Fire District 8

2026 Expense Revenue

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| 308.10.00 | Beginning Reserved | $526,131.53 | $526,131.53 | $470,000.00 | -10.67% |
| 311.10.00 | Current Year Taxes | $1,432,378.26 | $2,641,093.00 | $2,805,000.00 | 6.21% |
| 311.10.10 | Delinquent Taxes - 1 year | $1,545.15 | $7,700.00 | $8,600.00 | 11.69% |
| 311.10.20 | Delinquent Taxes - 2 years | $279.67 | $5,100.00 | $2,600.00 | -49.02% |
| 311.10.30 | Delinquent Taxes - 3 years | $831.78 | $2,500.00 | $2,700.00 | 8.00% |
| 311.10.40 | Delinquent Taxes - 4+ years | $0.00 | $525.00 | $400.00 | -23.81% |
| 311.10.50 | Interest Refunds | -$661.78 | $0.00 | $0.00 | |
| 317.20.00 | Leasehold Excise Tax | $44,814.35 | $47,000.00 | $57,000.00 | 21.28% |
| 317.40.00 | Timber Excise Tax | $62.04 | $100.00 | $65.00 | -35.00% |
| 330.10.00.000 | Intergovernmental Revenue | $0.00 | $0.00 | $0.00 | |
| 334.04.90 | Wa State Dept of Health | $778.00 | $778.00 | $778.00 | 0.00% |
| 337.00.00 | Annexation Mitigation Fees | $0.00 | $0.00 | $0.00 | |
| 337.20.00 | State Training Reimbursement | $0.00 | $0.00 | $0.00 | |
| 369.91.01 | Miscellaneous Income | $4,468.00 | $4,468.00 | $525.00 | -88.25% |
| 342.21.00 | Fire Service Contract Fees | $61,971.58 | $80,340.00 | $75,270.00 | -6.31% |
| 342.21.01 | Fire Service Contract Fees - Lummi Nation | $315,000.00 | $420,000.00 | $420,000.00 | 0.00% |
| 342.21.02 | Fire Service Contract Fees - Port of Bellingham | $142,462.50 | $191,212.50 | $206,250.00 | 7.86% |
| 342.21.03 | Fire Service Contract Fees - School Dist. | $462.98 | $405.00 | $450.00 | 11.11% |
| 342.50.00 | Emergency Service Fees (HazMat Cleanup etc) | $0.00 | $0.00 | $0.00 | |
| 342.60.00 | Ambulance Transport Fees | $0.00 | $0.00 | $0.00 | |
| 359.90.00 | Fines | $0.00 | $0.00 | $0.00 | |
| 361.11.00 | Investment Interst | $15,492.74 | $13,000.00 | $22,000.00 | 69.23% |
| 361.11.01 | FBL Income - Interest | $0.00 | $0.00 | $0.00 | |
| 361.19.00 | Investment Service Fee | -$198.75 | -$185.00 | -$245.00 | 32.43% |
| 367.11.00 | Pvt. Gifts, Pledges, Grants | $0.00 | $0.00 | $0.00 | |
| 369.90.02 | Insurance Premiums Refunds | $0.00 | $0.00 | $0.00 | |
| 395.10.02 | Proceeds from sale of Assests | $0.00 | $0.00 | $0.00 | |
| 395.20.00 | Compensation for Loss/Impairment of Capital | $0.00 | $0.00 | $0.00 | |
| 397.00.00 | Transfers In | $0.00 | $0.00 | $0.00 | |
| | ***Total*** | ***$2,545,818.05*** | ***$3,940,168.03*** | ***$4,071,393.00*** | ***3.33%*** |

Fire District 8
2026 Expense Fund

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| | **ADMINISTRATION** | | | | |
| 522.10.40.010 | SERP | $2,476.97 | $2,476.97 | $2,724.67 | 10.00% |
| 522.10.40.020 | FARS | $4,683.38 | $4,683.38 | $4,818.71 | 2.89% |
| 522.10.41.000 | Contract for Services | $139,500.00 | $279,000.00 | $306,900.00 | 10.00% |
| 522.10.41.010 | Legal Services | $0.00 | $1,500.00 | $500.00 | -66.67% |
| 522.10.41.020 | Audit Fees | $0.00 | $20,000.00 | $5,000.00 | -75.00% |
| 522.10.41.025 | Auditor Office Election Chg. | $0.00 | $6,000.00 | $6,000.00 | 0.00% |
| 522.10.41.030 | Other Professional Services | $50.51 | $600.00 | $600.00 | 0.00% |
| 522.10.41.050 | Comp.Software Annual Fees | $0.00 | $5,800.00 | $5,800.00 | 0.00% |
| 522.10.43.010 | Meals | $0.00 | $100.00 | $100.00 | 0.00% |
| 522.10.43.020 | Lodging | $0.00 | $250.00 | $250.00 | 0.00% |
| 522.10.43.030 | Mileage | $0.00 | $250.00 | $250.00 | 0.00% |
| 522.10.44.000 | Advertising | $0.00 | $250.00 | $250.00 | 0.00% |
| 522.10.46.000 | Insurance | $22,803.00 | $22,000.00 | $24,000.00 | 9.09% |
| 522.10.49.010 | Professional Org. Dues | $3,273.00 | $3,200.00 | $3,300.00 | 3.13% |
| 522.10.49.020 | Registration and Tuition | $0.00 | $200.00 | $200.00 | 0.00% |
| 522.10.49.040 | Other Services and Chg.. | $688.24 | $800.00 | $500.00 | -37.50% |
| 522.11.11.011 | Project Manager Salary | $1,900.00 | $20,700.00 | $41,400.00 | 100.00% |
| 522.11.21.011 | Project Manager FICA/Medicare | $143.35 | $1,583.55 | $3,167.10 | 100.00% |
| 522.11.22.011 | Project Manager L&I | $0.00 | $651.89 | $1,303.78 | 100.00% |
| 522.10.51.041 | Project Manager Longterm Care | $136.21 | $136.21 | $272.42 | 100.00% |
| | Subtotal | $175,654.66 | $370,182.00 | $407,336.68 | 10.04% |
| | **Legislative** | | | | |
| 522.10.51.040 | Commissioner Long Term Care Tax | $46.68 | $5.80 | $65.00 | 1020.69% |
| 522.11.11.010 | Commissioner Salaries | $7,084.00 | $10,000.00 | $10,000.00 | 0.00% |
| 522.11.21.010 | Commissioenr FICA/Medicare | $541.72 | $765.00 | $765.00 | 0.00% |
| 522.11.22.010 | Commissioner Labor & Industries | $12.67 | $17.00 | $17.00 | 0.00% |
| | Subtotal | $7,685.07 | $10,787.80 | $10,847.00 | 0.55% |
| | **Fire Suppression** | | | | |
| 522.20.41.000 | Contract for Services | $418,500.00 | $837,000.00 | $920,700.00 | 10.00% |
| 522.20.48.030 | SCBA Compressor Maintenance | $1,411.55 | $5,000.00 | $2,500.00 | -50.00% |
| | Subtotal | $419,911.55 | $842,000.00 | $923,200.00 | 9.64% |
| | **EMS** | | | | |

Fire District 8
2026 Expense Fund

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| 522.26.41.000 | Contract for Services | $837,000.00 | $1,674,000.00 | $1,841,400.00 | 10.00% |
| | Subtotal | $837,000.00 | $1,674,000.00 | $1,841,400.00 | 10.00% |
| | **FACILITIES** | | | | |
| 522.50.31.010 | Operational Supplies | $716.60 | $1,200.00 | $800.00 | -33.33% |
| 522.50.35.010 | Small Tools and Equipment | $129.70 | $300.00 | $150.00 | -50.00% |
| 522.50.47.010 | Power St. 31 Complex | $6,229.10 | $9,650.00 | $8,600.00 | -10.88% |
| 522.50.47.020 | Power St. 33 | $224.03 | $355.00 | $325.00 | -8.45% |
| 522.50.47.030 | Power St. 34 | $2,815.12 | $4,450.00 | $4,550.00 | 2.25% |
| 522.50.47.040 | Nat Gas St.31 | $10,434.35 | $20,500.00 | $11,500.00 | -43.90% |
| 522.50.47.050 | Nat Gas St. 33 | $641.31 | $1,200.00 | $785.00 | -34.58% |
| 522.50.47.060 | Propane St.34 | $2,214.11 | $4,100.00 | $3,400.00 | -17.07% |
| 522.50.47.070 | Water/Sewer St. 31 Complex | $1,480.94 | $2,325.00 | $2,450.00 | 5.38% |
| 522.50.47.080 | Water St. 33 | $763.10 | $1,000.00 | $1,350.00 | 35.00% |
| 522.50.47.090 | Water/Sewer St. 34 | $2,095.92 | $3,175.00 | $3,350.00 | 5.51% |
| 522.50.47.100 | Garbage St.31complex | $1,414.58 | $2,310.00 | $2,150.00 | -6.93% |
| 522.50.47.110 | Garbage St. 34 | $518.61 | $775.00 | $800.00 | 3.23% |
| 522.50.47.130 | Phone Service St.34 | $1,203.18 | $1,550.00 | $1,900.00 | 22.58% |
| 522.50.47.160 | Cable /Internet St.34 | $1,572.48 | $1,700.00 | $2,450.00 | 44.12% |
| 522.50.47.170 | Security Monitoring | $1,434.38 | $1,875.00 | $2,100.00 | 12.00% |
| 522.50.47.200 | Sprinkler Test Maintenance | $95.00 | $650.00 | $650.00 | 0.00% |
| 522.50.48.010 | Repair & Upkeep St. 31 | $28,033.33 | $31,000.00 | $25,000.00 | -19.35% |
| 522.50.48.120 | Repair & Upkeep Trg. Ctr. | $0.00 | $3,000.00 | $2,000.00 | -33.33% |
| 522.50.48.130 | Repair & Upkeep St. 33 | $950.44 | $500.00 | $500.00 | 0.00% |
| 522.50.48.140 | Repair & Upkeep St. 34 | $2,776.80 | $6,000.00 | $3,000.00 | -50.00% |
| 522.50.48.160 | Contract for Facility Maintenance | $0.00 | $0.00 | $25,000.00 | |
| 522.50.48.170 | Repair & Upkeep Sleeper | $0.00 | $1,200.00 | $1,200.00 | 0.00% |
| 522.50.49.200 | Other Services and Charges | $2.26 | $250.00 | $100.00 | -60.00% |
| | Subtotal | $65,745.34 | $99,065.00 | $104,110.00 | 5.09% |
| | **VEHICLES AND EQUIPMENT MAINTENANCE** | | | | |
| 522.60.32.010 | Administrative Vehicle Fuel 8001, 8002, 8003 | $1,548.19 | $3,500.00 | $2,200.00 | -37.14% |
| 522.60.32.030 | Fire Fuel - 8501 8502 8503 8901 | $2,754.74 | $7,000.00 | $5,500.00 | -21.43% |
| 522.60.32.040 | EMS Diesel - 8103, 8104 | $4,322.35 | $8,500.00 | $7,000.00 | -17.65% |
| 522.60.48.010 | Administrative Vehicle Maintenance | $3,001.80 | $3,000.00 | $3,000.00 | 0.00% |

Fire District 8

2026 Expense Fund

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| 522.60.48.020 | Vehicle Maint. Fire (8501, 8502, 8503, 8901) | $30,620.17 | $48,000.00 | $48,000.00 | 0.00% |
| 522.60.48.030 | Vehicle Maint. EMS (8103, 8104, 8105) | $6,730.81 | $2,000.00 | $2,000.00 | 0.00% |
| 522.60.48.040 | Pump Testing (Apparatus) | $0.00 | $1,400.00 | $1,400.00 | 0.00% |
| | Subtotal | $48,978.06 | $73,400.00 | $69,100.00 | -5.86% |
| | **TRANSFER OUT** | | | | |
| 589.90.00 | Payroll Clearing | -$14.11 | $0.00 | $0.00 | |
| 597.00.00 | Transfer out - Reserve | $0.00 | $0.00 | $0.00 | |
| 597.00.00 | Transfer out - Capital | $0.00 | $360,000.00 | $240,000.00 | -33.33% |
| | Subtotal | -$14.11 | $360,000.00 | $240,000.00 | -33.33% |
| | | | | | |
| | ***Total*** | ***$1,554,974.68*** | ***$3,429,434.80*** | ***$3,595,993.68*** | ***4.86%*** |

Fire District 8

2026 Capital Revenue

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| 308.10.00 | Beginning Balance | $815,433.09 | $815,433.09 | $1,092,655.00 | 34.00% |
| 334.04.20 | State Grant from Department of Commerce | $0.00 | $1,950,000.00 | $1,950,000.00 | 0.00% |
| 342.21.00 | Fire Srvc Contract Fees | $0.00 | $0.00 | $0.00 | |
| 345.86.00 | Mitigation Fees | $18,531.00 | $77,425.50 | $30,000.00 | -61.25% |
| 361.11.00 | Investment Interest | $17,310.27 | $19,000.00 | $20,000.00 | 5.26% |
| 361.19.00 | Investment Int. Svc. Fee | -$97.98 | -$70.00 | -$120.00 | 71.43% |
| 367.11.00 | Pvt. Gifts, Donations | $0.00 | $15,000.00 | $15,000.00 | 0.00% |
| 369.90.00 | Miscellaneous Income | $0.00 | $0.00 | $0.00 | |
| 381.20.00 | LOCAL Loan Reimbursement | $0.00 | $0.00 | $0.00 | |
| 391.10.00 | General Obligation Bond | $0.00 | $0.00 | $0.00 | |
| 395.10.02 | Proceeds from Sale of Assets | $0.00 | $5,000.00 | $0.00 | -100.00% |
| 397.00.00 | Transfers In | $0.00 | $360,000.00 | $240,000.00 | -33.33% |
| | ***Total*** | ***$851,176.38*** | ***$3,241,788.59*** | ***$3,347,535.00*** | ***3.26%*** |

Fire District 8

2026 Capital Budget

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| | CAPITAL OUTLAYS | | | | |
| 594.22.62.013 | Facility Improvements | $136,225.19 | $2,090,000.00 | $2,020,000.00 | -3.35% |
| 594.22.62.023 | MDC Replacement/Modems | $0.00 | $0.00 | $0.00 | |
| 594.22.64.033 | New Fire Engine | $0.00 | $0.00 | $0.00 | |
| 594.22.64.063 | New Command Vehicle | $0.00 | $0.00 | $0.00 | |
| 594.22.64.064 | New Ambulance | $0.00 | $0.00 | $0.00 | |
| 594.22.64.103 | Other New Programs | $0.00 | $0.00 | $0.00 | |
| 597.00.00.301 | Transfers - Out General | $0.00 | $0.00 | $0.00 | |
| 597.00.00.311 | Transfers - Out Debt Service | $0.00 | $0.00 | $0.00 | |
| | | | | | |
| | ***Total*** | ***$136,225.19*** | ***$2,090,000.00*** | ***$2,020,000.00*** | ***-3.35%*** |

Fire District 8

2026 Reserve Revenue

| Bars Account | Name | 2025 First 3 Qtrs | 2025 Budget | 2026 Budget | % Change |
|---|---|---|---|---|---|
| 308.10.00 | Beginning Balance | $102,552.18 | $102,214.00 | $106,250.00 | 3.95% |
| 361.11.00 | Investment Interest | $2,338.10 | $3,000.00 | $3,100.00 | 3.33% |
| 361.19.00 | Investment Service Fees | -$30.06 | -$55.00 | -$55.00 | 0.00% |
| | ***Total*** | ***$104,860.22*** | ***$105,159.00*** | ***$109,295.00*** | ***3.93%*** |