SNOHOMISH COUNTY FIRE DISTRICT NO. 5

Commissioners Meeting Agenda

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

August 24, 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 $63,118.39

CHIEF'S REPORT- To be presented

REPORTS
Month & Year to Date Budget
Updated August 2026 Payroll $322,571.27

OLD BUSINESS
Open Issues / Actions
Helipad Discussion
PO#2026-4193 Station 52 office / meeting room remodel

NEW BUSINESS
Washington Fire Commissioners Conference

INFORMATIONAL
Records Requests
Final Reserve Fund Plan

COMMISSIONER COMMENTS

ADJOURN

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	$3,673.21	$34,210.70	$550.00	$975.00	$2,782.02	$762.84	$9,879.55	$7,580.94
Jun	$4,064.68	$34,210.70	$550.00	$975.00	$2,909.30	$620.34	$11,149.64	$7,580.94
Jul	$3,863.80	$34,210.70	$550.00	$975.00	$3,072.26	$731.58	$10,331.86	$7,580.94
Aug	$4,832.54	$31,403.75	$550.00	$975.00	$4,530.44	$803.60	$12,442.12	$7,580.94
Sep								
Oct								
Nov								
Dec								
Total	$32,510.11	$267,741.48	$6,714.35	$7,650.00	$26,437.60	$5,806.53	$84,936.05	$59,590.38
Average	$4,063.76	$33,467.69	$839.29	$956.25	$3,304.70	$725.82	$10,617.01	$7,448.80

Total Agency Benefits	$63,118.39

Master Admin/Financials/Monthly

8/20/2026

001 Expense Fund

Revenues		Amt Budgeted	August	YTD	Remaining	Used
311 Taxes/Revenue						
311 10 01 00	Property Tax-Regular Levy	3,187,639.19	0.00	1,733,952.19	1,453,687.00	54.4%
311 10 02 00	Property Tax-EMS Levy	1,108,004.21	0.00	607,427.94	500,576.27	54.8%
311 10 03 00	Property Tax - M & O	0.00	0.00	55.45	(55.45)	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	0.00	2,341,435.58	1,954,207.82	54.5%
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	965.00	235.00	80.4%
337 00 00 00	Timber/Harvest - BVFF Reimbursements	5,000.00	0.00	11,514.75	(6,514.75)	230.3%
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	12,479.75	(6,279.75)	201.3%
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	0.00	144,775.22	(129,775.22)	965.2%
342 60 00 00	Ambulance and Emergency Aid Fee	236,000.00	16,116.18	191,143.51	44,856.49	81.0%
340 Charges for Goods and Services		254,650.00	16,116.18	336,343.73	(81,693.73)	132.1%
360 Miscellaneous Revenue						
361 10 00 00	Interest Income	12,500.00	0.00	6,817.92	5,682.08	54.5%
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	0.00	8,285.78	(8,285.78)	0.0%
360 Miscellaneous Revenue		12,500.00	0.00	15,103.70	(2,603.70)	120.8%
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%

001 Expense Fund

Revenues		Amt Budgeted	August	YTD	Remaining	
395 Other Financing Sources						
395 40 00 00	Compensation for Loss/Impairement 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	Indrect State Grant - BH CORE	210,000.00	0.00	150,000.00	60,000.00	71.4%
330 Intergovernmental Revenue		210,000.00	0.00	150,000.00	60,000.00	71.4%
005 BH Core Community Health Grant		210,000.00	0.00	150,000.00	60,000.00	71.4%
Fund Revenues:		4,778,993.40	16,116.18	3,205,362.76	1,573,630.64	67.1%

Expenditures		Amt Budgeted	August	YTD	Remaining	
522 Fire Control & EMS						
522 10 49 00	Service Fees	0.00	0.00	41.41	(41.41)	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	(0.09)	0.09	0.0%
000		0.00	0.00	41.32	(41.32)	0.0%
522 10 10 01	District Secretary (1.0 FTE)	93,890.00	0.00	84,366.24	9,523.76	89.9%
522 10 10 02	Assistant Secretary (.625FTE)	56,628.00	0.00	35,124.17	21,503.83	62.0%
522 10 10 03	Commissioner Meetings (144 x $161)	23,184.00	0.00	6,923.00	16,261.00	29.9%
522 10 10 04	Fire Chief (1.0FTE)	182,250.00	0.00	124,853.42	57,396.58	68.5%
522 10 10 08	Deputy Chief Operations (1.0FTE)	155,750.00	0.00	110,406.28	45,343.72	70.9%
522 10 10 09	Deputy Chief EMS (1.0FTE)	155,750.00	0.00	119,513.44	36,236.56	76.7%
522 10 10 18	Support Services Officer (.5FTE)	43,200.00	0.00	14,566.66	28,633.34	33.7%
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	19.42	1,294.73	1,455.27	47.1%
522 10 30 21	Office Supplies	8,750.00	390.74	5,843.45	2,906.55	66.8%
522 10 30 34	Computer Software	1,500.00	3,246.20	18,880.43	(17,380.43)	*****%
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%

001 Expense Fund

Expenditures		Amt Budgeted	August	YTD	Remaining	
522 Fire Control & EMS						
522 10 40 03	Background Screenings	1,250.00	0.00	1,092.22	157.78	87.4%
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	14,201.40	123,133.94	9,866.06	92.6%
522 10 40 11	Communications	36,000.00	2,799.89	38,916.12	(2,916.12)	108.1%
522 10 40 16	Dues	9,450.00	0.00	5,881.97	3,568.03	62.2%
522 10 40 20	Meals (business luncheons) & parking	1,000.00	0.00	103.84	896.16	10.4%
522 10 40 22	Physicals - Exam, UA, Vision, HepB (3 doses), TDAP,	15,500.00	0.00	1,976.00	13,524.00	12.7%
522 10 40 27	Banquet and Functions	6,500.00	0.00	4,196.76	2,303.24	64.6%
522 10 40 44	Insurance CIAW	122,545.00	0.00	0.00	122,545.00	0.0%
	010 Administration	1,081,397.00	20,657.65	701,122.54	380,274.46	64.8%
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	0.00	9,155.41	(7,155.41)	457.8%
522 20 10 14	P-Personnel Part Time Firefighters & EMS	472,500.00	0.00	356,232.87	116,267.13	75.4%
522 20 10 15	P-Personnel Fulltime Firefighters	1,400,250.00	0.00	895,388.62	504,861.38	63.9%
522 20 10 16	P-Personnel Fulltime Firefighters Callback OT	90,000.00	0.00	75,912.55	14,087.45	84.3%
522 20 10 17	P-Part Time Shift Incentive	9,000.00	0.00	3,375.00	5,625.00	37.5%
522 20 10 19	P-Personnel Full-Time Firefighters Non-Callback OT (Training, Meetings, etc)	25,000.00	0.00	11,932.76	13,067.24	47.7%
522 20 20 01	P-State Pensions	189,500.00	0.00	99,398.02	90,101.98	52.5%
522 20 20 03	P- Medical Benefits	316,000.00	0.00	253,740.08	62,259.92	80.3%
522 20 20 05	P-Federal Payroll Taxes	43,560.00	0.00	27,677.64	15,882.36	63.5%
522 20 20 06	State Payroll Taxes	154,000.00	0.00	177,625.15	(23,625.15)	115.3%
522 20 30 03	Fire Supplies, Rehab Food	3,000.00	1,471.49	4,536.82	(1,536.82)	151.2%
522 20 30 15	Diesel and Gasoline	28,000.00	6,333.33	33,579.28	(5,579.28)	119.9%
522 20 30 16	Ambulance Supplies (BLS/ALS)	75,000.00	7,986.69	60,875.58	14,124.42	81.2%
522 20 40 05	SNOCO 911	84,275.00	7,250.01	61,875.53	22,399.47	73.4%
522 20 40 07	Regional Technical Response Agreement (So. Sno. Co. Fire & Rescue)	1,600.00	0.00	2,123.75	(523.75)	132.7%
522 20 40 24	Laundry - Uniforms - Bunker Gear	1,750.00	0.00	347.32	1,402.68	19.8%
522 30 30 09	Newsletter Quarterly	13,500.00	3,448.46	4,755.90	8,744.10	35.2%
522 30 30 10	Educational Materials - Public	5,000.00	295.00	1,472.29	3,527.71	29.4%
522 30 30 23	Fire Prevention Education (Holidays)	1,750.00	0.00	1,317.18	432.82	75.3%
	020 Suppression & EMS	2,925,685.00	26,784.98	2,081,321.75	844,363.25	71.1%
522 41 31 01	CPR & First Aid Cards	1,500.00	0.00	1,832.88	(332.88)	122.2%
	041 Training Provided to External Parties	1,500.00	0.00	1,832.88	(332.88)	122.2%
522 45 30 13	Training Props/Devices & Supplies	5,500.00	53.45	2,867.70	2,632.30	52.1%
522 45 40 26	Travel - Meals - Lodging - Recruit Training Meals	3,500.00	918.77	7,256.74	(3,756.74)	207.3%
522 45 40 28	Tuition/Instructors	25,000.00	2,665.01	24,727.57	272.43	98.9%
522 45 40 30	Vector/Target Solutions	6,000.00	0.00	0.00	6,000.00	0.0%

001 Expense Fund

Expenditures		Amt Budgeted	August	YTD	Remaining	
522 Fire Control & EMS						
	045 Training Obtained by Employees	40,000.00	3,637.23	34,852.01	5,147.99	87.1%
522 50 30 12	Supplies (cleaning, paper, maintenance, propane)	7,000.00	172.11	4,026.50	2,973.50	57.5%
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	77.41	37,880.06	9,119.94	80.6%
522 50 40 40	Building Repairs and Maintenance - ST52 - 304 Alder	10,000.00	3,262.44	6,546.26	3,453.74	65.5%
522 50 40 43	Building Repairs and Maintenance - ST51 - 32905 Cascade View	12,000.00	11,541.01	35,540.72	(23,540.72)	296.2%
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	15,052.97	84,196.34	(2,196.34)	102.7%
522 60 30 06	Apparatus/Equipment Parts & Supplies - (Non-Intergovernmental)	30,000.00	2,465.70	32,017.12	(2,017.12)	106.7%
522 60 40 12	Equipment Maintenance and Repairs	10,000.00	71.16	2,619.38	7,380.62	26.2%
522 60 40 23	Apparatus Maintenance (Non-Intergovernmental)	5,000.00	1,080.98	12,816.25	(7,816.25)	256.3%
522 60 40 29	Monroe - Apparatus Maintenance Intergovernmental	85,000.00	5,128.01	26,186.86	58,813.14	30.8%
522 60 40 47	Rentals and Leases	250.00	0.00	0.00	250.00	0.0%
	060 Vehicles & Equipment Maintenance	130,250.00	8,745.85	73,639.61	56,610.39	56.5%
522 70 41 28	EPCR	2,000.00	108.53	1,130.22	869.78	56.5%
522 70 41 29	Delegate Physician-Medical Advisor Contract	15,000.00	0.00	13,905.00	1,095.00	92.7%
522 70 41 35	Medical Billing ($25.75 + .78 Postage x Billings, 505)	12,750.00	1,664.06	10,130.41	2,619.59	79.5%
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	1,772.59	35,221.06	7,853.94	81.8%
522 Fire Control & EMS		4,303,907.00	76,651.27	3,012,227.51	1,291,679.49	70.0%
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	960.16	7,684.78	490.22	94.0%
591 Leases		17,675.00	960.16	7,684.78	9,990.22	43.5%
594 Capital Outlay						
594 22 60 01	Furnishings - Equipment	7,500.00	0.00	13,797.49	(6,297.49)	184.0%
594 22 60 02	Computer Hardware - Laptop - MDC - EPCR - Server	0.00	0.00	2,097.22	(2,097.22)	0.0%
594 22 60 04	Small Tools and Firefighting Equipment	15,000.00	106.10	1,506.42	13,493.58	10.0%
594 22 60 05	Uniforms and Badges	12,500.00	2,473.82	13,367.90	(867.90)	106.9%

001 Expense Fund

Expenditures		Amt Budgeted	August	YTD	Remaining	
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	218.20	13,130.27	(8,130.27)	262.6%
594 22 60 09	Firefighting Safety Gear	55,000.00	5,067.17	52,636.61	2,363.39	95.7%
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 & Assessory 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	7,865.29	96,535.91	13,464.09	87.8%
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	0.00	34,375.00	(34,375.00)	0.0%
522 10 30 35	CREMT Software	0.00	0.00	11,760.68	(11,760.68)	0.0%
522 20 30 99	CREMT Supplies	0.00	1,271.48	3,530.92	(3,530.92)	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	11.06	1,642.91	(1,642.91)	0.0%
522 45 41 01	CREMT Tuition and Costs for Training Received	0.00	0.00	490.78	(490.78)	0.0%
522 Fire Control & EMS		0.00	1,282.54	51,800.29	(51,800.29)	0.0%
594 Capital Outlay						
594 62 60 01	CREMT Capital Equipment	0.00	0.00	13,385.10	(13,385.10)	0.0%
594 Capital Outlay		0.00	0.00	13,385.10	(13,385.10)	0.0%
005 BH Core Community Health Grant		0.00	1,282.54	65,185.39	(65,185.39)	0.0%
Fund Expenditures:		4,431,582.00	86,759.26	3,192,253.21	1,239,328.79	72.0%
Fund Excess/(Deficit):		347,411.40	(70,643.08)	13,109.55		

002 Reserve Fund

Revenues		Amt Budgeted	August	YTD	Remaining	
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%
330 Intergovernmental Revenue		575,000.00	0.00	0.00	575,000.00	0.0%
360 Miscellaneous Revenue						
361 10 00 01	Interest Income (Reserve)	155,000.00	0.00	49,159.82	105,840.18	31.7%
360 Miscellaneous Revenue		155,000.00	0.00	49,159.82	105,840.18	31.7%
597 Transfers						
397 22 02 00	Transfer In From Expense Fund	0.00	0.00	0.00	0.00	0.0%
597 Transfers		0.00	0.00	0.00	0.00	0.0%
Fund Revenues:		730,000.00	0.00	49,159.82	680,840.18	6.7%

Expenditures		Amt Budgeted	August	YTD	Remaining	
522 Fire Control & EMS						
522 10 49 01	Service Fees (Reserve)	450.00	0.00	301.15	148.85	66.9%
522 Fire Control & EMS		450.00	0.00	301.15	148.85	66.9%
597 Transfers						
597 00 01 00	Transfer Out to Expense Fund	0.00	0.00	350,000.00	(350,000.00)	0.0%
597 00 01 01	GEMT transfer out to Expense 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%
Fund Expenditures:		450.00	0.00	350,301.15	(349,851.15)	*****%
Fund Excess/(Deficit):		729,550.00	0.00	(301,141.33)		

200 Bond - Capital

Revenues		Amt Budgeted	August	YTD	Remaining	
311 Taxes/Revenue						
311 10 04 00	Property Taxes Capital Facility Bond (Station 51)	597,385.00	0.00	315,401.23	281,983.77	52.8%
311 Taxes/Revenue		597,385.00	0.00	315,401.23	281,983.77	52.8%
330 Intergovernmental Revenue						
337 01 00 00	Timber and Private Harvest - Bond	0.00	0.00	3,916.59	(3,916.59)	0.0%
330 Intergovernmental Revenue		0.00	0.00	3,916.59	(3,916.59)	0.0%
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%
360 Miscellaneous Revenue		0.00	0.00	11.07	(11.07)	0.0%
Fund Revenues:		597,385.00	0.00	319,328.89	278,056.11	53.5%

Expenditures		Amt Budgeted	August	YTD	Remaining	
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%
591 Leases		0.00	0.00	309.18	(309.18)	0.0%
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%
594 Capital Outlay		512,703.93	0.00	0.00	512,703.93	0.0%
Fund Expenditures:		512,703.93	0.00	309.18	512,394.75	0.1%
Fund Excess/(Deficit):		84,681.07	0.00	319,019.71		

300 Capital Project Fund

Revenues		Amt Budgeted	August	YTD	Remaining	
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	August	YTD	Remaining	
594 Capital Outlay						
594 22 60 03	Apparatus Replacement	230,000.00	0.00	422.23	229,577.77	0.2%
594 22 60 21	Furnishings and Equipment	7,000.00	0.00	6,916.49	83.51	98.8%
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	78,092.95	8,907.05	89.8%
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	0.00	85,431.67	263,568.33	24.5%
Fund Expenditures:		349,000.00	0.00	85,431.67	263,568.33	24.5%
Fund Excess/(Deficit):		(349,000.00)	0.00	(74,812.05)		

Month and YTD Budget 2026

Snohomish County Fire District 5 | Months: 01 To: 08 | Time: 17:22:51 | Date: 08/20/2026

Fund		Revenue	August	Received		Expenditures	August	Spent	
001	Expense Fund	4,778,993.40	16,116.18	3,205,362.76	67.1%	4,431,582.00	86,759.26	3,192,253.21	72.0%
002	Reserve Fund	730,000.00	0.00	49,159.82	6.7%	450.00	0.00	350,301.15	******%
200	Bond - Capital	597,385.00	0.00	319,328.89	53.5%	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	0.00	85,431.67	24.5%
		6,106,378.40	16,116.18	3,584,471.09	58.7%	5,293,735.93	86,759.26	3,628,295.21	68.5%

I, the undersigned, do hereby certify that the foregoing payroll is just, true and correct, that the persons whose names appear thereon actually performed labor as stated on the dates shown, that the amounts are actually due and unpaid, and that salary warrants and related benefit warrants shall be issued.

District Name: Snohomish County Fire District #5

Signed this : 24TH day of August 2026

Prepared by: Kendra Chynoweth
Payroll Clerk

Allowed in the sum of:
$322,571.27

Approved by the Commissioners:

Steven Fox

Deborah Chase

Brian Copple

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

8/31/2026	Araujo, Joseph A	HOLIDAY PAY (AMT$) RET ELIG		238.80	J142480	1300
8/31/2026	Araujo, Joseph A	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	4		J142480	300
8/31/2026	Araujo, Joseph A	IncPay $		150.00	J142480	2370
8/31/2026	Araujo, Joseph A	OT @ 1.5 ($ AMT)		2,787.56	J142480	1640
8/31/2026	Araujo, Joseph A	OT @ 1.5 (HRS)	62.25		J142480	640
8/31/2026	Araujo, Joseph A	REGULAR ($ AMT)		3,940.20	J142480	1100
8/31/2026	Araujo, Joseph A	REGULAR (HRS)	132		J142480	100
8/31/2026	Beals, Andrew C	REGULAR ($ AMT)		1,299.86	J000789	1100
8/31/2026	Beals, Andrew C	REGULAR (HRS)	63.75		J000789	100
8/31/2026	Beuschlein, Brandon J	HOLIDAY PAY (AMT$) RET ELIG		868.48	J000239	1300
8/31/2026	Beuschlein, Brandon J	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	16		J000239	300
8/31/2026	Beuschlein, Brandon J	REGULAR ($ AMT)		922.76	J000239	1100
8/31/2026	Beuschlein, Brandon J	REGULAR (HRS)	34		J000239	100
8/31/2026	Bingham, Steven A	REGULAR ($ AMT)		8,369.07	J523056	1100
8/31/2026	Bingham, Steven A	REGULAR (HRS)	192		J523056	100
8/31/2026	Bingham, Steven A	Acting Pay Earning		69.60	J523056	1125
8/31/2026	Bingham, Steven A	Acting Pay Hours	48		J523056	125
8/31/2026	Bingham, Steven A	Vac Used Hrs	24		J523056	905
8/31/2026	Blankenship, Samantha N	REGULAR ($ AMT)		9,205.98	J000371	1100
8/31/2026	Blankenship, Samantha N	REGULAR (HRS)	120		J000371	100
8/31/2026	Blankenship, Samantha N	HOLIDAY PAY (AMT$) RET ELIG		1,553.52	J000371	1300
8/31/2026	Blankenship, Samantha N	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	24		J000371	300
8/31/2026	Blankenship, Samantha N	OT @ 1.5 ($ AMT)		226.56	J000371	1640
8/31/2026	Blankenship, Samantha N	OT @ 1.5 (HRS)	3.5		J000371	640
8/31/2026	Chen, Rong	HOLIDAY PAY (AMT$) RET ELIG		1,302.72	J000716	1300
8/31/2026	Chen, Rong	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	24		J000716	300
8/31/2026	Chen, Rong	IncPay $		150.00	J000716	2370
8/31/2026	Chen, Rong	REGULAR ($ AMT)		3,582.48	J000716	1100
8/31/2026	Chen, Rong	REGULAR (HRS)	132		J000716	100
8/31/2026	Chynoweth, Kendra K	HOLIDAY PAY (AMT$) RET ELIG		370.08	J000705	1300
8/31/2026	Chynoweth, Kendra K	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	8		J000705	300
8/31/2026	Chynoweth, Kendra K	OT @ 1.5 ($ AMT)		516.96	J000705	1640
8/31/2026	Chynoweth, Kendra K	OT @ 1.5 (HRS)	7.45		J000705	640
8/31/2026	Chynoweth, Kendra K	REGULAR ($ AMT)		7,798.97	J000705	1100
8/31/2026	Chynoweth, Kendra K	REGULAR (HRS)	168.59		J000705	100
8/31/2026	Chynoweth, Kendra K	Sick Used $ (earnings)		370.08	J000705	1805
8/31/2026	Chynoweth, Kendra K	Sick Used Hrs (hours)	8		J000705	805
8/31/2026	Copple, Brian C	REGULAR ($ AMT)		483.00	J764569	1100
8/31/2026	Damianidis, Yianni J	IncPay $		75.00	J000685	2370
8/31/2026	Damianidis, Yianni J	REGULAR ($ AMT)		2,446.80	J000685	1100
8/31/2026	Damianidis, Yianni J	REGULAR (HRS)	120		J000685	100
8/31/2026	Damianidis, Yianni J	WA Sick Used Earnings (PTO)		489.36	J000685	1815
8/31/2026	Damianidis, Yianni J	WA Sick Used Hrs (PTO)	24		J000685	815
8/31/2026	Davis, Hunter	HOLIDAY PAY (AMT$) RET ELIG		326.24	J000749	1300
8/31/2026	Davis, Hunter	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	8		J000749	300
8/31/2026	Davis, Hunter	IncPay $		150.00	J000749	2370
8/31/2026	Davis, Hunter	OT @ 1.5 ($ AMT)		3,969.05	J000749	1640
8/31/2026	Davis, Hunter	OT @ 1.5 (HRS)	129.75		J000749	640
8/31/2026	Davis, Hunter	REGULAR ($ AMT)		3,017.72	J000749	1100
8/31/2026	Davis, Hunter	REGULAR (HRS)	148		J000749	100
8/31/2026	Derks, Justin C	IncPay $		150.00	J000646	2370
8/31/2026	Derks, Justin C	REGULAR ($ AMT)		3,180.84	J000646	1100
8/31/2026	Derks, Justin C	REGULAR (HRS)	156		J000646	100
8/31/2026	Duros, Emily C	REGULAR ($ AMT)		14,525.00	J917286	1100
8/31/2026	Duros, Emily C	REGULAR (HRS)	150		J917286	100
8/31/2026	Duros, Emily C	OT @ 1.5 ($ AMT)		11,815.80	J917286	1640
8/31/2026	Duros, Emily C	OT @ 1.5 (HRS)	94		J917286	640
8/31/2026	Duros, Emily C	Vac Used Hrs	20		J917286	905
8/31/2026	Fox, Steve C	REGULAR ($ AMT)		483.00	J538669	1100
8/31/2026	Fulcher, Jim A	REGULAR ($ AMT)		2,035.14	J482503	1100

8/31/2026	Fulcher, Jim A	REGULAR (HRS)	53.5		J482503	100
8/31/2026	Gage, Justin D	IncPay $		150.00	J000691	2370
8/31/2026	Gage, Justin D	OT @ 1.5 ($ AMT)		3,398.65	J000691	1640
8/31/2026	Gage, Justin D	OT @ 1.5 (HRS)	101		J000691	640
8/31/2026	Gage, Justin D	REGULAR ($ AMT)		3,286.00	J000691	1100
8/31/2026	Gage, Justin D	REGULAR (HRS)	146.5		J000691	100
8/31/2026	Gwilt, Jason D	REGULAR ($ AMT)		9,866.69	J392317	1100
8/31/2026	Gwilt, Jason D	REGULAR (HRS)	107.25		J392317	100
8/31/2026	Gwilt, Jason D	HOLIDAY PAY (AMT$) RET ELIG		1,702.80	J392317	1300
8/31/2026	Gwilt, Jason D	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	24		J392317	300
8/31/2026	Gwilt, Jason D	LngvtyPay$		225.00	J392317	2400
8/31/2026	Gwilt, Jason D	OT @ 1.5 ($ AMT)		13,693.35	J392317	1640
8/31/2026	Gwilt, Jason D	OT @ 1.5 (HRS)	193		J392317	640
8/31/2026	Gwilt, Jason D	Vac Used Hrs	60.75		J392317	905
8/31/2026	Helseth, Ashton M	IncPay $		75.00	J000743	2370
8/31/2026	Helseth, Ashton M	REGULAR ($ AMT)		2,446.80	J000743	1100
8/31/2026	Helseth, Ashton M	REGULAR (HRS)	120		J000743	100
8/31/2026	Johnson, Seth R	REGULAR ($ AMT)		16,705.00	J000204	1100
8/31/2026	Johnson, Seth R	REGULAR (HRS)	180		J000204	100
8/31/2026	Johnson, Seth R	OT @ 1.5 ($ AMT)		14,710.00	J000204	1640
8/31/2026	Johnson, Seth R	OT @ 1.5 (HRS)	101.75		J000204	640
8/31/2026	Johnston-Gunsaules, Preston M	IncPay $		150.00	J000690	2370
8/31/2026	Johnston-Gunsaules, Preston M	REGULAR ($ AMT)		3,180.84	J000690	1100
8/31/2026	Johnston-Gunsaules, Preston M	REGULAR (HRS)	156		J000690	100
8/31/2026	Johnston-Gunsaules, Preston M	REGULAR ($ AMT)		223.20	J000690	1100
8/31/2026	Jungmann, Lucas M	REGULAR ($ AMT)		1,111.80	J000808	1100
8/31/2026	Jungmann, Lucas M	REGULAR (HRS)	60		J000808	100
8/31/2026	Kosak, Natalie R	IncPay $		75.00	J000698	2370
8/31/2026	Kosak, Natalie R	REGULAR ($ AMT)		2,467.19	J000698	1100
8/31/2026	Kosak, Natalie R	REGULAR (HRS)	121		J000698	100
8/31/2026	Luck, Corey K	REGULAR ($ AMT)		8,721.45	J000786	1100
8/31/2026	Luck, Corey K	REGULAR (HRS)	240		J000786	100
8/31/2026	Luck, Corey K	OT @ 1.5 ($ AMT)		214.62	J000786	1640
8/31/2026	Luck, Corey K	OT @ 1.5 (HRS)	3.5		J000786	640
8/31/2026	Montgomery, Jonathan C	REGULAR ($ AMT)		8,721.45	J000699	1100
8/31/2026	Montgomery, Jonathan C	REGULAR (HRS)	216		J000699	100
8/31/2026	Montgomery, Jonathan C	OT @ 1.5 ($ AMT)		122.64	J000699	1640
8/31/2026	Montgomery, Jonathan C	OT @ 1.5 (HRS)	2		J000699	640
8/31/2026	Montgomery, Jonathan C	Vac Used Hrs	24		J000699	905
8/31/2026	Morrison, Joshua W	REGULAR ($ AMT)		5,215.29	J000784	1100
8/31/2026	Morrison, Joshua W	REGULAR (HRS)	131.5		J000784	100
8/31/2026	Morrison, Joshua W	WA Sick Used Earnings (PTO)		337.11	J000784	1815
8/31/2026	Morrison, Joshua W	WA Sick Used Hrs (PTO)	8.5		J000784	815
8/31/2026	Olson, Christopher S	REGULAR ($ AMT)		9,690.50	J000372	1100
8/31/2026	Olson, Christopher S	REGULAR (HRS)	255		J000372	100
8/31/2026	Olson, Christopher S	Acting Pay Earning		277.44	J000372	1125
8/31/2026	Olson, Christopher S	Acting Pay Hours	96		J000372	125
8/31/2026	Olson, Christopher S	OT @ 1.5 ($ AMT)		2,657.07	J000372	1640
8/31/2026	Olson, Christopher S	OT @ 1.5 (HRS)	39		J000372	640
8/31/2026	Olson, Christopher S	Vac Used Hrs	12		J000372	905
8/31/2026	Perkins, Jacob P	REGULAR ($ AMT)		8,369.07	J000468	1100
8/31/2026	Perkins, Jacob P	REGULAR (HRS)	144		J000468	100
8/31/2026	Perkins, Jacob P	OT @ 1.5 ($ AMT)		2,324.58	J000468	1640
8/31/2026	Perkins, Jacob P	OT @ 1.5 (HRS)	39.5		J000468	640
8/31/2026	Perkins, Jacob P	Vac Used Hrs	48		J000468	905
8/31/2026	Peterson, Trevor P	HOLIDAY PAY (AMT$) RET ELIG		1,302.72	J000531	1300
8/31/2026	Peterson, Trevor P	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	24		J000531	300
8/31/2026	Peterson, Trevor P	IncPay $		150.00	J000531	2370
8/31/2026	Peterson, Trevor P	OT @ 1.5 ($ AMT)		2,208.52	J000531	1640
8/31/2026	Peterson, Trevor P	OT @ 1.5 (HRS)	54.25		J000531	640

8/31/2026	Peterson, Trevor P	REGULAR ($ AMT)		4,613.80	J000531	1100
8/31/2026	Peterson, Trevor P	REGULAR (HRS)	170		J000531	100
8/31/2026	Poch, Jessica M	HOLIDAY PAY (AMT$) RET ELIG		652.48	J000648	1300
8/31/2026	Poch, Jessica M	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	16		J000648	300
8/31/2026	Poch, Jessica M	IncPay $		150.00	J000648	2370
8/31/2026	Poch, Jessica M	OT @ 1.5 ($ AMT)		1,276.76	J000648	1640
8/31/2026	Poch, Jessica M	OT @ 1.5 (HRS)	129.25		J000648	640
8/31/2026	Poch, Jessica M	REGULAR ($ AMT)		3,058.50	J000648	1100
8/31/2026	Poch, Jessica M	REGULAR (HRS)	150		J000648	100
8/31/2026	Quijano, Carter J	REGULAR ($ AMT)		7,928.59	J000571	1100
8/31/2026	Quijano, Carter J	REGULAR (HRS)	216		J000571	100
8/31/2026	Quijano, Carter J	HOLIDAY PAY (AMT$) RET ELIG		1,338.24	J000571	1300
8/31/2026	Quijano, Carter J	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	24		J000571	300
8/31/2026	Quijano, Carter J	OT @ 1.5 ($ AMT)		683.06	J000571	1640
8/31/2026	Quijano, Carter J	OT @ 1.5 (HRS)	12.25		J000571	640
8/31/2026	Schaufele, Adam Ben	REGULAR ($ AMT)		667.08	J000780	1100
8/31/2026	Schaufele, Adam Ben	REGULAR (HRS)	36		J000780	100
8/31/2026	Schmekel, Tristan J	HOLIDAY PAY (AMT$) RET ELIG		434.24	J000590	1300
8/31/2026	Schmekel, Tristan J	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	8		J000590	300
8/31/2026	Schmekel, Tristan J	IncPay $		150.00	J000590	2370
8/31/2026	Schmekel, Tristan J	REGULAR ($ AMT)		4,016.72	J000590	1100
8/31/2026	Schmekel, Tristan J	REGULAR (HRS)	148		J000590	100
8/31/2026	Schmekel, Tristan J	WA Sick Used Earnings (PTO)		257.83	J000590	1815
8/31/2026	Schmekel, Tristan J	WA Sick Used Hrs (PTO)	9.5		J000590	815
8/31/2026	Spence, Jarrod D	REGULAR ($ AMT)		14,227.08	J000630	1100
8/31/2026	Spence, Jarrod D	REGULAR (HRS)	136.5		J000630	100
8/31/2026	Spence, Jarrod D	Vac Used Hrs	33.5		J000630	905
8/31/2026	Swain, Donald O	REGULAR ($ AMT)		9,205.98	J000616	1100
8/31/2026	Swain, Donald O	REGULAR (HRS)	165		J000616	100
8/31/2026	Swain, Donald O	Acting Pay Earning		1.45	J000616	1125
8/31/2026	Swain, Donald O	Acting Pay Hours	1		J000616	125
8/31/2026	Swain, Donald O	Sick Used Hrs (hours)	48		J000616	805
8/31/2026	Sytsma, Zachary T	IncPay $		75.00	J000744	2370
8/31/2026	Sytsma, Zachary T	REGULAR ($ AMT)		2,446.80	J000744	1100
8/31/2026	Sytsma, Zachary T	REGULAR (HRS)	120		J000744	100
8/31/2026	Tseng, Albert	HOLIDAY PAY (AMT$) RET ELIG		444.72	J000787	1300
8/31/2026	Tseng, Albert	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	12		J000787	300
8/31/2026	Tseng, Albert	IncPay $		150.00	J000787	2370
8/31/2026	Tseng, Albert	REGULAR ($ AMT)		3,428.06	J000787	1100
8/31/2026	Tseng, Albert	REGULAR (HRS)	185		J000787	100
8/31/2026	Tullis, Tim N	REGULAR ($ AMT)		9,866.69	J182317	1100
8/31/2026	Tullis, Tim N	REGULAR (HRS)	192		J182317	100
8/31/2026	Tullis, Tim N	LngvtyPay$		275.00	J182317	2400
8/31/2026	Tullis, Tim N	OT @ 1.5 ($ AMT)		4,528.19	J182317	1640
8/31/2026	Tullis, Tim N	OT @ 1.5 (HRS)	63.5		J182317	640
8/31/2026	Tullis, Tim N	Vac Used Hrs	24		J182317	905
8/31/2026	West, Hunter R	IncPay $		150.00	J000689	2370
8/31/2026	West, Hunter R	REGULAR ($ AMT)		2,936.16	J000689	1100
8/31/2026	West, Hunter R	REGULAR (HRS)	144		J000689	100
8/31/2026	Williams, Jeff T	REGULAR ($ AMT)		9,866.69	J458133	1100
8/31/2026	Williams, Jeff T	REGULAR (HRS)	192		J458133	100
8/31/2026	Williams, Jeff T	LngvtyPay$		125.00	J458133	2400
8/31/2026	Williams, Jeff T	OT @ 1.5 ($ AMT)		6,147.75	J458133	1640
8/31/2026	Williams, Jeff T	OT @ 1.5 (HRS)	87.5		J458133	640
8/31/2026	Williams, Jeff T	Sick Used Hrs (hours)	48		J458133	805
8/31/2026	Woolery, Sean R	REGULAR ($ AMT)		9,205.98	J000567	1100
8/31/2026	Woolery, Sean R	REGULAR (HRS)	192		J000567	100
8/31/2026	Woolery, Sean R	OT @ 1.5 ($ AMT)		1,100.41	J000567	1640
8/31/2026	Woolery, Sean R	OT @ 1.5 (HRS)	17		J000567	640
8/31/2026	Woolery, Sean R	Vac Used Hrs	24		J000567	905

8/31/2026	Young, Lynene J	HOLIDAY PAY (AMT$) RET ELIG		224.94	J774771	1300
8/31/2026	Young, Lynene J	HOLIDAY PAY STRIGHT TIME (HRS) RET ELIG	6		J774771	300
8/31/2026	Young, Lynene J	REGULAR ($ AMT)		3,849.10	J774771	1100
8/31/2026	Young, Lynene J	REGULAR (HRS)	102.67		J774771	100
8/31/2026	Young, Lynene J	Sick Used $ (earnings)		412.39	J774771	1805
8/31/2026	Young, Lynene J	Sick Used Hrs (hours)	11		J774771	805
8/31/2026	Zuanich, Luke R	REGULAR ($ AMT)		7,928.59	J925872	1100
8/31/2026	Zuanich, Luke R	REGULAR (HRS)	144		J925872	100
8/31/2026	Zuanich, Luke R	OT @ 1.5 ($ AMT)		97.58	J925872	1640
8/31/2026	Zuanich, Luke R	OT @ 1.5 (HRS)	1.75		J925872	640
8/31/2026	Zuanich, Luke R	Sick Used Hrs (hours)	48		J925872	805

Open Issues/Actions

Date Last Visited		OPEN ISSUES		Action Taken
Date Last Visited		**TABLED OR POSTPONED ISSUES**		**Action Taken**
06/08/26		Helipad Dissusion		**In Progress**
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**

Purchase Order
Snohomish County Fire District #5

32905 Cascade View Dr.
Sultan, WA 98294
360-793-1179 or Fax: 360-799-0563

PO Number: 2026-4193

Date: 8/4/2026

Vendor: 0
Backwoods Construction

, 0
Vendor Code:
Account Number:

BAR Code: .
Split BAR: .
Requested By: Spence, Jarrod
Check if Purchased with Credit Card: ☐
Check if Ordered on Verbal Approval: ☐
Amazon.com Order? ☐

Reason for Purchase:
Station 52 meeting space remodel and apparatus bay light update

Order Details:

Item Number	*Item Name*	*Units*	*Qty*	*Price*	*Subtotal*	*Est. Tax*
	Meeting space remodel		1	$35,015.92	$35,015.92	$3,186.45
	Apparatus bay light replacement		1	$6,870.00	$6,870.00	$625.17

Total Including Estimated Tax: $45,697.54

Chief Johnson Signature: [signature] Date: 8/6/2026

Commissioner Signature: (required for amounts over $1000) Date:

Snohomish County Fire District #5
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Reserve Fund Plan

Background: The District has been in the process of planning for future needs by undertaking strategic planning and identifying its philosophy for the use of reserve funds. The Strategic Plan (2026-2030) sets a goal for capital expenditures as follows:

> *"To meet future challenges, the district may need to invest in new facilities, equipment, and technology. Capital improvements should focus on enhancing the district's infrastructure, modernizing equipment, and ensuring long-term sustainability."*

Fire District 5 (District) uses a financial system which complies with applicable state and accounting standards. While this system is effective, it provides a single category of available savings funds known as the "Reserve Fund". The District has historically maintained a reserve fund plan to retain adequate reserve funds for emergencies, major purchases and to ensure solvency while awaiting tax receipts. This plan currently includes six (6) subcategory reserve funds: Operational Reserve; Emergency Reserve; Capital Facility Reserve; Capital Apparatus Reserve; Capital Equipment Reserve; and Retirement/Severance Reserve. Although there have historically been 6 sub funds, a few needed to be consolidated in order to align with the accounting software used by the District and Snohomish County. The sub funds are still defined in this plan.

It is important to define the basis of each subcategory reserve in order to forecast and maintain an appropriate funding level. 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 considerations.

Plan Objective: Study appropriate fund levels necessary to provide for the future needs of the district and reallocate non-operational funds into three main categories; Operational Reserve, Emergency Reserve and Capital Reserve. Provide definitions of appropriate subcategory funds and an annual status report format. Each subcategory fund definition includes the basis for establishing the reserve, funding level objectives, and other long term planning considerations. The sub-category funds are defined and reallocated as necessary by the District.

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The status of each subcategory fund shall be reported to the Board of Commissioners annually and is an early part of the District's annual budget process. A sample annual report populated with 2025 data is included in Appendix A.

Reserve Fund Definitions and Objectives

Operational Reserve

The District is primarily funded by property taxes which are collected by Snohomish County twice a year with the first distribution 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 April payment.
The end of April is day 120 of the year, equivalent to 32.9% of the year (120/365).

Objective: The Operational Reserve objective shall be 32.9% of the previous year's expense budget excluding unusual capital expenses in that year.
Example: 2025 operational expense of $5,000,000 x 32.9% = $1,645,000

Emergency Reserve

The District is an emergency response organization with a fiduciary responsibility to ensure the District's financial viability during emergency events such as earthquakes, floods, dam failures, wildland fires, pandemics, homeland security events and weather extremes. The Emergency Reserve fund covers expenses from these extreme events.

The amount in the Emergency Reserve is based on a recommendation from our attorneys and related presentations made during Washington Fire Commissioners Association training. Industry recommendations for emergency reserves range between 33% of the annual budget for large non-city departments and up to 50% for small departments.

In addition to funds required for emergency financial situations, the District employs paid staff who receive Paid Time Off (PTO) as part of their compensation. These benefits are accrued over time and have maximum limits. State Law, Labor and Personnel Agreements require payment for some unused PTO when an employee separates from the District. This obligation is a financial liability for the District.

Auditing outstanding PTO obligations is required, and the District calculates this liability annually.

Objective: Based on our current size, the District has elected to hold 45% of the previous year's expense budget excluding unusual capital expenses in the reserve.
Example: 2025 operational expense of $5,000,000 x 45% = $2,250,000.

The District has elected to fund the employee leave set aside at 110% of the previous year's ending value of unused PTO.
Example: 2025 unused PTO value of $281,000 x 1.1 = $310,000.

This brings the total required in the Emergency Reserve Fund for 2026 to $2,560,000.

Capital Reserve Fund.

The Capital Reserve Fund includes funding for planned capital purchases of apparatus, equipment, and facility needs. Subcategories of Capital Reserve Fund purchases are grouped into three subcategories; apparatus, equipment, and facilities. The creation of these subcategories allows for sufficient cash flow between large purchases with an annual investment amount that doesn't require diversion of excess operational funds to maintain solvency.

Capital Facility funding is for future capital improvements to existing stations or construction of new facilities (e.g., new station, storage, training facility, etc.). While there is no immediate need for additional District facilities, some or all of which may be financed by a bond, it is prudent to reserve funds to cover unexpected issues during

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construction in the event the intended bond limit does not cover all project costs, as well as planned maintenance and replacement of facility items including bay doors, generators, exhaust systems, HVAC etc.

Capital Apparatus purchases include the replacement fire and medical (aid car) apparatus without requiring the District to become indebted. These funds will be used to replace a vehicle when it becomes operationally uneconomical. While the District maintains a separate apparatus replacement plan for all vehicles to forecast replacement times and costs, the need for replacement may arise as an urgent problem leaving insufficient time to plan and pass a bond. Additionally, the District will pursue grants and creative means of acquiring suitable apparatus to diminish the impact on this reserve.

The District will soon need to replace an older aid car. The cost of these units has risen significantly since the District's last purchase and is currently estimated to be $450,000.

Capital Equipment purchases cover large operation equipment expenses other than buildings and vehicles. 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 this equipment.

When feasible, equipment replacement is budgeted annually. However, some equipment acquisitions require a bid process and periodic outlay of funds 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 $6,250,000 within the next decade. This estimate requires updating based on inflation, grant availability and replacement schedules.

The District has elected to use the current Federal Ground Emergency Medical Transportation (GEMT) Program distributions to fund the reserve as long as the GEMT distributions are available and will transfer in funding from other sources when needed.

<u>Objective:</u> To properly plan for future capital purchases, the District has projected known and expected capital purchases for the next 25 years to determine the minimum annual contribution necessary to maintain solvency in the fund. The minimum annual contribution shall be $690,000, adjusted annually, as identified in the 25 year capital expense worksheet. (Attached)

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***Footnote regarding reserves and the payoff of the Fire Station construction bond:**
The 2019 voter approved construction bond included language that money raised by the citizens of District 5 for the new station would stay in District 5 and not transfer to a new fire district if the District merged with another fire district. The language requires the use of all funds legally available to the District, including reserves, as a means to pay-off any remaining indebtedness for the bond and cannot be undone by a simple Board of Commissioners vote. According to Counsel, removing this payment provision would require a resolution by the Board and approval by the majority of the voters.

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Appendix A
2025 Financial Reserve Fund Report

Fire District 5 has historically maintained a reserve fund plan to retain adequate subcategory reserve funds for emergencies, major purchases and to ensure solvency while awaiting tax receipts. The plan includes four (4) subcategory reserve funds.

Subcategory Reserve Funds Status – End of 2025

Reserve Category	Objective (2026)	Current Level	Excess/Shortfall	26 Transfer Goal
Operational Reserve	$1,645,000	$1,562,161	($82,839)	$82,839
Emergency Reserve (Inc. Accrued Leave Buyout)	$2,870,000	$3,239,972	$369,972	($369,972)
Capital Reserve	$1,400,690	$252,181	($1,148,509)	$869,972*
	$5,915,690	$5,054,314	($861,376)	$582,839

*100% of GEMT revenue will be placed into Capital Reserve

(1) **Operational Reserve:** Sustains the District during the first four months of each year prior to receiving the 1st semi-annual payment of property taxes each April 30th.
Objective: 32.9% (120 days to the end of April) of the previous year's expense budget excluding unusual capital expenses. 2025: $5,000,000 x 32.9% = $1,645,000.

(2) **Emergency Reserve:** Funding for expenses that might arise from extreme events, such as earthquakes, floods, dam failures, etc. Industry recommendations for small departments are to reserve up to 50% of the annual budget.
Objective: Reserve 45% of the previous year's expense budget, excluding unusual capital expenses. 2025: $5,000,000 x 45% = $2,250,000. 2025 Accrued Leave Buyout = $310,000. Total Objective $2,870,000

(3) **Capital Reserve:** Provides for future capital improvements to existing stations or construction of new facilities (e.g., new station, storage, training facility, etc.).
The Capital Reserve accumulates funds to replace fire and medical (aid car) apparatus without becoming indebted.
Objective: The District must contribute $690,000 annually and adjust for inflation.

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2025 Reserve Fund Expenditures:

Emergency Reserve: $2,574

Capital Apparatus Reserve:
This reserve was fully expended in 2025 for the purchase of a new fire engine priced at more than $1,000,000, to be delivered in August 2026. The purchase was fully paid from this reserve allowing taxpayer savings from interest and significant manufacturer's discounts for a cash purchase.

Capital Apparatus Reserve: $1,257,930

Capital Equipment Reserve: $9,479

Retirement/Severance (Leave Buyout) Reserve: None

October

21 Wednesday

9:00 am — **Board Meeting**

1:30 pm — **Legal Committee Meeting**

3:30 pm - 6:30 pm — **Registration Desk & Vendor Exhibit Tables Open**

6:30 pm - 9:30 pm — **Snure Seminar**
separate registration

23 Friday

8:30 am - 10:00 am — **Fire Chaplains Class**
Bill Lotz

8:30 am - 10:00 am — **Fire District Succession Planning**
Beau Bakken & Tavia Henry

10:30 am - 12:00 pm — **Drones**
Josh Harrison

10:30 am - 12:00 pm — **Fire Chief Employment**
Eric Quinn

9:00 am - 12:00 pm — **Eye to Eye Exposition**

1:30 pm — **Business Meeting & Elections**

6:00 pm — **Banquet**
- Red Carpet Cocktail Hour
- Service Awards
- Photo Contest Awards

Theme: Sports Day

22 Thursday

8:00 am — **Conference Kickoff Breakfast**

9:30 am — **Opening Ceremonies**
- Memorial
- 1st Call for Nominations
- Keynote - *Michael Laughlin*

12:00 pm — **Vendors' Luncheon**

1:30 pm - 5:00 pm — **Hot-Button Legal Issues**
Brian Snure, Allison Beard, Matt Paxton, Allyson Bazan, Eric Quinn, & Deanna Gregory

1:30 pm - 5:00 pm — **ICS/DEM Mobilization & Interlocal Agreements**
Leonard Johnson

Theme: Red Shirt Day

24 Saturday

7:30 am — **Installation Breakfast**

8:30 am - 10:30 am — **AI In The Fire Service**
Kenneth Erben

For More Information visit our **Conference Webpage**

Lodging Notice:

Conference lodging has been filling up very quickly. If you are not attending Conference remember to cancel your reservations to free up rooms for others!

Pricing

Several registration options are available for you to customize your experience.

The WFCA Scholarship Program is available to eligible member agencies with an annual operating budget of less than $500,000. Scholarship recipients may receive complimentary registration and lodging for select in-person educational events. Click here to apply.

Full Conference	MEMBER	Register before 9/20/26 for **$50 Off!**	$485.00	Book Now
1 Day	MEMBER	Register before 9/20/26 for **$50 Off!**	$260.00	Book Now

Records Request Log

Date	Type of Request	Requestor	Hours on request	Attorney Cost
2/4/26	List of calls to her address	Resident	0.25	$0.00
2/9/26	Copy of burning calls made by requestor	Resident	0.50	$0.00
2/9/26	Fire Report	Resident	0.50	$0.00
3/2/26	MIR	Medical Examiner	0.25	$0.00
3/3/26	MIR	LifeCenter Northwest	0.25	$0.00
3/11/26	Fire Report	Resident	0.25	$0.00
5/7/26	Purchase order number (or equivalent) ,Purchase date, Vendor ID or name, Department or issuing entity (if available), Line item description, Quantity, Unit price, Total price Jan 25 to Current	thedatabranch.com	0.75	$0.00
5/20/26	MIR	LifeNet Health	0.25	$0.00
6/1/26	MIR	Connelly Law Firm	0.50	$0.00
6/8/26	MIR	Resident	0.25	$0.00
7/2/26	Purchase order number (or equivalent) ,Purchase date, Vendor ID or name, Department or issuing entity (if available), Line item description, Quantity, Unit price, Total price From Jan 23 to Current	thedatabranch.com	0.75	$0.00
7/7/26	Fire Report	Property Owner	0.50	$0.00
7/8/26	Fire Report	Resident	0.50	$0.00
7/29/26	Current Employee Salary Roster	Sam Crombie	0.25	$0.00
8/11/26	Anything having to do with AladTec	thedatabranch.com	0.25	$0.00
	*= In progress	Total	6.00	0.00