



Snohomish County Fire District 7 2018 Budget



Administration Building
953 Village Way - Suite 200
Monroe, WA 98272

Office: 360-794-7666 or 425-486-1217
Fax: 360-467-4000



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Section 1: General Information

SNOHOMISH COUNTY FIRE DISTRICT #7

RESOLUTION #2017-12

A RESOLUTION APPROVING THE 2018 BUDGET


WHEREAS, The Board of Fire Commissioners have met and considered the financial requirements for the Fire District for the year 2018, and:

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

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

1. The 2018 budget is hereby approved as submitted and attached hereto.

ADOPTED AT A MEETING OF THE BOARD OF FIRE COMMISSIONERS, SNOHOMISH COUNTY FIRE DISTRICT #7 THIS 21st DAY OF NOVEMBER 2017.



 Randy Fay, Commissioner


 Roy Waugh, Commissioner



 Marc Inman, Commissioner


 Leslie Jo Wells, Commissioner


 Jeff Schaub, Commissioner


 Shauna Willner, Commissioner


 Dean Schwarz, Commissioner


 Randall Woolery, Commissioner


 William Snyder, Commissioner

Attest to: Secretary to Board



ORGANIZATIONAL OVERVIEW

About the District

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

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

The District's serves a population of approximately 115,545. This includes 77,235 District residents in unincorporated Snohomish County, 18,350 residents in the City of Monroe and 19,960 residents in the City of Mill Creek. We operate out of eight fire stations, with station 76 serving the City of Mill Creek under a contract for service. The City of Monroe is served by stations 31 and 32, and is reverse annexed into the District. Stations 71 and 72 are located in the heart of the Fire District and operate in the communities of Clearview and Fernwood respectively. The Maltby and Bear Creek communities are a combination of both residential and light industrial neighborhoods that are protected by stations 73 and 74. Station 77 serves the Gold Creek community.

Goals

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

Financial Objective

Exercise sound financial judgment and plan for fiscal sustainability.

Strategies

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

2017 OPERATIONS

2017 Budget Overview

In 2017, Snohomish County Fire District 7 saw an increase of 50.3% in the assessed property values over the 2016 assessed values. Most of this increase was due to the merger with Monroe Fire District 3. The legacy District 7 assessed values was responsible for an increase in assessed values of 10.7%.

As a result of the merger, the District's budgeted staffing increased from 108 full time and 4 part time personnel to 157 full and 23 part time personnel.

Early Retirement Incentive

The District offers an early retirement incentive to firefighters who are eligible for retirement. A total of ten employees have taken advantage of the early retirement incentive in between 2011-2017. This is part of an overall plan to reduce staffing through early retirement incentives and attrition. It should be noted that a portion of the 2018 payroll and benefit costs will be paid from the retirement reserve fund. This is to cover retirement medical costs and the cost to pay for accumulated leave balances of employees retiring in 2018, and also to pay for the early retirement incentive to those former employees who are eligible to receive the early retirement incentive.



State Mobilization

In 2017, we sent several crews to respond to the numerous wild fires that occurred in Washington State. The revenues are used to pay for the increased overtime costs resulting from our participation. We believe that our firefighters gain valuable experience from their participation in State Mobilization, at little to no added cost to the District.

Vehicle Purchases

The 2017 budgeted purchases included a new staff vehicle, a new brush truck, a remounted ambulance, a reserve pumper, a new MSO vehicle, a new tech rescue vehicle (which has been delayed), a new ambulance, which was purchased in 2017, but not received or paid until 2018. We paid outright for these vehicle purchases.

Mill Creek Contract

District 7 provides fire and EMS services to the City of Mill Creek under an inter-local agreement. The Mill Creek contract in 2017 totaled \$3,630,156. The staffing at the Mill Creek Fire Station consists of 4 shifts each with 1 paramedic, 1 lieutenant, and 3 firefighters. The station is manned 24 hours a day seven days a week.

Brightwater Contract

The District negotiated a contract with King County for fire and EMS services to the Brightwater facility, which is within District 7's boundaries. In 2017, Brightwater paid the District \$85,720 for Fire and EMS services. The Brightwater contract expires at the end of 2018.

DOC Contract

The DOC contract originated with Monroe Fire District, and as with other contracts that were entered into by Monroe Fire District, this contract transferred to Fire District 7 with the merger. The DOC contract provides fire and emergency medical services to the state prison located in Monroe, WA. The District collected \$330,930 for this contract in 2017.

Other Contracts

Other contracts that were transferred to Fire District 7 as a result of the merger with Monroe Fire District include The County

Fairgrounds, the Evergreen Fair, contracts for ALS services with Fire Districts 5 and 16, as well as a few other miscellaneous contracts for services. In 2017, the revenues collected from these service contracts exceeded \$200,000.

Regular Levy

The regular property tax levy in 2017 was \$1.42 per thousand of assessed value for the merged District.

EMS Levy

The District's permanent EMS levy in 2017 was \$0.50 per thousand of assessed valuation for the merged District.

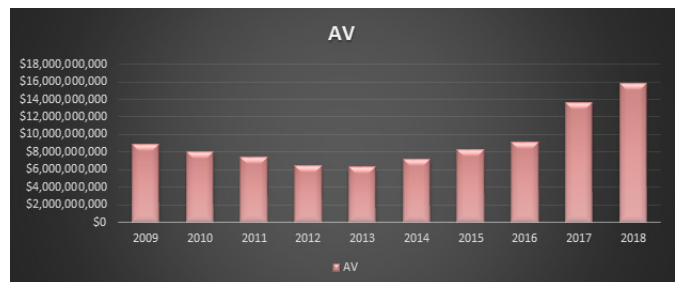
2018 BUDGET INFORMATION

Assessed Values

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

Year	AV
2009	8,848,290,252
2010	8,008,755,196
2011	7,397,755,196
2012	6,489,368,656
2013	6,333,879,943
2014	7,209,946,033
2015	8,271,272,333
2016	9,092,283,335
2017	13,668,217,016
2018	15,843,797,945

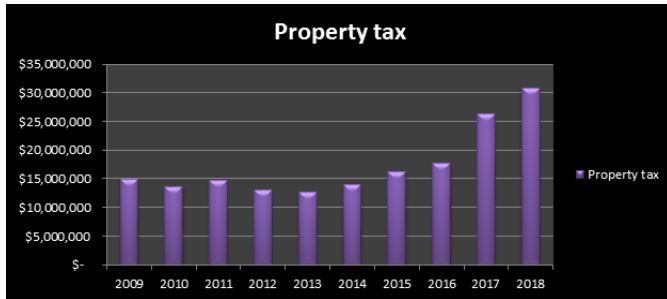
Change in Assessed Values over Time





Property Tax Levies

The regular property tax levy in 2018 is set at \$1.50 per thousand of assessed value. The EMS property tax levy in 2018 is set at \$0.45 per thousand of assessed value. The increase in assessed value is expected to result in higher property tax collections for both the Regular and EMS tax levies. The chart below shows the change in property taxes from 2009-2018. More than \$7 million of the property tax increase in 2017 was due to the merger with Monroe Fire District.



Mill Creek Contract

The contract with the City of Mill Creek is expected to increase from \$3,630,156 in 2017 to \$3,720,919 in 2018. The Mill Creek Station is staffed by four shifts of 5 full time uniformed staff each, for a total of 20 positions.

Vehicle Replacement Schedule

The 2018 vehicle replacement schedule includes an assistant chief's vehicle, a rehab vehicle, an ATV, 2 remounted ambulances, 2 training vehicles, a utility vehicle, the tech rescue vehicle re-scheduled from 2017, and payment of the 2017 ambulance. The District plans to purchase these vehicles outright. The District is contributing \$1 million in 2018 to the Apparatus Replacement Fund to help fund the purchase of these and future apparatus purchases and to pay the principal and interest costs of vehicles that the District has financed. The District reviews and updates the vehicle replacement plan as needed annually in June.

Retirement Medical Costs

In 2009, the Board of Commissioners passed a resolution allowing eligible employees to receive retirement medical benefits up to age 65. The resolution requires that the savings from employees taking advantage of this program be

transferred to the retirement reserve fund each year until the anticipated retirement medical costs have been fully funded. Retirement medical costs for employees who have retired from the inception through 2018 are fully funded, as the funds to cover those costs were transferred to the Retirement Reserved fund.

Staffing

In 2018, the District is planning to add 4 firefighters to our staff, and to replace 2 firefighter positions that were lost due to retirements in 2017. Also, the District is planning to replace 2 administrative positions that were lost due to retirements in 2016 and 2017.

COLA

The Firefighters (IAFF) contract includes a 2.5% COLA for 2018. The Teamsters contract, is still being negotiated for 2018. The mechanics' contract includes a 2.5% COLA.

Emergency Reserve Fund

The District created an Emergency Reserve Fund in 2013. This fund was created to help the District maintain staffing levels in the event of another economic downturn or other events that could have a negative impact on the District's finances. Revenues from new construction in excess of \$240,000 will be transferred from the General Fund into the Emergency Reserve Fund. The District is scheduled to transfer \$526,000 into this fund beginning in 2018. The targeted balance for the Emergency Reserve Fund is 25% of the District's annual operating expenditures.

Apparatus Fund

In 2013, the Board of Commissioners created a new Apparatus Fund to accumulate funds for the purchase and financing of the District's fleet, including vehicles and trailers, and other equipment that is affixed to the apparatus. In the past, the equipment fund was used for this purpose. The Apparatus fund will receive transfers from the General Fund totaling \$1 million in 2018.

Equipment Fund

In the past, this fund was used mainly for apparatus purchases. Beginning in 2014, the District's equipment fund was used to accumulate funds for the purchase of equipment



other than vehicles and trailers or equipment that is affixed to the apparatus. The District has evaluated its equipment needs over the next several years, and has created an equipment replacement schedule to meet the future needs of the District. The Equipment Fund will receive transfers from the General fund totaling \$462,000 in 2018.

7-Year Planning Model

The District uses a 7 year planning model to evaluate the impact of anticipated changes in revenues and expenditures on the District's financial well-being over time. The planning model helps to inform decision makers on the long range consequences of changes in revenue streams, hiring, and other types of expenditures. The 7 year plan begins in 2018, and goes through 2024. The planning continues to maintain sustainability over the next several years, and includes an increase in staffing.

In the planning model, it is assumed that 2018 assessed values will increase by 5.68%, and that new construction will increase by 2% annually. The model assumes that the District will use the 1% increases in the EMS and Regular Levies when there is no levy lid lift for those particular levies. From 2018 through 2022, our model assumes levy lid lifts for the EMS levy in 2020 and 2024, and a levy lid lift for the regular levy in 2022. The property tax levies are subject to approval by the Board of Commissioners. The levy lid lifts are subject to approval by a majority of the voters in the District.

The assessed values for the 2018 model reflect the actual values reported by the County. The regular and EMS property tax levies and corresponding property tax revenues are based on the assessed values. Although property taxes are deemed 100% collectible, property tax revenues budgeted for 2018 are lower than the actual levy amount by \$341,293. To provide a budget cushion. It should also be noted that \$698,883 of the regular property tax levy is deposited by the County into the bond fund to pay the debt service on the District's non-voted bonds.

FINANCIAL ORGANIZATION

Fund Account Numbers:

- 001 – General Fund (Current Expense Fund)
- 002 – Retirement Reserve Fund
- 003 – Emergency Reserve Fund
- 200 & 201– Bond Funds
- 300 – Construction Fund
- 301 – Apparatus Fund
- 302 – Training Center Fund
- 303 – Equipment Replacement Fund
- 500, 501 & 502 - Shop Funds

General Fund - 001

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

Retirement Reserve Fund – 002

The Retirement Reserve Fund includes funds set aside to pay for the costs associated with retiring employees. These costs include such things as accrued sick leave, comp time and vacation. Retirement medical costs are also paid from this fund.

Emergency Reserve Fund – 003

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

Bond Fund – 200 & 201

The Bond Funds are used to pay the principal and interest payments on the District's bond issues. Fund 200 is for non-voted bonds, and fund 201 is for voted bonds. Currently, the District has no voted bonds. District 7 has three current outstanding bond issues. We have a 15 year bond that matures in 2021 with an outstanding principal balance of \$665,000. We have a 20 year bond, issued in 2015, that matures in



2035, with an outstanding principal balance of \$4,175,000. We also have a 15 year bond, issued in 2017, that matures in 2031 with an outstanding principal balance of \$2,287,000. Regular property taxes are deposited directly into the Bond Fund during the course of the year to accumulate the funds needed to make the debt service payments on the bonds. The 2015 bond issue is budgeted to pay for capital facilities projects including the construction of a new Fire Station on Fales road. The 2017 bond was issued to pay for the purchase of a new administrative building in the City of Monroe.

Construction Fund – 300

The Construction Fund is used to account for revenues and expenditures used for the acquisition or construction of general capital projects. Construction Fund Revenues for 2018 consist of rental income from the administration building tenant (DSHS), also rental income from the house located on the future Regional Training Center property, income from tower rents, and interest income. The district has budgeted for the construction of capital facilities projects including the construction of the Fales Rd. Fire Station and upgrades to Station 72 to accommodate the new ladder truck, and upgrades to station 76. Also budgeted are security system upgrades for the District's facilities, as well as administration building maintenance to cover the 75% portion of the building occupied by DSHS.

Apparatus Replacement Fund – 301

The Apparatus Fund is used to account for and pay for the cost to replace District vehicles, most notably fire trucks and ambulances. Purchases of staff and maintenance vehicles are paid in full at the time of purchase through this fund and are not generally financed. In the past, the District has generally funded the purchase of larger vehicles such as ambulances and fire trucks through capital leases. The lease payments are paid from the Apparatus Replacement Fund. The District is moving toward funding the purchase of all of its apparatus by purchasing them outright. We still have 5 of these capital leases are still in place at this time. Transfers are made from the General Fund into the Apparatus Fund for these transactions. The Apparatus Fund came into use beginning in 2014. Prior to 2014, the Equipment Fund was used for apparatus replacement.

Training Center Fund – 302

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

Equipment Replacement Fund - 303

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

Shop Funds – 500, 501 & 502

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





Programs (Depts.)

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

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

Classification of Expenditures by Object Code:

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

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

30 – Supplies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

50 – Intergovernmental Services – Amounts paid for intergovernmental services.

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

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

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

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

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

64 – Machinery and Equipment – This includes



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

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

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

70 – Debt Service: Principal

71 – G.O. Bonds

76 – Anticipation Notes/ Warrants

77 – Other notes

78 – Intergovernmental Loans (e.g. PWTF loans)

79 – Other debt principal

80 – Debt Service: Interest

81 – Interest on Short Term External debt

82 – Interest on Interfund Debt

83 – Interest on Long Term Debt

84 – Debt Issue Costs

85 – Debt Registration Costs

89 – Other Debt Service Costs

90 – Interfund Payments for Services –

Expenditures made to other funds (or other departments of the same fund) for services rendered.

7 YEAR FINANCIAL SUMMARY - 2018- 2024

This portion of the budget provides an overview of the financial plan over the next seven years. The 2018 budget is used as the base year, using conservative trend estimates for years 2019 through 2024. This is by no means a forecast, but is intended as a planning tool to identify the impact of changes in revenue streams and changes in expenditures on the District's overall financial well-being over time.

It should be noted that property tax revenue is the District's most significant source of revenue. The bulk of property taxes are received in and around April and October when property tax payments are due. To ensure the District is

able to pay for operations in the first quarter of each year, the District's fund balance target at the close of each calendar year is 33% of the subsequent year's total expenditures including labor costs and inter-fund transfers.

Based on our evaluation of the trend line as well as the ending fund balances over the next six years, the District's finances appear to be in good condition. The assessed values for 2018 show an increase of 16% over 2017, including new construction. Our trend assumes a 5.86% increase in assessed values for 2019- 2024. We have assumed increases of about 2% in new construction taxes from 2019- 2024. The average increases assessed value and new construction are based on ten year averages.

Although the Mill Creek contract is effective only through 2022, our model assumes that contract will continue through 2024 (the end of the six year forecasting period), with modest increases in accordance with the contract, and then modest increases of 2.5% per year for 2023 and 2024. If the contract is not renewed, it is assumed that staffing adjustments will take place.

Brightwater Contract

The Brightwater contract expires at the end of 2018. We anticipate the contract will be renewed. In the 7 year plan, we have estimated that the contract for this service will remain steady at \$85,720 annually.

DOC Contract

The DOC contract provides fire and emergency medical services to the state prison located in Monroe, WA. The District we have budgeted \$330,930 for this contract in 2018, with modest annual increases of 1% per year in the 7 year forecast.

Other Contracts

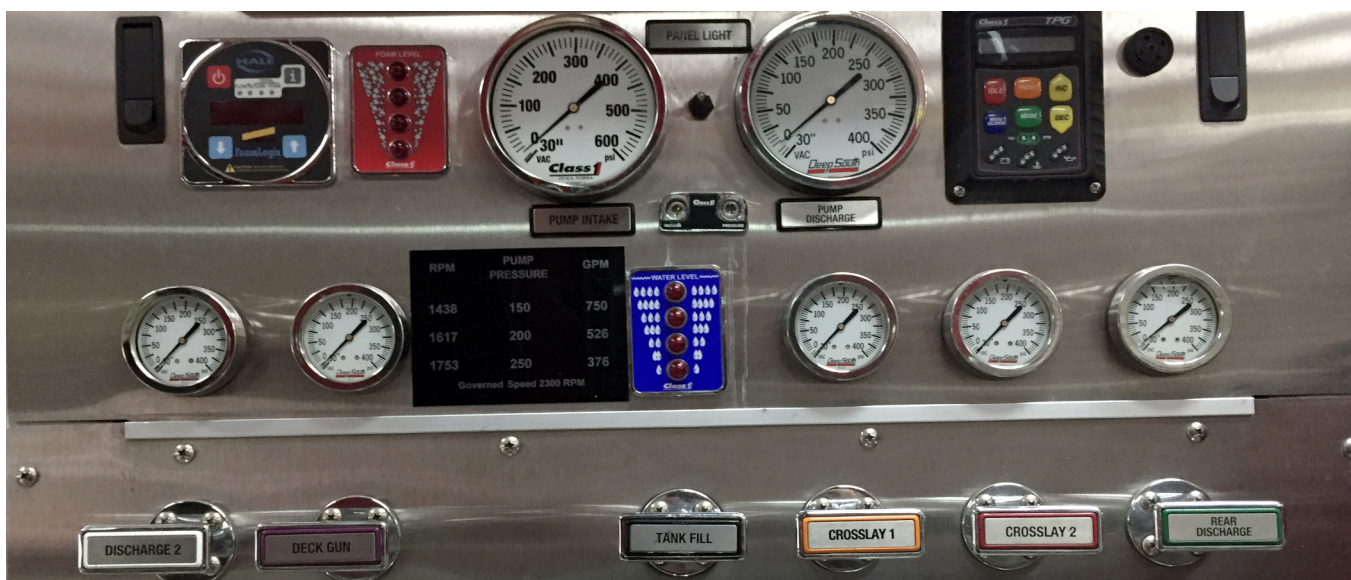
Other contracts including the County Fairgrounds, the Evergreen Fair, contracts for ALS services with Fire Districts 5 and 16, as well as a few other miscellaneous contracts for services, are budgeted at \$167,861 for 2018. The 7 year forecasting plan uses conservative estimated increases of 1% per year for each of these contracts. The District will be re-negotiating the contract with Fire District 5 in 2018.



Section 2: General Fund (Current Expense Fund)

Expenditures by Object Code

Account Title	% of total budget	2018 budget	2017 budget	var
10 - Wages	46%	22,668,944	20,581,000	10%
20 - Bennifits	15%	7,327,073	7,046,630	4%
31 - Supplys	1%	602,802	580,493	27%
32 - Fuel	0%	170,000	173,500	-2%
34 - Inventory Supplies	1%	432,340	503,516	-14%
35 - Small Tools / Minor Equip.	2%	777,378	625,386	24%
41 - Professional Services	1%	717,505	807,825	-11%
42 - Communications	0%	147,600	174,350	-15%
43 - Travel Expense	0%	109,780	113,800	-4%
44 - Adverfising	0%	2,000	2,400	-17%
45 - Rentals	0%	30,700	35,678	-14%
46 - (Liability) Insurance	0%	163,500	159,205	3%
47 - Utilities	0%	209,000	218,113	-4%
48 - Repair & Maintenance	2%	1,137,800	992,815	15%
49 - Misc. Expenses	2%	842,418	579,071	45%
51 - Intergovernmental Svces,	2%	979,925	859,593	14%
62 - Land & Improvements	13%	6,175,000	1,801,413	243%
63 - Other Improvements	0%	170,000	10,000	1600%
64 - Capital Outlay	6%	2,730,000	1,095,873	149%
71 - Principle on G.O. Bonds	1%	600,000	463,000	30%
75 - Capital Leases - Principle	1%	390,118	376,393	4%
83 - Interest on Long Term Debt	1%	398,805	298,834	33%
90 - Interfund Transfers	5%	2,591,247	5,053,306	-49%
Total Program Budget	100%	49,392,418	42,552,350	16%

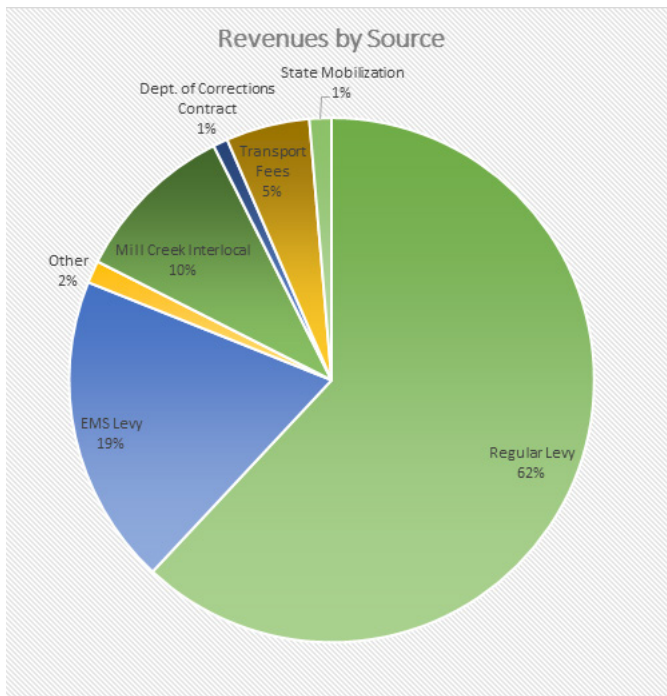




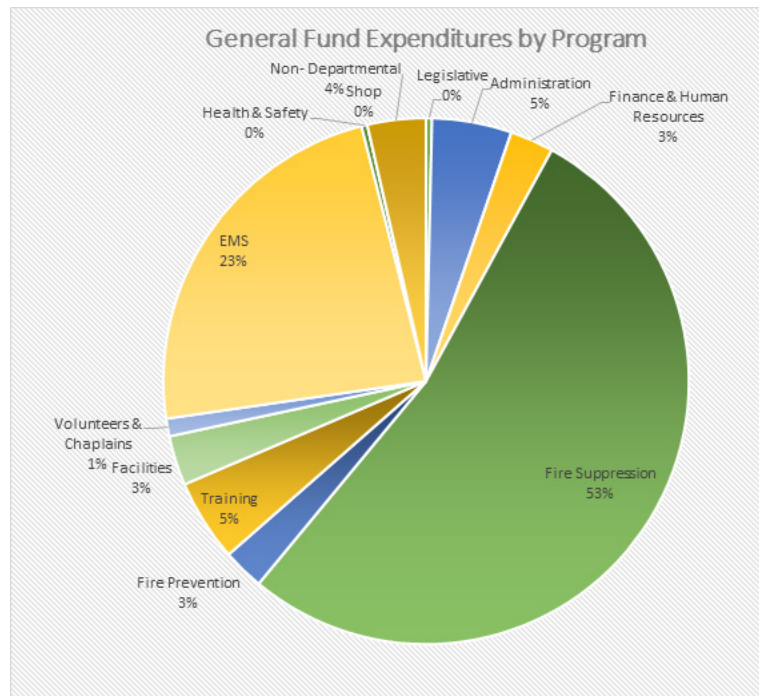
General Fund Expenditures

General Fund Expenditures	% Of Total Budget	2018 Budget	2017 Budget	Var
Legislative	0%	132,900	157,438	-16%
Administration	4%	1,806,281	1,530,501	18%
Finance & Human Resource	2%	989,298	709,004	40%
Fire Suppression	40%	19,564,941	17,127,191	14%
Fire Prevention	2%	935,989	705,672	33%
Training	4%	1,858,264	1,487,721	25%
Facilities	2%	1,123,308	1,178,923	-5%
Volunteers & Chaplains	1%	401,752	363,545	11%
EMS	17%	8,597,387	8,196,689	5%
Health & Safety	0%	134,424	155,190	7%
Shop	0%	-	-	-
Non-Departmental	3%	1,326,264	1,668,568	-21%
General Fund Total Expenditure	75%	36,879,806	33,269,441	11%
Encumbrances (Add To Cash Balance)				
Projected Ending Cash		13,637,188	12,777,015	7%

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND EXPENDITURES BY PROGRAM

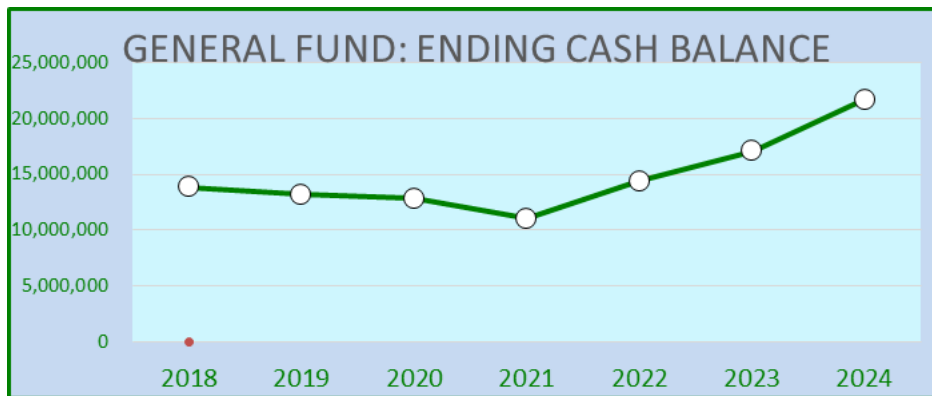




GENERAL FUND - SEVEN YEAR OVERVIEW

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

- The labor costs in the seven year overview include each employee at the top step. For example, all probationary firefighters are put into the forecasting model as a firefighter 3. Although the forecasting model includes each employee's longevity pay as it is in 2018, future increases in longevity pay are not specifically included in the forecasting model.
- Property taxes in the 2018 budget are reduced by ½% to provide a buffer in the budget, while the forecasting model is based on the expectation that the full amount levied will be collected each year.
- Transfers to reserves in the forecasting model includes property taxes that are deposited directly into the bond fund. The 2018 budget shows the property taxes transferred into the bond fund as going into the bond fund, not as inter-fund transfers.



General Fund

GENERAL FUND	2018	2019	2020	2021	2022	2023	2024
Beginning Cash	13,706,901	13,866,346	13,168,598	12,845,635	11,013,076	14,407,086	17,049,386
Revenues:							
D7 Fire Levy	23,765,697	24,478,668	25,213,028	25,969,419	31,951,463	32,910,006	33,897,307
D7 EMS Levy	7,082,970	7,295,459	9,185,428	9,460,991	9,744,820	10,037,165	12,349,222
D7 Operating Revenue	6,960,217	7,183,402	7,295,177	7,409,570	7,629,886	7,752,286	7,877,564
Total Revenues	37,808,884	38,957,529	41,693,633	42,839,979	49,326,169	50,699,457	54,124,092
Expenditures							
D7 Transfers to Reserves	3,213,978	3,487,745	4,591,439	4,664,688	4,527,376	4,511,227	4,417,806
D7 Labor Expenses	28,749,644	30,643,608	31,735,516	34,147,520	35,368,643	37,328,705	38,668,713
D7 Operating Expenses	5,685,817	5,523,924	5,689,642	5,860,331	6,036,141	6,217,225	6,403,742
Total Expenditures	37,649,439	39,655,277	42,016,596	44,672,539	45,932,159	48,057,157	49,490,261
Ending Cash	13,866,346	13,168,598	12,845,635	11,013,076	14,407,086	17,049,386	21,683,217



PROPERTY TAXES

Levy	2018	2019	2020	2021	2022	2023	2024
Current Regular Levy Rate	1.50000	1.43481	1.37245	1.31280	1.50000	1.43481	1.37245
Regular Levy LID LIFT	1.50				1.50		
Current EMS Levy Rate	0.44705	0.42762	0.50000	0.47827	0.45748	0.43760	0.50000
EMS Levy LID LIFT	0.45		0.50				0.50

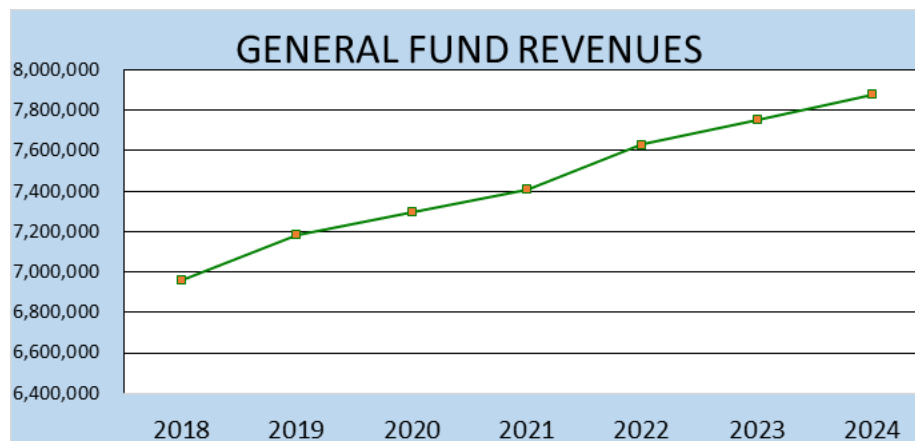
REGULAR LEVY	2018	2019	2020	2021	2022	2023	2024
Previous Year's Tax Collection	23,765,697	24,478,668	25,213,028	25,969,419	31,951,463	32,910,006	
Commissioner's Resolution Increase	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
Collection Target		24,003,354	24,723,455	25,465,158	26,229,113	32,270,977	33,239,106
Value of New Construction (De-annexation)	316,875,959	341,212,033	367,417,117	395,634,751	426,019,500	458,737,798	
Previous Year's Levy Rate		1.50	1.43	1.37	1.31	1.50	1.43
Taxes Allowed on New Construction	475,314	489,573	504,261	519,388	639,029	658,200	
Tax Collection Target		24,478,668	25,213,028	25,969,419	26,748,501	32,910,006	33,897,307
Maximum Calculated Tax Collection	25,590,902	27,556,284	29,672,606	31,951,463	34,405,335	37,047,665	
Allowable Tax Collection		24,478,668	25,213,028	25,969,419	26,748,501	32,910,006	33,897,307
Assessed Value		15,843,797,945	17,060,601,627	18,370,855,832	19,781,737,560	21,300,975,005	22,936,889,885
Revaluation Percent		5.68%	5.68%	5.68%	5.68%	5.68%	5.68%
Revaluation Value		16,743,725,668	18,029,643,800	19,414,320,443	20,905,340,253	22,510,870,385	24,239,705,230
ADD: New Construction		316,875,959	341,212,033	367,417,117	395,634,751	426,019,500	458,737,798
Total Valuation	15,843,797,945	17,060,601,627	18,370,855,832	19,781,737,560	21,300,975,005	22,936,889,885	24,698,443,028
Tax Collection	23,765,697	24,478,668	25,213,028	25,969,419	31,951,463	32,910,006	33,897,307
New Levy Rate	1.50000000	1.43481	1.37245	1.31280	1.50000	1.43481	1.37245





PROPERTY TAXES

EMS LEVY	2018	2019	2020	2021	2022	2023	2024
Previous Year's Tax Collection	7,082,970	7,295,459	9,185,428	9,460,991	9,744,820	10,037,165	
Commissioner's Resolution Increase	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
Collection Target		7,153,800	7,368,414	9,277,282	9,555,601	9,842,269	10,137,537
Value of New Construction (De-annexation)	316,875,959	341,212,033	367,417,117	395,634,751	426,019,500	458,737,798	
Previous Year's Levy Rate		0.45	0.43	0.50	0.48	0.46	0.44
Taxes Allowed on New Construction	141,659	145,909	183,709	189,220	194,896	200,743	
Total Taxes Collection		7,295,459	7,514,323	9,460,991	9,744,820	10,037,165	10,338,280
Maximum Calculated Tax Collection	8,530,301	9,185,428	9,890,869	10,650,488	11,468,445	12,349,222	
Allowable Tax Collection		7,295,459	7,514,323	9,460,991	9,744,820	10,037,165	10,338,280
Assessed Value		15,843,797,945	17,060,601,627	18,370,855,832	19,781,737,560	21,300,975,005	22,936,889,885
Revaluation Percent		5.68%	5.68%	5.68%	5.68%	5.68%	5.68%
Revaluation Value		16,743,725,668	18,029,643,800	19,414,320,443	20,905,340,253	22,510,870,385	24,239,705,230
ADD: New Construction		316,875,959	341,212,033	367,417,117	395,634,751	426,019,500	458,737,798
Total New Valuation	15,843,797,945	17,060,601,627	18,370,855,832	19,781,737,560	21,300,975,005	22,936,889,885	24,698,443,028
Tax Collection	7,082,970	7,295,459	9,185,428	9,460,991	9,744,820	10,037,165	12,349,222
New Levy Rate	0.44705000	0.42762	0.50000	0.47827	0.45748	0.43760	0.50000





SEVEN YEAR REVENUE OUTLOOK

Revenue sources (other than Property Taxes) with inflation factors

Revenue Source	2018	2019		2020		2021		2022		2023		2024	
Mill Creek Contract	3,720,909	3,930,745	5.6%	4,029,014	2.5%	4,129,739	2.5%	4,336,226	5.0%	4,444,632	2.5%	4,555,748	2.5%
Brightwater	85,720	85,720	0.0%	85,720	0.0%	85,720	0.0%	85,720	0.0%	85,720	0.0%	85,720	0.0%
Schools	16,000	16,160	1.0%	16,322	1.0%	16,485	1.0%	16,650	1.0%	16,816	1.0%	16,984	1.0%
County Contract Fairgrounds	31,600	31,916	1.0%	32,235	1.0%	32,558	1.0%	32,883	1.0%	33,212	1.0%	33,544	1.0%
Dept. of Corrections Contract	330,930	334,239	1.0%	337,582	1.0%	340,958	1.0%	344,367	1.0%	347,811	1.0%	351,289	1.0%
Unprotected Land Contracts	2,000	2,020	1.0%	2,040	1.0%	2,061	1.0%	2,081	1.0%	2,102	1.0%	2,123	1.0%
Transport Fees	1,900,000	1,900,000	0.0%	1,900,000	0.0%	1,900,000	0.0%	1,900,000	0.0%	1,900,000	0.0%	1,900,000	0.0%
Leasehold Excise Taxes/ Timber Tax	3,000	3,030	1.0%	3,060	1.0%	3,091	1.0%	3,122	1.0%	3,153	1.0%	3,185	1.0%
First Aid/CPR Class Revenue	5,000	5,050	1.0%	5,101	1.0%	5,152	1.0%	5,203	1.0%	5,255	1.0%	5,308	1.0%
Fire Protection District # 16	6,900	6,969	1.0%	7,039	1.0%	7,109	1.0%	7,180	1.0%	7,252	1.0%	7,324	1.0%
Evergreen State Fair-Aid Station	26,500	26,765	1.0%	27,033	1.0%	27,303	1.0%	27,576	1.0%	27,852	1.0%	28,130	1.0%
District # 5 ALS Buy In	98,861	99,850	1.0%	100,848	1.0%	101,857	1.0%	102,875	1.0%	103,904	1.0%	104,943	1.0%
Plan Review, Permits	40,000	40,400	1.0%	40,804	1.0%	41,212	1.0%	41,624	1.0%	42,040	1.0%	42,461	1.0%
PSCAA-Illegal Burn Response	2,000	2,020	1.0%	2,040	1.0%	2,061	1.0%	2,081	1.0%	2,102	1.0%	2,123	1.0%
Shop Transfer In	40,647	41,866	3.0%	43,122	3.0%	44,416	3.0%	45,749	3.0%	47,121	3.0%	48,535	3.0%
State mobilization	500,000	505,000	1.0%	510,050	1.0%	515,151	1.0%	520,302	1.0%	525,505	1.0%	530,760	1.0%
Grants	1,200	1,212	1.0%	1,224	1.0%	1,236	1.0%	1,249	1.0%	1,261	1.0%	1,274	1.0%
Credits & Refunds	30,000	30,300	1.0%	30,603	1.0%	30,909	1.0%	31,218	1.0%	31,530	1.0%	31,846	1.0%
Miscellaneous Reimbursements	20,300	20,503	1.0%	20,708	1.0%	20,915	1.0%	21,124	1.0%	21,336	1.0%	21,549	1.0%
Burn Permit Fees	6,650	6,717	1.0%	6,784	1.0%	6,852	1.0%	6,920	1.0%	6,989	1.0%	7,059	1.0%
MVC	12,000	12,120	1.0%	12,241	1.0%	12,364	1.0%	12,487	1.0%	12,612	1.0%	12,738	1.0%
Interest Earnings	80,000	80,800	1.0%	81,608	1.0%	82,424	1.0%	83,248	1.0%	84,081	1.0%	84,922	1.0%
TOTAL REVENUE	6,960,217	7,183,402		7,295,177		7,409,570		7,629,886		7,752,286		7,877,564	





7 YEAR OVERVIEW

General Fund Program Expenditures

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

TOTAL GENERAL FUND PROGRAM EXPENSES	2018	2019	2020	2021	2022	2023	2024
Program 1-Legislative	130,682	134,537	138,824	129,913	134,041	138,305	142,708
Program 2-Administration	1,643,898	1,697,078	1,757,282	1,819,757	1,884,594	1,951,887	2,021,738
Program 3-Finance & HR	951,294	826,285	855,991	886,833	918,858	952,113	986,650
Program 4-Suppression	18,832,738	20,227,025	20,940,094	22,971,989	23,784,902	25,320,939	26,220,457
Program 5-Community Risk Reduction	909,101	916,078	948,464	982,063	1,016,924	1,053,097	1,090,634
Program 6-Training	1,671,289	1,901,548	1,964,751	2,030,152	2,097,832	2,167,874	2,240,366
Program 7-Facilities	1,061,250	939,276	969,026	999,746	1,031,471	1,064,234	1,098,071
Program 8-Volunteers & Chaplains	403,901	416,018	430,127	444,741	459,878	475,559	491,805
Program 9-EMS	8,190,307	8,449,456	8,740,561	9,042,218	9,354,833	9,678,827	10,014,639
Program 10-Health & Safety	126,780	130,583	134,501	138,536	142,692	146,973	151,382
Program 11-Shop	0	0	0	0	0	0	0
Program 12-Non-Departmental	514,220	529,647	545,536	561,902	578,759	596,122	614,006
TOTAL BUDGET	34,435,461	36,167,532	37,425,157	40,007,851	41,404,784	43,545,930	45,072,454

General Fund Inflation Factors

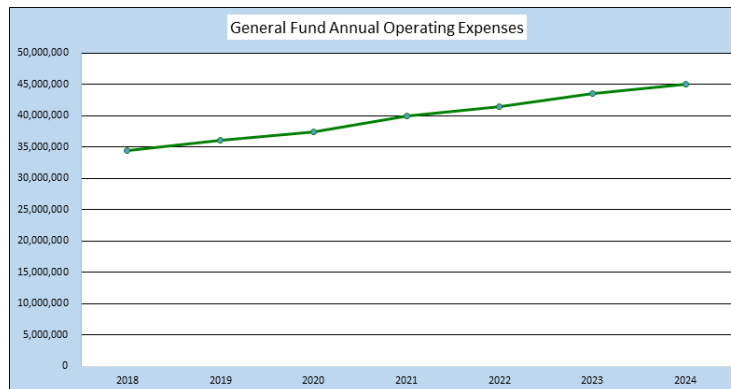
	2019	2020	2021	2022	2023	2024
Regular Wages	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%
Overtime	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Benefits	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

SHOP FUND - COMBINED AVERAGE WAGES & BENEFITS BY RANK

RANK	2018	2019	2020	2021	2022	2023	2024
Foreman	149,692	156,204	162,999	170,089	177,488	185,209	193,265
Mechanics	657,869	686,486	716,349	747,510	780,026	813,958	849,365
Apprentice	89,434	93,325	97,384	101,621	106,041	110,654	115,467
Administrative Asst.	88,746	92,607	96,635	100,839	105,225	109,803	114,579

Shop Fund Inflation Factors

	2019	2020	2021	2022	2023	2024
Wages & Benefits	4.35%	4.35%	4.35%	4.35%	4.35%	4.35%





LABOR COSTS BY RANK - 7 YEAR OVERVIEW

GENERAL FUND - COMBINED AVERAGE WAGES & BENEFITS BY RANK							
RANK	2018	2019	2020	2021	2022	2023	2024
Commissioner	12,139	12,492	12,909	13,340	13,786	14,248	14,726
Fire Chief	281,728	290,876	301,371	312,269	323,586	335,341	347,551
Asst. Chief	259,829	268,339	278,082	288,201	298,713	309,634	320,980
Dep Chief	233,663	241,205	249,868	258,863	268,203	277,902	287,974
CFO	203,598	209,880	217,177	224,744	232,591	240,728	249,167
Dir-HR	186,497	192,563	199,518	206,741	214,243	222,034	230,128
IT Tech	159,166	164,342	170,278	176,443	182,845	189,494	196,401
Bat Chief	197,420	203,454	210,480	217,764	225,314	233,142	241,258
Captain	172,988	178,272	184,426	190,806	197,418	204,274	211,382
Lt Days	178,890	184,504	190,998	197,736	204,725	211,977	219,502
Lt	173,701	179,118	185,394	191,904	198,657	205,662	212,929
DO	156,858	161,839	167,584	173,546	179,734	186,156	192,822
FF	146,124	150,717	156,027	161,536	167,252	173,183	179,338
MSO	188,809	194,606	201,349	208,339	215,587	223,101	230,894
Lt/PM	188,224	194,066	200,841	207,868	215,156	222,715	230,556
CRP	173,742	179,217	185,544	192,108	198,919	205,987	213,322
DO/PM	169,448	174,769	180,923	187,308	193,931	200,804	207,936
FF/PM	167,232	172,461	178,515	184,794	191,308	198,067	205,078
Specialist-PIO	150,823	155,743	161,380	167,235	173,316	179,633	186,196
District Coordinator	136,129	140,508	145,543	150,769	156,196	161,830	167,681
Mgt. Analyst	135,837	140,207	145,232	150,448	155,864	161,488	167,327
Executive Asst.	130,878	135,229	140,193	145,352	150,712	156,283	162,074
GIS Coordinator	147,881	152,994	158,773	164,786	171,041	177,549	184,322
Admin Specialist	127,707	131,988	136,861	141,927	147,192	152,666	158,356
Admin Asst.	97,851	100,881	104,398	108,045	111,828	115,750	119,819
Operations Asst.	117,972	121,849	126,283	130,889	135,675	140,647	145,813
AP/AR Specialist	117,902	121,731	126,123	130,684	135,421	140,340	145,450
TEMP	72,646	74,666	77,078	79,571	82,148	84,811	87,565
Part Time	20,078	20,687	21,398	22,134	22,897	23,689	24,509
Chaplain	8,732	8,954	9,225	9,504	9,792	10,089	10,395

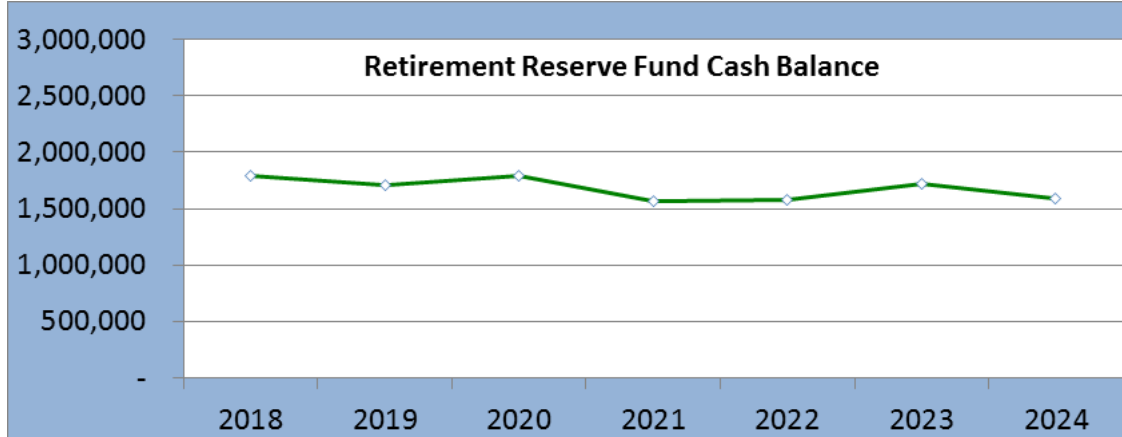




RETIREMENT RESERVE FUND - 002

The Retirement Reserve Fund accumulates monies to pay for leave liabilities and retirement medical expenses for retiring personnel. The retirement reserve fund is budgeted as a separate fund, but it is technically part of the general fund for financial statement reporting purposes. In 2018, the District is paying retirement medical costs for a total of ten former employees who retired between 2012 and 2017. The retirement medical portion pays for the cost of health insurance in accordance with the District's early retirement incentive resolution. Estimated leave payments have been included based on current accumulated leave balances for those employees who will be eligible for early retirement through 2024. The retirement leave portion pays the cost of retiring employees for accumulated, sick leave, annual leave, and comp time. In 2018, the District has budget for 1 employee who left the district in late 2017, and 0 employees leaving in 2018.

	2018 budget	2017 budget	% Variance
Retirement Reserve Fund: Fund 002			
Beginning Cash Balance	1,574,426	1,428,787	
Investment Interest (net)	6,000	200	2900%
Transfer in to Reserve	277,100	401,503	-31%
TOTAL RESOURCES	1,857,526	1,830,490	
Retirement Leave (S/L, A/L, Comp.)	-	116,000	-100%
Retirement Payouts Retirement Medical	70,271	62,091	13%
TOTAL EXPENDITURES	70,271	178,091	
PROJ. ENDING CASH	1,787,255	1,652,399	



Retirement Reserve Fund

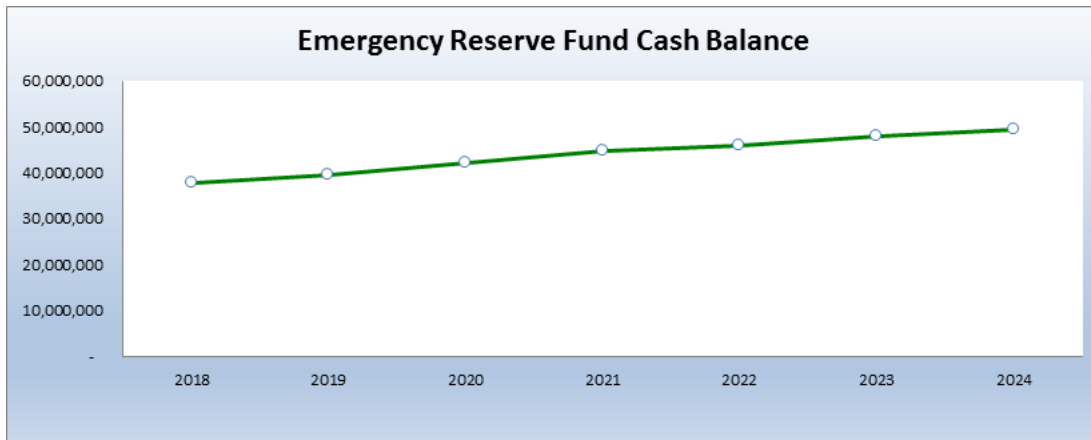
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	1,574,426	1,787,255	1,704,535	1,785,483	1,567,711	1,573,155	1,720,067
Revenues	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Transfers in	277,100	285,413	293,975	302,795	311,878	321,235	330,872
Total Revenues	283,100	291,413	299,975	308,795	317,878	327,235	336,872
Expenditures	70,271	374,133	219,027	526,567	312,435	180,322	472,597
Ending Balance	1,787,255	1,704,535	1,785,483	1,567,711	1,573,155	1,720,067	1,584,342



EMERGENCY RESERVE – 003

The emergency reserve was established in 2013. The purpose is to provide funds in the event of a short-term or long-term emergency. It is the Board's goal to ensure sufficient funds are available to fund District operations in the event of a disaster or an economic downturn. In future years, the District plans to transfer the amount of property tax revenues received from new construction that exceeds the first \$240,000 per year. In 2018, this calculation was rounded up to \$526,000. No spending is planned for this fund in 2018.

	2018 budget	2017 budget	% Variance
Emergency Reserve Fund: Fund 003			
Beginning Cash Balance	2,939,983	2,407,233	
Investment Interest (net)	11,000	500	2100%
Transfer in to Reserve	526,000	505,000	4%
TOTAL RESOURCES	3,476,983	2,912,733	
Suppression - Salaries & Benefits	-	-	0%
Aid & Rescue Salaries & Benefits	-	-	0%
TOTAL EXPENDITURES	-	-	
PROJ. ENDING CASH	3,476,983	2,912,733	



Emergency Reserve Fund

YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	2,939,983	3,476,983	3,864,956	4,271,439	4,730,408	5,210,016	5,814,942
Revenues	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Transfers in	526,000	376,973	395,483	447,969	468,608	593,926	618,943
Total Revenues	537,000	387,973	406,483	458,969	479,608	604,926	629,943
Expenditures	-	-	-	-	-	-	-
Ending Balance	3,476,983	3,864,956	4,271,439	4,730,408	5,210,016	5,814,942	6,444,885

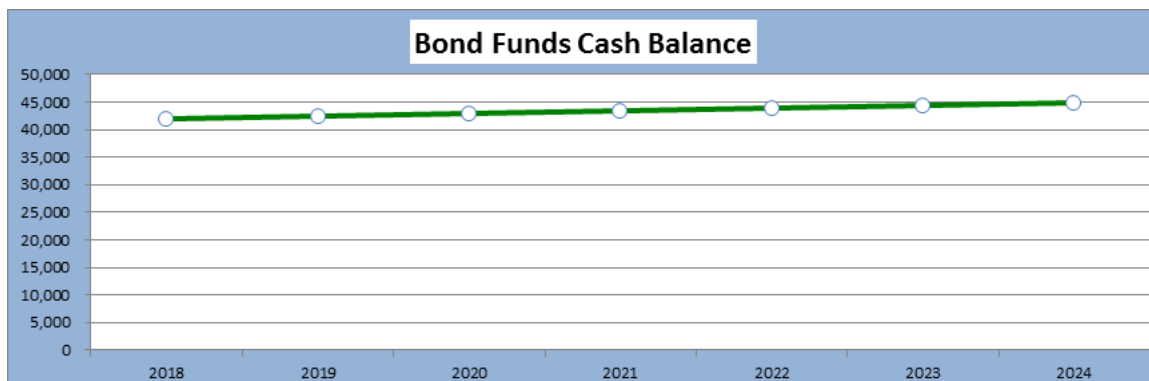


Section 3: Reserve Funds

BOND FUNDS – 200 & 201

The Bond Funds are used to pay the principal and interest on the District's bonded debt. The combined bond funds include the fund for the District's non-voted bonds and voted bonds. At this time, the District has no voted bonds, however, there is a remaining balance in the voted bond fund, which was \$16,292 on 1/1/2018, and is included in the combined totals below. The District has three outstanding debt issues. The station improvement bonds mature in 2021. In 2015, the District issued for \$4.8 million in bonds to fund the construction of a fire station on Fales Road, and other capital improvements, which matures in 2035. In 2017, Districts 3 and 7 issued \$2,430,000 to cover the cost of an administration building for the now merged districts these bonds mature in 2031. The administration building also houses a tenant (DSHS), and receives a monthly rent payment from the tenant. The rents from the tenant are deposited into the District's Construction Fund. The District is also proposing to issue non-voted bonds in 2018 and 2019 to cover the cost of some capital projects set to begin in 2018. These proposed bond issues would require approval by the District's Board of Commissioners, which has not yet occurred. A copy of the debt amortization schedules for the current bond issues is included below.

	2018 budget	2017 budget	% Variance
Bond Funds: 200 & 201			
Beginning Cash Balance - Bond Fund	41,378	38,174	
Property Taxes	698,883	505,070	38%
Transfers in (from taxes) New bonds	-	-	0%
Transfer in from Construction Fund	250,000	193,112	
Investment Interest (net)	500	65	669%
TOTAL RESOURCES	990,761	736,421	
Facilities Tax Limited Bonds	181,445	182,295	0%
Facilities Station 33 Bonds	324,375	322,775	0%
Admin Bldg. Bonds	193,058	193,112	0%
County Refund Interest	5	5	0%
New Bonds	250,000	-	>100%
TOTAL EXPENDITURES	948,883	698,187	
PROJ. ENDING CASH	41,878	38,234	





Bond Funds

YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	41,378	41,878	42,378	42,878	43,378	43,878	44,378
Property Taxes	698,878	849,499	1,761,845	1,759,084	1,576,904	1,575,482	1,579,839
Other Revenues	500	500	500	500	500	500	500
Transfers In	250,000	-	-	-	-	-	-
Total Revenues	949,378	849,999	1,762,345	1,759,584	1,577,404	1,575,982	1,580,339
Expenditures	948,878	849,499	1,761,845	1,759,084	1,576,904	1,575,482	1,579,839
Ending Balance	41,878	42,378	42,878	43,378	43,878	44,378	44,878

Years	15-Years, Station Improvements	2015 Bonds- Station 33	2017 Bonds - Admin Bldg.						
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	100,000	83,130	183,130	-	-	-	-	-	-
2008	110,000	75,593	185,593	-	-	-	-	-	-
2009	115,000	71,193	186,193	-	-	-	-	-	-
2010	115,000	66,593	181,593	-	-	-	-	-	-
2011	120,000	61,993	181,993	-	-	-	-	-	-
2012	125,000	57,553	182,553	-	-	-	-	-	-
2013	130,000	52,928	182,928	-	-	-	-	-	-
2014	135,000	48,118	183,118	-	-	-	-	-	-
2015	140,000	43,055	183,055	-	-	-	-	-	-
2016	145,000	37,805	182,805	165,000	153,040	318,040	-	-	-
2017	150,000	32,295	182,295	170,000	152,775	322,775	143,000	50,112	193,112
2018	155,000	26,445	181,445	175,000	149,375	324,375	140,000	53,058	193,058
2019	165,000	20,400	185,400	180,000	144,125	324,125	143,000	49,810	192,810
2020	170,000	13,800	183,800	185,000	138,725	323,725	147,000	46,493	193,493
2021	175,000	7,000	182,000	190,000	133,175	323,175	150,000	43,082	193,082
2022	-	-	-	195,000	127,475	322,475	154,000	39,602	193,602
2023	-	-	-	200,000	121,625	321,625	157,000	36,030	193,030
2024	-	-	-	210,000	115,625	325,625	161,000	32,387	193,387
2025	-	-	-	215,000	110,375	325,375	165,000	28,652	193,652
2026	-	-	-	220,000	105,000	325,000	168,000	24,824	192,824
2027	-	-	-	230,000	96,200	326,200	172,000	20,926	192,926
2028	-	-	-	235,000	87,000	322,000	176,000	16,936	192,936
2029	-	-	-	245,000	77,600	322,600	180,000	12,853	192,853
2030	-	-	-	255,000	67,800	322,800	185,000	8,677	193,677
2031	-	-	-	265,000	57,600	322,600	189,000	4,385	193,385
2032	-	-	-	275,000	47,000	322,000	-	-	-
2033	-	-	-	290,000	36,000	326,000	-	-	-
2034	-	-	-	300,000	24,400	324,400	-	-	-
2035	-	-	-	310,000	12,400	322,400	-	-	-
	2,050,000	697,897	2,747,897	4,510,000	1,957,315	6,467,315	2,430,000	467,828	2,897,828



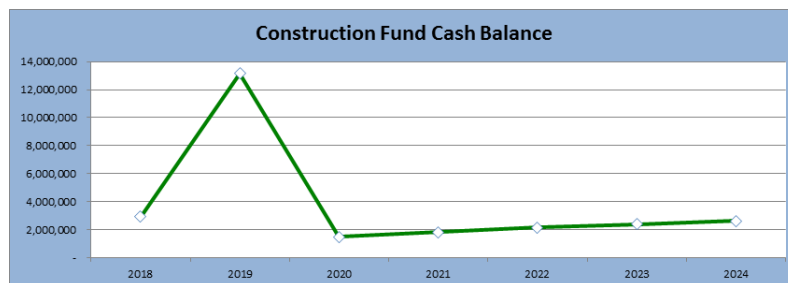
CONSTRUCTION FUND – 300

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

2018 projects include the completion of the construction of a Fire Station 33 on Fales Rd. and improvements to station 76 along with security system upgrades to several stations. The District is also planning some improvements to several of its other stations over the next few years. Other costs include maintenance for the administrative building for the 75% share occupied by DSHS as well as estimated debt service costs on the proposed bonds of \$250,000.

	% of total budget	2018 budget	2017 budget	% Variance
Construction Fund: Fund 300				
Beginning Cash Balance - Construction Fund		7,037,743	8,139,320	
Investment Interest (net)		40,000	2,000	1900%
Property Rents		55,000	55,000	0%
Admin bldg. Reimbursement for utilities 75%		27,880	27,880	0%
Admin Building Rents		276,344	281,000	-2%
Non- revenues (Bonds)		2,000,000	2,400,000	-17%
Transfer in to Construction Fund		-	500,000	-100%
TOTAL RESOURCES		9,436,967	11,405,200	
Facilities- Capital Outlay	13%	6,175,000	1,801,413	243%
Bond Issuance Costs	0%	29,300	29,300	0%
Admin Building - Tenant Utilities	0%	-	32,800	-100%
Admin Building - Maintenance	0%	67,500	75,025	-10%
Transfer Out to Bond Fund- Admin Bldg	1%	250,000	193,112	29%
Transfer Out to Eqpt. Fund	0%	-	1,100,000	-100%
Transfers Out to Apparatus Fund	0%	-	1,100,000	-100%
TOTAL EXPENDITURES	13%	6,521,800	4,331,650	
PROJ. ENDING CASH		2,915,167	7,073,550	

Construction Fund							
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	7037,743	2,915,167	13,144,238	1,480,588	1,814,790	2,146,779	2,387,796
Revenues	399,224	298,596	407,961	407,961	407,961	319,268	319,268
Bond Proceeds	2,000,000	12,000,000	-	-	-	-	-
Total Revenues	2,399,224	12,298,596	407,961	407,961	407,961	319,268	319,268
Expenditures & Transfers Out	6,521,800	2,069,525	12,071,611	73,759	75,972	78,251	80,599
Ending Balance	2,915,167	13,144,238	1,480,588	1,814,790	2,146,779	2,387,796	2,626,466

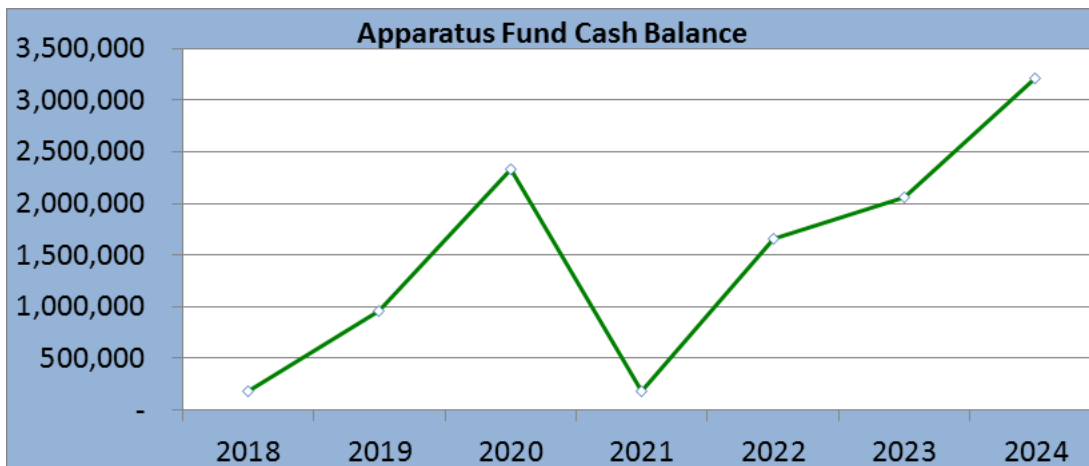




APPARATUS FUND - 301

The District transfers funds from the General Fund to the Apparatus Fund to make the payments on the capital leases for these vehicles, or to pay for the vehicles outright. In 2018, the District will transfer of \$1,000,000 from the General Fund into the Apparatus Fund. The District is making capital lease payments in 2018 for 2 engines purchased in 2010, a ladder truck purchased in 2015, a reserve engine purchased in 2015, and another engine purchased in 2015, as well an ambulance purchased in 2015. The payment schedules are shown below. Outright purchases scheduled for 2018 include the following vehicles: staff, rehab, technical rescue ATV, maintenance, and 2 training vehicles. Also included in 2018 are 2 ambulance remounts.

	2018 budget	2017 budget	% Variance
Apparatus Replacement Fund: 301			
Beginning Cash Balance	1,131,986	358,438	
Loans for apparatus	-	-	0%
Rebates	-	-	0%
Investment Interest (net)	1,000	500	100%
Local Option Loan for ambulance	-	-	0%
Transfer In from Construction Fund	-	1,100,000	-100%
Transfer In from General Fund	1,000,000	300,000	233%
TOTAL RESOURCES	2,132,986	1,758,938	
Admin- Capital Outlay	60,906	-	>100%
Fire Supression Leases	399,215	399,215	0%
Supression - Capital Outlay	785,978	410,876	91%
CRR - Capital Outlay	-	50,000	-100%
Training- Capital Outlay	119,297	-	>100%
Facilities- Capital Outlay	98,000	-	>100%
EMS	444,104	230,220	93%
EMS Cap. Lease	40,830	40,830	0%
TOTAL EXPENSES	1,948,330	1,131,141	
PROJ. ENDING CASH	184,656	627,797	





Apparatus Fund Continued

Apparatus Fund							
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	1,131,986	184,656	955,651	2,334,385	179,510	1,659,316	2,059,828
Revenues	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Transfers In	1,000,000	1,500,000	1,650,000	1,650,000	1,650,000	1,485,000	1,336,500
Total Revenues	1,001,000	1,501,000	1,651,000	1,651,000	1,651,000	1,486,000	1,337,500
Expenditures	1,948,330	730,005	272,266	3,805,875	171,194	1,085,487	186,812
Ending Balance	184,656	955,651	2,334,385	179,510	1,659,316	2,059,828	3,210,516

APPARATUS PAYMENT SCHEDULES

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

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

APPARATUS

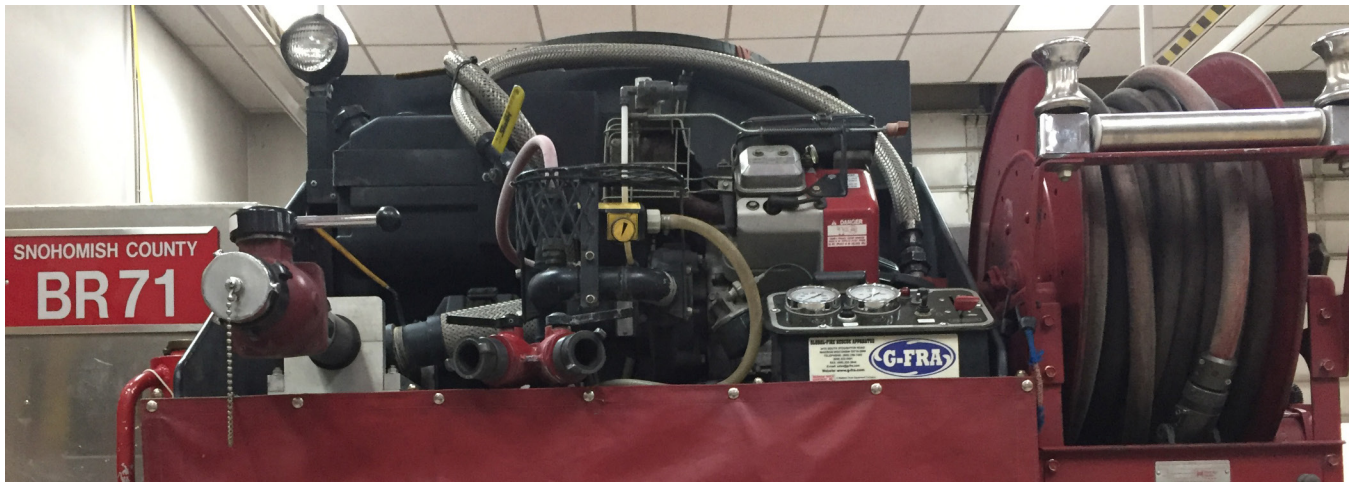


Apparatus Payment Schedule Continued

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

PAYMENT SCHEDULE		Reserve Engine		
Payment #	Due Date	Total Payment	Interest	Principal
1	9/1/2015	64,566	2,300	62,266
2	9/1/2016	64,566	7,148	57,419
3	9/1/2017	64,566	5,439	59,128
4	9/1/2018	64,566	3,679	60,888
5	9/1/2019	64,566	1,866	62,700
TOTALS		322,831	20,431	302,400

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





TRAINING CENTER FUND – 302

District 7 is a partner with Woodinville Fire and Life Rescue and the City of Lynnwood to build a regional training center. The Training Center Fund is used to track the contributions from the District's partners for the training center and to track the expenditures for the training center. In 2009, Woodinville Fire and Life Rescue and the City of Lynnwood each contributed \$67,500 to pay an architect to render plans for the regional training center. The regional training center has been put on hold due to economic conditions. No expenditures have been budgeted for 2018.

	2018 budget	2017 budget	% Variance
Training Center Fund: Fund 302			
Beginning Cash Balance - Training Ctr. Fund	100	100	
Investment Interest (net)	0	0	0%
Member Contributions	0	0	0%
Transfer In to Training Center Fund	0	0	0%
TOTAL RESOURCES	100	100	
Facilities	0	0	0%
Transfers Out	0	0	0%
TOTAL EXPENDITURES	0	0	
PROJ. ENDING CASH	100	100	

Training Center Fund							
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	100	100	101	102	103	104	105
Revenues	-	1	1	1	1	1	1
Total Revenues	-	1	1	1	1	1	1
Expenditures	-	-	-	-	-	-	-
Ending Balance	100	101	102	103	104	105	106

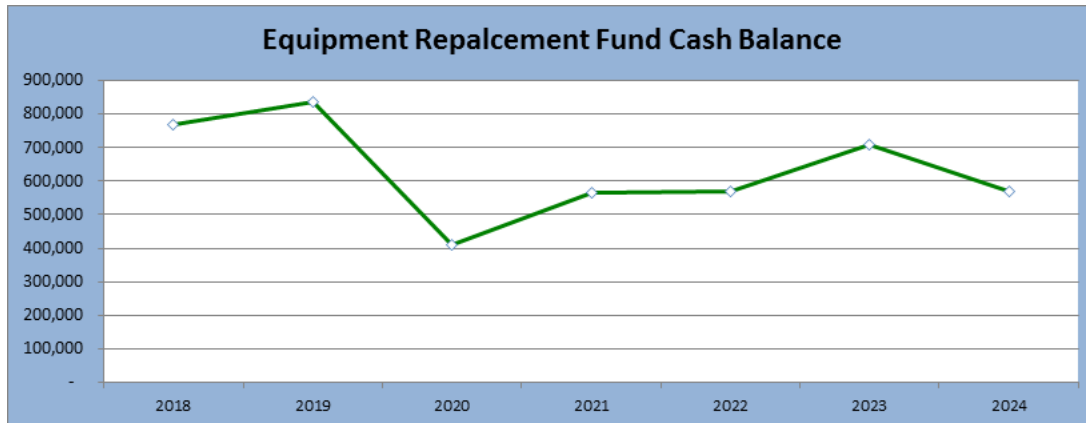




EQUIPMENT REPLACEMENT FUND – 303

The District transfers funds from the General Fund to the Equipment Fund to pay for its equipment needs. In 2018, the District will transfer \$462,000 from the General fund to the Equipment fund. Purchases from the Equipment Fund in 2018 include computer equipment and licensing, bunker gear, SCBAs, hose, air cylinders, face pieces, RIT bags, ventilators, CPR device, cardiac monitor, AEDs, fitness equipment, a hydraulic rescue tool, a video laryngoscope, station furnishings, and also some encumbered equipment purchases from 2017.

	2018 budget	2017 budget	% Variance
Equipment Replacement Fund: Fund 303			
Beginning Cash Balance	1,782,583	471,971	
Investment Interest (net)	2,300	100	2200%
Transfer in From Construction Fund	-	1,100,000	-100%
Transfer In from General Fund	462,000	470,000	-2%
TOTAL RESOURCES	2,246,883	2,042,071	
Legislative	3,278	3,183	3%
Admin	24,567	142,763	-83%
Finance & Human Resources	1,639	1,591	3%
Suppression	1,274,599	246,799	416%
Prevention	-	38,000	-100%
Training	3,478	11,255	-69%
Facilities	6,639	13,446	-51%
EMS	112,534	168,353	-33%
Health & Safety	25,204	18,000	40%
Non-Departmental	25,750	25,000	3%
TOTAL EXPENSES	1,477,688	668,390	
ENCUMBRANCES- ADDS TO CASH BALANCE			
PROJ. ENDING CASH	769,195	1,373,681	



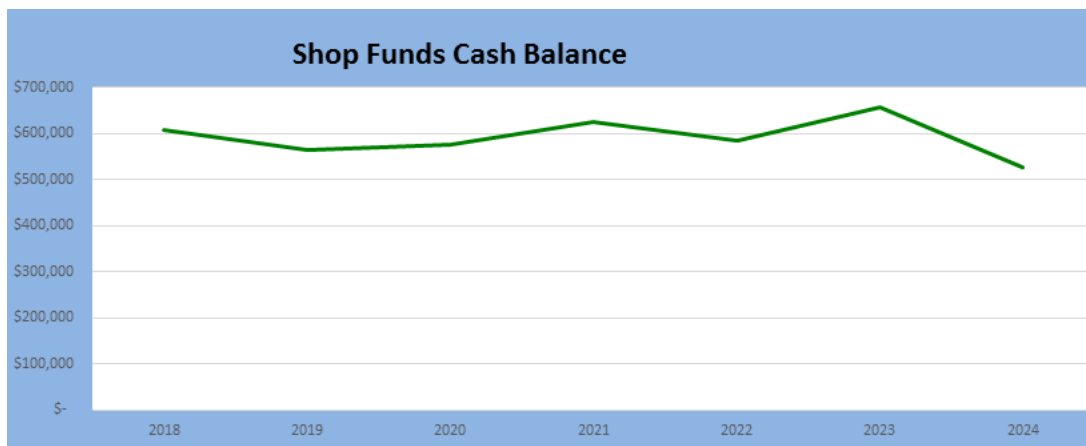
Equipment Replacement Fund							
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	1,782,583	769,195	836,739	410,878	564,615	570,217	708,578
Revenues	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Transfers In	462,000	475,860	490,136	504,840	519,985	535,585	551,652
Total Revenues	464,300	478,160	492,436	507,140	522,285	537,885	553,952
Expenditures	1,477,688	410,616	918,297	353,403	516,683	399,524	691,609
Ending Balance	769,195	836,739	410,878	564,615	570,217	708,578	570,920



SHOP FUNDS – 500, 501, 502

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

	% of total budget	2018 budget	2017 budget	% Variance
Shop Funds 500, 501, 502				
Beginning Cash Balance - Shop Fund		585,460	502,700	
Charges for Services		1,540,807	1,776,282	-13%
Investment Interest (net)		1,500	0	>100%
Inter-fund Transfers In (Shop Funds)		35,500	190,000	-81%
TOTAL RESOURCES		2,163,267	2,468,982	
Salaries	1%	659,622	631,000	5%
Benefits	1%	326,120	325,653	0%
Supplies	0%	11,000	7,250	52%
Fuel	0%	4,000	7,500	-47%
Inventory	1%	408,000	480,000	-15%
Small Tools & Equipment	0%	4,500	5,250	-14%
Professional Services	0%	30,000	38,245	-22%
Communications	0%	5,000	7,450	-33%
Travel	0%	1,200	1,500	-20%
Advertising	0%	500	500	0%
Rentals	0%	2,800	2,778	1%
Insurance	0%	5,000	7,000	-29%
Utilities & Rent	0%	10,000	11,313	-12%
Repair & maintenance	0%	2,000	4,000	-50%
Miscellaneous	0%	8,750	8,850	-1%
Inter-fund Transfers Out (Shop Funds)	0%	76,147	266,147	-71%
TOTAL EXPENDITURES	0%	1,554,639	1,804,436	
PROJ. ENDING CASH		608,628	664,546	





Shop Funds							
YEAR	2018	2019	2020	2021	2022	2023	2024
Beginning Balance	585,460	608,628	565,726	576,339	625,679	586,162	656,071
Revenues	1,542,307	1,609,332	1,679,273	1,752,256	1,828,414	1,907,885	1,990,812
Transfers In	35,500	36,565	37,662	38,792	39,956	41,154	42,389
Total Revenues	1,577,807	1,645,897	1,716,935	1,791,048	1,868,369	1,949,039	2,033,201
Expenses & Transfers Out	1,554,639	1,688,799	1,706,322	1,741,707	1,907,886	1,879,130	2,162,115
Ending Balance	608,628	565,726	576,339	625,679	586,162	656,071	527,156

HEALTHCARE FUND – 600

The healthcare fund was formerly used by Monroe Fire District (Fire District 3) to pay for employees' health insurance costs under a self-insurance program. Monroe Fire District was under contract with the agency that managed the self-insurance plan for all of 2016, and also to cover the tail costs for 1 year after the self-insurance plan had ended (through December 31, 2017). The District closed this fund in 2017, and transferred all remaining funds to the general fund.

	2018 budget	2017 budget	% Variance
Healthcare Fund 600			
Beginning Cash Balance - Healthcare Fund	-	426,958	
Investment Interest (net)	-	1,608	-100%
MFD Premiums- Expense	-	-	-100%
MFD Premiums- Shop	-	-	-100%
Employee Premiums	-	-	-100%
Employee Premiums - Shop	-	-	-100%
Stop Loss Refund	-	42,558	-100%
TOTAL RESOURCES	-	471,124	
Benefits	-	253,469	-100%
Transfers Out	-	217,655	-100%
TOTAL EXPENDITURES	-	471,124	
PROJ. ENDING CASH	-	-	





FTEs by Rank – SEVEN YEAR OVERVIEW

Includes both General Fund & Shop Fund

Position	2018	2019	2020	2021	2022	2023	2024
Commissioner	6	6	6	5	5	5	5
Fire Chief	1	1	1	1	1	1	1
Asst. Chief	3	3	3	3	3	3	3
Dep Chief	3	3	3	3	3	3	3
CFO	1	1	1	1	1	1	1
Dir-HR	1	1	1	1	1	1	1
IT Tech	1	1	1	1	1	1	1
Specialist-PIO	1	1	1	1	1	1	1
District Coordinator	1	1	1	1	1	1	1
Mgt. Analyst	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Executive Asst.	1	1	1	1	1	1	1
GIS Coordinator	1	1	1	1	1	1	1
Admin Specialist	3	3	3	3	3	3	3
Operations Asst.	2	2	2	2	2	2	2
AP/AR Specialist	1	1	1	1	1	1	1
Bat Chief	8	8	8	8	8	8	8
Captain	2	3	3	3	3	3	3
Lt Days	2	2	2	2	2	2	2
Lt	24	24	24	24	24	24	24
DO	26	26	26	26	26	26	26
FF	41.75	47	47	55	55	59	59
MSO	4	4	4	4	4	4	4
Lt/PM	8	8	8	8	8	8	8
CRP	1	1	1	1	1	1	1
DO/PM	6	6	6	6	6	6	6
FF/PM	13	13	13	13	13	13	13
Part Time	18	18	18	18	18	18	18
Chaplain	3	3	3	3	3	3	3
Foreman	1	1	1	1	1	1	1
Mechanic	6	6	6	6	6	6	6
Apprentice	1	1	1	1	1	1	1
Admin Asst.	1	1	1	1	1	1	1
TOTAL FTEs	192.4	198.65	198.65	205.65	205.65	209.65	209.65

SHOP FUND - COMBINED AVERAGE WAGES & BENEFITS BY RANK

RANK	2018	2019	2020	2021	2022	2023	2024
Foreman	149,692	156,204	162,999	170,089	177,488	185,209	193,265
Mechanics	657,869	686,486	716,349	747,510	780,026	813,958	849,365
Apprentice	89,434	93,325	97,384	101,621	106,041	110,654	115,467
Administrative Asst.	88,746	92,607	96,635	100,839	105,225	109,803	114,579

Shop Fund Inflation Factors

	2019	2020	2021	2022	2023	2024
Wages & Benefits	4.35%	4.35%	4.35%	4.35%	4.35%	4.35%



PROGRAM BUDGETS

Note: The actual amounts for 2017 exclude encumbrances at year-end.

LEGISLATIVE SERVICES

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

LEGISLATIVE SERVICES - 501	2018 Budget	2017 Budget	2017 Actual
Personnel	73,910	83,530	74,117
Supplies	500	500	-
Small Tools & Equipment	3,928	3,183	356
Travel	8,300	10,300	10,007
Miscellaneous	16,100	12,100	10,971
Inter-Governmental Services	32,300	49,708	70,582
Inter-Fund Transfers	1,140	1,300	1,300
TOTAL	136,178	160,621	167,333

Position	2018 FTEs	2017 FTEs
Commissioners	6	10
Total FTEs	6	10

ADMINISTRATION

The Administration Program is responsible for carrying out the general administration needs of the District. The personnel includes the Fire Chief, the Assistant Chief in charge of operations, the Assistant Chief of Administration, the Assistant Chief of Support Services, an Executive Assistant, and an IT Technician. The IT technician is a new position for 2018. It services have been contracted in the past, and beginning in 2018, the District expects to reduce the cost of contracting for IT services by an the cost of the new IT Technician.

ADMINISTRATION - 502	2018 Budget	2017 Budget	2017 Actual
Personnel	1,532,931	1,310,572	1,264,776
Supplies	28,500	12,000	28,311
Small Tools & Equipment	47,567	43,851	38,505
Professional Services	22,465	26,700	51,861
Communications	50,700	52,000	33,775
Travel	-	-	1,582
Repair & Maintenance	2,000	2,000	-
Miscellaneous	77,573	69,009	47,380
Inter-Fund Transfers	69,112	38,220	38,220
Capital Outlay	60,906	118,912	-
TOTAL	1,891,754	1,673,264	1,504,410

Position	2018 FTEs	2017 FTEs
Fire Chief	1	1
Assistant Chiefs	3	3
Executive Assistant	1	1
IT Technician	1	0
Total FTEs	6	5



FINANCE AND HUMAN RESOURCES

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

FINANCE & HUMAN RESOURCES - 503	2018 Budget	2017 Budget	2017 Actual
Personnel	827,786	625,414	603,510
Supplies	3,000	8,000	691
Small Tools & Equipment	4,639	5,591	1,720
Professional Services		5,000	-
Communications	2,500	5,000	1,232
Miscellaneous	1,500	1,500	5,236
Inter-Fund Transfers	568	-	-
Capital Outlay	150,944	60,090	-
TOTAL	990,937	710,595	612,389

Position	2018 FTEs	2017 FTEs
CFO	1	1
HR Director	1	1
Administrative Coordinator	1	1
A/P/AR Specialist	1	1
Administrative Specialist	1	0
Total FTEs	5	4

FIRE SUPPRESSION

The Fire Suppression Program includes fire suppression, technical rescue, Hazmat, rescue swimmers, and other related services. The District is budgeting to hire an additional 4 firefighters in 2018. Retirements and promotions to other departments account for the other changes in FTE count.

FIRE SUPPRESSION - 504	2018 Budget	2017 Budget	2017 Actual
Personnel	17,428,021	16,133,962	15,971,632
Supplies	220,585	198,860	165,602
Fuel	90,000	90,000	70,893
Inventory	17,430	23,181	17,911
Small Tools & Equipment	461,139	372,942	145,121
Professional Services	25,800	18,300	-
Communications	20,000	30,000	14,250
Travel	2,000	7,400	4,381
Advertising	1,000	1,200	1,438
Rentals	200	200	-
Repair & Maintenance	518,200	478,260	551,926
Miscellaneous	30,800	41,822	34,842
Governmental Services	168,900	150,200	144,971
Inter-Fund Transfers	864,560	366,580	366,580
Capital Outlay	990,905	481,958	172,389
Debt	1,185,193	399,215	399,215
TOTAL	22,024,733	18,794,080	18,061,151

Position	2018 FTEs	2017 FTEs
Battalion Chiefs	8	8
Lieutenants	24	22
Drivers	26	26
Firefighters	43	38
Total FTEs	101	94



PREVENTION

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

PREVENTION - 505	2018 Budget	2017 Budget	2017 Actual
Personnel	772,987	608,135	660,083
Supplies	40,692	44,782	26,919
Inventory	2,840	1,305	1,545
Small Tools & Equipment	14,470	9,700	6,778
Professional Services	990	1,100	1,564
Communications	4,500	4,100	2,277
Travel	100	100	2
Advertising	500	700	202
Rentals	200	1,100	-
Repair & Maintenance	13,420	9,150	1,469
Miscellaneous	63,450	33,500	5,824
Capital Outlay	21,840	80,000	73,924
TOTAL	935,989	793,672	780,586

Position	2018 FTEs	2017 FTEs
Deputy Chief	1	1
Captain (Inspector)	1	1
PIO/PE	1	1
GIS Coordinator	1	1
Total FTEs	4	4





TRAINING

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

TRAINING - 506	2018 Budget	2017 Budget	2017 Actual
Personnel	1,002,345	1,023,111	985,718
Supplies	36,075	11,750	3,611
Inventory	8,000	7,500	8,230
Small tools & Equipment	18,526	2,000	2,532
Professional Services	1,450	1,170	905
Communications	500	-	1,689
Travel	98,180	94,500	115,475
Rentals	1,500	1,500	-
Repair & Maintenance	2,000	2,000	-
Miscellaneous	558,310	334,850	254,912
Governmental Services	15,000	6,000	6,853
Inter-Fund Transfers	119,856	3,340	3,340
Capital Outlay	119,297	11,255	-
TOTAL	1,981,039	1,498,976	1,383,265

Position	2018 FTEs	2017 FTEs
Deputy Chief	1	1
Captains	2	3
Lieutenants	1	0
Administrative Assistants	2	1.75
Total FTEs	6	5.75





FACILITIES

The facilities program budget includes the cost of operating the District's 7 stations and the rental property. This includes operating supplies, equipment, utilities, repairs, bonds payments, and new construction. The 2017 and 2018 budgets include the construction of station 33, a new station, as well as other capital improvements.

FACILITIES - 507	2018 Budget	2017 Budget	2017 Actual
Personnel	245,756	156,168	158,859
Supplies	25,000	35,000	20,261
Small tools & Equipment	28,639	31,946	21,407
Professional Services	32,800	33,300	29,912
Communications	48,000	55,000	44,505
Rentals	4,000	5,000	-
Utilities	199,000	206,800	166,092
Repair & Maintenance	397,000	270,025	381,977
Miscellaneous	15,000	11,075	13,868
Inter-Fund Transfers	303,552	2,900,292	2,900,292
Capital Outlay	6,451,000	2,169,413	1,986,480
Debt	948,878	698,182	698,182
TOTAL	8,698,625	6,572,201	6,421,835

Position	2018 FTEs	2017 FTEs
Operations Assistants	2	2
Total FTEs	2	2

VOLUNTEERS & CHAPLAINS

VOLUNTEERS & CHAPLAINS

The volunteers and chaplains program includes the District's 3 on call chaplains. The District's and part time employees supplement the staffing at station 31 and respond in an aid unit. (Staffing at station 31 also includes other full time firefighters, paramedics, lieutenants, and battalion chiefs.

VOLUNTEERS & CHAPLAINS - 508	2018 Budget	2017 Budget	2017 Actual
Personnel	401,452	363,335	311,411
Miscellaneous	300	210	165
TOTAL	401,752	363,545	311,576

Position	2018 FTEs	2017 FTEs
Chaplains	3	3
Part Time	16	16
Total FTEs	19	19

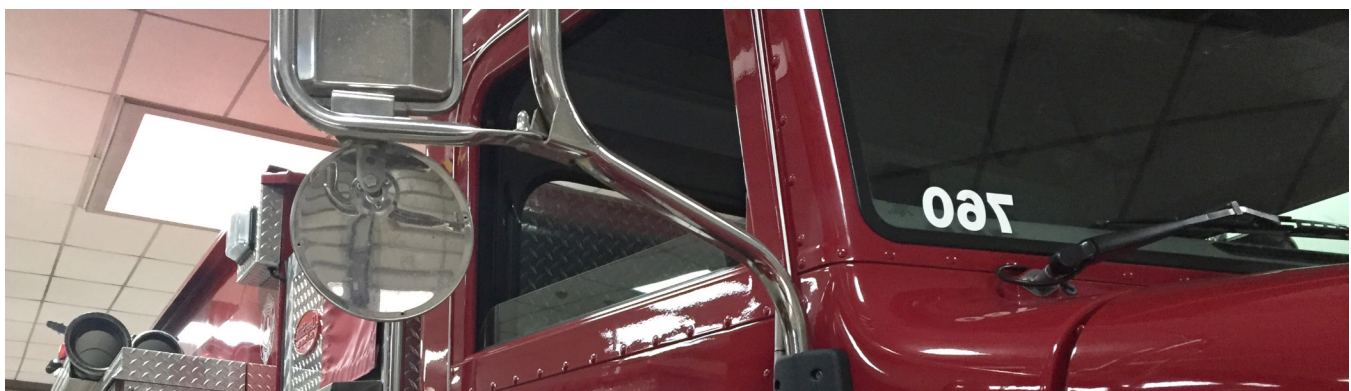


AID & RESCUE

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

AID & RESCUE - 509	2018 Budget	2017 Budget	2017 Actual
Personnel	6,650,703	6,680,795	6,387,028
Supplies	244,600	250,151	214,748
Fuel	76,000	76,000	70,271
Inventory	4,070	1,530	650
Small Tools & Equipment	134,976	102,923	74,490
Professional Services	256,170	171,650	176,915
Communications	16,400	20,800	11,796
Rentals	10,000	14,500	7,735
Repair & Maintenance	172,670	163,340	171,769
Miscellaneous	26,000	27,875	20,818
Governmental Services	731,200	625,660	602,099
Capital Outlay	494,612	328,658	93,375
Debt	40,830	40,830	40,830
Inter-Fund Transfers	336,624	271,380	271,380
TOTAL	9,194,855	8,776,092	8,143,904

Position	2018 FTEs	2017 FTEs
Deputy Chief	1	1
Asst. MSA	1	1
MSOs	3	3
Community Resource Paramedic	1	1
Lieutenant Paramedics	8	8
Driver Paramedics	6	9
Paramedics	13	13
Administrative Assistant	0	1
Mgt. Data Analyst	0.65	0
Total FTEs	34	37





HEALTH & SAFETY

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

HEALTH & SAFETY - 510	2018 Budget	2017 Budget	2017 Actual
Personnel	4,915	4,500	3,794
Supplies	2,850	2,200	643
Small Tools & Equipment	27,944	25,450	7,841
Professional Services	100,830	102,600	46,503
Repair & Maintenance	9,310	2,600	2,063
Miscellaneous	6,135	5,000	2,288
Inter-Fund Transfers	7,644	19,840	19,840
TOTAL	159,628	162,190	82,972

SHOP

The shop is an internal service fund providing repair and maintenance services for the District's fleet. In addition, the shop provides maintenance services for emergency vehicles belonging to other fire districts and municipalities under inter-local agreements. The billing rate for the shop is updated annually. In 2017, one of the shop's outside customers decided to use other mechanic services for its emergency vehicles, and at the same time, the shop gained a new client. However, this resulted in a net loss of work for the shop. At the end of 2017, when the shop's apprentice decided to take another job offer outside of the District, that position was not replaced in 2018.

SHOP - 511	2018 Budget	2017 Budget	2017 Actual
Personnel	980,442	952,103	923,761
Supplies	19,000	17,250	16,301
Fuel	4,000	7,500	2,634
Inventory	400,000	470,000	380,855
Small Tools & Equipment	9,800	9,800	5,320
Professional Services	30,000	38,245	14,236
Communications	5,000	7,450	3,931
Travel	1,200	1,500	-
Advertising	500	500	-
Rentals	2,800	2,778	203
Insurance	5,000	7,000	632
Utilities	10,000	11,313	5,820
Repair & Maintenance	2,000	4,000	710
Miscellaneous	8,750	8,850	4,253
Inter-Fund Transfers	76,147	266,147	266,147
TOTAL	1,554,639	1,804,436	1,624,802

Position	2018 FTEs	2017 FTEs
Foreman	1	1
Journeyman Mechanics	6	6
Apprentice Mechanic	0	1
Mgt. Data Analyst	0	0.65
Administrative Assistant	1	0
Total FTEs	8	8.65



NON-DEPARTMENTAL

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

NON-DEPARTMENTAL - 512	2018 Budget	2017 Budget	2017 Actual
Personnel	74,771	539,160	524,611
Small Tools & Equipment	25,750	25,000	1,313
Professional Services	247,000	409,760	427,169
Rentals	12,000	10,600	6,021
Insurance	158,500	152,205	149,581
Repair & Maintenance	21,200	61,440	18,271
Miscellaneous	38,500	33,280	24,757
Governmental Services	32,525	28,025	9,880
Inter-Fund Transfers	812,044	1,186,318	1,186,318
TOTAL	1,422,290	2,445,788	2,347,921



Snohomish County Fire District 7 2018 Budget



For any further financial information contact the chief financial officer at ctabor@snofire7.org