Fire District 8

2025 Expense Revenue

| Bars Account | Name | 2024 First 3 Qtrs | 2024 Budget | 2025 Budget | % Change |
|---|---|---|---|---|---|
| 308.10.00 | Beginning Reserved | $586,466.68 | $645,000.00 | $510,000.00 | -20.93% |
| 311.10.00 | Current Year Taxes | $1,086,826.25 | $1,988,713.00 | $2,675,000.00 | 34.51% |
| 311.10.10 | Delinquent Taxes - 1 year | $10,964.47 | $7,700.00 | $7,700.00 | 0.00% |
| 311.10.20 | Delinquent Taxes - 2 years | $445.61 | $2,500.00 | $5,100.00 | 104.00% |
| 311.10.30 | Delinquent Taxes - 3 years | $4,931.46 | $2,300.00 | $2,500.00 | 8.70% |
| 311.10.40 | Delinquent Taxes - 4+ years | $0.00 | $900.00 | $525.00 | -41.67% |
| 311.10.50 | Interest Refunds | -$114.66 | $0.00 | $0.00 | |
| 317.20.00 | Leasehold Excise Tax | $35,825.49 | $43,000.00 | $47,000.00 | 9.30% |
| 317.40.00 | Timber Excise Tax | $38.92 | $100.00 | $100.00 | 0.00% |
| 330.10.00.000 | Intergovernmental Revenue | $0.00 | $0.00 | $0.00 | |
| 334.04.90 | Wa State Dept of Health | $766.00 | $0.00 | $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 | $0.00 | $525.00 | $525.00 | 0.00% |
| 342.21.00 | Fire Service Contract Fees | $74,685.40 | $79,486.00 | $80,340.00 | 1.07% |
| 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 | $132,910.25 | $177,874.75 | $191,212.50 | 7.50% |
| 342.21.03 | Fire Service Contract Fees - School Dist. | $430.59 | $405.00 | $405.00 | 0.00% |
| 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 | $11,670.38 | $7,500.00 | $15,000.00 | 100.00% |
| 361.11.01 | FBL Income - Interest | $0.00 | $0.00 | $0.00 | |
| 361.19.00 | Investment Service Fee | $0.00 | -$185.00 | -$185.00 | 0.00% |
| 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*** | ***$2,260,846.84*** | ***$3,375,818.75*** | ***$3,955,222.50*** | ***17.16%*** |

Fire District 8
2025 Expense Fund

| Bars Account | Name | 2024 First 3 Qtrs | 2024 Budget | 2025 Budget | % Change |
|---|---|---|---|---|---|
| | **ADMINISTRATION** | | | | |
| 522.10.40.010 | SERP | $2,251.79 | $2,251.79 | $2,476.97 | 10.00% |
| 522.10.40.020 | FARS | $4,098.57 | $4,098.57 | $4,683.38 | 14.27% |
| 522.10.41.000 | Contract for Services | $1,171,265.50 | $2,342,531.00 | $279,000.00 | -88.09% |
| 522.10.41.010 | Legal Services | $0.00 | $1,500.00 | $1,500.00 | 0.00% |
| 522.10.41.020 | Audit Fees | $3,689.28 | $25,000.00 | $20,000.00 | -20.00% |
| 522.10.41.025 | Auditor Office Election Chg. | $12,981.58 | $11,000.00 | $6,000.00 | -45.45% |
| 522.10.41.030 | Other Professional Services | $13.00 | $600.00 | $600.00 | 0.00% |
| 522.10.41.050 | Comp.Software Annual Fees | $0.00 | $5,200.00 | $5,800.00 | 11.54% |
| 522.10.43.010 | Meals | $84.00 | $100.00 | $100.00 | 0.00% |
| 522.10.43.020 | Lodging | $0.00 | $250.00 | $250.00 | 0.00% |
| 522.10.43.030 | Mileage | $173.53 | $250.00 | $250.00 | 0.00% |
| 522.10.44.000 | Advertising | $2,240.18 | $250.00 | $250.00 | 0.00% |
| 522.10.46.000 | Insurance | $21,689.00 | $22,000.00 | $22,000.00 | 0.00% |
| 522.10.49.010 | Professional Org. Dues | $3,126.00 | $2,900.00 | $3,200.00 | 10.34% |
| 522.10.49.020 | Registration and Tuition | $1,212.22 | $200.00 | $200.00 | 0.00% |
| 522.10.49.040 | Other Services and Chg.. | $764.21 | $4,000.00 | $800.00 | -80.00% |
| | Subtotal | $1,223,588.86 | $2,422,131.36 | $347,110.35 | -85.67% |
| | **Legislative** | | | | |
| 522.10.51.040 | Commissioner Long Term Care Tax | $0.00 | $5.80 | $5.80 | 0.00% |
| 522.11.11.010 | Commissioner Salaries | $7,303.00 | $10,000.00 | $10,000.00 | 0.00% |
| 522.11.21.010 | Commissioenr FICA/Medicare | $558.50 | $765.00 | $765.00 | 0.00% |
| 522.11.22.010 | Commissioner Labor & Industries | $12.47 | $12.00 | $17.00 | 41.67% |
| | Subtotal | $7,873.97 | $10,782.80 | $10,787.80 | 0.05% |
| | **Fire Suppression** | | | | |
| 522.20.41.000 | Contract for Services | $0.00 | $0.00 | $837,000.00 | |
| 522.20.48.030 | SCBA Compressor Maintenance | $1,545.09 | $1,200.00 | $5,000.00 | 316.67% |
| | Subtotal | $1,545.09 | $1,200.00 | $842,000.00 | 70066.67% |
| | **EMS** | | | | |
| 522.26.41.000 | Contract for Services | $0.00 | $0.00 | $1,674,000.00 | |
| | Subtotal | $0.00 | $0.00 | $1,674,000.00 | |
| | **FACILITIES** | | | | |
| 522.50.31.010 | Operational Supplies | $1,022.73 | $800.00 | $800.00 | 0.00% |

Fire District 8
2025 Expense Fund

| Bars Account | Name | 2024 First 3 Qtrs | 2024 Budget | 2025 Budget | % Change |
|---|---|---|---|---|---|
| 522.50.35.010 | Small Tools and Equipment | $1,155.46 | $300.00 | $300.00 | 0.00% |
| 522.50.47.010 | Power St. 31 Complex | $6,421.91 | $9,750.00 | $8,750.00 | -10.26% |
| 522.50.47.020 | Power St. 33 | $234.10 | $275.00 | $315.00 | 14.55% |
| 522.50.47.030 | Power St. 34 | $2,815.12 | $3,750.00 | $3,750.00 | 0.00% |
| 522.50.47.040 | Nat Gas St.31 | $8,429.93 | $12,000.00 | $11,500.00 | -4.17% |
| 522.50.47.050 | Nat Gas St. 33 | $719.73 | $300.00 | $700.00 | 133.33% |
| 522.50.47.060 | Propane St.34 | $2,309.95 | $4,000.00 | $3,100.00 | -22.50% |
| 522.50.47.070 | Water/Sewer St. 31 Complex | $1,738.52 | $2,625.00 | $2,325.00 | -11.43% |
| 522.50.47.080 | Water St. 33 | $747.29 | $1,100.00 | $1,000.00 | -9.09% |
| 522.50.47.090 | Water/Sewer St. 34 | $2,025.81 | $3,640.00 | $2,715.00 | -25.41% |
| 522.50.47.100 | Garbage St.31complex | $1,366.91 | $2,000.00 | $1,850.00 | -7.50% |
| 522.50.47.110 | Garbage St. 34 | $502.24 | $750.00 | $675.00 | -10.00% |
| 522.50.47.130 | Phone Service St.34 | $1,137.18 | $2,185.00 | $1,550.00 | -29.06% |
| 522.50.47.160 | Cable /Internet St.34 | $1,235.84 | $2,700.00 | $1,700.00 | -37.04% |
| 522.50.47.170 | Security Monitoring | $1,401.01 | $1,800.00 | $1,875.00 | 4.17% |
| 522.50.47.200 | Sprinkler Test Maintenance | $75.00 | $650.00 | $650.00 | 0.00% |
| 522.50.48.010 | Repair & Upkeep St. 31 | $8,573.65 | $6,000.00 | $21,000.00 | 250.00% |
| 522.50.48.120 | Repair & Upkeep Trg. Ctr. | $2,547.77 | $2,000.00 | $2,000.00 | 0.00% |
| 522.50.48.130 | Repair & Upkeep St. 33 | $0.00 | $500.00 | $500.00 | 0.00% |
| 522.50.48.140 | Repair & Upkeep St. 34 | $643.67 | $4,000.00 | $4,000.00 | 0.00% |
| 522.50.48.160 | Shop Other | $0.00 | $100.00 | $100.00 | 0.00% |
| 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 | $134.28 | $250.00 | $250.00 | 0.00% |
| | Subtotal | $45,238.10 | $62,675.00 | $72,605.00 | 15.84% |
| | **VEHICLES AND EQUIPMENT MAINTENANCE** | | | | |
| 522.60.32.010 | Administrative Vehicle Fuel 8001, 8002, 8003 | $2,241.85 | $4,200.00 | $3,500.00 | -16.67% |
| 522.60.32.030 | Fire Fuel - 8501 8502 8503 8901 | $4,668.40 | $8,700.00 | $7,000.00 | -19.54% |
| 522.60.32.040 | EMS Diesel - 8103, 8104 | $6,364.13 | $6,600.00 | $8,500.00 | 28.79% |
| 522.60.48.010 | Administrative Vehicle Maintenance | $577.68 | $3,000.00 | $3,000.00 | 0.00% |
| 522.60.48.020 | Vehicle Maint. Fire (8501, 8502, 8503, 8901) | $72,415.34 | $50,000.00 | $48,000.00 | -4.00% |
| 522.60.48.030 | Vehicle Maint. EMS (8103, 8104, 8105) | $4,950.29 | $5,000.00 | $2,000.00 | -60.00% |
| 522.60.48.040 | Pump Testing (Apparatus) | $371.75 | $1,400.00 | $1,400.00 | 0.00% |
| | Subtotal | $91,589.44 | $78,900.00 | $73,400.00 | -6.97% |

Fire District 8
2025 Expense Fund

| Bars Account | Name | 2024 First 3 Qtrs | 2024 Budget | 2025 Budget | % Change |
|---|---|---|---|---|---|
| | **TRANSFER OUT** | | | | |
| 589.90.00 | Payroll Clearing | $0.00 | $0.00 | $0.00 | |
| 597.00.00 | Transfer out - Reserve | $0.00 | $0.00 | $0.00 | |
| 597.00.00 | Transfer out - Capital | $80,000.00 | $160,000.00 | $425,000.00 | 165.63% |
| | Subtotal | $80,000.00 | $160,000.00 | $425,000.00 | 165.63% |
| | | | | | |
| | ***Total*** | ***$1,449,835.46*** | ***$2,735,689.16*** | ***$3,444,903.15*** | ***25.92%*** |