8,848,290,252  | -1.0%    |
| 2010 | 8,008,755,196  | -9.5%    |
| 2011 | 7,397,887,575  | -7.6%    |
| 2012 | 6,489,368,656  | -12.3%   |
| 2013 | 6,333,879,943  | -2.4%    |
| 2014 | 7,021,719,922  | 10.9%    |
| 2015 | 8,271,272,333  | 17.8%    |
| 2016 | 9,091,829,745  | 9.9%     |
| 2017 | 13,668,217,016 | 50.3%    |
| 2018 | 15,843,797,945 | 15.9%    |
| 2019 | 18,077,049,000 | 14.1%    |

# BUDGET INFORMATION

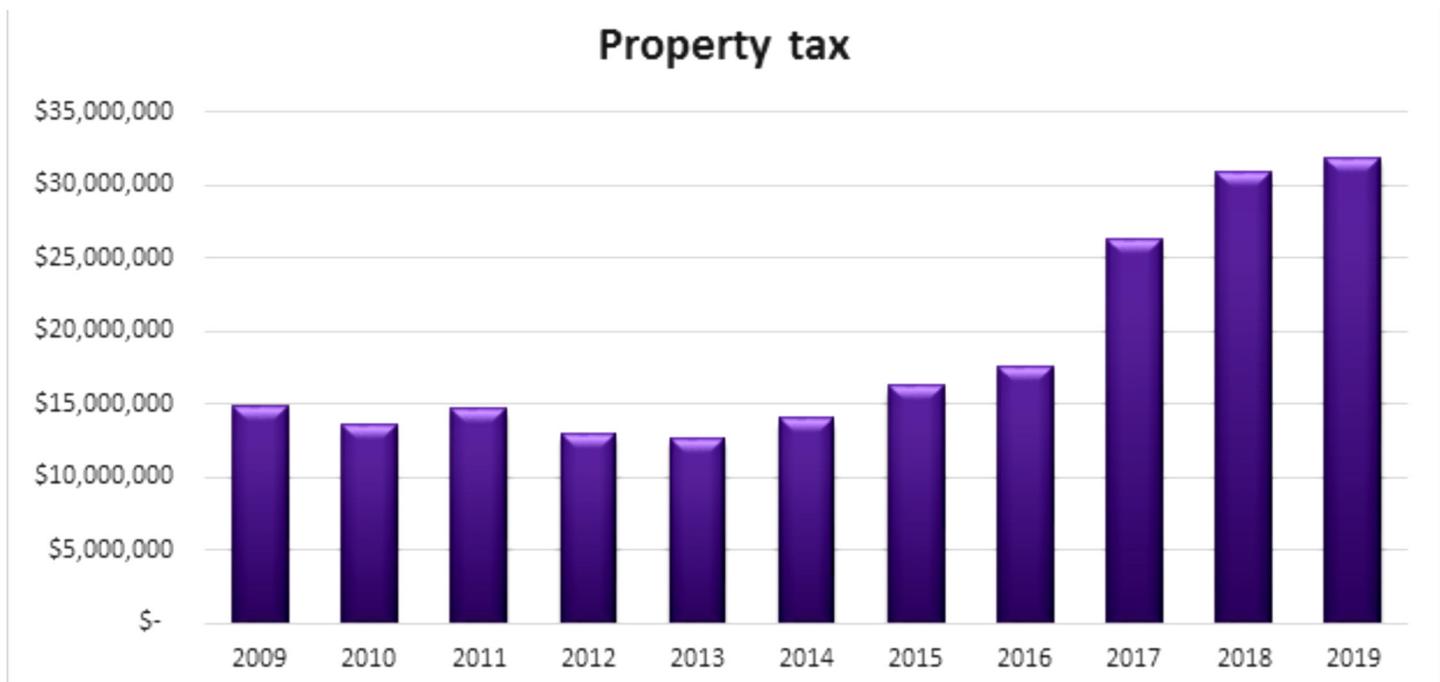


## Change in Assessed Values over Time



## Property Tax Levies

The regular property tax levy in 2019 is set at \$1.36 per thousand of assessed value. The EMS property tax levy in 2019 is set at \$0.41 per thousand of assessed value. The increase in assessed value is expected to result in higher property tax collections for both the Regular and EMS tax levies. The chart below shows the change in property taxes from 2009-2019. More than \$7 million of the property tax increase in 2017 was due to the merger with Monroe Fire District which occurred in October of 2016.





## Mill Creek Contract

The contract with the City of Mill Creek is expected to increase from \$3,720,909 in 2018 to \$3,930,745 in 2019. The Mill Creek Station is staffed by four shifts of 5 full time uniformed staff each, for a total of 20 positions.

## Vehicle Replacement Schedule

The 2019 vehicle replacement schedule includes a command vehicle, a rescue boat/jet ski, a prevention vehicle, and an EMS vehicle. Also included are 3 vehicles originally scheduled for 2018, which have been rescheduled for 2019. These include a rehab vehicle, a tech rescue vehicle, and a utility vehicle. The District plans to purchase these vehicles outright. The District is contributing \$2.5 million in 2019 to the Apparatus Replacement Fund to help fund these and future apparatus purchases and to pay the principal and interest costs of vehicles that the District has financed. The District reviews and updates the vehicle replacement plan as needed annually in June.

## Retirement Medical Costs

In 2009, the Board of Commissioners passed a resolution allowing eligible employees to receive retirement medical benefits up to age 65. The resolution requires that the savings from employees taking advantage of this program be transferred to the retirement reserve fund each year until the anticipated retirement medical costs have been fully funded. Retirement medical costs for employees who have retired from the inception through 2019 are fully funded, as the funds to cover those costs are transferred to the Retirement Reserved fund.

## Staffing

In 2019, the District is planning to add 4 firefighters to our staff, and to replace 3 firefighter positions that were lost in 2018. Also, the District is planning to add 2 administrative positions, which include a Public Educator and a Human Resources Generalist.

## COLA

The Firefighters (IAFF) contract includes a 2.5% COLA for 2019. The Teamsters contract, includes a COLA of 3.6% for 2019. The mechanics' contract includes a 2.5% COLA.

## Emergency Reserve Fund

The District created an Emergency Reserve Fund in 2013. This fund was created to help the District maintain staffing levels in the event of another economic downturn or other events that could have a negative impact on the District's finances. Revenues from new construction in excess of \$240,000 will be transferred from the General Fund into the Emergency Reserve Fund. The District is scheduled to transfer \$1,433,000 into this fund beginning in 2019. This includes \$433,000 from new construction property tax revenues, and \$1,000,000 of budget surplus funds from 2018. The targeted balance for the Emergency Reserve Fund is 25% of the District's annual operating expenditures.

## Apparatus Fund

In 2013, the Board of Commissioners created a new Apparatus Fund to accumulate funds for the purchase and financing of the District's fleet, including vehicles and trailers, and other equipment that is affixed to the apparatus. In the past, the equipment fund was used for this purpose. The Apparatus fund will receive transfers from the General Fund totaling \$2.5 million in 2019.



## Equipment Fund

In the past, this fund was used mainly for apparatus purchases. Beginning in 2014, the District's equipment fund was used to accumulate funds for the purchase of equipment other than vehicles and trailers or equipment that is affixed to the apparatus. The District has evaluated its equipment needs over the next several years, and has created an equipment replacement schedule to meet the future needs of the District. The Equipment Fund will receive transfers from the General fund totaling \$600,000 in 2019.

# 7-Year Planning Model

The District uses a 7 year planning model to evaluate the impact of anticipated changes in revenues and expenditures on the District's financial well-being over time. The planning model helps to inform decision makers on the long range consequences of changes in revenue streams, hiring, and other types of expenditures. The 7 year plan begins in 2019, and goes through 2025. The planning continues to maintain sustainability over the next several years, and includes increases in staffing.

In the planning model, it is assumed that 2020 assessed values will increase by 5.68%, and that new construction will increase by 2% annually.

The model assumes that the District will use the 1 % increases in the EMS levy when there is no levy lid lift for this particular levy. Our model assumes levy lid lifts for the EMS levy in 2022.

The model assumes that the voters will approve a Regular levy lid lift in 2019 for 2020 tax collection. This levy lid lift is a 6 year permanent levy of \$1.50 with up to 3% in annual increases. At no time during the six years will the levy rate exceed the statutory maximum of \$1.50 per thousand of assessed value. This eliminates need for the additional regular levy lid lifts that were previously planned during this six year time frame from 2020-2025.

The property tax levies are subject to approval by the Board of Commissioners. The levy lid lifts are subject to approval by a majority of the voters in the District.

The assessed values for the 2019 model reflect the actual values reported by the County. The regular and EMS property tax levies and corresponding property tax revenues are based on the assessed values. Although property taxes are deemed 100% collectible, property tax revenues budgeted for 2019 are lower than the actual levy amount by \$332,401, to provide a budget cushion. It should also be noted that \$698,883 of the regular property tax levy is deposited by the County into the bond fund to pay the debt service on the District's non-voted bonds.

# FINANCIAL ORGANIZATION

## Fund Account Numbers:

001 –General Fund (Current Expense Fund)  
002 – Retirement Reserve Fund  
003 – Emergency Reserve Fund  
200 & 201– Bond Funds  
300 – Construction Fund

301 – Apparatus Fund  
302 – Training Center Fund  
303 – Equipment Replacement Fund  
500, 501 & 502 - Shop Funds  
610 – FMLA Trust Fund



## **General Fund - 001**

The General Fund is the primary operating fund of the District; accounting for all financial resources except those required or elected to be accounted for in another fund. General Fund revenues include property taxes, service contracts, grants, transport revenues, and other miscellaneous revenues. The General Fund includes costs for fire and EMS service operations, labor and benefits, legislative, administration, finance, human resources, prevention, training, volunteers, facilities maintenance, and other miscellaneous costs.

## **Retirement Reserve Fund – 002**

The Emergency Reserve Fund includes funds set aside to pay for salaries and benefits in the event of an economic downturn or other financial emergency that might otherwise result in a reduction in service levels.

## **Emergency Reserve Fund – 003**

The Emergency Reserve Fund includes funds set aside to pay for salaries and benefits in the event of an economic downturn or other financial emergency that might otherwise result in a reduction in service levels.

## **Bond Fund – 200 & 201**

The Bond Funds are used to pay the principal and interest payments on the District's bond issues. Fund 200 is for non-voted bonds, and fund 201 is for voted bonds. Currently, the District has no voted bonds. District 7 has three current outstanding bond issues. We have a 15 year bond that matures in 2021 with an outstanding principal balance of \$510,000. We have a 20 year bond, issued in 2015, that matures in 2035, with an outstanding principal balance of \$4,000,000. We also have a 15 year bond, issued in 2017, that matures in 2031 with an outstanding principal balance of \$2,147,000. Regular property taxes are deposited directly into the Bond Fund during the course of the year to accumulate the funds needed to make the debt service payments on the bonds. The 2015 bond issue is budgeted to pay for capital facilities projects including the construction of a new Fire Station on Fales road. The 2017 bond was issued to pay for the purchase of a new administrative building in the City of Monroe.

## **Construction Fund – 300**

The Construction Fund is used to account for revenues and expenditures used for the acquisition or construction of general capital projects. Construction Fund Revenues for 2019 consist of rental income from the administration building tenant (DSHS), also rental income from the house located on the future Regional Training Center property, income from tower rents, and interest income. The district has budgeted for the construction of capital facilities projects including the construction of the Fales Rd. Fire Station and upgrades to Station 72 to accommodate the new ladder truck, and upgrades to stations 71 and 76. Also budgeted are security system upgrades for the Districts facilities, as well as administration building maintenance to cover the 75% portion of the building occupied by DSHS.

## **Apparatus Replacement Fund – 301**

The Apparatus Fund is used to account for and pay for the cost to replace District vehicles, most notably fire trucks and ambulances. Purchases of staff and maintenance vehicles are paid in full at the time of purchase through this fund and are not generally financed. In the past, the District has generally funded the purchase of larger vehicles such as ambulances and fire trucks through capital



leases. The lease payments are paid from the Apparatus Replacement Fund. The District is moving toward funding the purchase of all of its apparatus by purchasing them outright. We still have 5 of these capital leases are still in place at this time. Three of the five capital leases are set to mature in 2019. Transfers are made from the General Fund into the Apparatus Fund for these transactions. The Apparatus Fund came into use beginning in 2014. Prior to 2014, the Equipment Fund was used for apparatus replacement.

### **Training Center Fund – 302**

The Training Center Fund was established to account for revenues received from the Training Center partners (Woodinville Fire and Life Rescue and the City of Lynnwood) and the corresponding expenditures used for the Regional Training Center. No funds have been allocated to the training center in the past several years.

### **Equipment Replacement Fund - 303**

The Equipment Replacement Fund is used to account for and pay for the cost to replace its equipment in accordance with the equipment replacement plan. Transfers are made from the General Fund into the Equipment Fund for these transactions. Some of the equipment include such things as computers, bunker gear, thermal imaging cameras, SCBAs, radios, compressors, cardiac monitors, AEDs , oxygen lifts, fitness equipment, fire hose, etc. Prior to 2014, the Equipment fund was used for the replacement of the District's vehicles.

### **Shop Funds – 500, 501 & 502**

The District's shop funds include the shop operating fund, the shop leave buy-out fund, and the shop capital fund. In the presentation of the budget, these three funds are combined. The shop is an internal service activity used for the repair and maintenance of the District's vehicles. The shop fund charges an hourly rate to the District for these services, and other than the charges for services, does not rely on the District's general fund for funding. The shop also pays the District's general fund for its share of office supplies, insurance, utilities, rent, and so forth. The shop also provides repair and maintenance services for emergency vehicles of several outside municipalities in accordance with inter-local agreements.

### **FMLA Trust Fund**

The state passed legislation in 2017 that established a Paid Family and Medical Leave program. This statewide insurance program offers Washington workers the opportunity to receive partial wage replacement while on leave. The required collection of premiums was set to begin in 2019 under this program. In accordance with state guidelines, the District has established a voluntary plan. The FMLA Trust Fund was established in 2019 for the collection of the employees' premiums paid for this program.

### **Programs (Depts.)**

The District's comprehensive budget includes the following programs. The Fire Chief is responsible for delegating these programs. The composition of the programs is a function of management and not a governance function.

|   |                         |
|---|-------------------------|
| 501 - Legislative Services              | 507 – Facilities        |
| 502 – Administration                    | 508 – Personnel         |
| 503 – Finance & Human Resources         | 509 – Aid/ Rescue       |
| 504 – Fire Suppression                  | 510 – Health and Safety |
| 505 – Support Services/ Fire Prevention | 511 – Shop              |
| 506 – Training                          | 512 – Non-Departmental  |



## Classification of Expenditures by Object Code:

**10** – Salaries and Wages – Amounts Paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts. This includes regular wages, overtime, hazardous duty, vacation pay, sick pay, or other compensation considered to be salaries and wages.

**20** – Personnel Benefits – Those benefits paid by the employer as part of the conditions of employment.

**30** – Supplies

31 – Office and Operating Supplies – Articles purchased directly and consumed by operating departments.

32 – Fuel – This includes fuel used for operating vehicles and engines.

34 – Inventory Supplies – This includes purchases of materials for inventory. Examples: books, maps, medical supplies, etc.

35 – Small tools and Equipment – This includes such things as office equipment, furniture, fixtures, tools, and tangible items that have a useful life of less than one year and/or cost less than \$5,000.

**40** – Services – Amounts paid for services other than personal services. Such services may be provided by another government or by private business organizations.

41 – Professional Services – Examples include accounting, auditing, computer programming, scientific testing, custodial and cleaning, engineering and architectural, management consulting, special legal services, investment, etc.

42 – Communication – Examples include fax, postage, online charges, telephone, shipping, etc.

43 – Travel – This includes lodging, mileage, meals, per diem, etc.

44 – Advertising – This includes media time charges for such things as newspaper, magazine, radio, television, internet, etc.

45 – Operating Rentals and Leases – Rent of space for occupancy or storage purposes; rents paid for equipment and portables.

46 – Insurance – This includes bonds, other casualty, fire theft, liability, etc.

47 – Utility Services – Examples include electricity, gas, cable, water, sewer, waste disposal, etc.

48 – Repairs and Maintenance – Contracted (external) labor and supplies furnished by contractors.

49 – Miscellaneous – This includes such things as judgments, damages, dues, subscriptions, memberships, etc.

**50** – Intergovernmental Services – Amounts paid for intergovernmental services.

51 – Intergovernmental Professional Services - This is for amounts paid to other governments for services rendered. Intergovernmental services are limited to those normally provided by governments and not by private businesses. This also includes election expenditures.

52 - Intergovernmental Payments from Federal, State or Local Funds – This is for disbursements of state or local revenues to other governments.

**60** – Capital Outlay – Amounts paid for capital assets. This includes such costs as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs.

61 – Land and Improvements – This includes land acquisition costs and related expenditures, easements, LID payments to other governments, rights of way, etc.

62 – Buildings and Structures – This includes projects of \$5,000 or more in total costs. Examples include administration and office buildings, garage and shop buildings, warehouses, fire stations, etc.

64 – Machinery and Equipment – This includes tangible items with a useful life of more than one year with a capital cost of \$5,000 or more. Examples include such things as communications equipment, office furniture, vehicles, and apparatus, etc.

65 – Construction of Capital Assets – This is for improvement projects where the expenditure involves several distinct sub-objects such as land, buildings, structures, and other improvements. This classification is used primarily for undistributed work in progress.



66 – Capital Leases – This is used for the initial and subsequent payments for capital assets purchased under executor conditional sales contracts, lease- purchase agreements, installation purchase agreements, and similar arrangements that defer payment for capital outlays over a period of times.

**70 – Debt Service: Principal**

- 71 – G.O. Bonds
- 76 – Anticipation Notes/ Warrants
- 77 – Other notes
- 78 – Intergovernmental Loans (e.g. PWTF loans)
- 79 – Other debt principal

**80 – Debt Service: Interest**

- 81 – Interest on Short Term External debt
- 82 – Interest on Interfund Debt
- 83 – Interest on Long Term Debt
- 84 – Debt Issue Costs
- 85 – Debt Registration Costs
- 89 – Other Debt Service Costs

**90 – Interfund Payments for Services – Expenditures made to other funds (or other departments of the same fund) for services rendered.**

## 7 YEAR FINANCIAL SUMMARY - 2019- 2025

This portion of the budget provides an overview of the financial plan over the next seven years. The 2019 budget is used as the base year, using conservative trend estimates for years 2019 through 2025. This is by no means a forecast, but is intended as a planning tool to identify the impact of changes in revenue streams and changes in expenditures on the District's overall financial well-being over time.

It should be noted that property tax revenue is the District's most significant source of revenue. The bulk of property taxes are received in and around April and October when property tax payments are due. To ensure the District is able to pay for operations in the first quarter of each year, the District's fund balance target at the close of each calendar year is 33% of the subsequent year's total expenditures including labor costs and inter-fund transfers.

Based on our evaluation of the trend line as well as the ending fund balances over the next six years, the District's finances appear to be in good condition. The assessed values for 2019 show an increase of 14.1% over 2018, including new construction. However, property taxes in 2019 increased by only 3.2% in 2019, of which 2.2% was from new construction. Our trend assumes a 5.86% increase in assessed values for 2020-2025. We have assumed increases of about 2% in new construction taxes from 2020-2025. The average increases assessed value and new construction are based on ten year averages.

Although the Mill Creek contract is effective only through 2022, our model assumes that contract will continue through 2025 (the end of the six year forecasting period), with modest increases in accordance with the contract, and then modest increases of 2.5% per year for 2023 through 2025. If the contract is not renewed, it is assumed that staffing adjustments will take place.

### **Brightwater Contract**

The Brightwater contract was renewed beginning in 2019 for a period of 5 years. We anticipate the contract will continue to be renewed. In the 7 year plan, we have estimated that the contract for this service will remain steady at \$112,445 annually.



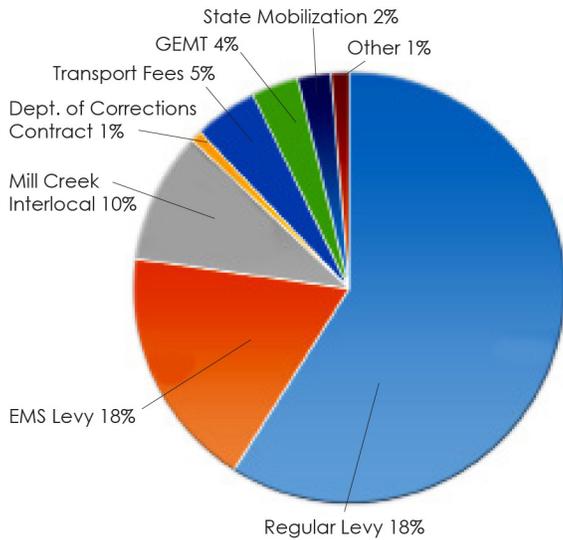
## DOC Contract

The DOC contract provides fire and emergency medical services to the state prison located in Monroe, WA. The District has budgeted \$340,858 for this contract in 2019, with modest annual increases of 1 % per year in the 7 year forecast.

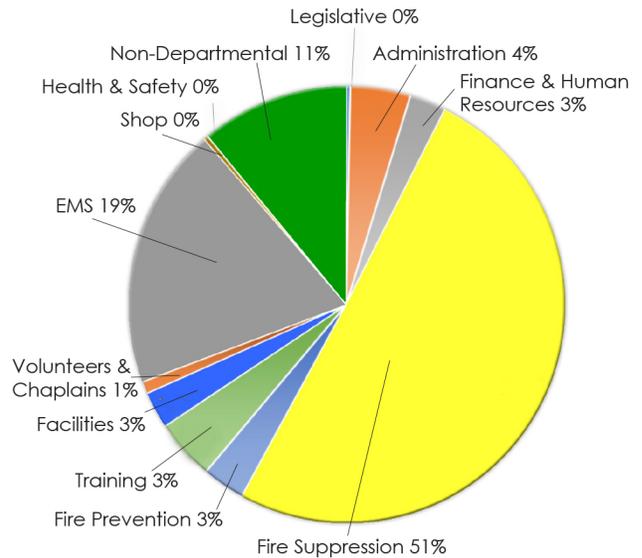
## Other Contracts

Other contracts including the County Fairgrounds, the Evergreen Fair, contracts for ALS services with Fire Districts 5 and 16, as well as a few other miscellaneous contracts for services, are budgeted at \$180,399 for 2019. The 7 year forecasting plan uses conservative estimated increases of 1 % per year for each of these contracts. The District is currently negotiating the contract with Fire District 5.

## General Fund Revenues by source



## General Fund Expenditures by program

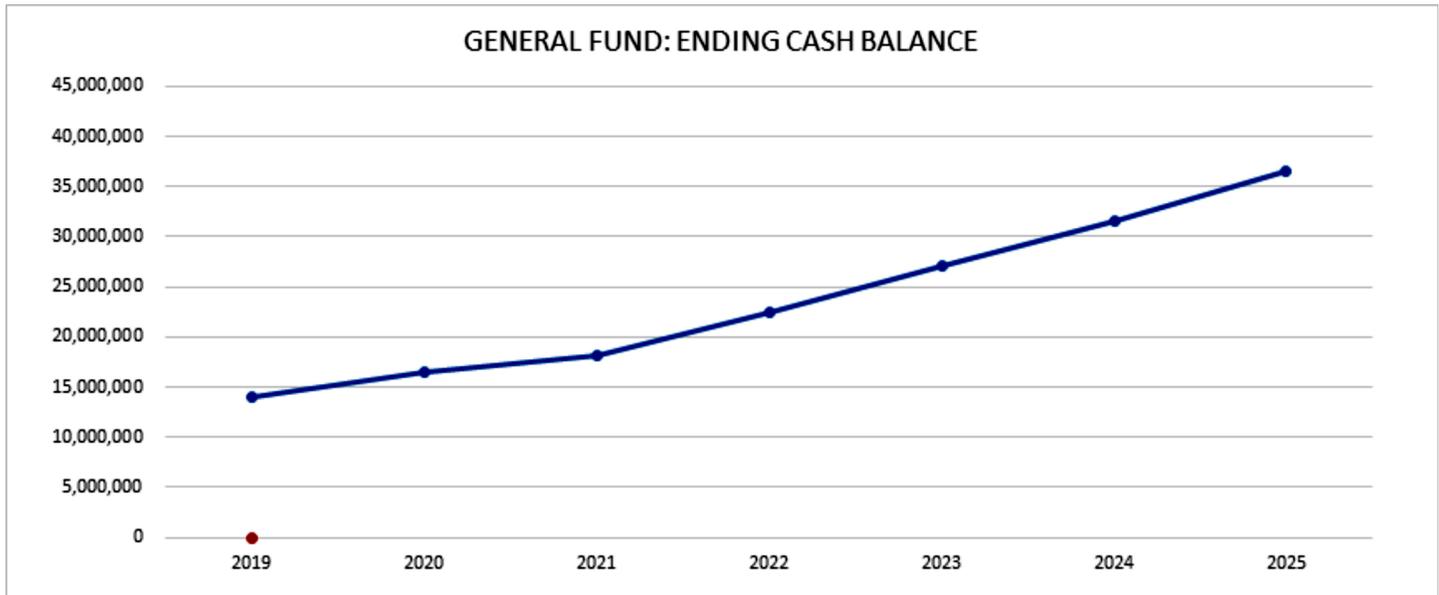




## GENERAL FUND - SEVEN YEAR OVERVIEW

A few key differences between the seven year overview and the budget.

- The labor costs in the seven year overview include each employee at the top step. For example, all probationary firefighters are put into the forecasting model as a firefighter 3. Although the forecasting model includes each employee's longevity pay as it is in the current budget year, future increases in longevity pay are not specifically included in the forecasting model.
- Property taxes in the budget are reduced by ½% to provide a buffer in the budget, while the forecasting model is based on the expectation that the full amount levied will be collected each year.
- Transfers to reserves in the forecasting model include property taxes that are deposited directly into the bond fund. The budget shows the property taxes transferred into the bond fund as going into the bond fund, not as inter-fund transfers.



| GENERAL FUND              | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              | 2025              |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING CASH            | 17,503,971        | 13,980,111        | 16,522,023        | 18,171,079        | 22,442,440        | 27,150,821        | 31,623,565        |
| Fire Levy                 | 24,523,440        | 28,851,413        | 30,293,983        | 31,808,682        | 33,399,116        | 35,069,072        | 36,822,526        |
| EMS Levy                  | 7,332,049         | 7,552,010         | 7,778,570         | 11,301,744        | 11,640,796        | 11,990,020        | 12,349,721        |
| Operating Revenue         | 9,110,602         | 9,255,145         | 9,402,905         | 9,657,201         | 9,814,205         | 9,974,721         | 10,138,833        |
| <b>TOTAL REVENUES</b>     | <b>40,966,091</b> | <b>45,658,567</b> | <b>47,475,459</b> | <b>52,767,627</b> | <b>54,854,117</b> | <b>57,033,813</b> | <b>59,311,079</b> |
| <b>EXPENDITURES</b>       |                   |                   |                   |                   |                   |                   |                   |
| Transfers to Reserves     | 7,242,371         | 4,899,609         | 6,169,643         | 6,043,929         | 6,088,628         | 6,134,722         | 6,182,255         |
| Labor Expenses            | 31,009,399        | 32,207,996        | 33,467,438        | 36,077,337        | 37,490,857        | 39,663,109        | 41,220,250        |
| M&O Expenses              | 6,238,181         | 6,009,050         | 6,189,321         | 6,375,001         | 6,566,251         | 6,763,239         | 6,966,136         |
| <b>TOTAL EXPENDITURES</b> | <b>44,489,951</b> | <b>43,116,655</b> | <b>45,826,402</b> | <b>48,496,267</b> | <b>50,145,736</b> | <b>52,561,069</b> | <b>54,368,641</b> |
| <b>ENDING CASH</b>        | <b>13,980,111</b> | <b>16,522,023</b> | <b>18,171,079</b> | <b>22,442,440</b> | <b>27,150,821</b> | <b>31,623,565</b> | <b>36,566,003</b> |



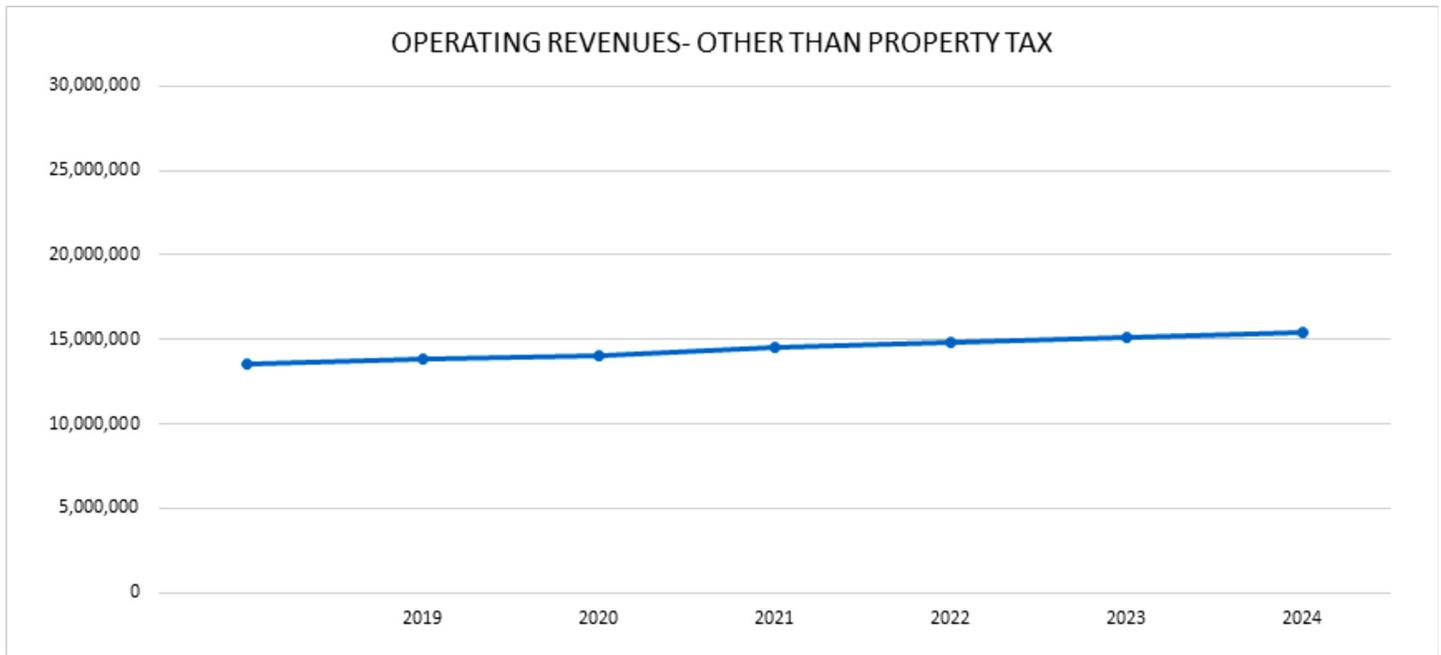
**PROPERTY TAXES:**

| Levy Rates                | 2019           | 2020           | 2021           | 2022           | 2023           | 2024           | 2025           |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Current Regular Levy Rate | 1.35460        | 1.50000        | 1.46267        | 1.42626        | 1.39077        | 1.35615        | 1.32240        |
| Regular Levy LID LIFT     | 1.35           | 1.50           |                |                |                |                |                |
| Current EMS Levy Rate     | 0.40500        | 0.38740        | 0.37056        | 0.50000        | 0.47827        | 0.45748        | 0.43760        |
| EMS Levy LID LIFT         | 0.41           |                |                | 0.50           |                |                |                |
| <b>TOTAL LEVY RATE</b>    | <b>1.75960</b> | <b>1.88740</b> | <b>1.83323</b> | <b>1.92626</b> | <b>1.86903</b> | <b>1.81363</b> | <b>1.76000</b> |

|                           | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              | 2025              |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Taxes            |                   |                   |                   |                   |                   |                   |                   |
| D7 Fire Levy              | 24,523,440        | 29,241,296        | 30,703,361        | 32,238,529        | 33,850,456        | 35,542,979        | 37,320,128        |
| D7 EMS Levy               | 7,332,049         | 7,552,010         | 7,778,570         | 11,301,744        | 11,640,796        | 11,990,020        | 12,349,721        |
| <b>Total Property Tax</b> | <b>31,855,489</b> | <b>36,793,307</b> | <b>38,481,932</b> | <b>43,540,273</b> | <b>45,491,252</b> | <b>47,532,999</b> | <b>49,669,848</b> |

| Property Tax Drivers – Growth Allowance | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  | 2025  |
|---|-------|-------|-------|-------|-------|-------|-------|
| Commissioners Growth Allowance Regular  | 1.00% | 1.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| Commissioners Growth Allowance EMS      | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

| Property Tax Drivers – Change in AV      | 2019          | 2020         | 2021         | 2022         | 2023         | 2024         | 2025         |
|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| New Construction as a Percent of Base AV | 2.18%         | 2.00%        | 2.00%        | 2.00%        | 2.00%        | 2.00%        | 2.00%        |
| Property Revaluation Growth Rate         | 11.92%        | 5.68%        | 5.68%        | 5.68%        | 5.68%        | 5.68%        | 5.68%        |
| <b>Total Estimated AV growth</b>         | <b>14.10%</b> | <b>7.68%</b> | <b>7.68%</b> | <b>7.68%</b> | <b>7.68%</b> | <b>7.68%</b> | <b>7.68%</b> |





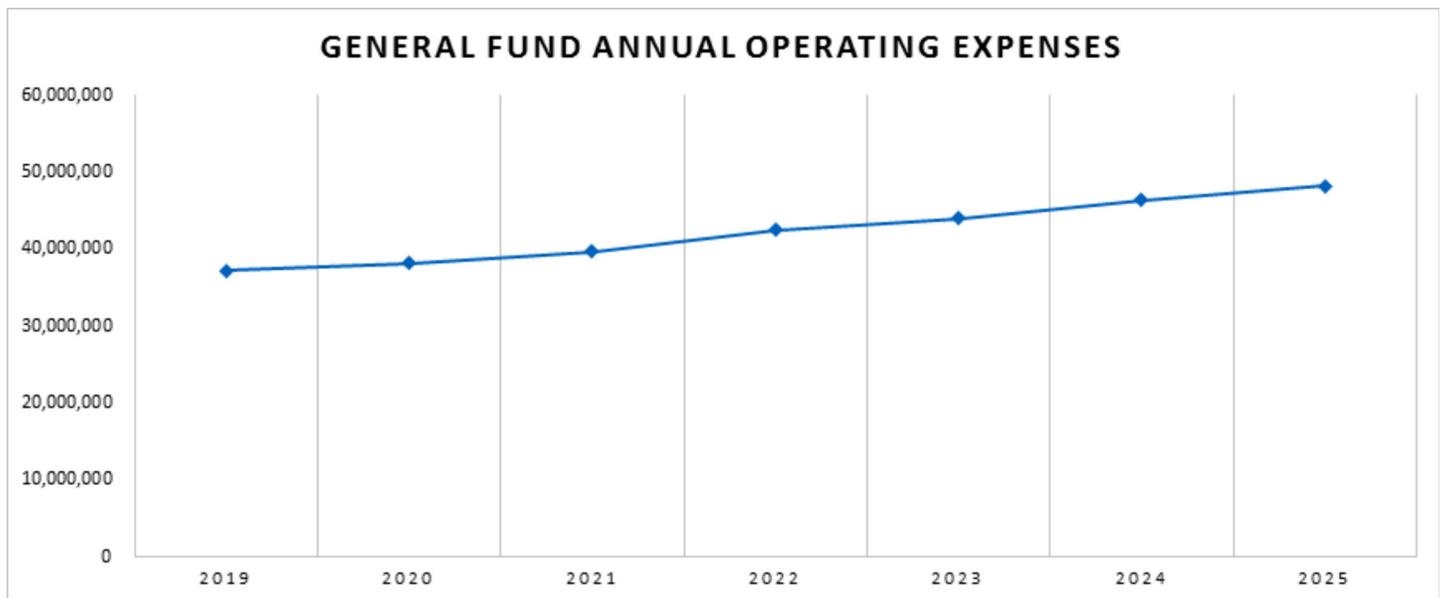
## SEVEN YEAR REVENUE OUTLOOK

Revenue sources other than Property Taxes

| Revenue Source                       | 2019              | 2020              | 2021              | 2022              | 2023              | 2024              | 2025              |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Mill Creek                           | 3,930,745         | 4,029,014         | 4,129,739         | 4,336,226         | 4,444,632         | 4,555,747         | 4,669,641         |
| Brightwater                          | 112,449           | 112,449           | 112,449           | 112,449           | 112,449           | 112,449           | 112,449           |
| Schools                              | 16,000            | 16,160            | 16,322            | 16,485            | 16,650            | 16,816            | 16,984            |
| County Contract Fairgrounds          | 72,639            | 73,365            | 74,099            | 74,840            | 75,588            | 76,344            | 77,108            |
| Dept. of Corrections Contract        | 340,858           | 344,267           | 347,709           | 351,186           | 354,698           | 358,245           | 361,828           |
| Unprotected Land Contracted EMS/Fire | 2,000             | 2,020             | 2,040             | 2,061             | 2,081             | 2,102             | 2,123             |
| Transport Fees                       | 1,900,000         | 1,900,000         | 1,900,000         | 1,900,000         | 1,900,000         | 1,900,000         | 1,900,000         |
| GEMT                                 | 1,400,000         | 1,428,000         | 1,456,560         | 1,485,691         | 1,515,405         | 1,545,713         | 1,576,627         |
| Leasehold Excise Taxes/Timber Tax    | 3,000             | 3,030             | 3,060             | 3,091             | 3,122             | 3,153             | 3,185             |
| First Aid/CPR Class Revenue          | 5,000             | 5,050             | 5,101             | 5,152             | 5,203             | 5,255             | 5,308             |
| Fire Protection District # 16        | 6,900             | 6,969             | 7,039             | 7,109             | 7,180             | 7,252             | 7,324             |
| District # 5 ALS Buy In              | 98,861            | 99,850            | 100,848           | 101,857           | 102,875           | 103,904           | 104,943           |
| Fire Prevention                      | 40,000            | 40,400            | 40,804            | 41,212            | 41,624            | 42,040            | 42,461            |
| PSCAA-Illegal Burn Response          | 2,000             | 2,020             | 2,040             | 2,061             | 2,081             | 2,102             | 2,123             |
| Shop Transfer In                     | 30,000            | 30,900            | 31,827            | 32,782            | 33,765            | 34,778            | 35,822            |
| State mobilization                   | 1,000,000         | 1,010,000         | 1,020,100         | 1,030,301         | 1,040,604         | 1,051,010         | 1,061,520         |
| Grants                               | 1,200             | 1,212             | 1,224             | 1,236             | 1,249             | 1,261             | 1,274             |
| Credits & Refunds                    | 30,000            | 30,300            | 30,603            | 30,909            | 31,218            | 31,530            | 31,846            |
| Miscellaneous Reimbursements         | 20,300            | 20,503            | 20,708            | 20,915            | 21,124            | 21,336            | 21,549            |
| Burn Permit Fees                     | 6,650             | 6,717             | 6,784             | 6,852             | 6,920             | 6,989             | 7,059             |
| MVC                                  | 12,000            | 12,120            | 12,241            | 12,364            | 12,487            | 12,612            | 12,738            |
| Interest Earnings                    | 80,000            | 80,800            | 81,608            | 82,424            | 83,248            | 84,081            | 84,922            |
| <b>TOTAL REVENUE</b>                 | <b>13,587,312</b> | <b>13,834,439</b> | <b>14,087,284</b> | <b>14,552,470</b> | <b>14,822,326</b> | <b>15,098,449</b> | <b>15,380,990</b> |

## 7 YEAR OVERVIEW- General Fund Program Expenditures

Note: For the Shop fund and other fund expenditures, see the reserve funds.





| TOTAL PROGRAM EXPENSES             | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Program 1-Legislative              | 130,686    | 122,390    | 126,530    | 130,813    | 135,246    | 139,832    | 144,578    |
| Program 2-Administration           | 1,923,870  | 1,978,555  | 2,054,390  | 2,133,230  | 2,215,198  | 2,300,422  | 2,389,038  |
| Program 3-Finance & HR             | 1,146,324  | 1,096,126  | 1,139,576  | 1,184,802  | 1,231,878  | 1,280,883  | 1,331,898  |
| Program 4-Suppression              | 20,032,976 | 20,770,083 | 21,569,471 | 23,700,405 | 24,615,252 | 26,268,292 | 27,284,816 |
| Program 5-Community Risk Reduction | 1,262,513  | 1,209,787  | 1,256,870  | 1,305,846  | 1,356,792  | 1,409,790  | 1,464,927  |
| Program 6-Training                 | 1,949,131  | 2,014,745  | 2,084,292  | 2,156,322  | 2,230,929  | 2,308,209  | 2,388,260  |
| Program 7-Facilities               | 1,045,967  | 1,058,834  | 1,092,780  | 1,127,843  | 1,164,060  | 1,201,472  | 1,240,117  |
| Program 8-Volunteers & Chaplains   | 409,194    | 424,608    | 440,618    | 457,248    | 474,522    | 492,466    | 511,106    |
| Program 9-EMS                      | 8,636,120  | 8,809,794  | 9,138,144  | 9,479,118  | 9,833,219  | 10,200,970 | 10,582,914 |
| Program 10-Health & Safety         | 150,780    | 155,303    | 159,963    | 164,761    | 169,704    | 174,795    | 180,039    |
| Program 11-Shop                    | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| Program 12-Non-Departmental        | 560,020    | 576,821    | 594,125    | 611,949    | 630,307    | 649,217    | 668,693    |
| TOTAL BUDGET                       | 37,247,580 | 38,217,046 | 39,656,759 | 42,452,338 | 44,057,108 | 46,426,347 | 48,186,386 |

**LABOR COSTS BY PROGRAM 7 YEAR OVERVIEW:** Wage rates for are based on top raked for each position, which differs from the actual 2019 budget. Additionally, longevity increases are not included in the 7 year forecast beyond 2019.

| LABOR EXPENSES                     | 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Program 1-Legislative              | 73,786     | 63,783     | 66,165     | 68,637     | 71,204     | 73,869     | 76,637     |
| Program 2-Administration           | 1,659,950  | 1,725,272  | 1,793,240  | 1,863,967  | 1,937,567  | 2,014,161  | 2,093,875  |
| Program 3-Finance & HR             | 1,036,264  | 1,077,380  | 1,120,179  | 1,164,729  | 1,211,106  | 1,259,387  | 1,309,652  |
| Program 4-Suppression              | 16,795,179 | 17,449,224 | 18,129,471 | 20,136,909 | 20,923,744 | 22,444,087 | 23,323,054 |
| Program 5-Community Risk Reduction | 1,046,038  | 1,087,407  | 1,130,460  | 1,175,271  | 1,221,912  | 1,270,461  | 1,320,998  |
| Program 6-Training                 | 952,041    | 989,056    | 1,027,552  | 1,067,589  | 1,109,232  | 1,152,545  | 1,197,599  |
| Program 7-Facilities               | 209,054    | 217,401    | 226,091    | 235,139    | 244,561    | 254,372    | 264,589    |
| Program 8-Volunteers & Chaplains   | 392,894    | 407,819    | 423,326    | 439,436    | 456,176    | 473,569    | 491,643    |
| Program 9-EMS                      | 6,192,171  | 6,432,551  | 6,682,527  | 6,942,495  | 7,212,865  | 7,494,067  | 7,786,549  |
| TOTAL GENERAL FUND LABOR EXPENSES  | 28,357,377 | 29,449,893 | 30,599,011 | 33,094,173 | 34,388,366 | 36,436,519 | 37,864,596 |

| LABOR EXPENSES - SHOP FUND | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| SHOP                       | 1,010,703 | 1,054,669 | 1,100,547 | 1,148,420 | 1,198,377 | 1,250,506 | 1,304,903 |

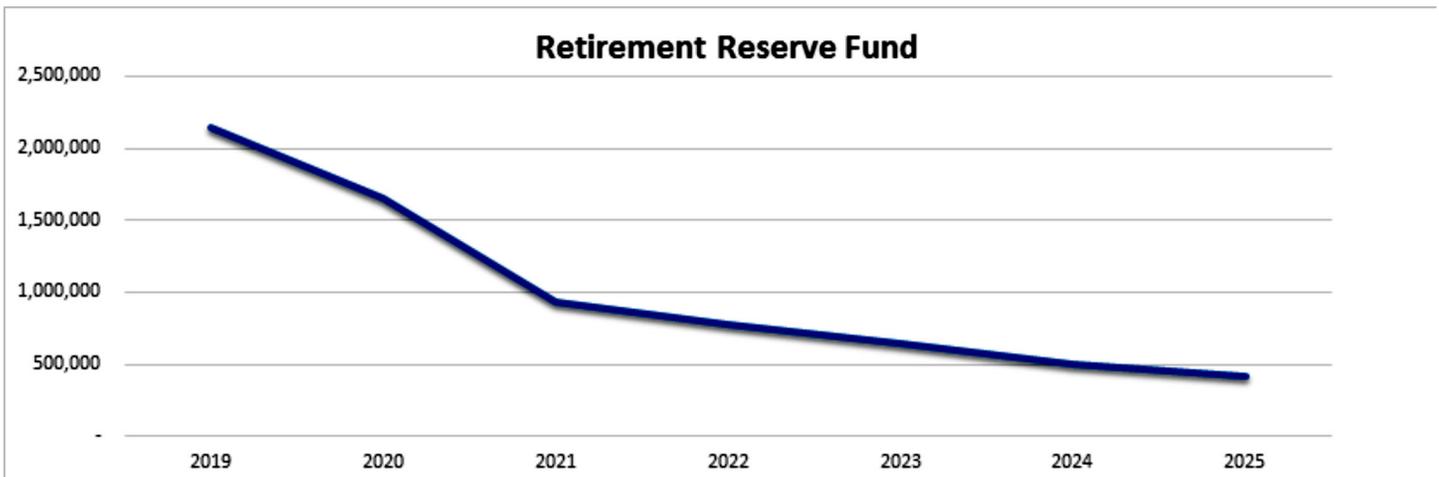
| INFLATION FACTORS     | 2019 | 2020  | 2021  | 2022  | 2023  | 2024  | 2025  |
|-----------------------|------|-------|-------|-------|-------|-------|-------|
| General Fund Wages    |      | 3.50% | 3.50% | 3.50% | 3.50% | 3.50% | 3.50% |
| General Fund Overtime |      | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| General Fund Benefits |      | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Shop Wages & Benefits |      | 4.35% | 4.35% | 4.35% | 4.35% | 4.35% | 4.35% |

**RETIREMENT RESERVE FUND - 002:**

The Retirement Reserve Fund accumulates monies to pay for leave liabilities and retirement medical expenses for retiring personnel. The retirement reserve fund is budgeted as a separate fund, but it is technically part of the general fund for financial statement reporting purposes. In 2019, the District is paying retirement medical costs for a total of 11 former employees who retired between 2011 and 2018. The retirement medical portion pays for the cost of health insurance in accordance with the District's early retirement incentive resolution. Estimated leave payments have been included based on current accumulated leave balances for those employees who will be eligible for early retirement through 2025. The retirement leave portion pays the cost of retiring employees for accumulated, sick leave and comp time.



|                                       | 2019 budget | 2018 budget | VAR  |
|---------------------------------------|-------------|-------------|------|
| Retirement Reserve Fund: Fund 002     |             |             |      |
| Beginning Cash Balance                | 1,840,541   | 1,574,426   |      |
| Investment Interest (net)             | 10,000      | 6,000       | 67%  |
| Transfer in to Reserve                | 609,095     | 335,725     | 81%  |
| TOTAL RESOURCES                       | 2,459,636   | 1,916,151   |      |
| Retirement Leave (S/L, A/L, Comp.)    | 206,000     | 40,870      | 404% |
| Retirement Payouts Retirement Medical | 107,000     | 73,941      | 45%  |
| TOTAL EXPENDITURES                    | 313,000     | 114,811     |      |
| PROJ. ENDING CASH                     | 2,146,636   | 1,801,340   |      |



| Year              | 2019      | 2020      | 2021      | 2022    | 2023    | 2024    | 2025    |
|-------------------|-----------|-----------|-----------|---------|---------|---------|---------|
| Beginning Balance | 1,840,541 | 2,145,407 | 1,649,797 | 929,667 | 775,169 | 648,268 | 503,265 |
| Transfers In      | 609,095   | 271,920   | 299,112   | 309,581 | 320,416 | 331,631 | 343,238 |
| Revenues          | 10,000    | 10,000    | 10,000    | 10,000  | 10,000  | 10,000  | 10,000  |
| Total Revenues    | 619,095   | 281,920   | 309,112   | 319,581 | 330,416 | 341,631 | 353,238 |
| Expenditures      | 314,229   | 777,530   | 1,029,242 | 474,079 | 457,317 | 486,634 | 444,259 |
| Ending Balance    | 2,145,407 | 1,649,797 | 929,667   | 775,169 | 648,268 | 503,265 | 412,244 |

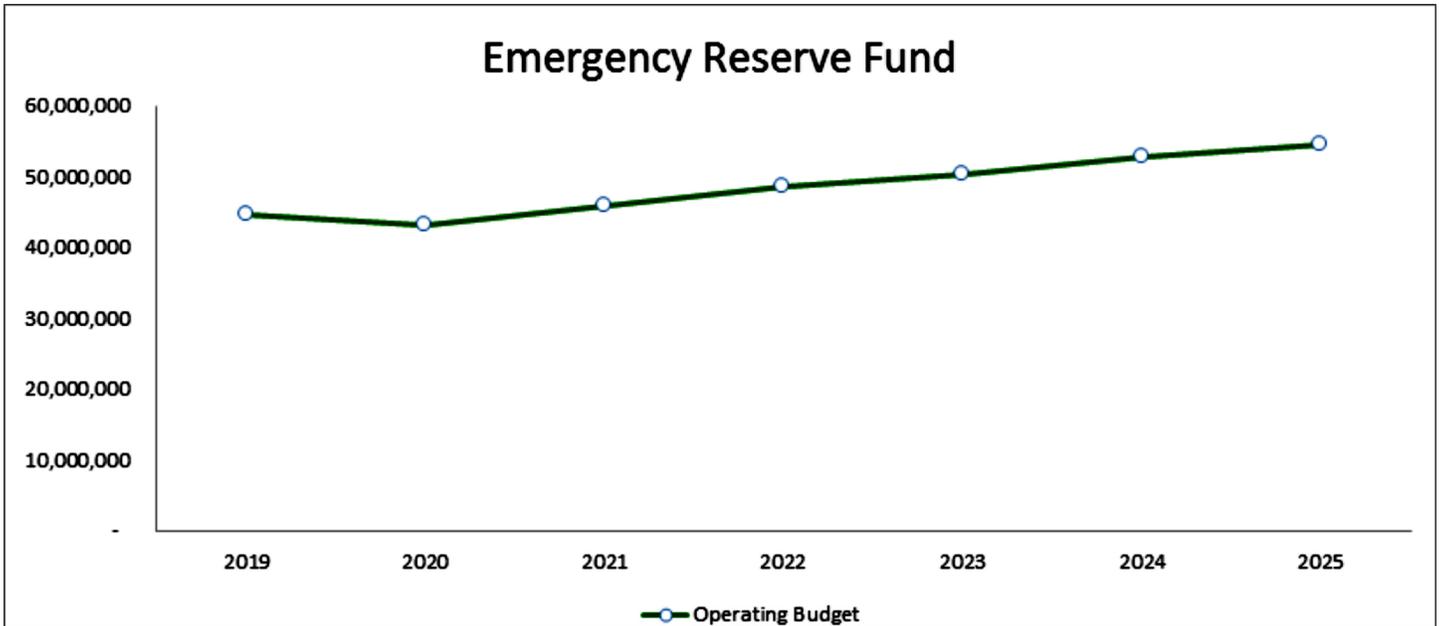
## EMERGENCY RESERVE – 003

The emergency reserve was established in 2013. The purpose is to provide funds in the event of a short-term or long-term emergency. It is the Board's goal to ensure sufficient funds are available to fund District operations in the event of a disaster or an economic downturn. In future years, the District plans to transfer the amount of property tax revenues received from new construction that exceeds the first \$240,000 per year. In 2019, this calculation was rounded up to \$433,000. The District is also planning to transfer an additional \$1,000,000 into this fund from a general fund surplus from 2018. No spending is planned for this fund in 2019.

| Emergency Reserve Fund: Fund 003 | 2019 budget | 2018 budget | VAR  |
|----------------------------------|-------------|-------------|------|
| Beginning Cash Balance           | 3,520,680   | 2,939,983   |      |
| Investment Interest (net)        | 15,000      | 11,000      | 36%  |
| Transfer in to Reserve           | 1,433,000   | 526,000     | 172% |
| TOTAL RESOURCES                  | 4,968,680   | 3,476,983   |      |



| Emergency Reserve Fund: Fund 003  | 2019 budget | 2018 budget | VAR |
|-----------------------------------|-------------|-------------|-----|
| Suppression - Salaries & Benefits | -           | -           | 0%  |
| Aid & Rescue Salaries & Benefits  | -           | -           | 0%  |
| TOTAL EXPENDITURES                |             |             |     |
| PROJ. ENDING CASH                 | 4,968,680   | 3,476,983   |     |



| Year              | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      |
|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance | 3,520,680 | 4,968,680 | 5,429,670 | 5,904,040 | 6,392,190 | 6,894,536 | 7,411,501 |
| Transfers In      | 1,433,000 | 445,990   | 459,370   | 473,151   | 487,345   | 501,966   | 517,025   |
| Revenues          | 15,000    | 15,000    | 15,000    | 15,000    | 15,000    | 15,000    | 15,000    |
| Total Revenues    | 1,448,000 | 460,990   | 474,370   | 488,151   | 502,345   | 516,966   | 532,025   |
| Expenditures      | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Balance    | 4,968,680 | 5,429,670 | 5,904,040 | 6,392,190 | 6,894,536 | 7,411,501 | 7,943,526 |

## BOND FUNDS – 200 & 201

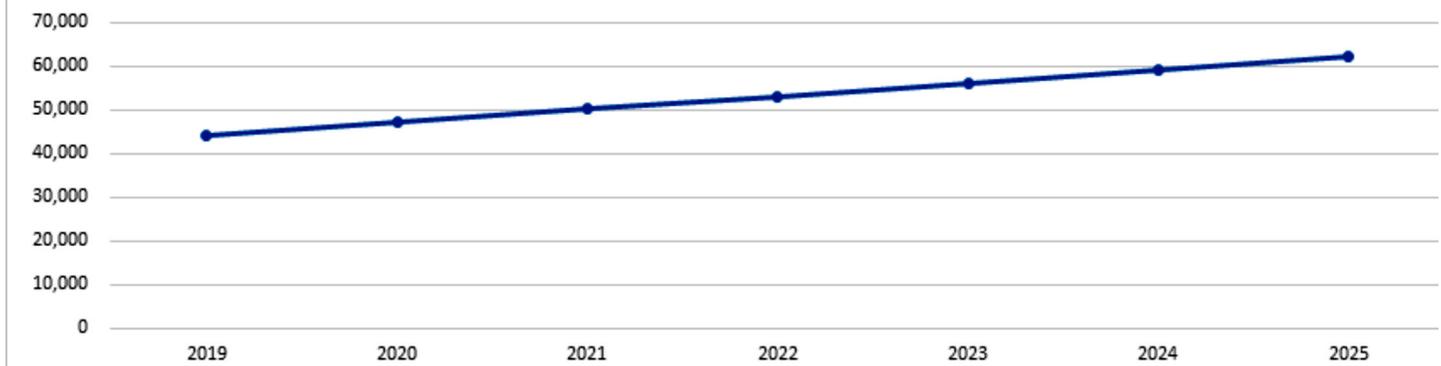
The Bond Funds are used to pay the principal and interest on the District's bonded debt. The combined bond funds include the fund for the District's non-voted bonds and voted bonds. At this time, the District has no voted bonds, however, there is a remaining balance in the voted bond fund, which was \$16,620 on 1/1/2019, which is included in the combined totals below. The District has three outstanding debt issues. The station improvement bonds mature in 2021. In 2015, the District issued for \$4.8 million in bonds to fund the construction of a fire station on Fales Road, and other capital improvements, which matures in 2035. In 2017, Districts 3 and 7 issued \$2,430,000 to cover the cost of an administration building for the now merged districts these bonds mature in 2031. The administration building also houses a tenant (DSHS), and the District receives a monthly rent payment from the tenant. The rents from the tenant are deposited into the District's Construction Fund.

The District is also proposing to issue a series of non-voted bonds from 2019-2022, estimated at \$32 million to cover the cost of several capital projects set to begin in 2019. These proposed bond issues would require approval by the District's Board of Commissioners, which has not yet occurred. A copy of the debt amortization schedules for the current bond issues is included below.



|                                     | 2019 budget    | 2018 budget    | VAR  |
|-------------------------------------|----------------|----------------|------|
| Bond Funds: Funds 200 & 201         |                |                |      |
| Beginning Cash Balance - Bond Fund  | 41,105         | 41,378         |      |
| Property Taxes                      | 698,883        | 698,883        | 0%   |
| Transfers in (from taxes) New bonds | -              | -              | -    |
| Transfer in from Construction Fund  | 250,000        | -              |      |
| Investment Interest (net)           | 3,000          | 500            | 500% |
| <b>TOTAL RESOURCES</b>              | <b>992,988</b> | <b>740,761</b> |      |
| Facilities Tax Limited Bonds        | 185,400        | 181,445        | 2%   |
| Facilities Station 33 Bonds         | 324,125        | 324,375        | 0%   |
| Admin Bldg. Bonds                   | 192,810        | 193,058        |      |
| County Refund Interest              | 5              | 5              | 0%   |
| New Bonds                           | 250,000        | -              | -    |
| <b>TOTAL EXPENDITURES</b>           | <b>952,340</b> | <b>698,883</b> |      |
| <b>PROJ. ENDING CASH</b>            | <b>40,648</b>  | <b>41,878</b>  |      |

**Bond Funds**



| Year                  | 2019           | 2020             | 2021             | 2022             | 2023             | 2024             | 2025             |
|-----------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Balance     | 41,105         | 44,105           | 47,105           | 50,105           | 53,105           | 56,105           | 59,105           |
| Property Taxes        | 700,276        | 1,913,699        | 2,877,122        | 3,656,812        | 3,656,812        | 3,656,812        | 3,656,812        |
| Other Revenues        | 3,000          | 3,000            | 3,000            | 3,000            | 3,000            | 3,000            | 3,000            |
| Transfers In          | 250,000        | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total Revenues</b> | <b>953,276</b> | <b>1,916,699</b> | <b>2,880,122</b> | <b>3,659,812</b> | <b>3,659,812</b> | <b>3,659,812</b> | <b>3,659,812</b> |
| Expenditures          | 950,276        | 1,913,699        | 2,877,122        | 3,656,812        | 3,656,812        | 3,656,812        | 3,656,812        |
| <b>Ending Balance</b> | <b>44,105</b>  | <b>47,105</b>    | <b>50,105</b>    | <b>53,105</b>    | <b>56,105</b>    | <b>59,105</b>    | <b>62,105</b>    |

| Years | 2,050,000 LTGO Bonds |          |        | Fales Rd. Station |          |       | 2017 Bonds - Admin Bldg. |          |       |
|-------|----------------------|----------|--------|-------------------|----------|-------|--------------------------|----------|-------|
|       | Principal            | Interest | Total  | Principal         | Interest | Total | Principal                | Interest | Total |
| 2006  | 0                    | 0        | 0      | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2007  | 100000               | 83130    | 183130 | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2008  | 110000               | 75593    | 185593 | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2009  | 115000               | 71193    | 186193 | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2010  | 115000               | 66593    | 181593 | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2011  | 120000               | 61993    | 181993 | 0                 | 0        | 0     | 0                        | 0        | 0     |
| 2012  | 125000               | 57553    | 182553 | 0                 | 0        | 0     | 0                        | 0        | 0     |



|      |         |        |         |         |         |         |         |        |         |
|------|---------|--------|---------|---------|---------|---------|---------|--------|---------|
| 2013 | 130000  | 52928  | 182928  | 0       | 0       | 0       | 0       | 0      | 0       |
| 2014 | 135000  | 48118  | 183118  | 0       | 0       | 0       | 0       | 0      | 0       |
| 2015 | 140000  | 43055  | 183055  | 0       | 0       | 0       | 0       | 0      | 0       |
| 2016 | 145000  | 37805  | 182805  | 165000  | 153040  | 318040  | 0       | 0      | 0       |
| 2017 | 150000  | 32295  | 182295  | 170000  | 152775  | 322775  | 143000  | 50112  | 193112  |
| 2018 | 155000  | 26445  | 181445  | 175000  | 149375  | 324375  | 140000  | 53058  | 193058  |
| 2019 | 165000  | 20400  | 185400  | 180000  | 144125  | 324125  | 143000  | 49810  | 192810  |
| 2020 | 170000  | 13800  | 183800  | 185000  | 138725  | 323725  | 147000  | 46493  | 193493  |
| 2021 | 175000  | 7000   | 182000  | 190000  | 133175  | 323175  | 150000  | 43082  | 193082  |
| 2022 | 0       | 0      | 0       | 195000  | 127475  | 322475  | 154000  | 39602  | 193602  |
| 2023 | 0       | 0      | 0       | 200000  | 121625  | 321625  | 157000  | 36030  | 193030  |
| 2024 | 0       | 0      | 0       | 210000  | 115625  | 325625  | 161000  | 32387  | 193387  |
| 2025 | 0       | 0      | 0       | 215000  | 110375  | 325375  | 165000  | 28652  | 193652  |
| 2026 | 0       | 0      | 0       | 220000  | 105000  | 325000  | 168000  | 24824  | 192824  |
| 2027 | 0       | 0      | 0       | 230000  | 96200   | 326200  | 172000  | 20926  | 192926  |
| 2028 | 0       | 0      | 0       | 235000  | 87000   | 322000  | 176000  | 16936  | 192936  |
| 2029 | 0       | 0      | 0       | 245000  | 77600   | 322600  | 180000  | 12853  | 192853  |
| 2030 | 0       | 0      | 0       | 255000  | 67800   | 322800  | 185000  | 8677   | 193677  |
| 2031 | 0       | 0      | 0       | 265000  | 57600   | 322600  | 189000  | 4385   | 193385  |
| 2032 | 0       | 0      | 0       | 275000  | 47000   | 322000  | 0       | 0      | 0       |
| 2033 | 0       | 0      | 0       | 290000  | 36000   | 326000  | 0       | 0      | 0       |
| 2034 | 0       | 0      | 0       | 300000  | 24400   | 324400  | 0       | 0      | 0       |
| 2035 | 0       | 0      | 0       | 310000  | 12400   | 322400  | 0       | 0      | 0       |
|      | 2050000 | 697897 | 2747897 | 4510000 | 1957315 | 6467315 | 2430000 | 467828 | 2897828 |

### CONSTRUCTION FUND – 300

The Construction Fund is used to accumulate funds for capital projects. Revenues include interest earnings, rents and utilities for the portion of the administration building occupied by DSHS, tower leases, and a rental property at the District’s proposed future training center site. The District has also included an estimate of \$2 million in bond proceeds to be used for some upcoming capital projects in 2019. The proposed bonds have yet to be approved by the Board of Commissioners.

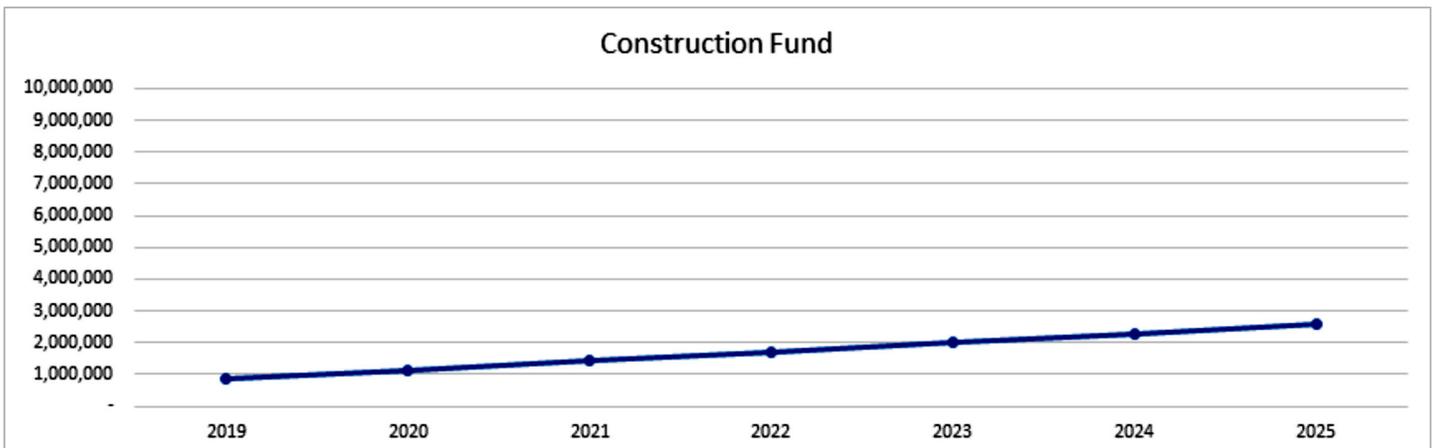
2019 projects include the completion of the construction of a Fire Station 33 on Fales Rd. and improvements to station 76 along with security system upgrades to several stations. Other costs include maintenance for the administrative building for the 75% share occupied by DSHS as well as estimated debt service costs on the proposed bonds of \$250,000.

The District is also planning some improvements to several of its other stations (stations 32, 72 & 76) over the next few years, with forecasted costs estimated at \$32 million from 2019-2022. The district plans to issue non-voted bonds to cover the cost of these capital improvements.

| Construction Fund: Fund 300                | 2019 budget      | 2018 budget      | VAR  |
|--|------------------|------------------|------|
| Beginning Cash Balance - Construction Fund | 1,623,273        | 7,037,743        |      |
| Investment Interest (net)                  | 40,000           | 40,000           | 0%   |
| Property Rents                             | 75,000           | 55,000           | 36%  |
| Admin bldg. Reimb. For utilities 75%       | 20,000           | 27,880           | -28% |
| Admin Building Rents                       | 156,716          | 276,344          | -43% |
| Non-revenues (Bonds)                       | 2,000,000        | 2,000,000        | 0%   |
| Transfer in to Construction Fund           | 1,150,000        | -                | -    |
| <b>TOTAL RESOURCES</b>                     | <b>5,064,989</b> | <b>9,436,967</b> |      |



|  |           |           |      |
|--|-----------|-----------|------|
| Facilities- Capital Outlay             | 1,841,018 | 5,875,000 | -69% |
| Bond Issuance Costs                    | 29,300    | 29,300    | 0%   |
| Admin Building - Tenant Utilities      | 26,910    | -         | -    |
| Admin Building - Maintenance           | 74,000    | 67,500    | 10%  |
| Transfer Out to Bond Fund- Admin Bldg. | 250,000   | -         | -    |
| Transfer Out to Eqpt. Fund             | -         | -         | -    |
| Transfers Out to Apparatus Fund        | -         | -         | -    |
| TOTAL EXPENDITURES                     | 2,221,228 | 5,971,800 |      |
| PROJ. ENDING CASH                      | 2,843,761 | 3,465,167 |      |



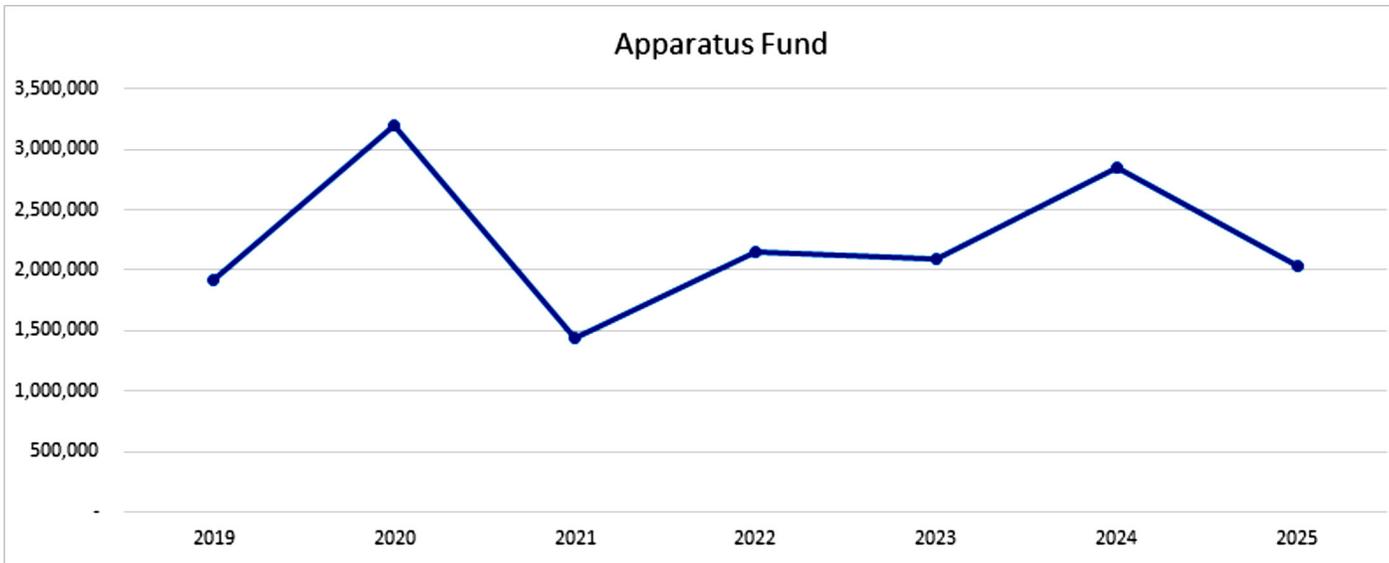
| Year              | 2019      | 2020       | 2021       | 2022       | 2023      | 2024      | 2025      |
|-------------------|-----------|------------|------------|------------|-----------|-----------|-----------|
| Beginning Balance | 1,623,273 | 843,761    | 1,140,905  | 1,434,930  | 1,725,744 | 2,013,250 | 2,297,349 |
| Revenues          | 291,716   | 401,081    | 401,081    | 401,081    | 401,081   | 401,081   | 401,081   |
| Transfers In      | 1,150,000 | 0          | 0          | 0          | 0         | 0         | 0         |
| Bond Proceeds     | 2,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 0         | 0         | 0         |
| Total Revenues    | 3,441,716 | 10,401,081 | 10,401,081 | 10,401,081 | 401,081   | 401,081   | 401,081   |
| Expenditures      | 4,221,228 | 10,103,937 | 10,107,055 | 10,110,267 | 113,575   | 116,982   | 120,492   |
| Ending Balance    | 843,761   | 1,140,905  | 1,434,930  | 1,725,744  | 2,013,250 | 2,297,349 | 2,577,938 |

### APPARATUS FUND - 301

The District transfers funds from the General Fund to the Apparatus Fund to make the payments on the capital leases for these vehicles, or to pay for the vehicles outright. In 2019, the District will transfer of \$2,500,000 from the General Fund into the Apparatus Fund. The District is making capital lease payments in 2019 for 2 engines purchased in 2010, a ladder truck purchased in 2015, a reserve engine purchased in 2015, and another engine purchased in 2015, as well an ambulance purchased in 2015. The payment schedules are shown below. Outright purchases scheduled for 2019 include the following vehicles: command, tech rescue, rehab, rescue jet ski & trailer, MSA, inspector, and utility.



| Apparatus Replacement Fund: 301    | 2019 budget      | 2018 budget      | VAR   |
|------------------------------------|------------------|------------------|-------|
| Beginning Cash Balance             | 1,137,186        | 1,131,986        |       |
| Loans for apparatus                | -                | -                | -     |
| Rebates                            | -                | -                | 0%    |
| Investment Interest (net)          | 5,000            | 1,000            | 400%  |
| Transfer In from Construction Fund | -                | -                |       |
| Transfer In from General Fund      | 2,500,000        | 1,000,000        | 150%  |
| <b>TOTAL RESOURCES</b>             | <b>3,642,186</b> | <b>2,132,986</b> |       |
| Admin- Capital Outlay              | -                | 60,906           | -100% |
| Fire Suppression Leases            | 399,214          | 399,215          | 0%    |
| Suppression - Capital Outlay       | 1,031,146        | 29,565           | 3388% |
| CRR - Capital Outlay               | 76,300           | -                |       |
| Training- Capital Outlay           | -                | 119,297          | -100% |
| Facilities- Capital Outlay         | 98,000           | -                | -     |
| EMS                                | 76,300           | 444,104          | -83%  |
| EMS Cap. Lease                     | 40,830           | 40,830           | 0%    |
| <b>TOTAL EXPENSES</b>              | <b>1,721,790</b> | <b>1,093,917</b> |       |
| <b>PROJ. ENDING CASH</b>           | <b>1,920,396</b> | <b>1,039,069</b> |       |



| Year                  | 2019             | 2020             | 2021             | 2022             | 2023             | 2024             | 2025             |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Balance     | 1,137,186        | 1,920,393        | 3,201,297        | 1,437,264        | 2,156,564        | 2,089,980        | 2,856,919        |
| Revenues              | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| Transfers In          | 2,500,000        | 1,650,000        | 1,897,500        | 948,750          | 948,750          | 948,750          | 948,750          |
| <b>Total Revenues</b> | <b>2,505,000</b> | <b>1,655,000</b> | <b>1,902,500</b> | <b>953,750</b>   | <b>953,750</b>   | <b>953,750</b>   | <b>953,750</b>   |
| Expenditures          | 1,721,793        | 374,096          | 3,666,533        | 234,450          | 1,020,334        | 186,812          | 1,772,559        |
| <b>Ending Balance</b> | <b>1,920,393</b> | <b>3,201,297</b> | <b>1,437,264</b> | <b>2,156,564</b> | <b>2,089,980</b> | <b>2,856,919</b> | <b>2,038,110</b> |



| APPARATUS PAYMENT SCHEDULES |          |                |          |           |
|-----------------------------|----------|----------------|----------|-----------|
| PAYMENT SCHEDULE            |          | 2 Engines 2010 |          |           |
| Payment #                   | Due Date | Total Payment  | Interest | Principal |
| 1                           | 5/7/2010 | 117,063        | 18,114   | 98,949    |
| 2                           | 5/7/2011 | 117,063        | 39,199   | 77,864    |
| 3                           | 5/7/2012 | 117,063        | 35,590   | 81,473    |
| 4                           | 5/7/2013 | 117,063        | 31,814   | 85,249    |
| 5                           | 5/7/2014 | 117,063        | 27,863   | 89,200    |
| 6                           | 5/7/2015 | 117,063        | 23,729   | 93,334    |
| 7                           | 5/7/2016 | 117,063        | 19,403   | 97,660    |
| 8                           | 5/7/2017 | 117,063        | 14,877   | 102,186   |
| 9                           | 5/7/2018 | 117,063        | 10,141   | 106,922   |
| 10                          | 5/7/2019 | 117,063        | 5,185    | 111,878   |
| TOTALS                      |          | 1,170,630      | 225,916  | 944,714   |

| PAYMENT SCHEDULE |           | Ladder Truck  |          |           |
|------------------|-----------|---------------|----------|-----------|
| Payment #        | Due Date  | Total Payment | Interest | Principal |
| 1                | 1/31/2015 | 117,600       | 6,079    | 111,522   |
| 2                | 1/31/2016 | 117,600       | 27,469   | 90,131    |
| 3                | 1/31/2017 | 117,600       | 24,766   | 92,835    |
| 4                | 1/31/2018 | 117,600       | 21,980   | 95,620    |
| 5                | 1/31/2019 | 117,600       | 19,112   | 98,488    |
| 6                | 1/31/2020 | 117,600       | 16,157   | 101,443   |
| 7                | 1/31/2021 | 117,600       | 13,114   | 104,486   |
| 8                | 1/31/2022 | 117,600       | 9,979    | 107,621   |
| 9                | 1/31/2023 | 117,600       | 6,751    | 110,849   |
| 10               | 1/31/2024 | 117,600       | 3,425    | 114,175   |
| TOTALS           |           | 1,176,002     | 148,832  | 1,027,170 |

| PAYMENT SCHEDULE |           | 2015 Ambulance |          |           |
|------------------|-----------|----------------|----------|-----------|
| Payment #        | Due Date  | Total Payment  | Interest | Principal |
| 1                | 12/1/2015 | 5,696          | 5,696    | 0         |
| 2                | 6/1/2016  | 37,986         | 3,701    | 34,285    |
| 3                | 12/1/2016 | 2,844          | 2,844    | 0         |
| 4                | 6/1/2017  | 38,887         | 2,844    | 36,043    |
| 5                | 12/1/2017 | 1,943          | 1,943    | 0         |
| 6                | 6/1/2018  | 39,834         | 1,943    | 37,891    |
| 7                | 12/1/2018 | 996            | 996      | 0         |
| 8                | 6/1/2019  | 40,830         | 996      | 39,834    |
| TOTALS           |           | 169,017        | 20,964   | 148,053   |



| PAYMENT SCHEDULE |          | Reserve Engine |        |         |
|------------------|----------|----------------|--------|---------|
| Payment #        |          |                |        |         |
| 2                | 9/1/2016 | 64,566         | 7,148  | 57,419  |
| 3                | 9/1/2017 | 64,566         | 5,439  | 59,128  |
| 4                | 9/1/2018 | 64,566         | 3,679  | 60,888  |
| 5                | 9/1/2019 | 64,566         | 1,866  | 62,700  |
| TOTALS           |          | 322,831        | 20,431 | 302,400 |

| PAYMENT SCHEDULE |           | Engine        |          |           |
|------------------|-----------|---------------|----------|-----------|
| Payment #        | Due Date  | Total Payment | Interest | Principal |
| 1                | 4/15/2015 | 99,985        | 6,427    | 93,559    |
| 2                | 4/15/2016 | 99,985        | 16,303   | 83,682    |
| 3                | 4/15/2017 | 99,985        | 13,784   | 86,202    |
| 4                | 4/15/2018 | 99,985        | 11,188   | 88,797    |
| 5                | 4/15/2019 | 99,985        | 8,514    | 91,471    |
| 6                | 4/15/2020 | 99,985        | 5,760    | 94,226    |
| 7                | 4/15/2021 | 99,985        | 2,923    | 97,063    |
| TOTALS           |           | 699,898       | 64,898   | 635,000   |

### TRAINING CENTER FUND – 302

The Training center fund was set up to track the costs of a regional training center that was originally planned to be constructed on a site owned by the District. These plans have been put on hold. No expenditures have been budgeted for 2019.

|   | 2019 budget | 2018 budget | VAR |
|---|-------------|-------------|-----|
| Training Center Fund: Fund 302              |             |             |     |
| Beginning Cash Balance - Training Ctr. Fund | 103         | 101         |     |
| Investment Interest (net)                   | 0           | 0           | 0%  |
| Member Contributions                        | 0           | 0           | 0%  |
| Transfer In to Training Center Fund         | 0           | 0           | 0%  |
| TOTAL RESOURCES                             | 103         | 101         |     |
| Facilities                                  | 0           | 0           | 0%  |
| Transfers Out                               | 0           | 0           | 0%  |
| TOTAL EXPENDITURES                          | 0           | 0           |     |
| PROJ. ENDING CASH                           | 103         | 101         |     |

| Year              | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------|------|------|------|------|------|------|------|
| Beginning Balance | 103  | 103  | 103  | 103  | 103  | 103  | 103  |
| Revenues          | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Transfers In      | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Total Revenues    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Expenditures      | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Ending Balance    | 103  | 103  | 103  | 103  | 103  | 103  | 103  |

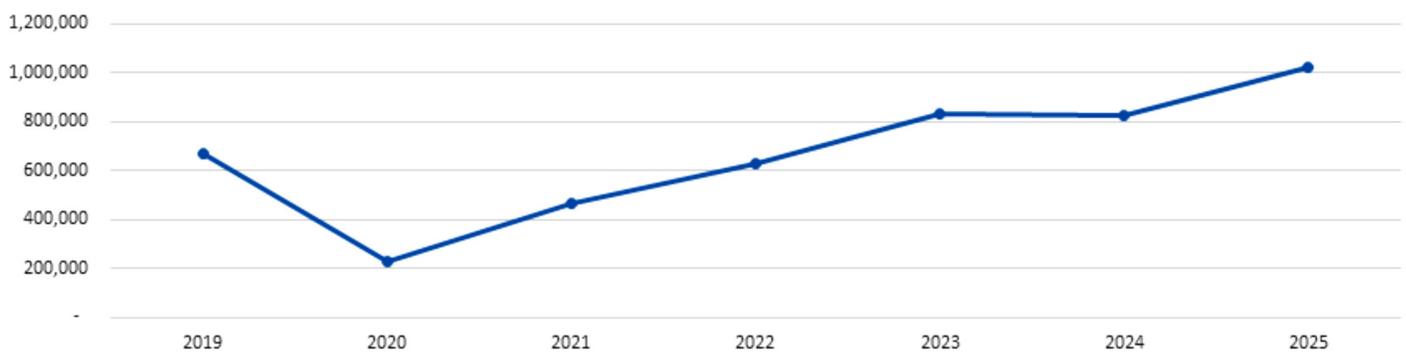


## EQUIPMENT REPLACEMENT FUND – 303

The District transfers funds from the General Fund to the Equipment Fund to pay for its equipment needs. In 2019, the District will transfer \$600,000 from the General fund to the Equipment fund. Purchases from the Equipment Fund in 2019 include computer equipment and licensing, bunker gear, SCBAs, hose, air cylinders, drone equipment, thermal imaging cameras, radio chargers, a projector, cardiac monitor, AEDs, fitness equipment, hydraulic rescue tools, Knox devices, locution equipment, a video laryngoscope, station furnishings, and some encumbered equipment purchases from 2018.

|                                      | 2019 budget      | 2018 budget      | VAR  |
|--------------------------------------|------------------|------------------|------|
| Equipment Replacement Fund: Fund 303 |                  |                  |      |
| Beginning Cash Balance               | 1,350,100        | 1,782,583        |      |
| Investment Interest (net)            | 20,000           | 2,300            | 770% |
| Federal Grants                       | 758,000          | -                |      |
| Transfer In from General Fund        | 600,000          | 462,000          | 30%  |
| <b>TOTAL RESOURCES</b>               | <b>2,728,100</b> | <b>2,246,883</b> |      |
| Legislative                          | 3,377            | 3,278            | 3%   |
| Admin                                | 44,388           | 24,567           | 81%  |
| Finance & Human Resources            | 1,688            | 1,639            | 3%   |
| Suppression                          | 1,620,620        | 1,274,599        | 27%  |
| Prevention                           | 41,000           | -                | -    |
| Training                             | 2,388            | 3,478            | -31% |
| Facilities                           | 59,926           | 6,639            | 803% |
| EMS                                  | 237,150          | 638,053          | -63% |
| Health & Safety                      | 21,900           | 25,204           | -13% |
| Non-Departmental                     | 26,523           | 25,750           | 3%   |
| <b>TOTAL EXPENSES</b>                | <b>2,058,960</b> | <b>2,003,207</b> |      |
| ENCUMBRANCES- ADDS TO CASH BALANCE   |                  |                  |      |
| <b>PROJ. ENDING CASH</b>             | <b>669,140</b>   | <b>243,677</b>   |      |

Equipment Fund



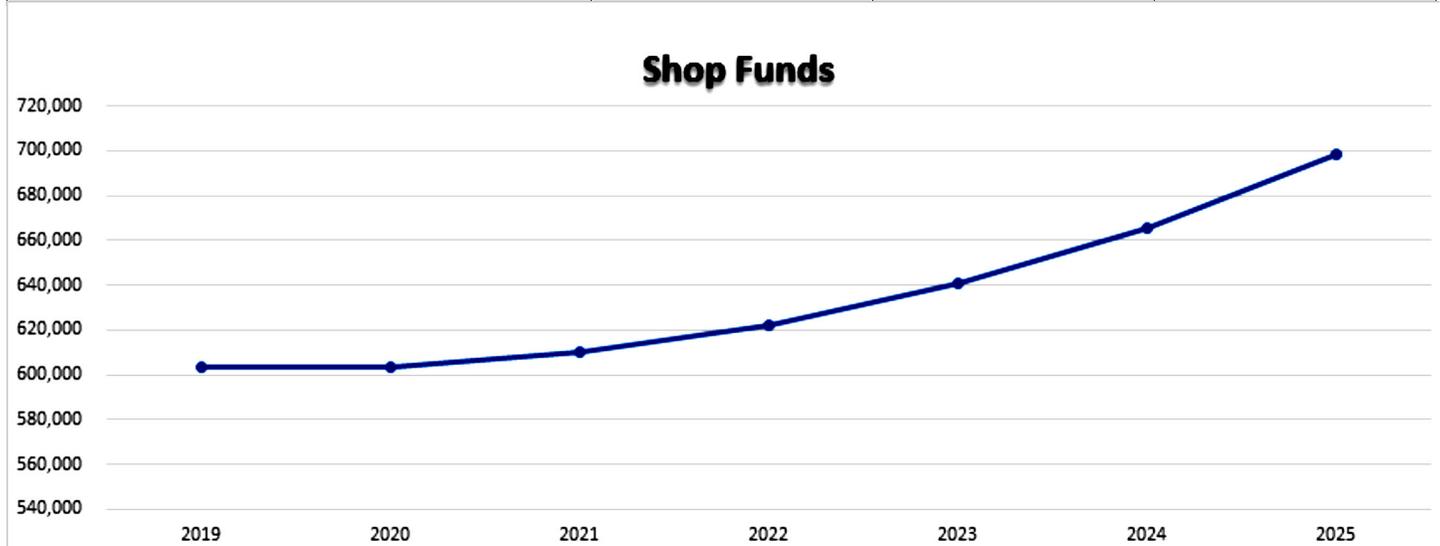
| Year                  | 2019             | 2020           | 2021           | 2022           | 2023           | 2024           | 2025             |
|-----------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Beginning Balance     | 1,350,100        | 669,139        | 230,742        | 464,795        | 632,133        | 834,919        | 826,039          |
| Revenues              | 778,000          | 20,000         | 5,000          | 10,000         | 20,000         | 20,000         | 20,000           |
| Transfers In          | 600,000          | 618,000        | 636,540        | 655,636        | 675,305        | 695,564        | 716,431          |
| <b>Total Revenues</b> | <b>1,378,000</b> | <b>638,000</b> | <b>641,540</b> | <b>665,636</b> | <b>695,305</b> | <b>715,564</b> | <b>736,431</b>   |
| Expenditures          | 2,058,961        | 1,076,397      | 407,487        | 498,298        | 492,519        | 724,444        | 539,721          |
| <b>Ending Balance</b> | <b>669,139</b>   | <b>230,742</b> | <b>464,795</b> | <b>632,133</b> | <b>834,919</b> | <b>826,039</b> | <b>1,022,750</b> |



## SHOP FUNDS – 500, 501, 502

The District's Shop Fund, an internal service fund, provides repair and maintenance services to the District's vehicles. The shop also provides repair and maintenance services for other emergency service vehicles belonging to other fire districts and municipalities. The combined shop funds include the operating fund, the leave buyout fund and the capital fund. The revenues and expenses for all three of these shop funds is combined in the budget for the shop.

|                                      | 2019 budget      | 2018 budget      | VAR   |
|--------------------------------------|------------------|------------------|-------|
| SHOP (ECFSS) 500, 501, 502           |                  |                  |       |
| Beginning Cash Balance - Shop Fund   | 608,066          | 585,460          |       |
| Charges for Services                 | 1,540,807        | 1,540,807        | 0%    |
| Investment Interest (net)            | 1,500            | 1,500            | >100% |
| Interfund Transfers In (Shop Funds)  | 35,500           | 35,500           | 0%    |
| <b>TOTAL RESOURCES</b>               | <b>2,185,873</b> | <b>2,163,267</b> |       |
| Salaries                             | 695,188          | 659,622          | 5%    |
| Benefits                             | 320,815          | 326,120          | -2%   |
| Supplies                             | 11,000           | 11,000           | 0%    |
| Fuel                                 | 4,000            | 4,000            | 0%    |
| Inventory                            | 408,000          | 408,000          | 0%    |
| Small Tools & Equipment              | 4,500            | 4,500            | 0%    |
| Professional Services                | 31,500           | 26,000           | 21%   |
| Communications                       | 5,000            | 5,000            | 0%    |
| Travel                               | 1,200            | 1,200            | 0%    |
| Advertising                          | 500              | 500              | 0%    |
| Rentals                              | 1,000            | 2,800            | -64%  |
| Insurance                            | 1,500            | 5,000            | -70%  |
| Utilities & Rent                     | 9,500            | 10,000           | -5%   |
| Repair & maintenance                 | 2,000            | 2,000            | 0%    |
| Miscellaneous                        | 8,750            | 8,750            | 0%    |
| Capital Outlay                       | 12,771           | -                | -     |
| Interfund Transfers Out (Shop Funds) | 65,500           | 76,147           | -14%  |
| <b>TOTAL EXPENDITURES</b>            | <b>1,582,724</b> | <b>1,550,639</b> |       |
| PROJ. ENDING CASH                    | 603,149          | 612,628          |       |





| Year               | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025      |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Balance  | 608,066   | 603,149   | 603,611   | 609,767   | 621,945   | 640,489   | 665,757   |
| Revenues           | 1,542,307 | 1,593,203 | 1,645,779 | 1,700,090 | 1,756,192 | 1,814,147 | 1,874,014 |
| Transfers In       | 35,500    | 35,500    | 35,500    | 35,500    | 35,500    | 35,500    | 35,500    |
| Total Revenues     | 1,577,807 | 1,628,703 | 1,681,279 | 1,735,590 | 1,791,692 | 1,849,647 | 1,909,514 |
| Expenditures       | 1,517,224 | 1,562,741 | 1,609,623 | 1,657,912 | 1,707,649 | 1,758,878 | 1,811,645 |
| Transfers Out      | 65,500    | 65,500    | 65,500    | 65,500    | 65,500    | 65,500    | 65,500    |
| Total Expenditures | 1,582,724 | 1,628,241 | 1,675,123 | 1,723,412 | 1,773,149 | 1,824,378 | 1,877,145 |
| Ending Balance     | 603,149   | 603,611   | 609,767   | 621,945   | 640,489   | 665,757   | 698,126   |

## FMLA TRUST FUND- 610

The state passed legislation in 2017 that established a Paid Family and Medical Leave program. This statewide insurance program offers Washington workers the opportunity to receive partial wage replacement while on leave. The required collection of premiums was set to begin in 2019 under this program. In accordance with state guidelines, the District has established a voluntary plan. The FMLA Trust Fund was established in 2019 for the collection of the employees' premiums paid for this program. The collection of revenues in 2019 is minimal because the timing of the firefighters' contract was such that this group of employees was exempt from paying employee premiums in 2019. The collection of employee premiums from the District's other employees is expected to be minimal for 2019. The District has budgeted no expenditures for 2019 from this fund, as payments for this benefit are set to begin in 2020.

|  | 2019 budget | 2018 budget | VAR |
|--|-------------|-------------|-----|
| Healthcare Fund 621                      |             |             |     |
| Beginning Cash Balance - Healthcare Fund |             |             |     |
| Investment Interest (net)                |             |             |     |
| Stop Loss refund                         |             |             |     |
| TOTAL RESOURCES                          |             |             |     |
| Benefits                                 |             |             |     |
| Transfers Out                            |             |             |     |
| TOTAL EXPENDITURES                       |             |             |     |
| PROJ. ENDING CASH                        |             |             |     |

## FTEs by Rank – SEVEN YEAR OVERVIEW- Includes both General & Shop Funds

| POSITION     | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------|------|------|------|------|------|------|------|
| Commissioner | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Fire Chief   | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst. Chief  | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Dep Chief    | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| CFO          | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Dir-HR       | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Tech      | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| HR Analyst   | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Bat Chief    | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Captain      | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |



|                      |        |        |        |        |        |        |        |
|----------------------|--------|--------|--------|--------|--------|--------|--------|
| Lt Days              | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Lt                   | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  |
| DO                   | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  | 24.00  |
| FF                   | 48.00  | 48.00  | 48.00  | 56.00  | 56.00  | 60.00  | 60.00  |
| FF Days              | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| MSO                  | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   | 4.00   |
| Lt/PM                | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   |
| CRP                  | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| DO/PM                | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   | 8.00   |
| FF/PM                | 12.00  | 12.00  | 12.00  | 12.00  | 12.00  | 12.00  | 12.00  |
| Specialist-PIO       | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| District Coordinator | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Mgt. Analyst         | 0.65   | 0.65   | 0.65   | 0.65   | 0.65   | 0.65   | 0.65   |
| Executive Asst.      | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| GIS Coordinator      | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Admin Specialist     | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   |
| Admin Asst.          | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |
| Operations Asst.     | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   |
| AP/AR Specialist     | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   |
| Public Educator      | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Part Time            | 18.00  | 18.00  | 18.00  | 18.00  | 18.00  | 18.00  | 18.00  |
| Chaplain             | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   | 3.00   |
| Foreman              | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Mechanic             | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   | 5.00   |
| Total FTEs           | 197.65 | 196.65 | 196.65 | 204.65 | 204.65 | 208.65 | 208.65 |

**PROGRAM BUDGETS:**

Note: The actual amounts for 2018 exclude encumbrances at year-end.

**LEGISLATIVE SERVICES:**

The Legislative Services Program budget is used for the compensation and other costs related to the District's six member Board of Commissioners. As a result of the merger, the District began 2017 with 10 commissioners, as both fire districts had a 5 member Board of Commissioners. That number was reduced at the beginning of 2018 to only 6 due to a combination of elections and retirements of commissioners.

| LEGISLATIVE SERVICES - 501  | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------------|-------------|-------------|-------------|
| Wages                       | 68,010      | 68,010      | 45,904      |
| Benefits                    | 5,900       | 5,900       | 3,672       |
| Supplies                    | 500         | 500         | -           |
| Tools & Equipment           | 3,877       | 3,928       | 1,871       |
| Travel                      | 8,000       | 8,300       | 6,652       |
| Miscellaneous               | 15,600      | 16,100      | 10,947      |
| Inter-Governmental Services | 32,300      | 32,300      | -           |
| Inter-fund Transfers        | 1,948       | 1,140       | 1,140       |
| TOTAL                       | 136,135     | 136,178     | 70,185      |



| Position      | 2019 FTEs | 2018 FTEs |
|---------------|-----------|-----------|
| Commissioners | 6         | 6         |
| Total FTEs    | 6         | 6         |

## ADMINISTRATION:

The Administration Program is responsible for carrying out the general administration needs of the District. The personnel includes the Fire Chief, Assistant Chief of Operations, Assistant Chief of Administration, and Assistant Chief of Support Services, Administrative Specialist, and an IT Technician. The IT technician was budgeted as a new position for 2018, however the hiring of this position was delayed until 2019. IT services have been contracted in the past, and beginning in 2018, the District expects to reduce the cost of contracting for IT services by the cost of the new IT Technician. Although an Executive Assistant was budgeted in 2018, we hired an Administrative Specialist instead.

| ADMINISTRATION - 502    | 2019 Budget | 2018 Budget | 2018 Actual |
|-------------------------|-------------|-------------|-------------|
| Wages                   | 1,311,900   | 1,214,666   | 1,103,315   |
| Benefits                | 358,580     | 326,367     | 257,036     |
| Supplies                | 38,500      | 28,500      | 20,464      |
| Small Tools & Equipment | 69,715      | 47,567      | 38,163      |
| Professional Services   | 12,000      | 22,465      | 36,124      |
| Communications          | 61,800      | 50,700      | 25,579      |
| Repair & Maintenance    | 1,000       | 2,000       | 108         |
| Miscellaneous           | 98,536      | 77,573      | 68,876      |
| Inter-fund Transfers    | 25,588      | 69,112      | 69,112      |
| Capital Outlay          | -           | 60,906      | -           |
| TOTAL                   | 1,977,619   | 1,899,857   | 1,618,779   |

| Position                  | 2019 FTEs | 2018 FTEs |
|---------------------------|-----------|-----------|
| Fire Chief                | 1         | 1         |
| Assistant Chiefs          | 3         | 3         |
| Executive Assistant       | 0         | 1         |
| Data Analyst              | 1         | 0         |
| Administrative Specialist | 1         | 0         |
| IT Technician             | 1         | 1         |
| Total FTEs                | 7         | 6         |

EARNING TRUST  
THROUGH ACTION



## FINANCE AND HUMAN RESOURCES:

This department is responsible for the District's financial operations and for the human resources functions. This includes financial reporting, general ledger, accounts payable, payroll, accounts receivable, employee turnover, promotions, and so forth.

| FINANCE & HUMAN RESOURCES - 503 | 2019 Budget      | 2018 Budget    | 2018 Actual    |
|---------------------------------|------------------|----------------|----------------|
| Wages                           | 767,600          | 596,436        | 590,274        |
| Benefits                        | 310,880          | 231,350        | 220,675        |
| Supplies                        | 2,000            | 3,000          | 704            |
| Tools & Equipment               | 3,688            | 4,639          | 615            |
| Communications                  | 2,500            | 2,500          | 1,532          |
| Repair & Maintenance            | -                | -              | 14             |
| Miscellaneous                   | 2,200            | 1,500          | 1,504          |
| Capital Outlay                  | 972              | 150,944        | 79,000         |
| Interfund Transfers             | 91,944           | 568            | 568            |
| <b>TOTAL</b>                    | <b>1,181,784</b> | <b>990,937</b> | <b>894,886</b> |

| Position                   | 2019 FTEs | 2018 FTEs |
|----------------------------|-----------|-----------|
| CFO                        | 1         | 1         |
| HR Director                | 1         | 1         |
| Administrative Coordinator | 1         | 1         |
| A/P/AR Specialist          | 1         | 1         |
| HR Generalist              | 1         | 0         |
| Administrative Specialist  | 2         | 1         |
| <b>Total FTEs</b>          | <b>7</b>  | <b>5</b>  |

## FIRE SUPPRESSION:

The Fire Suppression Program includes fire suppression, technical rescue, Hazmat, rescue swimmers, and other related services. The District is budgeting to hire an additional 4 firefighters in 2019. Retirements and promotions to other departments account for the other changes in FTE count.

| SUPPRESSION - 504     | 2019 Budget       | 2018 Budget       | 2018 Actual       |
|-----------------------|-------------------|-------------------|-------------------|
| Wages                 | 14,273,431        | 13,231,642        | 12,812,158        |
| Benefits              | 4,742,030         | 4,251,748         | 4,061,655         |
| Supplies              | 177,835           | 220,585           | 122,915           |
| Fuel                  | 90,000            | 90,000            | 83,080            |
| Inventory             | 17,000            | 17,430            | 3,490             |
| Tools & Equipment     | 543,916           | 461,139           | 447,031           |
| Professional Services | 186,726           | 194,700           | 165,221           |
| Communications        | 17,000            | 20,000            | 15,113            |
| Travel                | 7,850             | 2,000             | 6,455             |
| Advertising           | 1,500             | 1,000             | -                 |
| Rentals               | 200               | 200               | -                 |
| Repair & Maintenance  | 592,400           | 518,200           | 700,275           |
| Miscellaneous         | 31,887            | 60,592            | 73,924            |
| Capital Outlay        | 2,341,591         | 1,020,470         | 92,381            |
| Capital Leases        | 399,214           | 399,215           | 399,215           |
| Inter-fund Transfers  | 1,611,388         | 864,560           | 864,560           |
| <b>TOTAL</b>          | <b>25,033,968</b> | <b>21,353,482</b> | <b>19,847,473</b> |



| Position         | 2019 FTEs | 2018 FTEs |
|------------------|-----------|-----------|
| Battalion Chiefs | 8         | 8         |
| Lieutenants      | 26        | 24        |
| Drivers          | 25        | 26        |
| Firefighters     | 46        | 43        |
| Total FTEs       | 105       | 101       |

## COMMUNITY RISK REDUCTION:

The prevention program includes supplies and materials for the District's fire prevention program, including fire inspections, plan permitting, GIS services, Public education, and other activities such as the District's annual Open House events, the Mill Creek Festival, and other needs in support of fire prevention activities.

| COMMUNITY RISK REDUCTION -505 | 2019 Budget | 2018 Budget | 2018 Actual |
|-------------------------------|-------------|-------------|-------------|
| Wages                         | 825,250     | 617,843     | 592,416     |
| Benefits                      | 278,470     | 183,229     | 174,470     |
| Supplies                      | 43,309      | 40,692      | 31,718      |
| Inventory                     | 6,665       | 2,840       | 1,503       |
| Tools & Eqpt.                 | 10,000      | 14,470      | 16,256      |
| Professional Services         | 7,970       | 990         | 1,061       |
| Communications                | 4,500       | 4,500       | 2,239       |
| Travel                        | 100         | 100         | -           |
| Advertising                   | 500         | 500         | -           |
| Rentals                       | 200         | 200         | -           |
| Repair & Maintenance          | 7,290       | 13,420      | 2,202       |
| Miscellaneous                 | 51,185      | 63,450      | 15,189      |
| Capital Outlay                | 167,171     | 21,840      | 2,699       |
| Inter-fund Transfers          | 99,016      | -           | -           |
| TOTAL                         | 1,501,626   | 964,074     | 839,752     |

| Position            | 2019 FTEs | 2018 FTEs |
|---------------------|-----------|-----------|
| Deputy Chief        | 1         | 1         |
| Captain (Inspector) | 1         | 1         |
| Inspector (FF days) | 1         | 0         |
| PIO/PE              | 1         | 1         |
| Public Educator     | 1         | 0         |
| GIS Coordinator     | 1         | 1         |
| Total FTEs          | 6         | 4         |

## TRAINING:

The District's Training program covers the cost of outside training classes, costs for college tuition, training instructors, and costs associated with promotion and succession. The personnel costs are for special projects assigned to personnel who will be training for some specific promotion opportunities should they become available in the near future. The costs are associated with overtime for employees who are assigned to either suppression or Aid and Rescue.



| TRAINING -506         | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------|-------------|-------------|-------------|
| Wages                 | 771,950     | 747,138     | 730,526     |
| Benefits              | 208,210     | 256,567     | 152,934     |
| Supplies              | 40,325      | 36,075      | 28,501      |
| Inventory             | 8,000       | 8,000       | 4,789       |
| Tools & Equipment     | 28,925      | 18,526      | 15,552      |
| Professional Services | 1,650       | 1,450       | 2,220       |
| Communications        | 4,000       | 500         | 2,553       |
| Travel                | 124,291     | 98,180      | 89,823      |
| Rentals               | 16,500      | 16,500      | 655         |
| Repair & Maintenance  | 2,000       | 2,000       | -           |
| Miscellaneous         | 745,563     | 558,310     | 219,412     |
| Inter-Fund Transfers  | 1,376       | 119,856     | 119,856     |
| Capital Outlay        | -           | 119,297     | -           |
| TOTAL                 | 1,952,790   | 1,982,399   | 1,366,821   |

| Position                  | 2019 FTEs | 2018 FTEs |
|---------------------------|-----------|-----------|
| Deputy Chief              | 1         | 1         |
| Captains                  | 2         | 2         |
| Lieutenants (days)        | 1         | 1         |
| Administrative Assistants | 1         | 2         |
| Total FTEs                | 5         | 6         |

## FACILITIES:

The facilities program budget includes the cost of operating the District's 8 stations, the District's administrative building, and the rental property. This includes operating supplies, equipment, utilities, repairs, bonds payments, and new construction. The 2018 and 2019 budgets include the construction of station 33, a new station, as well as other capital improvements.

| FACILITIES - 507      | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------|-------------|-------------|-------------|
| Wages                 | 158,110     | 181,278     | 177,438     |
| Benefits              | 64,000      | 64,478      | 64,787      |
| Supplies              | 21,000      | 25,000      | 24,478      |
| Tools & Eqpt.         | 59,926      | 28,639      | 53,040      |
| Professional Services | 30,100      | 32,800      | -           |
| Communications        | 48,000      | 48,000      | 44,670      |
| Rentals               | 1,500       | 4,000       | 732         |
| Utilities             | 212,910     | 199,000     | 158,882     |
| Repair & Maintenance  | 403,500     | 397,000     | 346,751     |
| Miscellaneous         | 10,000      | 15,000      | 5,820       |
| Capital Outlay        | 2,177,018   | 6,053,000   | 5,746,936   |
| Bond Interest         | 334,335     | 228,878     | 228,878     |
| Bond Principal        | 618,000     | 470,000     | 470,000     |
| Inter-Fund Transfers  | 375,444     | 53,552      | 53,552      |
| TOTAL                 | 4,513,843   | 7,800,625   | 7,375,965   |

| Position              | 2019 FTEs | 2018 FTEs |
|-----------------------|-----------|-----------|
| Operations Assistants | 2         | 2         |



|            |   |   |
|------------|---|---|
| Total FTEs | 2 | 2 |
|------------|---|---|

## VOLUNTEERS & CHAPLAINS

The volunteers and on call chaplains. The District's and part time employees supplement the staffing at station 31 and respond in an aid unit. (Staffing at station 31 also includes other full time firefighters, paramedics, lieutenants, and battalion chiefs.)

| VOLUNTEERS & CHAPLAINS - 508 | 2019 Budget    | 2018 Budget    | 2018 Actual    |
|------------------------------|----------------|----------------|----------------|
| Wages                        | 310,771        | 310,771        | 261,885        |
| Benefits                     | 90,681         | 90,681         | 67,488         |
| Miscellaneous                | 300            | 300            | 165            |
| <b>TOTAL</b>                 | <b>401,752</b> | <b>401,752</b> | <b>329,539</b> |

| Position          | 2019 FTEs | 2018 FTEs |
|-------------------|-----------|-----------|
| Chaplains         | 3         | 3         |
| Part Time         | 18        | 16        |
| <b>Total FTEs</b> | <b>21</b> | <b>19</b> |

## AID & RESCUE:

The Aid and Rescue program covers the costs associated with the District's Emergency Medical Services, including Advanced Life Support (ALS) and Basic Life Support (BLS) services, and the Community Resource Paramedic program. The personnel affiliated with this program are all certified Paramedics. The change in total FTEs is mainly due to employee retirements and the movement of employees to other programs within the District.

| AID & RESCUE (EMS) - 509 | 2019 Budget      | 2018 Budget      | 2018 Actual      |
|--------------------------|------------------|------------------|------------------|
| Wages                    | 4,954,160        | 5,096,420        | 4,586,688        |
| Benefits                 | 1,523,050        | 1,566,252        | 1,414,529        |
| Supplies                 | 65,600           | 244,600          | 181,207          |
| Fuel                     | 85,000           | 76,000           | 81,975           |
| Inventory                | 6,960            | 4,070            | 1,059            |
| Tools & Eqpt.            | 179,464          | 134,976          | 61,438           |
| Professional Services    | 969,385          | 987,370          | 862,093          |
| Communications           | 12,400           | 16,400           | 6,991            |
| Rentals                  | 9,000            | 10,000           | 8,220            |
| Repair & Maintenance     | 202,548          | 172,670          | 163,824          |
| Miscellaneous            | 322,216          | 26,000           | 27,856           |
| Capital Outlay           | 324,724          | 1,020,131        | 1,018,086        |
| Capital Leases           | 39,834           | 40,830           | 40,830           |
| Inter-fund Transfers     | 108,644          | 336,624          | 336,624          |
| <b>TOTAL</b>             | <b>8,802,985</b> | <b>9,732,343</b> | <b>8,791,420</b> |

| Position     | 2019 FTEs | 2018 FTEs |
|--------------|-----------|-----------|
| Deputy Chief | 1         | 1         |
| Asst. MSA    | 1         | 1         |
| MSOs         | 3         | 3         |



|                              |    |       |
|------------------------------|----|-------|
| Community Resource Paramedic | 1  | 1     |
| Lieutenant Paramedics        | 6  | 8     |
| Driver Paramedics            | 7  | 6     |
| Paramedics                   | 13 | 13    |
| Administrative Assistant     | 0  | 1     |
| Mgt. Data Analyst            | 0  | 0.65  |
| Total FTEs                   | 32 | 34.65 |

## HEALTH & SAFETY:

The Health & Safety program includes costs associated with the health and safety of the District's personnel. The focus is on such things as immunizations, physicals, health screening, and fitness. The personnel costs included in this budget is for the District's member assistance program, which is available to all District employees, including chaplains, and commissioners.

| HEALTH & SAFETY - 510 | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------|-------------|-------------|-------------|
| Benefits              | 5,340       | 4,915       | 3,162       |
| Supplies              | 2,850       | 2,850       | -           |
| Tools & Equipment     | 24,640      | 27,944      | 7,351       |
| Professional Services | 122,980     | 100,830     | 141,054     |
| Repair & Maintenance  | 9,860       | 9,310       | 3,152       |
| Miscellaneous         | 7,010       | 6,135       | 2,095       |
| Inter-fund Transfers  | 12,624      | 7,644       | 7,644       |
| TOTAL                 | 185,304     | 159,628     | 164,458     |

## SHOP:

The shop is an internal service fund providing repair and maintenance services for the District's fleet. In addition, the shop provides maintenance services for emergency vehicles belonging to other fire districts and municipalities under inter-local agreements. The Shop bills the District and outside agencies for the services it provides. The billing rate for the shop is updated annually.

| SHOP - 511            | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------|-------------|-------------|-------------|
| Wages                 | 695,188     | 659,622     | 518,397     |
| Benefits              | 315,515     | 320,820     | 279,544     |
| Supplies              | 19,000      | 19,000      | 9,098       |
| Fuel                  | 4,000       | 4,000       | 2,576       |
| Inventory             | 400,000     | 400,000     | 358,748     |
| Tools & Equipment     | 9,800       | 9,800       | 7,828       |
| Professional Services | 31,500      | 30,000      | 14,925      |
| Communications        | 5,000       | 5,000       | 4,544       |
| Travel                | 1,200       | 1,200       | -           |
| Advertising           | 500         | 500         | -           |
| Rentals               | 1,000       | 2,800       | 254         |
| Insurance             | 1,500       | 5,000       | 894         |
| Utilities             | 9,500       | 10,000      | 7,591       |
| Repair & Maintenance  | 2,000       | 2,000       | 2,000       |
| Miscellaneous         | 8,750       | 8,750       | 4,361       |
| Capital Outlay        | 12,771      | -           | -           |
| Inter-fund Transfers  | 65,500      | 76,147      | 76,147      |



|       |           |           |           |
|-------|-----------|-----------|-----------|
| TOTAL | 1,582,724 | 1,554,639 | 1,286,907 |
|-------|-----------|-----------|-----------|

| Position                 | 2019 FTEs | 2018 FTEs |
|--------------------------|-----------|-----------|
| Foreman                  | 1         | 1         |
| Journeyman Mechanics     | 6         | 6         |
| Apprentice Mechanic      | 0         | 1         |
| Administrative Assistant | 1         | 0         |
| Total FTEs               | 8         | 8         |

**NON-DEPARTMENTAL:**

The Non- Departmental budget includes areas that have not been included in the District's other program budget areas. The personnel costs include attorney fees, contracted IT services, costs paid for leave accrual buy-out when employees leave employment with the District, as well as retirement medical costs for qualified retirees. Also included are transfers out that are not associated with any specific program within the budget.

| NON-DEPARTMENTAL - 512      | 2019 Budget | 2018 Budget | 2018 Actual |
|-----------------------------|-------------|-------------|-------------|
| Benefits                    | 328,000     | 119,311     | 100,607     |
| Tools & Equipment           | 26,523      | 25,750      | 27,248      |
| Professional Services       | 266,000     | 247,000     | 356,252     |
| Rentals                     | 4,500       | 12,000      | 9,677       |
| Insurance                   | 172,000     | 158,500     | 170,116     |
| Repair & Maintenance        | 20,000      | 21,200      | 19,373      |
| Miscellaneous               | 20,500      | 38,500      | 30,455      |
| Inter-Governmental Services | 62,025      | 32,525      | 57,182      |
| Inter-fund Transfers        | 4,207,383   | 870,669     | 870,669     |
| TOTAL                       | 5,106,931   | 1,525,455   | 1,641,579   |

For further information or clarification please contact our Chief Financial Officer.

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