

SNOHOMISH COUNTY FIRE DISTRICT NO. 5

Commissioners Meeting Agenda

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



April 27, 2026

CALL TO ORDER

ADDITIONS TO THE AGENDA

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

CONSENT AGENDA

Approval of Agency Benefits - \$66,515.78

CHIEF'S REPORT- To be presented

REPORTS

Month & Year to Date Budget

OLD BUSINESS

Open Issues / Actions

Records Request – no new requests

NEW BUSINESS

Draft Reserve Fund Report – Review / Discuss

INFORMATIONAL

2nd batch of Vouchers sent Projects Fund - \$77,686.70

2nd batch of Vouchers sent Expense Fund - \$2,408.94

3rd batch of Vouchers sent Expense Fund - \$61,688.90

COMMISSIONER COMMENTS

ADJOURN

CLOSED SESSION

RCW – 42.30.140 (4)(b) – Collective Bargaining

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

Agency Benefits 2026 (ER) Only

MONTH	Social Security/ FICA/Medicare	Trustdeed	HRA Veba	MERP	PERS 2	PERS 3	LEOFF 2	WA DCP
Jan	\$4,489.17	\$33,916.29	\$2,864.35	\$975.00	\$3,824.57	\$753.19	\$11,265.75	\$7,228.56
Feb	\$4,227.78	\$28,408.37	\$550.00	\$900.00	\$3,772.86	\$731.81	\$9,835.25	\$7,228.56
Mar	\$3,594.22	\$31,540.89	\$550.00	\$900.00	\$2,781.29	\$627.38	\$9,767.48	\$7,228.56
Apr	\$3,764.71	\$39,840.08	\$550.00	\$975.00	\$2,764.86	\$775.79	\$10,264.40	\$7,580.94
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Total	\$16,075.88	\$133,705.63	\$4,514.35	\$3,750.00	\$13,143.58	\$2,888.17	\$41,132.88	\$29,266.62
Average	\$4,018.97	\$33,426.41	\$1,128.59	\$937.50	\$3,285.90	\$722.04	\$10,283.22	\$7,316.66
							Total Agency Benefits	\$66,515.78

Month and YTD Budget 2026

Snohomish County Fire District 5

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001 Expense Fund

Revenues	Amt Budgeted	March	YTD	Remaining	%Used
311 Taxes/Revenue					
311 10 01 00 Property Tax-Regular Levy	3,187,639.19	134,078.06	170,013.74	3,017,625.45	5.3%
311 10 02 00 Property Tax-EMS Levy	1,108,004.21	48,290.61	61,212.06	1,046,792.15	5.5%
311 10 03 00 Property Tax - M & O	0.00	4.45	41.72	(41.72)	0.0%
311 10 05 00 Property Tax - Real and personal	0.00	0.00	0.00	0.00	0.0%
311 Taxes/Revenue	4,295,643.40	182,373.12	231,267.52	4,064,375.88	5.4%
330 Intergovernmental Revenue					
333 00 00 00 Federal Grant Indirect (Recieved through another agency) - COVID Related	0.00	0.00	0.00	0.00	0.0%
334 01 30 00 WSP Training Grant Reimbursements	0.00	0.00	0.00	0.00	0.0%
334 04 90 00 Department of Health Grant	1,200.00	0.00	0.00	1,200.00	0.0%
337 00 00 00 Timber/Harvest - BVFF Reimbursements	5,000.00	0.00	8,560.49	(3,560.49)	171.2%
338 30 01 00 Error Corrections Revenue	0.00	0.00	0.00	0.00	0.0%
330 Intergovernmental Revenue	6,200.00	0.00	8,560.49	(2,360.49)	138.1%
340 Charges for Goods and Services					
341 43 00 00 Budgeting and Accounting Services - B of A Fees	2,500.00	0.00	0.00	2,500.00	0.0%
341 70 00 00 Sales of Merchandise	0.00	0.00	0.00	0.00	0.0%
341 81 00 00 Public Records Request	0.00	0.00	0.00	0.00	0.0%
342 21 00 00 Fire Protection Services School - CPR Class Fees	1,150.00	0.00	425.00	725.00	37.0%
342 21 01 00 Wildland Fire Reimbursements/PSCAA	15,000.00	108,650.54	134,873.90	(119,873.90)	899.2%
342 60 00 00 Ambulance and Emergency Aid Fee	236,000.00	7,805.39	61,171.37	174,828.63	25.9%
340 Charges for Goods and Services	254,650.00	116,455.93	196,470.27	58,179.73	77.2%
360 Miscellaneous Revenue					
361 10 00 00 Interest Income	12,500.00	1,226.86	3,807.21	8,692.79	30.5%
367 00 00 00 Contributions/Donations, Non State or Federal Grants	0.00	0.00	0.00	0.00	0.0%
369 10 00 00 Sale of Scrap and Junk (Surplused)	0.00	0.00	0.00	0.00	0.0%
369 91 00 00 Miscellaneous Revenue	0.00	8,285.78	8,285.78	(8,285.78)	0.0%
360 Miscellaneous Revenue	12,500.00	9,512.64	12,092.99	407.01	96.7%
380 Non Revenue					
388 30 00 00 Prior Year Adjustments	0.00	0.00	0.00	0.00	0.0%
380 Non Revenue	0.00	0.00	0.00	0.00	0.0%
395 Other Financing Sources					
395 30 00 00 Proceeds from Sales of Capital Assets	0.00	0.00	0.00	0.00	0.0%

Month and YTD Budget 2026

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001 Expense Fund

Revenues	Amt Budgeted	March	YTD	Remaining	%Used
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395 Other Financing Sources

395 40 00 00	Compensation for Loss/Impairment of Capital Assets	0.00	0.00	0.00	0.00	0.0%
395 Other Financing Sources		0.00	0.00	0.00	0.00	0.0%

398 Insurance Recoveries

398 10 00 00	Insurance Recoveries	0.00	0.00	0.00	0.00	0.0%
398 Insurance Recoveries		0.00	0.00	0.00	0.00	0.0%

597 Transfers

397 22 01 00	Transfers In From Reserve	0.00	0.00	350,000.00	(350,000.00)	0.0%
397 22 01 01	GEMT Transfer in from Reserve Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers		0.00	0.00	350,000.00	(350,000.00)	0.0%

005 BH Core Community Health Grant

330 Intergovernmental Revenue

334 00 10 00	Indirect State Grant - BH CORE	210,000.00	0.00	0.00	210,000.00	0.0%
330 Intergovernmental Revenue		210,000.00	0.00	0.00	210,000.00	0.0%
005 BH Core Community Health Grant		210,000.00	0.00	0.00	210,000.00	0.0%

Fund Revenues:	4,778,993.40	308,341.69	798,391.27	3,980,602.13	16.7%
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Expenditures	Amt Budgeted	March	YTD	Remaining
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522 Fire Control & EMS

522 10 49 00	Service Fees	0.00	9.66	27.08	(27.08)	0.0%
522 20 40 49	Misc. Adjustments	0.00	0.00	0.00	0.00	0.0%
588 50 01 00	Error Correction Expenditures	0.00	0.00	0.00	0.00	0.0%
589 99 99 00	Payroll Clearing	0.00	0.00	(0.02)	0.02	0.0%
000		0.00	9.66	27.06	(27.06)	0.0%
522 10 10 01	District Secretary (1.0 FTE)	93,890.00	8,039.99	50,134.76	43,755.24	53.4%
522 10 10 02	Assistant Secretary (.625FTE)	56,628.00	5,332.98	15,229.35	41,398.65	26.9%
522 10 10 03	Commissioner Meetings (144 x \$161)	23,184.00	805.00	2,576.00	20,608.00	11.1%
522 10 10 04	Fire Chief (1.0FTE)	182,250.00	17,705.00	52,660.00	129,590.00	28.9%
522 10 10 08	Deputy Chief Operations (1.0FTE)	155,750.00	15,227.08	45,681.24	110,068.76	29.3%
522 10 10 09	Deputy Chief EMS (1.0FTE)	155,750.00	15,525.00	52,259.74	103,490.26	33.6%
522 10 10 18	Support Services Officer (.5FTE)	43,200.00	1,179.24	6,920.62	36,279.38	16.0%
522 10 10 19	Office Asst (.5FTE)	26,000.00	0.00	0.00	26,000.00	0.0%
522 10 30 01	Postage - Tax - Shipping	2,750.00	0.00	390.75	2,359.25	14.2%
522 10 30 21	Office Supplies	8,750.00	479.83	2,480.19	6,269.81	28.3%
522 10 30 34	Computer Software	1,500.00	847.23	2,196.66	(696.66)	146.4%
522 10 40 01	Election Costs	0.00	0.00	4,049.87	(4,049.87)	0.0%
522 10 40 02	Audit	0.00	0.00	0.00	0.00	0.0%

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001 Expense Fund

Expenditures	Amt Budgeted	March	YTD	Remaining	%Used	
522 Fire Control & EMS						
522 10 40 03	Background Screenings	1,250.00	634.00	634.00	616.00	50.7%
522 10 40 04	Reimbursements - Ambulance Transport, Taxes Etc	6,500.00	0.00	0.00	6,500.00	0.0%
522 10 40 09	Professional Services	133,000.00	6,052.09	36,829.08	96,170.92	27.7%
522 10 40 11	Communications	36,000.00	7,816.98	13,244.23	22,755.77	36.8%
522 10 40 16	Dues	9,450.00	100.00	5,656.97	3,793.03	59.9%
522 10 40 20	Meals (business luncheons) & parking	1,000.00	0.00	0.00	1,000.00	0.0%
522 10 40 22	Physicals - Exam, UA, Vision, HepB (3 doses), TDAP,	15,500.00	0.00	484.00	15,016.00	3.1%
522 10 40 27	Banquet and Functions	6,500.00	2,480.06	3,215.49	3,284.51	49.5%
522 10 40 44	Insurance CIAW	122,545.00	0.00	0.00	122,545.00	0.0%
010 Administration		1,081,397.00	82,224.48	294,642.95	786,754.05	27.2%
522 20 10 08	P-Personnel B51 Duty Chief	10,000.00	0.00	0.00	10,000.00	0.0%
522 20 10 12	Employee Incentives	2,000.00	3,863.92	3,863.92	(1,863.92)	193.2%
522 20 10 14	P-Personnel Part Time Firefighters & EMS	472,500.00	46,085.20	161,101.07	311,398.93	34.1%
522 20 10 15	P-Personnel Fulltime Firefighters	1,400,250.00	121,002.38	380,457.40	1,019,792.60	27.2%
522 20 10 16	P-Personnel Fulltime Firefighters Callback OT	90,000.00	4,492.42	44,610.52	45,389.48	49.6%
522 20 10 17	P-Part Time Shift Incentive	9,000.00	450.00	1,875.00	7,125.00	20.8%
522 20 10 19	P-Personnel Full-Time Firefighters Non-Callback OT (Training, Meetings, etc)	25,000.00	2,659.55	7,404.74	17,595.26	29.6%
522 20 20 01	P-State Pensions	189,500.00	13,170.15	43,353.58	146,146.42	22.9%
522 20 20 03	P- Medical Benefits	316,000.00	32,990.89	100,604.90	215,395.10	31.8%
522 20 20 05	P-Federal Payroll Taxes	43,560.00	3,594.23	12,311.20	31,248.80	28.3%
522 20 20 06	State Payroll Taxes	154,000.00	0.00	53,255.63	100,744.37	34.6%
522 20 30 03	Fire Supplies, Rehab Food	3,000.00	821.80	1,410.44	1,589.56	47.0%
522 20 30 15	Diesel and Gasoline	28,000.00	2,642.82	8,742.38	19,257.62	31.2%
522 20 30 16	Ambulance Supplies (BLS/ALS)	75,000.00	15,993.41	29,442.12	45,557.88	39.3%
522 20 40 05	SNOCO 911	84,275.00	7,250.01	25,325.87	58,949.13	30.1%
522 20 40 07	Regional Technical Response Agreement (So. Sno. Co. Fire & Rescue)	1,600.00	2,123.75	2,123.75	(523.75)	132.7%
522 20 40 24	Laundry - Uniforms - Bunker Gear	1,750.00	0.00	120.11	1,629.89	6.9%
522 30 30 09	Newsletter Quarterly	13,500.00	0.00	0.00	13,500.00	0.0%
522 30 30 10	Educational Materials - Public	5,000.00	0.00	0.00	5,000.00	0.0%
522 30 30 23	Fire Prevention Education (Holidays)	1,750.00	606.81	1,317.18	432.82	75.3%
020 Suppression & EMS		2,925,685.00	257,747.34	877,319.81	2,048,365.19	30.0%
522 41 31 01	CPR & First Aid Cards	1,500.00	458.22	687.33	812.67	45.8%
041 Training Provided to External Parties		1,500.00	458.22	687.33	812.67	45.8%
522 45 30 13	Training Props/Devices & Supplies	5,500.00	0.00	83.78	5,416.22	1.5%
522 45 40 26	Travel - Meals - Lodging - Recruit Training Meals	3,500.00	1,368.31	3,886.73	(386.73)	111.0%
522 45 40 28	Tuition/Instructors	25,000.00	1,010.99	7,211.59	17,788.41	28.8%
522 45 40 30	Vector/Target Solutions	6,000.00	0.00	0.00	6,000.00	0.0%

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001 Expense Fund

Expenditures	Amt Budgeted	March	YTD	Remaining	%Used
522 Fire Control & EMS					
045 Training Obtained by Employees	40,000.00	2,379.30	11,182.10	28,817.90	28.0%
522 50 30 12 Supplies (cleaning, paper, maintenance, propane)	7,000.00	207.47	1,263.63	5,736.37	18.1%
522 50 40 19 Inspections and Tests	5,000.00	0.00	202.80	4,797.20	4.1%
522 50 40 37 Utilities (water, sewer, garbage, gas, propane, electric)	47,000.00	5,267.75	18,553.49	28,446.51	39.5%
522 50 40 40 Building Repairs and Maintenance - ST52 - 304 Alder	10,000.00	0.00	13.07	9,986.93	0.1%
522 50 40 43 Building Repairs and Maintenance - ST51 - 32905 Cascade View	12,000.00	12,239.47	17,889.14	(5,889.14)	149.1%
522 50 40 45 Training Trailer Expenses	1,000.00	0.00	0.00	1,000.00	0.0%
050 Facilities Maintenance	82,000.00	17,714.69	37,922.13	44,077.87	46.2%
522 60 30 06 Apparatus/Equipment Parts & Supplies - (Non-Intergovernmental)	30,000.00	9,455.53	11,406.36	18,593.64	38.0%
522 60 40 12 Equipment Maintenance and Repairs	10,000.00	406.14	548.46	9,451.54	5.5%
522 60 40 23 Apparatus Maintenance (Non-Intergovernmental)	5,000.00	749.77	3,932.81	1,067.19	78.7%
522 60 40 29 Monroe - Apparatus Maintenance Intergovernmental	85,000.00	0.00	6,101.53	78,898.47	7.2%
522 60 40 47 Rentals and Leases	250.00	0.00	0.00	250.00	0.0%
060 Vehicles & Equipment Maintenance	130,250.00	10,611.44	21,989.16	108,260.84	16.9%
522 70 41 28 EPCR	2,000.00	98.91	627.42	1,372.58	31.4%
522 70 41 29 Delegate Physician-Medical Advisor Contract	15,000.00	0.00	4,635.00	10,365.00	30.9%
522 70 41 35 Medical Billing (\$25.75 + .78 Postage x Billings, 505)	12,750.00	0.00	2,320.59	10,429.41	18.2%
522 70 41 37 Snohomish County EMS Annual Assessment (County Medical Program Director)	13,325.00	0.00	10,055.43	3,269.57	75.5%
070 Ambulance Services	43,075.00	98.91	17,638.44	25,436.56	40.9%
522 Fire Control & EMS	4,303,907.00	371,244.04	1,261,408.98	3,042,498.02	29.3%
591 Leases					
591 22 70 02 Software leases	9,500.00	0.00	0.00	9,500.00	0.0%
591 28 70 01 Leases	8,175.00	960.66	2,881.98	5,293.02	35.3%
591 Leases	17,675.00	960.66	2,881.98	14,793.02	16.3%
594 Capital Outlay					
594 22 60 01 Furnishings - Equipment	7,500.00	5,343.76	6,628.31	871.69	88.4%
594 22 60 02 Computer Hardware - Laptop - MDC - EPCR - Server	0.00	0.00	0.00	0.00	0.0%
594 22 60 04 Small Tools and Firefighting Equipment	15,000.00	0.00	607.05	14,392.95	4.0%
594 22 60 05 Uniforms and Badges	12,500.00	0.00	1,517.89	10,982.11	12.1%

Month and YTD Budget 2026

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001 Expense Fund

Expenditures	Amt Budgeted	March	YTD	Remaining	%Used
594 Capital Outlay					
594 22 60 06 Facilities	2,500.00	0.00	0.00	2,500.00	0.0%
594 22 60 08 Rescue Equipment	5,000.00	147.24	11,284.46	(6,284.46)	225.7%
594 22 60 09 Firefighting Safety Gear	55,000.00	244.78	955.57	54,044.43	1.7%
594 22 60 10 Small Tools and Equipment EMS	7,500.00	0.00	0.00	7,500.00	0.0%
594 22 60 11 Phone & Assesory Purchases	3,500.00	0.00	0.00	3,500.00	0.0%
594 22 60 14 Capital Apparatus Purchases	0.00	0.00	0.00	0.00	0.0%
594 25 60 12 Disaster Services EOC	1,500.00	0.00	0.00	1,500.00	0.0%
594 Capital Outlay	110,000.00	5,735.78	20,993.28	89,006.72	19.1%
597 Transfers					
597 22 00 01 Transfer to Reserve Fund	0.00	0.00	0.00	0.00	0.0%
597 22 00 03 Transfer to Capital Project Fund	0.00	0.00	10,619.62	(10,619.62)	0.0%
597 Transfers	0.00	0.00	10,619.62	(10,619.62)	0.0%
005 BH Core Community Health Grant					
522 Fire Control & EMS					
522 10 10 99 CREMT Wages and Benefits	0.00	6,875.00	6,875.00	(6,875.00)	0.0%
522 10 30 35 CREMT Software	0.00	0.00	0.00	0.00	0.0%
522 20 30 99 CREMT Supplies	0.00	108.01	108.01	(108.01)	0.0%
522 41 30 01 CREMT Training Supplies for Hosting Training	0.00	0.00	0.00	0.00	0.0%
522 45 40 01 CREMT Travel Lodging and Meals	0.00	0.00	0.00	0.00	0.0%
522 45 41 01 CREMT Tuition and Costs for Training Received	0.00	0.00	0.00	0.00	0.0%
522 Fire Control & EMS	0.00	6,983.01	6,983.01	(6,983.01)	0.0%
594 Capital Outlay					
594 62 60 01 CREMT Equipmnet	0.00	0.00	0.00	0.00	0.0%
594 Capital Outlay	0.00	0.00	0.00	0.00	0.0%
005 BH Core Community Health Grant	0.00	6,983.01	6,983.01	(6,983.01)	0.0%
Fund Expenditures:	4,431,582.00	384,923.49	1,302,886.87	3,128,695.13	29.4%
Fund Excess/(Deficit):	347,411.40	(76,581.80)	(504,495.60)		

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002 Reserve Fund

Revenues	Amt Budgeted	March	YTD	Remaining	%Used
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330 Intergovernmental Revenue

332 93 40 00	Grnd Emerg. Med Transpt (GEMT)Payments - Reserves	575,000.00	0.00	0.00	575,000.00	0.0%
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330 Intergovernmental Revenue		575,000.00	0.00	0.00	575,000.00	0.0%
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360 Miscellaneous Revenue

361 10 00 01	Interest Income (Reserve)	155,000.00	10,033.11	29,265.32	125,734.68	18.9%
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360 Miscellaneous Revenue		155,000.00	10,033.11	29,265.32	125,734.68	18.9%
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597 Transfers

397 22 02 00	Transfer In From Expense Fund	0.00	0.00	0.00	0.00	0.0%
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597 Transfers		0.00	0.00	0.00	0.00	0.0%
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Fund Revenues:		730,000.00	10,033.11	29,265.32	700,734.68	4.0%
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Expenditures	Amt Budgeted	March	YTD	Remaining	
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522 Fire Control & EMS

522 10 49 01	Service Fees (Reserve)	450.00	3.85	144.55	305.45	32.1%
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522 Fire Control & EMS		450.00	3.85	144.55	305.45	32.1%
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597 Transfers

597 00 01 00	Transfer Out to Expense Fund	0.00	0.00	350,000.00	(350,000.00)	0.0%
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597 00 01 01	GEMT transfer out to Expense Fund	0.00	0.00	0.00	0.00	0.0%
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597 Transfers		0.00	0.00	350,000.00	(350,000.00)	0.0%
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Fund Expenditures:		450.00	3.85	350,144.55	(349,694.55)	*****%
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Fund Excess/(Deficit):		729,550.00	10,029.26	(320,879.23)		
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Month and YTD Budget 2026

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200 Bond - Capital

Revenues	Amt Budgeted	March	YTD	Remaining	%Used
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311 Taxes/Revenue

311 10 04 00	Property Taxes Capital Facility Bond (Station 51)	597,385.00	24,523.07	31,309.72	566,075.28	5.2%
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311 Taxes/Revenue		597,385.00	24,523.07	31,309.72	566,075.28	5.2%
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330 Intergovernmental Revenue

337 01 00 00	Timber and Private Harvest - Bond	0.00	0.00	3,916.59	(3,916.59)	0.0%
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330 Intergovernmental Revenue		0.00	0.00	3,916.59	(3,916.59)	0.0%
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360 Miscellaneous Revenue

361 10 00 02	Interest And Other Earnings - Investment Interest - Other Costs Allocations	0.00	0.00	11.07	(11.07)	0.0%
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360 Miscellaneous Revenue		0.00	0.00	11.07	(11.07)	0.0%
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Fund Revenues:		597,385.00	24,523.07	35,237.38	562,147.62	5.9%
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Expenditures	Amt Budgeted	March	YTD	Remaining	
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591 Leases

592 22 08 00	Interest And Other Debt Service Costs -	0.00	0.00	0.00	0.00	0.0%
--------------	---	------	------	------	------	------

592 22 81 00	Fiscal Agent Fees	0.00	0.00	309.18	(309.18)	0.0%
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591 Leases		0.00	0.00	309.18	(309.18)	0.0%
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594 Capital Outlay

591 22 70 00	Principal Paid on Station Construction	348,391.00	0.00	0.00	348,391.00	0.0%
--------------	--	------------	------	------	------------	------

592 22 80 00	Interest Paid on Station Construction	164,312.93	0.00	0.00	164,312.93	0.0%
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594 Capital Outlay		512,703.93	0.00	0.00	512,703.93	0.0%
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Fund Expenditures:		512,703.93	0.00	309.18	512,394.75	0.1%
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Fund Excess/(Deficit):		84,681.07	24,523.07	34,928.20	
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Month and YTD Budget 2026

Snohomish County Fire District 5

Time: 15:06:27 Date: 04/24/2026

Page: 8

300 Capital Project Fund

Revenues	Amt Budgeted	March	YTD	Remaining	%Used
597 Transfers					
397 03 00 00 Transfers In From Expense Fund	0.00	0.00	10,619.62	(10,619.62)	0.0%
597 Transfers	0.00	0.00	10,619.62	(10,619.62)	0.0%
Fund Revenues:	0.00	0.00	10,619.62	(10,619.62)	0.0%
Expenditures	Amt Budgeted	March	YTD	Remaining	
594 Capital Outlay					
594 22 60 03 Apparatus Replacement	230,000.00	0.00	0.00	230,000.00	0.0%
594 22 60 21 Furnishings and Equipment	7,000.00	2,081.63	6,797.67	202.33	97.1%
594 22 60 22 Computer Hardware and Server	0.00	0.00	0.00	0.00	0.0%
594 22 60 24 Small Tools	0.00	0.00	0.00	0.00	0.0%
594 22 60 26 Facilities Construction, Machinery and Equipment	87,000.00	0.00	0.00	87,000.00	0.0%
594 22 60 27 Land Aquisition - Future Facilities	25,000.00	0.00	0.00	25,000.00	0.0%
594 28 60 33 Dispatch Services Infrastructure (Locution and Station Based Equipment)	0.00	0.00	0.00	0.00	0.0%
594 Capital Outlay	349,000.00	2,081.63	6,797.67	342,202.33	1.9%
Fund Expenditures:	349,000.00	2,081.63	6,797.67	342,202.33	1.9%
Fund Excess/(Deficit):	(349,000.00)	(2,081.63)	3,821.95		

Month and YTD Budget 2026

Snohomish County Fire District 5

Months: 01 To: 03

Time: 15:06:27 Date: 04/24/2026

Page: 9

Fund	Revenue	March	Received		Expenditures	March	Spent	
001 Expense Fund	4,778,993.40	308,341.69	798,391.27	16.7%	4,431,582.00	384,923.49	1,302,886.87	29.4%
002 Reserve Fund	730,000.00	10,033.11	29,265.32	4.0%	450.00	3.85	350,144.55	*****%
200 Bond - Capital	597,385.00	24,523.07	35,237.38	5.9%	512,703.93	0.00	309.18	0.1%
300 Capital Project Fund	0.00	0.00	10,619.62	0.0%	349,000.00	2,081.63	6,797.67	1.9%
	<u>6,106,378.40</u>	<u>342,897.87</u>	<u>873,513.59</u>	<u>14.3%</u>	<u>5,293,735.93</u>	<u>387,008.97</u>	<u>1,660,138.27</u>	<u>31.4%</u>



Open Issues/Actions

Date Last Visited	OPEN ISSUES		Action Taken
Date Last Visited	TABLED OR POSTPONED ISSUES		Action Taken
Date Last Visited	CLOSED ISSUES - Items will be removed 5 years after the date last visted.		Action Taken
12/27/21	Exploration of a District 5 Medic Program		Completed
04/25/22	Life Insurance for Part Time and Volunteers		Completed
06/27/22	ALS Contract Snohomish Regional Fire and Rescue		Completed
07/11/22	Painting for the New Station		Closed
08/08/22	ALS contract with Sky Valley Fire and Rescue		Closed
01/12/26	Mitigation Fees - Growth Planning		Closed



Snohomish County Fire District #5

32905 Cascade View Drive, Sultan, Washington 98294

Phone: (360) 793-1179 Fax (360) 799-0563

2025 Financial Reserve Report

Note: This can be a stand alone document or a chapter in the FD5 annual report.

Background: Fire District 5 utilizes a well established financial system which complies with applicable state and accounting standards. While this system is very effective, it provides only a single category of available savings funds known as the “Reserve Fund”. A financial reserve for cash flows and other needs is vital to the sustainable operation of the Fire District. The intent of this report is to provide the details of this fund.

It is important to understand the basis of the reserve in order to forecast and maintain the appropriate level of reserves. A single category does not provide the necessary details to determine what reserves are necessary, the purpose of the reserve, the intended size of the reserve, and other important aspects. The District’s operational costs combined with the reserve status directly impact the District’s need for future voter approved funding levels.

Objective: This report defines an internal District 5 breakdown of the single reserve fund in our accounting software to separate specific subcategory reserve funds and status. Each District 5 reserve fund defines the basis for establishing the reserve, funding level objectives, and other long term planning considerations. These funds are defined and reallocated as necessary by the District.

This document also reports the status of each reserve to the Board of Commissioners on an annual basis and is an early part of the District’s annual budget process.

Reserve Status – End of 2025

Table showing the six reserves, funding objective, current funding level, shortfall, and planned transfer in.

Reserve Category	Funding Objective	Current Fund Level	Shortfall	2026 Transfer In Goal
Operational	\$XXXXX	\$1,562,161		
Emergency	\$XXXXX	\$3,479,972		
Capital Facility	\$XXXXX	\$252,181		
Capital Apparatus	\$XXXXX			
Capital Equipment	\$XXXXX			
Leave Buyout	\$XXXXX			
		\$5,294,314		



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The following are the reserve subcategories, purpose, intended funding, and planning for each reserve.

Operational Reserve

The District is primarily funded by property taxes which are collected by the county twice a year with the first distribution to the District at the end of April. The Operational reserve, also referred to as “beginning cash balance”, is to sustain the District during the first four months of each year prior to receiving the payment of these property taxes. The end of April is day 120 of the year, equivalent to 32.9% of the year (120 / 365). This fund is at its peak at the end of the calendar year and diminishes at the end of April.

Therefore, the Operational Reserve objective shall be 32.9% of the previous year’s expense budget excluding unusual capital expenses in that year.

2025 operational expense = \$5,000,000 - 32.9% is \$1,645,000

Emergency Reserve

Fire District #5 is an emergency organization which the public has a right to expect the highest levels of foresight from. We serve the public best by planning and being prepared to meet this objective. The intent of the Emergency Operating Reserve Fund is as a hedge against expenses that might arise from extreme events, such as earthquakes, floods, dam failures, and other occurrences which are possible but not directly foreseeable

The amount of the Emergency Operating Reserve Fund is based on a recommendation from our attorneys and related presentations made during Washington Fire Commissioners Association training. The recommendations are that the reserve be as small as 33% of the annual budget for large non-city departments and up to 50% of the annual budget for small departments. These recommendations are consistent with the needs and historical actual situations of several departments.

Fire District #5 has elected hold in an emergency reserve 45% of the previous year’s expense budget, excluding unusual capital expenses, based on our current size.

2025 operational expense = \$5,000,000 45% is \$2,250,000.

Capital Facility Reserve.

The Capital Facility Reserve Fund is intended to fund future capital improvements to the existing stations or a construct a new station in the future. While there is no immediate need for another station, which would most likely be financed by a bond, it is prudent to



Snohomish County Fire District #5

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fund this reserve to cover unexpected issues during construction which the intended bond limit bond might not cover to complete such a project.

The objective of this fund is \$1,000,000 based on the construction costs of current Station 51. This fund can be created over time suggesting \$50,000 dollars reserved each year.

Capital Apparatus Reserve

The intent of the Capital Apparatus Reserve Fund is to allow Fire District #5 to accumulate funds over several years for the specific purpose of replacing aid cars and significant fire apparatus with the goal of having money available without needing to pass a bond referendum or to resort to other methods of borrowing money. We recognize that the need for new equipment may arise as an unplanned urgent problem, leaving insufficient time to plan and pass a bond.

The funds in this reserve would be used to replace a vehicle when it becomes uneconomical to continue to operate it. It is NOT intended to purchase a vehicle simply because funds are available. This fund is not intended to purchase a vehicle if other means of funding are available, such as grants, etc. Funding this account is an excellent use of the current Federal Ground Emergency Medical Transportation (GEMT) Program distributions as the longevity of GEMT funding is unknown.

The District will soon take delivery of a new fire engine at a price of more than \$1,000,000 paid for by funds in this reserve allowing the tax payer savings from interest and significant manufacturer's discounts for a cash purchase. While another new engine is not planned in the near future, it takes years to save enough money for such a purchase.

The District will soon have a need to replace an older ambulances. The cost of the units has risen significantly since our last purchase and is nearing \$400,000 each.

The District maintains a separate tracking system for each vehicle to forecast replacement times and costs which are beyond the intended scope of this document.

Using GMET funds, the objective of this fund should be at least \$500,000 with at least \$XXXXXXX contributions per year.

Capital Equipment Reserve

The Capital Equipment Reserve Fund is intended to cover large operation equipment expenses other than buildings and vehicles. An example of this would be the replacement of the District's fire Self Contained Breathing Apparatus (SCBA) used in fire fighting. The District's firefighting equipment currently requires more than 20 units with spare pressure bottles. While the cost of a single SCBA unit is manageable as an



Snohomish County Fire District #5

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ordinary annual expense, needing to replace all of them at the same time for safety and commonality reasons is the intent of this reserve.

This reserve funding is based on this SCBA example and should be \$XXXXXXX

Retirement/Severance – Leave Buyout Reserve Fund

Fire District 5 has several paid personnel with associated earned benefits for Paid Time Off (PTO). These benefits are accrued over time and have maximum limits. As staff accrues these times, the District must maintain a reserve funding to cover the eventual usage of this time off or potential buyout funds upon separation. This reserve must be fully funded as these dollars are essentially already spent.

The level of this fund is based on actual needs, however the needs change with each employee pay period, making it difficult to accurately forecast. For this reason an estimated level is used and is updated annually. The reserve value should be approximately 110% of the previous year's ending value estimated dollars.

Dollar estimate value of all District PTO end of 2025 =

XXemployees x XX hrs x \$XX per hour = \$XXXX

Level required in the Leave Buyout Reserve is \$XXXX x 1.1 = \$XXXXX

Fire District 5 Resoution 2019-001 Impact on the Reserves.

In 2019, it was determined that the District and economy was in a position to construct a new Fire Station. A bond was necessary to finance this construction which required a majority of the voters to approve. At the time there were discussions of various annexations and mergers of fire districts. It was learned that if Fire District 5 merged with another District, the new station ownership would be transferred to the newly formed larger District, however only those citizens of the former District 5 would be responsible to payoff the bond for the station. Paying for a building you don't own seemed undesirable. Legal Counsel provided a solution to this situation in Resolution 2019-01 Section 4, paragraph (b).

This provision would use all funds legally available to the District, including the reserves, as a means to payoff any remaining indebtness for this bond. Simply put, money raised by the citizens of District 5 would stay in District 5 and not transfer to the new District. To ensure this provision's perpetuity, it was included as part of the voter approved ballot which can not be undone by a simple Board of Commissioners vote. Counsel also offered to defend this provision, if necessary, pro bono.



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Conclusion: This document serves as the reporting means of the status of Fire District 5's reserve funds. It is updated on an annual basis, or sooner, and serves as a method of agreement for the types, definition, purpose, and amounts of the individual subcategory reserves. The District's resolution 2022-03 is no longer necessary and should be cancelled.

DRAFT

SNOHOMISH COUNTY FIRE PROTECTION DISTRICT NO. 5
RESOLUTION 2022-03 -RESERVE FUNDS

WHEREAS; Fire District #5 is a primary emergency responder responsible to the citizens of the District for fire and life safety, and

WHEREAS; Every effort must be made to insure the reliability and viability of the District in all circumstances regardless of magnitude, and

WHEREAS; Fire District #5 strives to be a responsible steward of public funds and worthy of public trust, and

WHEREAS; Failure to implement a reserve fund plan produces unfunded liabilities and mortgages the District's future, and

WHEREAS; Retaining adequate reserve funds to provide for emergencies, major purchases and to insure solvency while awaiting tax receipts is a tenet of stewardship, therefore be it

RESOLVED; That the District shall retain reserve funds in such number and amounts as is required to insure the reliability and viability of the District into the foreseeable future, and be it further

RESOLVED; That the Board of Fire Commissioners shall review reserve requirements annually during budget discussion and more often as necessary, and be it further

RESOLVED; "If all of the District's territory is to be merged into any other fire protection district, then on or before the date of merger the District shall redeem or defease outstanding Bonds in the principal amount equal to the lesser of: (i) all of the Bonds then outstanding; or (ii) all of the District's funds legally available for Bond redemption or defeasance as of the date of the District's most recent financial statements", as per Resolution 2019-001 Bonds, and be it further

RESOLVED; That there shall be six reserve funds as herein provided:

Operational Reserve

Emergency Reserve

Capital Facility Reserve

Capital Apparatus Reserve

Capital Equipment Reserve

Retirement/Severance Reserve

OPERATIONAL RESERVE

The Operational Reserve, also referred to as beginning cash balance, is to sustain the District during the first four months of each year prior to the payment of property taxes. It covers revenue shortfalls resulting from budgeted expenditures that occur prior to taxes paid throughout the year, and expenditures from revenue shortfalls resulting from temporary deficit spending.

The Operational Reserve is established at 32.9% of the previous year's budget which is the equivalent of four months expenditures. Taxes are collected at the end of April, which is day 120 of the year. Day 120 is divided by the 365 days of the year to bring the department to a benchmark amount. **The Operational Reserve objective shall be 32.9% of the previous year's Expense Budget.**

EMERGENCY RESERVE

The Fire District is an emergency response organization responsible for the mitigation of public emergencies. Most emergencies in the District fit within the category of routine, less than 24 hours in duration and requiring resources available within the District or through local mutual aid. It is however possible and probable that emergencies will arise that are beyond the normal capacity of the District, which nonetheless require a response.

The possibilities are many and may include earthquakes, floods, dam failures, wildland fires, pandemics, homeland security events and weather extremes. These events may damage District equipment and buildings, require the employ of specialized equipment and teams, and create massive need for shelter, food, potable water, and medical care for large numbers of civilians.

The public expects the District to employ foresight and insure the District's financial viability through such events. To meet this objective the District maintains an Emergency Reserve. The District's attorneys, Brian Snure and Associates recommend an Emergency Reserve of 33% to 50% of annual budget. The recommendation is for non-city smaller organizations to retain closer to 50% of budget. These recommendations are consistent with the needs and actual experience of several Districts represented by Snure and Associates. The District consequently elected a factor of 45% of annual budget. **The Emergency Reserve objective shall be 45% of the previous year's Expense Budget.**

CAPITAL FACILITY RESERVE

The District's facilities consist of Station 51 and Station 52 which were built in 2021 and 1979, respectively. Station 51 is a modern fire service facility which serves as the headquarters for District business and operations functions and Station 52 is used to store apparatus and provide a second response location in the downtown core of Sultan. Additionally, there are two wood-framed residential structures which exist on the Station 51 property with limited future use.

The District has a need to maintain both Fire Stations and the systems contained within, as well as ensuring all facilities meet the growing demand for service, maintain reasonable response times to areas of new development, and provide for the safety and security of our workforce.

The purpose of this fund is to provide for both planned and emergency repairs and replacement of major facility components, removal and/or renovation of existing structures, and land acquisition for future fire stations. **The Capital Facility Reserve objective shall be based on a 10-year projection of anticipated facility repair, maintenance, and acquisition costs, which is \$900,000 for 2022-2032.**

CAPITAL APPARATUS RESERVE

The purpose of the Apparatus Reserve is to accumulate revenue over several years for the purchase of fire and medical apparatus. Apparatus with time, become antiquated, unreliable, and uneconomical to maintain. The District cannot properly respond to 911 emergencies without functioning, modern apparatus. It is in the public interest to anticipate and plan for the replacement of apparatus. When possible, it is prudent to do so in a fashion that does not require the District to become indebted.

Fire and EMS apparatus are exceedingly expensive to acquire and maintain. Efforts should be made to extend the life of apparatus as long as practicable. The District should pursue grants and creative means of acquiring suitable apparatus to diminish the impact on this reserve. The purpose of the reserve is to purchase apparatus only as needed for the reasons herein stated. Funds being available is not evidence of need.

The District has planned purchases of \$1,800,000 in apparatus purchases over the next 10 years and an additional \$1,000,000 in the following decade. These are conservative figures which will require updating based on the Districts apparatus replacement plan. This reserve does not lend itself to a set amount as an end goal but requires a pre-established annual investment. **The Apparatus Reserve objective shall be an annual contribution of \$75,000 for 2022 and shall increase by 8% annually.**

Year	Contribution
2023	\$81,000
2024	\$87,480
2025	\$94,478
2026	\$102,037
2027	\$110,200
2028	\$119,016
2029	\$128,537

CAPITAL EQUIPMENT RESERVE

The District needs to replace major equipment and protective gear on an occasional basis due to obsolescence, wear, and regulatory requirements. Bunker gear, breathing air compressors, air monitors, defibrillators, and self-contained breathing apparatus, are examples of such equipment. When feasible, equipment replacement is budgeted annually. However, some equipment acquisitions require a bid process and periodic outlay of large sums of money beyond the capacity of the annual budget. In these instances, it is in the public interest to make annual contributions and plan for the replacement of equipment without placing the burden of debt on the District. The District will need \$200,000 within the next decade. This estimate requires updating based on inflation, grant availability and replacement schedules.

This reserve does not lend itself to a set amount but requires an annual investment. The minimum Capital Equipment Reserve contribution shall be a minimum annual contribution of \$20,000, and adjusted as needed to maintain a fully funded plan for 10 years.

RETIREMENT/SEVERANCE RESERVE

The District employs paid staff who receive paid time off (PTO) as part of their compensation. State Law, Labor and Personnel Agreements require payment for some unused PTO when an employee separates from the District. This obligation becomes an unfunded liability and a form of indebtedness identified by State audits, unless the District maintains a Retirement/Severance Reserve. A periodic audit of outstanding PTO obligations is required to establish fund requirements. **The Retirement/Severance Reserve amount shall be set by calculating a 7-year projection of employee liabilities. (\$240k for 2022-2028)**

Operational Reserve	Objective – 32.9% of Budget
Emergency Reserve	Objective – 45% of Budget
Capital Facility Reserve	Objective – 10 Year Projection of Needs (\$900k for 2022-2032)
Capital Apparatus Reserve	Objective – \$75,000 for 2022, increased 8% annually
Capital Equipment Reserve	Objective – Minimum Annual Contribution of \$20,000
Retirement/Severance Reserve	Objective - 7 Year Projection of Needs (\$240k for 2022-2028)

ADOPTED AT A MEETING OF THE BOARD OF FIRE COMMISSIONERS,
SNOHOMISH COUNTY FIRE DISTRICT #5 THIS THE 28 DAY OF March,
2022.

Commissioner Fox

Stuart Chitt Fox

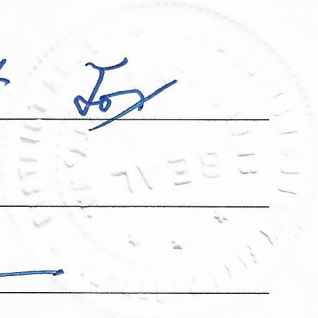
Commissioner Geiger

Kelly Geiger

Commissioner Chase

Ann Chase

Cathy Roth
Attest



Capital Projects Fund April 2026 Part 2

Snohomish County Fire District 5

Time: 15:06:51 Date: 04/16/2026


04/01/2026 To: 04/30/2026

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
260402003 Associated Paving, LLC	419	04/30/2026	Claims	3	62,650.68	PO 2026-4047 Paving driveway & parking lot, added 3 Ecology Blocks on pass through area
260402004 How Not 2, LLC	420	04/30/2026	Claims	3	15,036.02	PO2026-4016 Rope Rescue Equipment 61049
Total Vouchers:					77,686.70	

CERTIFICATION: I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Fire District 5, and that I am authorized to authenticate and certify to said claim.

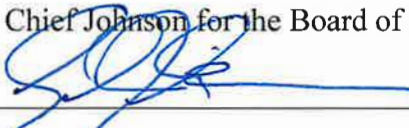
Voucher# 260402003 through# 260402004 \$77,686.70

 Date: 4/16/26
District Secretary, Kendra Chynoweth,
Fire Dist. 5 Taxing District

Commissioner Fox _____

Commissioner Chase _____

Commissioner Copple _____

Approved by  for the Board of Commissioners per Resolution 2021-04

Expense Fund April 2026 Part 2

Snohomish County Fire District 5

Time: 15:28:02 Date: 04/16/2026

04/30/2026 To: 04/30/2026

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo	
260404001 SnoCo PUD	421	04/30/2026	Claims	1	1,102.62	Electricity - Merging 2 accounts to same billing dates.	02827
260404002 Systems Design West	422	04/30/2026	Claims	1	1,306.32	EMS billings from January 2026	50289
Total Vouchers:					<u>2,408.94</u>		

CERTIFICATION: I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Fire District 5, and that I am authorized to authenticate and certify to said claim.

Voucher # 260404001 through # 260404002 \$2,408.94

Kendra Chynoweth Date: 4/16/26
District Secretary, Kendra Chynoweth,
Fire Dist. 5 Taxing District

Commissioner Fox _____

Commissioner Chase _____

Commissioner Copple _____

Approved by Chief Johnson for the Board of Commissioners per Resolution 2021-04

[Signature]

Expense Fund Vouchers - Quarterly

Snohomish County Fire District 5

Time:

11:22:26 Date: 04/21/2026

04/30/2026 To: 04/30/2026

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo	
260405001 WA State ESD - Unemployment	423	04/30/2026	Claims	1	7,472.77	1st Quarter Unemployment: 01/01/2026 - 03/31/2026	12726
260405002 WA State L & I	424	04/30/2026	Claims	1	54,216.13	1ST Quarter L&I: 01/01/2026 - 03/31/2026	34131
Total Vouchers:					61,688.90		

CERTIFICATION: I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Fire District 5, and that I am authorized to authenticate and certify to said claim.

Voucher# 260405001 through# 260405002 \$ 61,688.90

Kendra Chynoweth

Date: 4-21-26

District Secretary, Kendra Chynoweth,
Fire Dist. 5 Taxing District

Commissioner Fox _____

Commissioner Chase _____

Commissioner Cople _____

Approved by *[Signature]* Chief Johnson for the Board of Commissioners per Resolution 2021-04
