

SOUTH WHIDBEY FIRE/EMS

RESOLUTION NO. 2026-02

A RESOLUTION ADJUSTING LINE ITEMS WITHIN THE 2026 BUDGET

WHEREAS, The Board of Fire Commissioners of South Whidbey Fire/EMS, in its duties to the District, have reviewed the remaining approved 2025 budget expenses that were delayed,

NOW THEREFORE, BE IT RESOLVED that the Board of Fire Commissioners of South Whidbey Fire/EMS hereby adopts to amend the established 2026 budget by including the unpaid remaining approved 2025 expenditures.

WHEREAS, transfers from the 2025 budget to the 2026 budget as outlined in Exhibit A:

ADOPTED at the regular meeting of the Board of Fire Commissioners February 19, 2026.

By _____
Jim Towers, Chairman

ATTEST:

By _____
Savannah Erickson, Commissioner

By _____
Shari Schroeder, District Secretary

By _____
Michael W. Noblet, Commissioner

Mid-Year Adjustments - Over/Under Budget Breakdown

Net Budget Reduction: \$1,066,144.97

Accounts Under Budgeted	Budget Amount	Required Amount	Difference	Accounts Over Budgeted	Budget Amount	Required Amount	Difference
REVENUES				REVENUES			
Leasehold Excise Tax	\$ 3,000.00	\$ 3,904.75	\$ 904.75	Property Taxes	\$ 9,243,104.15	\$ 9,152,742.35	\$ (90,361.80)
Timber Tax	\$ 579.37	\$ 1,588.37	\$ 1,009.00	In-Lieu Tax - School District	\$ 1,386.00	\$ 1,380.89	\$ (5.11)
State Mobilization - Apparatus	\$ -	\$ 8,068.50	\$ 8,068.50				
Investment Interest	\$ 30,000.00	\$ 66,515.23	\$ 36,515.23				
CPR Public Class Registration	\$ 5,500.00	\$ 6,060.00	\$ 560.00				
Donation & Gifts	\$ -	\$ 3,516.00	\$ 3,516.00				
Sale of Surplus	\$ -	\$ 4,665.00	\$ 4,665.00				
Other Revenue	\$ -	\$ 2,843.59	\$ 2,843.59				
Total	\$ 39,079.37	\$ 97,161.44	\$ 58,082.07	Total			\$ (90,366.91)
EXPENDITURES				EXPENDITURES			
Division Chief's Wages	\$ 198,334.23	\$ 207,797.66	\$ 9,463.43	Administration Wages	\$ 259,373.13	\$ 245,551.82	\$ (13,821.31)
Commissioner Stipends	\$ 8,000.00	\$ 8,694.00	\$ 694.00	Admin Healthcare Benefits/ADD	\$ 172,965.51	\$ 164,667.69	\$ (8,297.82)
FICA / Medicare Benefits-Admin	\$ 66,921.42	\$ 67,184.51	\$ 263.09	Retirement Benefits-ADMIN	\$ 50,580.47	\$ 45,645.26	\$ (4,935.21)
L&I / Unemployment Premiums - Admin	\$ 29,984.79	\$ 30,454.15	\$ 469.36	Computer Hardware	\$ 28,000.00	\$ 8,559.95	\$ (19,440.05)
Tuition Reimbursement-Admin	\$ 250.00	\$ 1,340.00	\$ 1,090.00	Legal Services	\$ 20,000.00	\$ 9,124.00	\$ -
Printing/Newsletter	\$ 3,000.00	\$ 4,076.61	\$ 1,076.61	Audit and Review Services	\$ 19,000.00	\$ -	\$ -
Software	\$ -	\$ 368.55	\$ 368.55	Postage & Shipping	\$ 6,750.00	\$ 836.29	\$ (5,913.71)
Wired Telephones & FAX/Whidbey Telecom	\$ 9,024.00	\$ 16,117.49	\$ 7,093.49	Cell & Digital Telephones	\$ 29,844.00	\$ 24,791.39	\$ (5,052.61)
Alarm Monitoring	\$ 1,617.41	\$ 1,801.08	\$ 183.67	Admin Equipment Leases	\$ 4,728.00	\$ -	\$ (4,728.00)
Information Services	\$ 5,288.70	\$ 9,165.00	\$ 3,876.30	Liability/Umbrella-Enduris	\$ 154,855.00	\$ 150,518.73	\$ (4,336.27)
Investment/Bank Fees	\$ 600.00	\$ 643.85	\$ 43.85	Computer Repair & Maintenance	\$ 157,783.00	\$ 129,838.59	\$ -
Volunteer Reimbursement	\$ 75,000.00	\$ 77,515.46	\$ 2,515.46	Subscriptions	\$ 61,092.56	\$ 45,919.81	\$ (15,172.75)
Incidents, Special Projects & Out Of Area Meals	\$ 2,950.00	\$ 3,133.68	\$ 183.68	Software Recurring Licenses	\$ 54,189.92	\$ 44,802.46	\$ (9,387.46)
Marine Rescue Operations Supplies	\$ -	\$ 125.66	\$ 125.66	Volunteer Shift Reimbursement	\$ 10,000.00	\$ 7,013.20	\$ (2,986.80)
Fuel - Fire Apparatus	\$ 23,000.00	\$ 23,805.48	\$ 805.48	Physicals	\$ 10,750.00	\$ -	\$ (10,750.00)
Fuel - Technical Rescue Apparatus	\$ 200.00	\$ 362.56	\$ 162.56	Vaccinations	\$ 3,500.00	\$ -	\$ (3,500.00)
Wildland Personal Safety Equipment	\$ 5,776.41	\$ 6,029.65	\$ 253.24	Testing	\$ 10,000.00	\$ 450.00	\$ (9,550.00)
Marine Rescue Equipment	\$ 8,300.00	\$ 8,572.06	\$ 272.06	Fitness Equipment	\$ 4,966.99	\$ 1,200.86	\$ (3,766.13)
Operations Rents And Fees	\$ 18,837.51	\$ 19,003.28	\$ 165.77	Recognition Awards	\$ 4,318.75	\$ 715.87	\$ (3,602.88)
Retirement Benefits Full Time Firefighters	\$ 96,357.63	\$ 97,966.41	\$ 1,608.78	Special Recognition & Activities	\$ 15,145.00	\$ 11,418.09	\$ (3,726.91)
Public Education Operating Supplies	\$ 11,835.00	\$ 12,683.92	\$ 848.92	Fire Operations Supplies	\$ 21,765.00	\$ 16,819.88	\$ (4,945.12)
Transport Billing Expenses	\$ -	\$ 730.00	\$ 730.00	Medical Operations Supplies	\$ 19,163.00	\$ 14,618.30	\$ (4,544.70)
Fuel - Maintenance	\$ 2,000.00	\$ 2,486.38	\$ 486.38	Uniforms & Badges	\$ 64,757.74	\$ 52,891.65	\$ -
Furnishings	\$ 4,800.00	\$ 6,167.92	\$ 1,367.92	Fuel - Medical Apparatus	\$ 16,000.00	\$ 13,479.21	\$ (2,520.79)
Building Maintenance Services	\$ 31,800.16	\$ 33,277.07	\$ 1,476.91	Fuel - Marine Apparatus	\$ 4,000.00	\$ 21.13	\$ (3,978.87)
Electricity Consumed	\$ 43,685.00	\$ 43,722.03	\$ 37.03	Fire Equipment	\$ 105,599.54	\$ 88,708.25	\$ -
LPG Gas Consumed	\$ 8,091.56	\$ 8,835.22	\$ 743.66	Fire Safety Equipment	\$ 2,560.00	\$ -	\$ (2,560.00)
Water Consumed	\$ 5,986.00	\$ 7,730.50	\$ 1,744.50	Communications Equipment	\$ 11,450.00	\$ 3,112.86	\$ (8,337.14)
Lease Payments	\$ -	\$ 3,157.92	\$ 3,157.92	Personal Safety Equipment	\$ 113,045.00	\$ 94,309.61	\$ -
Expenditure Total	\$ 739,798.56	\$ 897,270.98	\$ 41,308.28	SCBA Flow Testing/Certification	\$ 7,596.00	\$ 4,875.00	\$ (2,721.00)
				Dispatch Services	\$ 145,393.96	\$ 122,483.44	\$ (22,910.52)
				Operations Equipment Leases	\$ 18,000.00	\$ 8,876.90	\$ (9,123.10)
				Full Time Firefighter Wages	\$ 2,060,750.41	\$ 1,850,603.36	\$ (210,147.05)
				Authorized Overtime-Marine	\$ 38,000.00	\$ 14,161.17	\$ (23,838.83)
				Firefighter Deferred Compensation Match	\$ 39,389.02	\$ 22,535.11	\$ (16,853.91)
				FICA Medicare Benefits-FT Firefighters	\$ 156,158.96	\$ 147,124.75	\$ (9,034.21)
				L&I/ Unemployment Premiums- FT Firefighters	\$ 160,688.35	\$ 128,819.63	\$ (31,868.72)
				Full Time Firefighters Healthcare Benefits/AD&D	\$ 384,026.96	\$ 379,815.17	\$ (4,211.79)
				Authorized Overtime-Fire Prevention/Public Educati	\$ 14,500.00	\$ 9,197.45	\$ (5,302.55)
				Authorized Overtime-Training	\$ 24,658.39	\$ 10,703.82	\$ (13,954.57)
				Authorized Overtime- Marine Training	\$ 10,000.00	\$ -	\$ (10,000.00)
				Medical Training Supplies	\$ 3,820.00	\$ (2,790.39)	\$ (6,610.39)
				Training Professional Services	\$ 21,525.00	\$ 7,220.00	\$ (14,305.00)
				Administrative Lodging & Food	\$ 10,000.00	\$ 4,798.74	\$ (5,201.26)
				Fire Training Travel	\$ 8,490.00	\$ 1,976.89	\$ (6,513.11)
				Fire Lodging & Food	\$ 20,056.00	\$ 14,929.62	\$ (5,126.38)
				Fire Tuition & Registration	\$ 42,075.00	\$ 15,320.12	\$ (26,754.88)
				Fire Training Projects & Workshops	\$ 10,993.50	\$ 605.00	\$ (10,388.50)
				Medical Tuition & Registration	\$ 8,860.00	\$ 2,265.00	\$ (6,595.00)
				Maintenance Employees Wages	\$ 181,071.28	\$ 131,076.57	\$ (49,994.71)
				Maintenance Deferred Comp Match	\$ 2,993.80	\$ 312.57	\$ (2,681.23)
				L&I/Unemployment Premiums-Maintenance Emplo	\$ 11,351.45	\$ 5,593.22	\$ (5,758.23)
				Maintenance Healthcare Benefits/AD&D	\$ 49,900.14	\$ 30,027.91	\$ (19,872.23)
				Retirement Benefits-Maintenance Employees	\$ 12,692.53	\$ 9,005.72	\$ (3,686.81)
				Tuition Reimbursement - Maintenance Employees	\$ 2,500.00	\$ -	\$ (2,500.00)
				Janitorial Supplies	\$ 11,450.00	\$ 4,864.73	\$ (6,585.27)
				Maintenance Parts & Supplies	\$ 7,247.00	\$ 915.51	\$ (6,331.49)
				Yard Maintenance	\$ 27,137.16	\$ 24,009.93	\$ (3,127.23)
				Maintenance Equipment Rental & Leases	\$ 6,000.00	\$ -	\$ (6,000.00)
				Facilities Repair & Maintenance	\$ 10,100.00	\$ 3,612.84	\$ (6,487.16)
				Fire Equipment Repair & Maintenance	\$ 42,142.04	\$ 6,720.49	\$ (35,421.55)
				Fire Apparatus Repair & Maintenance	\$ 96,300.00	\$ 7,826.59	\$ (88,473.41)
				Administrative Vehicle Repair & Maintenance	\$ 5,175.00	\$ 1,320.32	\$ (3,854.68)
				Medical Equipment Repair & Maintenance	\$ 2,785.00	\$ -	\$ (2,785.00)
				Medical Vehicle Repair & Maintenance	\$ 7,275.00	\$ 4,454.51	\$ (2,820.49)
				Maint. Equipment Repair & Maintenance	\$ 3,750.00	\$ 37.54	\$ (3,712.46)
				Collision/Accident	\$ 5,999.98	\$ 3,000.00	\$ (2,999.98)
				Personal Safety Equipment - Capital	\$ 40,000.00	\$ 34,990.08	\$ (5,009.92)
				Station 32 - 6435 Central Avenue	\$ 425,000.00	\$ -	\$ (425,000.00)
				Station 34 - 820 Camano Avenue	\$ 150,000.00	\$ 117,177.60	\$ (32,822.40)
				Station 35 - 3982 Saratoga Road	\$ 45,000.00	\$ -	\$ -
				Fire Apparatus	\$ 1,400,849.00	\$ 1,296,007.11	\$ (104,841.89)
				Expenditure Total	\$ 7,167,883.54	\$ 5,999,488.92	\$ (1,418,081.44)
2025 Budget	\$ (469,964.81)						
Revenue Adjustment	\$ (32,284.84)						
Expenditure Adjustment	\$ 1,418,081.44						
Carry Over	\$ 150,313.18						
2025 Adjusted Budget	\$ 1,066,144.97						

Carry over to Audit Services
Carry over to 2026

Carry over to 2026

Carry over to 2026

Carry over to Pers. Safety Equip

Carry over to 2026

Carry Over to 2026