



SOUTH WHIDBEY FIRE / EMS

5579 Bayview Road • Langley, WA 98260
(360)321-1533 • Fax (360)321-9385 • www.swfe.org

BOARD OF FIRE COMMISSIONERS
Special MEETING
November 15, 2022 – 5:00 PM
Agenda – DRAFT

Join Zoom Meeting
<https://us06web.zoom.us/j/2208026387?pwd=WWNSR3JscUhZK3ZHU3JOV05ZOHF1UT09>

Meeting ID: 220 802 6387
Passcode: 926342
One tap mobile
+12532158782,,2208026387#,,,,*926342# US (Tacoma)
+12532050468,,2208026387#,,,,*926342# US

- I. Call to Order.
- II. Approval of Agenda.
- III. Public input.
- IV. Resolution No. 2022-19- Adopting the Budget for 2023
- V. Resolution No. 2022-20- Transferring Funds from General Fund
- VI. Approval of 2023 Budget
- VII. Adjourn.

Kathryn Nguyen,
District Board Secretary

**SOUTH WHIDBEY FIRE/EMS
5579 BAYVIEW ROAD
LANGLEY, WA 98260**

RESOLUTION NO. 2022-19

A RESOLUTION of South Whidbey Fire/EMS, Island County, Washington, to adopt the Budget for 2023

WHEREAS, The Fire Commissioners of South Whidbey Fire/EMS have made certification of the taxes to be levied to the Island County Council;

WHEREAS, The Fire Commissioners of South Whidbey Fire/EMS establish an annual budget to provide operating and capital funds.

NOW, THEREFORE, BE IT RESOLVED that,

1. That the attached 2023 Budget be hereby adopted as the official budget of South Whidbey Fire/EMS for the calendar year 2023.
2. That the honorable Island County Council be and hereby requested to make a Regular levy for 2023 for South Whidbey Fire/EMS of \$6,000,389.62.
3. That the Island County Treasurer be and is hereby authorized and directed to deposit and sequester the money received from the collection of the tax levy specified in section 2 above in the amount and fund specified below:
 - a. \$6,000,000.00 Regular Levy into the General Fund of South Whidbey Fire/EMS
 - a. \$389.62 Refund Levy into the General Fund of South Whidbey Fire/EMS
4. That one copy of this resolution, together with the 2023 Budget, be delivered to the Island County Council and the Island County Assessor's office.

ADOPTED at a special meeting of the Board of Commissioners of South Whidbey Fire/EMS on November 15, 2022, the following Commissioners being present:

ATTEST:

Kathryn Nguyen, Board Secretary

Michael W. Noblet, Chairman

Jim Towers, Commissioner

Savannah Erickson, Commissioner

SOUTH WHIDBEY FIRE/EMS

RESOLUTION NO. 2022-20

A RESOLUTION ADJUSTING LINE ITEMS WITHIN THE 2022 BUDGET

WHEREAS, the Board of Fire Commissioners of South Whidbey Fire/EMS, in its duties to the District, has reviewed the year-to-date spending through November 2022,

NOW, THEREFORE, BE IT RESOLVED that the Board of Fire Commissioners of South Whidbey Fire/EMS hereby adopts to correct the established budget and fund balances by transferring funds between accounts as outlined on page 2.

ADOPTED at the special meeting of the Board of Fire Commissioners on November 15th, 2022.

Mike Noblet, Chairman

ATTEST:

Jim Towers, Commissioner

By _____
Kathryn Nguyen, District Secretary

Savanah Erickson, Commissioner

A RESOLUTION ADJUSTING LINE ITEMS WITHIN THE 2022 BUDGET
Resolution 2022-20 (Continued)

Fund to Fund Transfer – Fund 1 to Fund 2, 3, and 4:

From	Account	Amount	To	Account	Purpose
397.00.00.02	Transfer from General Fund	\$291,612.49	597.00.00.02	Transfer to Capital Fund	Capital Fund increase per policy
397.00.00.03	Transfer from General Fund to Reserve	\$52,935.18	597.00.00.03	Transfer to Reserve Fund	Establish Funds in the Reserve account per the policy
397.00.00.04	Transfer from General Fund to Contingency	\$168,476.26	597.00.00.04	Transfer to Contingency Fund	Establish Funds in the Contingency account per the policy
	Total Fund 2 Transfer	\$513,023.93			



South Whidbey Fire / EMS

2023 ANNUAL BUDGET

<i>General Fund Beginning Balance</i>	\$1,009,623.39
<i>Reserve Fund Beginning Balance</i>	\$52,935.18
<i>Bond Fund Beginning Balance</i>	\$84.64
<i>Contingency Fund Beginning Balance</i>	\$168,476.26
<i>Capital Fund Beginning Balance</i>	\$1,500,000.00
<i>Operating Revenue</i>	<u>\$7,223,955.03</u>
Total Cash	\$9,955,074.50

FUNDING

<i>Operating Expenses</i>	\$5,365,940.63
<i>Capital Expenses</i>	<u>\$2,338,930.00</u>
<i>Total Expenses</i>	\$7,704,870.63
<i>Total Excess</i>	\$2,250,203.87

EXPENSES

<i>General Fund</i>	\$-
<i>Bond Fund</i>	\$-
<i>Reserve Fund</i>	\$742,935.18
<i>Contingency Fund</i>	\$168,476.26
<i>Capital Fund</i>	\$1,338,792.43

2023 FUND ENDING BALANCES

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining
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308 Beginning Balances

308 41 00 00 Estimated Beginning Balance-General	1,009,623.39	0.00	1,009,623.39 0.0%
308 Beginning Balances	1,009,623.39	0.00	1,009,623.39 0.0%

310 Taxes

311 10 00 00 Property Taxes 75%	4,354,422.81	0.00	4,354,422.81 0.0%
311 10 00 01 Property Taxes 25%	1,451,474.27	0.00	1,451,474.27 0.0%
311 10 00 02 New Construction Tax	62,760.39	0.00	62,760.39 0.0%
311 10 00 03 Regular Property Taxes	493,909.76	0.00	493,909.76 0.0%
311 10 00 04 County Refund	389.62	0.00	389.62 0.0%
337 00 00 01 Leasehold Excise Tax	2,000.00	0.00	2,000.00 0.0%
337 00 00 02 Timber Tax	2,000.00	0.00	2,000.00 0.0%
310 Taxes	6,366,956.85	0.00	6,366,956.85 0.0%

330 State Generated Revenues

331 97 03 00 FEMA Public Assistance Grant	587,790.95	0.00	587,790.95 0.0%
334 01 30 00 WSP Basic FF Academy Reimbursement Program	1,000.00	0.00	1,000.00 0.0%
334 01 80 00 State Direct/Indirect Grant From Military Department	0.00	0.00	0.00 0.0%
334 04 90 00 Dept. Of Health EMS Trauma Grant	1,220.00	0.00	1,220.00 0.0%
337 07 60 00 In-Lieu Tax - Ferries	3,923.10	0.00	3,923.10 0.0%
337 07 70 00 In-Lieu Tax - School District	1,620.00	0.00	1,620.00 0.0%
337 07 70 01 In-Lieu Tax- Port Of South Whidbey	0.00	0.00	0.00 0.0%
337 07 70 02 In-Lieu Tax- South Whidbey Parks	0.00	0.00	0.00 0.0%
330 State Generated Revenues	595,554.05	0.00	595,554.05 0.0%

340 Charges For Services

341 70 00 00 Sales Of Merchandise	0.00	0.00	0.00 0.0%
342 21 00 00 Hospital Payments For Consumable Supplies	254,644.13	0.00	254,644.13 0.0%
340 Charges For Services	254,644.13	0.00	254,644.13 0.0%

360 Misc Revenues

361 11 00 01 Investment Interest	6,000.00	0.00	6,000.00 0.0%
362 10 00 00 CPR Public Class Registration	800.00	0.00	800.00 0.0%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00 0.0%
367 11 00 00 Donations & Gifts	0.00	0.00	0.00 0.0%
369 10 00 00 Sale Of Surplus	0.00	0.00	0.00 0.0%
369 40 00 00 Judgements/Settlements	0.00	0.00	0.00 0.0%
369 91 00 00 Other Revenue	0.00	0.00	0.00 0.0%
360 Misc Revenues	6,800.00	0.00	6,800.00 0.0%

380 Non Revenues

369 80 00 00 Prior Year(s) Corrections	0.00	0.00	0.00 0.0%
389 90 00 10 Other Custodial Activities	0.00	0.00	0.00 0.0%

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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380 Non Revenues

380 Non Revenues	0.00	0.00	0.00	0.0%
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390 Other Revenues

395 10 00 00 Sale Of Capital Assets	0.00	0.00	0.00	0.0%
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390 Other Revenues	0.00	0.00	0.00	0.0%
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397 Interfund Transfers

397 22 00 02 Transfer From Capital Fund	0.00	0.00	0.00	0.0%
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397 Interfund Transfers	0.00	0.00	0.00	0.0%
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Fund Revenues:	8,233,578.42	0.00	8,233,578.42	0.0%
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	Amt Budgeted	Expenditures	Remaining	
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522 Fire Control

522 45 20 10 FICA Medicare Benefits-FF OT Training	0.00	0.00	0.00	0.0%
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522 45 20 20 L&I / Unemployment Premiums-FF OT Training	0.00	0.00	0.00	0.0%
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522 45 20 30 Healthcare Benefits-FF OT Training	0.00	0.00	0.00	0.0%
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522 45 20 40 Retirement Benefits-FF OT Training	0.00	0.00	0.00	0.0%
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522 Fire Control	0.00	0.00	0.00	0.0%
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010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages	146,205.00	0.00	146,205.00	0.0%
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522 10 10 20 Deputy Chiefs' Wages	256,075.48	0.00	256,075.48	0.0%
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522 10 10 30 Division Chief's Wages	120,699.45	0.00	120,699.45	0.0%
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522 10 10 40 Administration Wages	232,623.23	0.00	232,623.23	0.0%
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522 10 10 60 Commissioner's Stipends	12,288.00	0.00	12,288.00	0.0%
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522 10 10 85 Public Education Officer Wages	0.00	0.00	0.00	0.0%
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522 10 10 90 Disability	2,500.00	0.00	2,500.00	0.0%
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522 10 15 20 Deputy Chief Deferred Comp Match	10,459.60	0.00	10,459.60	0.0%
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522 10 15 21 Admin Deferred Compensation Match	4,652.46	0.00	4,652.46	0.0%
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522 10 20 10 FICA / Medicare Benefits-Admin	58,743.67	0.00	58,743.67	0.0%
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522 10 20 20 L&I / Unemployment Premiums-Admin	22,070.82	0.00	22,070.82	0.0%
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522 10 20 30 Admin Healthcare Benefits/ADD	193,713.07	0.00	193,713.07	0.0%
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522 10 20 40 Retirement Benefits-ADMIN	57,197.41	0.00	57,197.41	0.0%
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522 10 20 50 Tuition Reimbursement-Admin	0.00	0.00	0.00	0.0%
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522 10 31 10 Office Supplies	5,850.00	0.00	5,850.00	0.0%
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522 10 31 11 Printing - Newsletter	8,000.00	0.00	8,000.00	0.0%
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522 10 31 12 Maps & Mapping Supplies	100.00	0.00	100.00	0.0%
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522 10 31 20 Photographic Supplies	950.00	0.00	950.00	0.0%
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522 10 32 10 Fuel - Administration	10,000.00	0.00	10,000.00	0.0%
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522 10 35 10 Office Equipment	1,700.00	0.00	1,700.00	0.0%
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522 10 35 20 Software	1,375.00	0.00	1,375.00	0.0%
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522 10 35 30 Computer Hardware	11,097.40	0.00	11,097.40	0.0%
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2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining		
522 Fire Control					
522 10 41 10	Legal Services	12,000.00	0.00	12,000.00	0.0%
522 10 41 20	Audit & Review Services	19,000.00	0.00	19,000.00	0.0%
522 10 41 30	Consulting Services	22,500.00	0.00	22,500.00	0.0%
522 10 41 33	Consulting Marketing Retention	0.00	0.00	0.00	0.0%
522 10 41 34	Consulting Website	3,600.00	0.00	3,600.00	0.0%
522 10 41 40	Professional Services	880.00	0.00	880.00	0.0%
522 10 41 70	Photography	500.00	0.00	500.00	0.0%
522 10 42 10	Postage & Shipping	11,550.00	0.00	11,550.00	0.0%
522 10 42 20	Internet Connections/Whidbey Telecom	11,400.00	0.00	11,400.00	0.0%
522 10 42 30	Cell & Digital Telephones	33,540.00	0.00	33,540.00	0.0%
522 10 42 40	Wired Telephones & FAX/Whidbey Telecom	9,540.00	0.00	9,540.00	0.0%
522 10 42 50	Alarm Monitoring	2,100.00	0.00	2,100.00	0.0%
522 10 43 01	Admin Ferry Fees	270.00	0.00	270.00	0.0%
522 10 43 10	Commissioner Travel	500.00	0.00	500.00	0.0%
522 10 43 20	Career Staff Travel	7,300.00	0.00	7,300.00	0.0%
522 10 44 10	Administrative Advertising	1,500.00	0.00	1,500.00	0.0%
522 10 44 30	Volunteer Recruit./Retention Advertising	2,500.00	0.00	2,500.00	0.0%
522 10 45 10	Admin Equipment Leases	7,668.00	0.00	7,668.00	0.0%
522 10 46 10	Liability/Umbrella-Enduris	149,550.00	0.00	149,550.00	0.0%
522 10 47 10	Election Expenses	12,500.00	0.00	12,500.00	0.0%
522 10 47 20	Timber Tax	0.00	0.00	0.00	0.0%
522 10 47 30	Clean Water Utility Taxes	448.33	0.00	448.33	0.0%
522 10 48 10	Computer Repair & Maintenance	139,444.00	0.00	139,444.00	0.0%
522 10 48 20	Office Equipment Repair & Maintenance	1,290.00	0.00	1,290.00	0.0%
522 10 49 10	Memberships	8,182.00	0.00	8,182.00	0.0%
522 10 49 20	Subscriptions	54,675.08	0.00	54,675.08	0.0%
522 10 49 30	Information Services	7,797.50	0.00	7,797.50	0.0%
522 10 49 40	Software Recuring Licenses	27,549.04	0.00	27,549.04	0.0%
522 10 49 50	Investment/Bank Fees	610.00	0.00	610.00	0.0%
522 Fire Control		1,704,694.54	0.00	1,704,694.54	0.0%
010 ADMIN		1,704,694.54	0.00	1,704,694.54	0.0%

020 FIRE SUPPRESSION

522 Fire Control					
522 20 15 10	Volunteer Reimbursement	75,000.00	0.00	75,000.00	0.0%
522 20 15 20	Volunteer Deferred Compensation Match	4,000.00	0.00	4,000.00	0.0%
522 20 15 30	Volunteer Shift Reimbursement	30,000.00	0.00	30,000.00	0.0%
522 20 20 10	FICA/Medicare Benefits-Volunteers	10,710.00	0.00	10,710.00	0.0%
522 20 20 31	Accidental Death & Disability - VFIS	3,250.00	0.00	3,250.00	0.0%
522 20 20 41	Retirement Premium-Board Of Vol. FF's	4,500.00	0.00	4,500.00	0.0%
522 20 20 42	Retirement Premium-LOSAP	35,000.00	0.00	35,000.00	0.0%
522 20 20 50	Tuition Reimbursement-Part Time FFs & Volunteers	0.00	0.00	0.00	0.0%
522 20 23 10	Physicals	9,535.00	0.00	9,535.00	0.0%
522 20 23 20	Vaccinations	3,360.00	0.00	3,360.00	0.0%
522 20 23 30	Testing	3,550.00	0.00	3,550.00	0.0%
522 20 23 40	Fitness Equipment	0.00	0.00	0.00	0.0%
522 20 23 50	Fitness Supplies	0.00	0.00	0.00	0.0%

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 20 24 20 Board of Volunteer Firefighters - Liability Insura	2,500.00	0.00	2,500.00	0.0%
522 20 24 30 LOSAP - Life Insurance	0.00	0.00	0.00	0.0%
522 20 24 40 Trusteed Plans (WFCA)	1,200.00	0.00	1,200.00	0.0%
522 20 28 10 Recognition Awards	7,620.00	0.00	7,620.00	0.0%
522 20 28 20 Special Recognition & Activities	11,145.00	0.00	11,145.00	0.0%
522 20 28 30 Incidents, Special Projects & Out Of Area Meals	3,290.00	0.00	3,290.00	0.0%
522 20 28 40 Health & Wellness Activities	0.00	0.00	0.00	0.0%
522 20 31 10 Fire Operations Supplies	7,770.00	0.00	7,770.00	0.0%
522 20 31 11 Fire Rehab Supplies	2,070.00	0.00	2,070.00	0.0%
522 20 31 12 Fire Safety Supplies	450.00	0.00	450.00	0.0%
522 20 31 20 Medical Operations Supplies	15,533.00	0.00	15,533.00	0.0%
522 20 31 30 Marine Rescue Operations Supplies	1,806.00	0.00	1,806.00	0.0%
522 20 31 40 Technical Rescue Operations Supplies	0.00	0.00	0.00	0.0%
522 20 31 60 Uniforms & Badges	34,655.00	0.00	34,655.00	0.0%
522 20 32 10 Fuel - Fire Apparatus	21,450.00	0.00	21,450.00	0.0%
522 20 32 20 Fuel - Medical Apparatus	8,500.00	0.00	8,500.00	0.0%
522 20 32 30 Fuel - Marine Apparatus	4,200.00	0.00	4,200.00	0.0%
522 20 32 40 Fuel - Technical Rescue Apparatus	500.00	0.00	500.00	0.0%
522 20 35 10 Fire Equipment	21,500.00	0.00	21,500.00	0.0%
522 20 35 11 Rehab Equipment	118.00	0.00	118.00	0.0%
522 20 35 12 Fire Safety Equipment	345.00	0.00	345.00	0.0%
522 20 35 20 Medical Equipment	3,720.00	0.00	3,720.00	0.0%
522 20 35 30 Marine Rescue Equipment	11,250.00	0.00	11,250.00	0.0%
522 20 35 40 Technical Rescue Equipment	6,880.00	0.00	6,880.00	0.0%
522 20 35 50 Communications Equipment	300.00	0.00	300.00	0.0%
522 20 35 60 Personal Safety Equipment	53,635.00	0.00	53,635.00	0.0%
522 20 41 10 Hose Testing	750.00	0.00	750.00	0.0%
522 20 41 20 Apparatus Testing/Certification	8,650.00	0.00	8,650.00	0.0%
522 20 41 30 SCBA Flow Testing/Certification	7,912.50	0.00	7,912.50	0.0%
522 20 41 40 Biohazard Waste Disposal	264.00	0.00	264.00	0.0%
522 20 42 10 Dispatch Services	97,270.96	0.00	97,270.96	0.0%
522 20 45 10 Operations Equipment Leases	2,500.00	0.00	2,500.00	0.0%
522 20 45 20 Operations Rents And Fees	17,751.84	0.00	17,751.84	0.0%
522 22 10 00 Full Time Firefighter Wages	1,243,823.49	0.00	1,243,823.49	0.0%
522 22 10 01 Authorized Overtime Full Time Firefighters	75,000.00	0.00	75,000.00	0.0%
522 22 15 20 Firefighter Deferred Compensation Match	27,312.95	0.00	27,312.95	0.0%
522 22 20 10 FICA Medicare Benefits-FT Firefighters	104,472.03	0.00	104,472.03	0.0%
522 22 20 20 L&I/ Unemployment Premiums- FT Firefighters	62,895.84	0.00	62,895.84	0.0%
522 22 20 30 Full Time Firefighters Healthcare Benefits/AD&D	407,751.54	0.00	407,751.54	0.0%
522 22 20 40 Retirement Benefits Full Time Firefighters	69,921.15	0.00	69,921.15	0.0%
522 Fire Control	2,525,618.30	0.00	2,525,618.30	0.0%
020 FIRE SUPPRESSION	2,525,618.30	0.00	2,525,618.30	0.0%

030 FIRE PREVENTION & INVESTIGATION

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 30 31 51 Fire Prevention Supplies	3,075.00	0.00	3,075.00	0.0%
522 30 31 60 Public Education Operating Supplies	8,560.00	0.00	8,560.00	0.0%
522 30 31 61 Public Education Equipment	3,710.00	0.00	3,710.00	0.0%
522 30 32 10 Public Education Fuel	150.00	0.00	150.00	0.0%
522 30 49 00 Special Projects	5,550.00	0.00	5,550.00	0.0%
522 30 49 01 Authorized Overtime-Fire Prevention/Public Education	5,000.00	0.00	5,000.00	0.0%
522 Fire Control	26,045.00	0.00	26,045.00	0.0%
030 FIRE PREVENTION & INVESTIGATION	26,045.00	0.00	26,045.00	0.0%

045 TRAINING EMPLOYEE

522 Fire Control				
522 45 10 01 Authorized Overtime-Training	36,824.00	0.00	36,824.00	0.0%
522 45 31 00 Administration Training Supplies	454.00	0.00	454.00	0.0%
522 45 31 10 Fire Training Supplies	8,956.64	0.00	8,956.64	0.0%
522 45 31 20 Medical Training Supplies	5,185.00	0.00	5,185.00	0.0%
522 45 31 21 Medical Training Supplies - WEMSC Grant	1,222.00	0.00	1,222.00	0.0%
522 45 31 30 Marine Training Supplies	200.00	0.00	200.00	0.0%
522 45 31 40 Technical Rescue Training Supplies	0.00	0.00	0.00	0.0%
522 45 32 10 Fuel - Training	400.00	0.00	400.00	0.0%
522 45 35 00 Administration Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 10 Fire Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 20 Medical Training Equipment	1,580.99	0.00	1,580.99	0.0%
522 45 35 30 Marine Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 40 Technical Rescue Training Equipment	0.00	0.00	0.00	0.0%
522 45 41 10 Training Professional Services	7,800.00	0.00	7,800.00	0.0%
522 45 43 00 Administrative Training Travel	3,955.00	0.00	3,955.00	0.0%
522 45 43 01 Administrative Lodging & Food	20,500.00	0.00	20,500.00	0.0%
522 45 43 02 Training Ferry Fees	650.00	0.00	650.00	0.0%
522 45 43 10 Fire Training Travel	500.00	0.00	500.00	0.0%
522 45 43 11 Fire Lodging & Food	12,065.00	0.00	12,065.00	0.0%
522 45 43 20 Medical Training Travel	50.00	0.00	50.00	0.0%
522 45 43 21 Medical Lodging & Food	3,600.00	0.00	3,600.00	0.0%
522 45 43 30 Marine Training Travel	0.00	0.00	0.00	0.0%
522 45 43 31 Marine Lodging & Food	0.00	0.00	0.00	0.0%
522 45 43 40 Technical Rescue Training Travel	0.00	0.00	0.00	0.0%
522 45 43 41 Technical Rescue Lodging & Food	0.00	0.00	0.00	0.0%
522 45 43 50 Maintenance Training Travel	790.00	0.00	790.00	0.0%
522 45 43 51 Maintenance Lodging & Food	2,750.00	0.00	2,750.00	0.0%
522 45 49 00 Administration Tuition & Registration	11,375.00	0.00	11,375.00	0.0%
522 45 49 10 Fire Tuition & Registration	41,057.00	0.00	41,057.00	0.0%
522 45 49 11 Fire Training Projects & Workshops	12,200.00	0.00	12,200.00	0.0%
522 45 49 20 Medical Tuition & Registration	12,380.00	0.00	12,380.00	0.0%
522 45 49 21 Medical Training Projects	784.00	0.00	784.00	0.0%
522 45 49 22 Medical Tuition - CBT Grant	0.00	0.00	0.00	0.0%
522 45 49 30 Marine Tuition & Registration	200.00	0.00	200.00	0.0%
522 45 49 31 Marine Rescue Training Projects	1,000.00	0.00	1,000.00	0.0%
522 45 49 40 Technical Rescue Tuition & Registration	6,400.00	0.00	6,400.00	0.0%

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining		
522 Fire Control					
522 45 49 41	Technical Rescue Training Projects	0.00	0.00	0.00	0.0%
522 45 49 50	Maintenance Tuition & Registration	2,020.95	0.00	2,020.95	0.0%
522 45 49 60	Health & Wellness Training - Registration	0.00	0.00	0.00	0.0%
522 Fire Control		194,899.58	0.00	194,899.58	0.0%
045 TRAINING EMPLOYEE		194,899.58	0.00	194,899.58	0.0%

050 FACILITIES

522 Fire Control					
522 50 10 00	Maintenance Employees Wages	155,985.71	0.00	155,985.71	0.0%
522 50 10 01	Maintenance Employees Authorized Overtime	3,000.00	0.00	3,000.00	0.0%
522 50 15 20	Maintenance Deferred Compensation Match	3,199.71	0.00	3,199.71	0.0%
522 50 20 10	FICA/Medicare Benefits-Maintenance Employees	12,238.91	0.00	12,238.91	0.0%
522 50 20 20	L&I/Unemployment Premiums-Maintenance Employees	7,251.30	0.00	7,251.30	0.0%
522 50 20 30	Maintenance Healthcare Benefits/AD&D	65,320.69	0.00	65,320.69	0.0%
522 50 20 40	Retirement Benefits-Maintenance Employees	20,526.17	0.00	20,526.17	0.0%
522 50 20 50	Tuition Reimbursement-Maintenance Employees	0.00	0.00	0.00	0.0%
522 50 31 10	Janitorial Supplies	8,400.00	0.00	8,400.00	0.0%
522 50 31 20	Maintenance Parts & Supplies	5,064.00	0.00	5,064.00	0.0%
522 50 32 10	Fuel - Maintenance	4,500.00	0.00	4,500.00	0.0%
522 50 35 10	Small Tools	3,600.00	0.00	3,600.00	0.0%
522 50 35 20	Furnishings	600.00	0.00	600.00	0.0%
522 50 35 30	Appliances	250.00	0.00	250.00	0.0%
522 50 41 10	Janitorial Services	30,892.00	0.00	30,892.00	0.0%
522 50 41 20	Yard Maintenance	25,000.00	0.00	25,000.00	0.0%
522 50 41 30	Building Maintenance Services	32,848.00	0.00	32,848.00	0.0%
522 50 45 10	Maintenance Equipment Rental & Leases	6,000.00	0.00	6,000.00	0.0%
522 50 47 10	Electricity Consumed	48,117.80	0.00	48,117.80	0.0%
522 50 47 20	LPG Gas Consumed	8,760.90	0.00	8,760.90	0.0%
522 50 47 30	Water Consumed	5,866.00	0.00	5,866.00	0.0%
522 50 47 40	Waste Disposal Used	4,220.00	0.00	4,220.00	0.0%
522 50 48 10	Facilities Repair & Maintenance	9,900.00	0.00	9,900.00	0.0%
522 Fire Control		461,541.19	0.00	461,541.19	0.0%
050 FACILITIES		461,541.19	0.00	461,541.19	0.0%

060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control					
522 60 43 01	Maintenance Ferry Fees	1,000.00	0.00	1,000.00	0.0%
522 60 48 10	Fire Equipment Repair & Maintenance	28,227.04	0.00	28,227.04	0.0%

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining		
522 Fire Control					
522 60 48 11	Fire Apparatus Repair & Maintenance	50,020.00	0.00	50,020.00	0.0%
522 60 48 12	Administrative Vehicle Repair & Maintenance	8,000.00	0.00	8,000.00	0.0%
522 60 48 20	Medical Equipment Repair & Maintenance	2,785.00	0.00	2,785.00	0.0%
522 60 48 21	Medical Vehicle Repair & Maintenance	8,400.00	0.00	8,400.00	0.0%
522 60 48 30	Marine Equipment Repair & Maintenance	2,000.00	0.00	2,000.00	0.0%
522 60 48 31	Marine Vehicle Repair & Maintenance	20,650.00	0.00	20,650.00	0.0%
522 60 48 40	Technical Rescue Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
522 60 48 41	Technical Rescue Vehicle Repair & Maintenance	950.00	0.00	950.00	0.0%
522 60 48 50	Training Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
522 60 48 60	Maintenance Equipment Repair & Maintenance	3,500.00	0.00	3,500.00	0.0%
522 60 48 61	Maintenance Vehicle Repair & Maintenance	1,450.00	0.00	1,450.00	0.0%
522 60 49 70	Collision/Accident	5,999.98	0.00	5,999.98	0.0%
522 Fire Control		133,982.02	0.00	133,982.02	0.0%
060 VEHICLE & EQUIP MAINTENANCE		133,982.02	0.00	133,982.02	0.0%

062 CAPITAL EXPENDITURES

591 Debt Service					
591 22 71 01	Principle Payments	185,000.00	0.00	185,000.00	0.0%
592 22 83 01	Interest Payments	134,160.00	0.00	134,160.00	0.0%
591 Debt Service		319,160.00	0.00	319,160.00	0.0%
062 CAPITAL EXPENDITURES		319,160.00	0.00	319,160.00	0.0%

070 OTHER

580 Non Expenditures					
588 10 00 00	Prior Period Adjustment	0.00	0.00	0.00	0.0%
589 00 00 10	Non Expenditure - Suspense	0.00	0.00	0.00	0.0%
589 90 00 00	Payroll Deduction Clearing	0.00	0.00	0.00	0.0%
580 Non Expenditures		0.00	0.00	0.00	0.0%
597 Interfund Transfers					
597 00 00 02	Transfer To Capital Fund	0.00	0.00	0.00	0.0%
597 00 00 03	Transfer To Reserve Fund	0.00	0.00	0.00	0.0%
597 00 00 04	Transfer To Contingency Fund	0.00	0.00	0.00	0.0%
597 22 00 02	Transfer To General Fund	0.00	0.00	0.00	0.0%
597 Interfund Transfers		0.00	0.00	0.00	0.0%
070 OTHER		0.00	0.00	0.00	0.0%

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
Fund Expenditures:	5,365,940.63	0.00	5,365,940.63	0.0%
Fund Excess/(Deficit):	2,867,637.79	0.00		

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003 Reserve Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining
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308 Beginning Balances

308 41 20 00 Estimated Beginning Balance-Reserve	52,935.18	0.00	52,935.18 0.0%
308 Beginning Balances	52,935.18	0.00	52,935.18 0.0%

397 Interfund Transfers

397 00 00 03 Transfer From General Fund To Reserve	0.00	0.00	0.00 0.0%
397 Interfund Transfers	0.00	0.00	0.00 0.0%

Fund Revenues:	52,935.18	0.00	52,935.18 0.0%
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Fund Excess/(Deficit):	52,935.18	0.00	
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004 Contingency Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
308 91 00 00 Estimated Beginning Balance- Contingency	168,476.26	0.00	168,476.26	0.0%
308 Beginning Balances	168,476.26	0.00	168,476.26	0.0%
397 Interfund Transfers				
397 00 00 04 Transfer From General Fund To Contingency	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
Fund Revenues:	168,476.26	0.00	168,476.26	0.0%
Fund Excess/(Deficit):	168,476.26	0.00		

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300 Capital Fund 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 10 00 Estimated Beginning Balance- Capital	1,500,000.00	0.00	1,500,000.00	0.0%
308 Beginning Balances	1,500,000.00	0.00	1,500,000.00	0.0%

397 Interfund Transfers

397 00 00 02 Transfer From General Fund	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	1,500,000.00	0.00	1,500,000.00	0.0%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
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999 Ending Balance

508 41 00 00 Ending Balance	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.0%

062 CAPITAL EXPENDITURES

594 Capital Expenditures

594 20 35 12 Fire Safety Equipment - Capital	0.00	0.00	0.00	0.0%
594 20 35 13 Computer Hardware	0.00	0.00	0.00	0.0%
594 20 35 60 Personal Safety Equipment - Capital	37,500.00	0.00	37,500.00	0.0%
594 20 42 10 Dispatch Services - Capital	0.00	0.00	0.00	0.0%
594 22 30 00 Communications Equipment	606,000.00	0.00	606,000.00	0.0%
594 22 62 11 Station 32-32 Replacement	500,000.00	0.00	500,000.00	0.0%
594 22 62 38 Station 32- Upgrade Transfer Switch & 30 KW Generator	0.00	0.00	0.00	0.0%
594 22 63 30 Cultus Bay Radio Tower Site	15,600.00	0.00	15,600.00	0.0%
594 22 63 31 Station 31 - 5535 Cameron Road	16,120.00	0.00	16,120.00	0.0%
594 22 63 32 Station 32 - 6435 Central Avenue	0.00	0.00	0.00	0.0%
594 22 63 33 Station 33 - 3405 French Road	0.00	0.00	0.00	0.0%
594 22 63 34 Station 34 - 820 Camano Avenue	100.00	0.00	100.00	0.0%
594 22 63 35 Station 35 - 3982 Saratoga Road	6,500.00	0.00	6,500.00	0.0%
594 22 63 36 Station 36 - 5579 Bayview Road	100,000.00	0.00	100,000.00	0.0%
594 22 63 37 Maintenance Facility - 2874 Verlane Street	15,000.00	0.00	15,000.00	0.0%
594 22 64 00 Bayview Facility Construction	0.00	0.00	0.00	0.0%
594 22 64 01 Bayview Facility Construction General Fund	0.00	0.00	0.00	0.0%
594 22 64 02 Computer/IT-Capital	61,750.00	0.00	61,750.00	0.0%
594 22 64 03 Medical Equipment- Capital	6,000.00	0.00	6,000.00	0.0%
594 22 64 11 Vehicles	80,000.00	0.00	80,000.00	0.0%
594 22 64 13 Fire Apparatus	886,160.00	0.00	886,160.00	0.0%
594 22 65 00 Bayview Facility Building Permit & Design Work	0.00	0.00	0.00	0.0%
594 45 35 10 Fire Training Equipment - Capital	0.00	0.00	0.00	0.0%
594 60 48 31 Marine Vehicle Repair - Capital	8,200.00	0.00	8,200.00	0.0%
594 Capital Expenditures	2,338,930.00	0.00	2,338,930.00	0.0%

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300 Capital Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
062 CAPITAL EXPENDITURES	2,338,930.00	0.00	2,338,930.00	0.0%
Fund Expenditures:	2,338,930.00	0.00	2,338,930.00	0.0%
Fund Excess/(Deficit):	(838,930.00)	0.00		

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301 Bond Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
308 91 11 00 Estimated Beginning Balance- Bond	84.64	0.00	84.64	0.0%
308 Beginning Balances	84.64	0.00	84.64	0.0%
Fund Revenues:	84.64	0.00	84.64	0.0%
Fund Excess/(Deficit):	84.64	0.00		

2023 BUDGET POSITION TOTALS

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	8,233,578.42	0.00	0.0%	5,365,940.63	0.00	0%
003 Reserve Fund	52,935.18	0.00	0.0%	0.00	0.00	0%
004 Contingency Fund	168,476.26	0.00	0.0%	0.00	0.00	0%
300 Capital Fund	1,500,000.00	0.00	0.0%	2,338,930.00	0.00	0%
301 Bond Fund	84.64	0.00	0.0%	0.00	0.00	0%
	<u>9,955,074.50</u>	<u>0.00</u>	<u>0.0%</u>	<u>7,704,870.63</u>	<u>0.00</u>	<u>0.0%</u>