



SOUTH WHIDBEY FIRE / EMS

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

Regular Meeting of the Board of Commissioners Thursday, December 11, 2025 at 5:30 pm

Minutes- Draft

Join Zoom Meeting

<https://us06web.zoom.us/j/2208026387?pwd=WWNSR3JscUhZK3ZHU3JOV05ZOHF1UT09&omn=84442440455>

Meeting ID: 220 802 6387

Passcode: 926342

One tap mobile

+12532158782,,2208026387#,,,,*926342# US (Tacoma)

+12532050468,,2208026387#,,,,*926342# US

Attendance: Commissioner Towers, Commissioner Noblet, Commissioner Erickson, Chief Walsh, Shari Schroeder.

Audience: Mary Kaye Johansen, Chief Magallon, Damien Clay, Karley Diffie.

I. Call to Order

Commissioner Noblet called the meeting to order at 5:32pm

II. Approval of Agenda

Commissioner Erickson motions to approve agenda. Commissioner Towers seconded.

Motion carried unanimously

III. Public Input

None.

- IV. Consent Agenda** All matters listed within the Consent Agenda have been distributed to each member of South Whidbey Fire/EMS's Board of Commissioners for reading and study. They are considered routine and will be enacted by one motion of the Commissioners with no separate discussion. If a separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request.

Approval of Minutes

Regular Meeting 11.13.25

Finance Reports

Budget Position Report

Check Register

Treasurer's Report

Monthly Vouchers

11/7/2025 #251101001-251101021 for Accounts Payable in the amount of \$68,292.75

11/13/2025 EFT for Payroll in the amount of \$75,196.32

11/13/2025 EFT for FF Holiday Payroll in the amount of \$83,981.04

11/14/2025 #251102001-251102008 for Accounts Payable in the amount of \$51,925.18

11/25/2025 #251103001-251103016 for Accounts Payable in the amount of \$69,934.31

11/26/2025 EFT for Payroll in the amount of \$75,135.78

11/1-11/30/2025 EFT for Payroll Liabilities in the amount of \$139,947.93

Total Warrants Approved \$564,413.31

Commissioner Erickson motions to approve consent agenda. Commissioner Towers seconded with a caveat regarding check register item #1653.

Motion carried unanimously

V. Member Update

N/A

VI. Old Business

Strategic Plan 2026-2030

Chief Walsh mentions feedback he received for changes on the Strategic Plan and asked for approval as presented with an understanding that remaining changes on timelines will be discussed with staff. Suggested changes are to define the percentage in annual increases stated in objective 1.2.1, strike “deploying community paramedic programs” from objective 1.2.2, as it is covered in objective 1.2.5 and to set goals in Initiative 4.3 with monetary amounts vs. percentages. Commissioner Erickson believes we are off to a good start and Commissioner Noblet commented how this Strategic Plan represents SWFE, its leadership and staff.

Commissioner Towers motions to approves. Commissioner Erickson seconded.

Motion carried unanimously

Policy 509 Ambulance Transport Billing

Chief Walsh explains that this policy has been previously approved but minor changes needed to be made to the verbiage in sections 509.6 and 509.7

Commissioner Erickson motions to approve. Commissioner Towers seconded.

Motion carried unanimously

VII. New Business

Resolution 2025-18 Investment Officers

Chief Walsh states that the appointment of Investment Officers occurs annually.

Commissioner Towers motions to approve Resolution 2025-18. Commissioner Erickson seconded.

Motion carried unanimously

2026 Board of Commissioner Meeting Schedule

Chief Walsh presented the 2026 Board of Commissioners regular meeting schedule with the addition of alternate meeting dates, in the event postponement is necessary.

Commissioner Erickson motions to approve. Commissioner Towers seconded.

Motion carried unanimously

Chiefs Report

Chief Walsh went over his report for December. Call volumes are on track with no major changes. Chief he was very excited to see the level of engagement. All seat coverages were up, with the standout of 100% coverage for 4th seat.

We have an expected completion date of Jan. 16th for the Training Center with Ribbon Cutting Ceremony to be determined. There were 120 applicants for the FF position and assessment testing will be held on Dec. 18th

SWFE continues to work with CWIFR and looks to incorporate Rope Rescue Teams. Training division has been working on station/vehicle prep for the winter and Firefighter CPR. BC Magallon attended New Executive Chief Officer training at the NFA.

We have some upcoming events: Annual SWFE Christmas Party on Dec 13th, FF Assessment Center on Dec 18th and Seattle Stair Climb on March 8th, 2026.

Commissioner Oath of Office

Commissioner Noblet was re-elected as Fire Commissioner, Position 2, at South Whidbey Fire District. The Oath of Office was administered by Commissioner Towers to Commissioner Noblet, who is now duly sworn into office.

VIII. Announcement

None.

IX. Comments from Commissioners

Commissioner Noblet expressed his pleasure in serving as Chairman this past year on the Board of Commissioners.

X. Conclude

Commissioner Towers motions to adjourn. Commissioner Erickson seconded.

Motion carried unanimously.

Commissioner Noblet adjourns the regular meeting at 6:24pm.

Shari Schroeder,
Board Secretary

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 1

001 General Fund 01/01/2025 To: 12/31/2025

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

308 Beginning Balances

308 41 01 00 Estimated Beginning Balance	0.00	1,283,209.92	(1,283,209.92)	0.0%
308 Beginning Balances	0.00	1,283,209.92	(1,283,209.92)	0.0%

310 Taxes

311 10 00 00 Property Taxes	9,243,104.15	9,093,095.12	150,009.03	1.6%
313 40 00 00 Sales Tax Collected	0.00	0.00	0.00	100.0%
337 00 00 01 Leasehold Excise Tax	3,000.00	3,769.21	(769.21)	0.0%
337 00 00 02 Timber Tax	579.37	1,588.37	(1,009.00)	0.0%
310 Taxes	9,246,683.52	9,098,452.70	148,230.82	1.6%

330 State Generated Revenues

331 97 03 00 FEMA Public Assistance Grant	0.00	0.00	0.00	100.0%
334 01 30 00 WSP Basic FF Academy Reimbursement Program	0.00	0.00	0.00	100.0%
334 01 80 00 State Direct/Indirect Grant From Military Department	0.00	0.00	0.00	100.0%
334 04 90 00 Dept. Of Health EMS Trauma Grant	778.00	778.00	0.00	0.0%
337 07 60 00 In-Lieu Tax - Ferries	5,884.50	5,884.50	0.00	0.0%
337 07 70 00 In-Lieu Tax - School District	1,386.00	1,380.89	5.11	0.4%
337 07 70 02 In-Lieu Tax- South Whidbey Parks	231.67	296.51	(64.84)	0.0%
330 State Generated Revenues	8,280.17	8,339.90	(59.73)	0.0%

340 Charges For Services

341 70 00 00 Sales Of Merchandise	0.00	0.00	0.00	100.0%
342 21 00 00 Hospital Payments For Consumable Supplies	266,596.12	266,596.12	0.00	0.0%
342 22 00 00 State Mobilization - Apparatus	0.00	8,068.50	(8,068.50)	0.0%
342 60 00 00 Transport Revenue	0.00	0.01	(0.01)	0.0%
340 Charges For Services	266,596.12	274,664.63	(8,068.51)	0.0%

360 Misc Revenues

361 11 00 01 Investment Interest	30,000.00	49,694.09	(19,694.09)	0.0%
362 10 00 00 CPR Public Class Registration	5,500.00	6,060.00	(560.00)	0.0%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00	100.0%
367 11 00 01 Donations and Gifts	0.00	3,491.00	(3,491.00)	0.0%
369 10 00 00 Sale Of Surplus	0.00	4,665.00	(4,665.00)	0.0%
369 40 00 00 Judgements/Settlements	0.00	0.00	0.00	100.0%
369 91 00 00 Other Revenue	0.00	2,843.57	(2,843.57)	0.0%
360 Misc Revenues	35,500.00	66,753.66	(31,253.66)	0.0%

380 Non Revenues

369 80 00 00 Prior Year(s) Corrections	0.00	0.00	0.00	100.0%
389 90 00 10 Other Custodial Activities	0.00	0.00	0.00	100.0%
380 Non Revenues	0.00	0.00	0.00	100.0%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 2

001 General Fund

01/01/2025 To: 12/31/2025

Revenues	Amt Budgeted	Revenues	Remaining	
390 Other Revenues				
395 10 00 00 Sale Of Capital Assets	164,892.24	164,892.24	0.00	0.0%
390 Other Revenues	164,892.24	164,892.24	0.00	0.0%
397 Interfund Transfers				
397 00 01 03 Transfer from Reserve	0.00	0.00	0.00	100.0%
397 00 01 04 Transfer from Contingency	0.00	0.00	0.00	100.0%
397 22 00 02 Transfer From Capital Fund	0.00	0.00	0.00	100.0%
397 Interfund Transfers	0.00	0.00	0.00	100.0%
Fund Revenues:	9,721,952.05	10,896,313.05	(1,174,361.00)	0.0%

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages	196,950.86	195,802.77	1,148.09	0.6%
522 10 10 20 Assistant Chief's Wages	195,135.67	195,067.72	67.95	0.0%
522 10 10 30 Division/Battalion Chief's Wages	198,334.23	207,797.66	(9,463.43)	0.0%
522 10 10 40 Administration Wages	259,373.13	245,551.82	13,821.31	5.3%
522 10 10 60 Commissioner's Stipends	8,000.00	8,694.00	(694.00)	0.0%
522 10 15 20 Chief's Deferred Comp Match	11,808.42	10,839.48	968.94	8.2%
522 10 15 21 Admin Deferred Compensation Match	5,187.46	4,911.06	276.40	5.3%
522 10 20 10 FICA / Medicare Benefits-Admin	66,921.42	67,184.51	(263.09)	0.0%
522 10 20 20 L&l / Unemployment Premiums-Admin	29,984.79	30,454.15	(469.36)	0.0%
522 10 20 30 Admin Healthcare Benefits/ADD	172,965.51	164,667.69	8,297.82	4.8%
522 10 20 40 Retirement Benefits-ADMIN	50,580.47	17,141.14	33,439.33	66.1%
522 10 20 50 Tuition Reimbursement-Admin	250.00	1,340.00	(1,090.00)	0.0%
522 10 31 10 Office Supplies	4,805.00	3,237.48	1,567.52	32.6%
522 10 31 11 Printing - Newsletter	3,000.00	4,076.61	(1,076.61)	0.0%
522 10 31 12 Maps & Mapping Supplies	150.00	150.00	0.00	0.0%
522 10 31 20 Photographic Supplies	0.00	0.00	0.00	100.0%
522 10 32 10 Fuel - Administration	7,500.00	7,275.29	224.71	3.0%
522 10 35 10 Office Equipment	1,700.00	544.84	1,155.16	68.0%
522 10 35 20 Software	0.00	368.55	(368.55)	0.0%
522 10 35 30 Computer Hardware	28,000.00	8,559.95	19,440.05	69.4%
522 10 41 10 Legal Services	20,000.00	9,124.00	10,876.00	54.4%
522 10 41 20 Audit & Review Services	19,000.00	834.00	18,166.00	95.6%
522 10 41 30 Consulting Services	5,100.00	5,098.49	1.51	0.0%
522 10 41 33 Website Hosting	4,680.00	4,680.00	0.00	0.0%
522 10 41 40 Professional Services	7,550.00	6,687.01	862.99	11.4%
522 10 42 10 Postage & Shipping	6,750.00	836.29	5,913.71	87.6%
522 10 42 20 Internet Connections/Whidbey Telecom	11,400.00	10,143.80	1,256.20	11.0%
522 10 42 30 Cell & Digital Telephones	29,844.00	24,791.39	5,052.61	16.9%
522 10 42 40 Wired Telephones & FAX/Whidbey Telecom	9,024.00	16,117.49	(7,093.49)	0.0%
522 10 42 50 Alarm Monitoring	1,617.41	1,801.08	(183.67)	0.0%
522 10 43 01 Admin Ferry Fees	670.00	481.06	188.94	28.2%
522 10 43 10 Commissioner Travel	500.00	58.77	441.23	88.2%
522 10 43 20 Career Staff Travel	100.00	13.90	86.10	86.1%
522 10 44 10 Administrative Advertising	1,500.00	777.50	722.50	48.2%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 3

001 General Fund

01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 10 44 30	Volunteer Recruit./Retention Advertising	1,200.00	637.25	562.75 46.9%
522 10 45 10	Admin Equipment Leases	4,728.00	4,250.29	477.71 10.1%
522 10 46 10	Liability/Umbrella-Enduris	154,855.00	150,518.73	4,336.27 2.8%
522 10 47 10	Election Expenses	8,000.00	6,436.25	1,563.75 19.5%
522 10 47 20	Timber Tax	0.00	0.00	0.00 100.0%
522 10 47 30	Clean Water Utility Taxes	454.20	414.80	39.40 8.7%
522 10 48 10	Computer Repair & Maintenance	157,783.00	129,838.59	27,944.41 17.7%
522 10 48 20	Office Equipment Repair & Maintenance	2,100.00	0.00	2,100.00 100.0%
522 10 49 10	Memberships	8,915.00	8,819.02	95.98 1.1%
522 10 49 20	Subscriptions	61,092.56	45,919.81	15,172.75 24.8%
522 10 49 30	Information Services	5,288.70	5,210.00	78.70 1.5%
522 10 49 40	Software Recurring Licenses	54,189.92	44,802.46	9,387.46 17.3%
522 10 49 50	Investment/Bank Fees	600.00	643.85	(43.85) 0.0%
522 Fire Control		1,817,588.75	1,652,600.55	164,988.20 9.1%
010 ADMIN		1,817,588.75	1,652,600.55	164,988.20 9.1%

020 FIRE SUPPRESSION

522 Fire Control				
522 20 15 10	Volunteer Reimbursement	75,000.00	77,515.46	(2,515.46) 0.0%
522 20 15 20	Volunteer Deferred Compensation Match	5,000.00	3,324.19	1,675.81 33.5%
522 20 15 30	Volunteer Shift Reimbursement	10,000.00	7,013.20	2,986.80 29.9%
522 20 20 10	FICA/Medicare Benefits-Volunteers	6,885.00	6,530.28	354.72 5.2%
522 20 20 31	Accidental Death & Disability - VFIS	6,707.00	6,707.00	0.00 0.0%
522 20 20 32	Disability	0.00	0.00	0.00 100.0%
522 20 20 35	Volunteer AD&D Insurance	2,000.00	911.40	1,088.60 54.4%
522 20 20 41	Retirement Premium-Board Of Vol. FF's	4,900.00	4,410.00	490.00 10.0%
522 20 20 42	Retirement Premium-LOSAP	40,427.00	40,427.00	0.00 0.0%
522 20 20 50	Tuition Reimbursement-Part Time FFs & Volunteers	2,500.00	744.80	1,755.20 70.2%
522 20 23 10	Physicals	10,750.00	3,955.00	6,795.00 63.2%
522 20 23 20	Vaccinations	3,500.00	0.00	3,500.00 100.0%
522 20 23 30	Testing	10,000.00	450.00	9,550.00 95.5%
522 20 23 40	Fitness Equipment	4,966.99	1,200.86	3,766.13 75.8%
522 20 24 40	Trusteed Plans (WFCA)	1,200.00	683.74	516.26 43.0%
522 20 28 10	Recognition Awards	4,318.75	715.87	3,602.88 83.4%
522 20 28 20	Special Recognition & Activities	15,145.00	11,418.09	3,726.91 24.6%
522 20 28 30	Incidents, Special Projects & Out Of Area Meals	2,950.00	3,133.68	(183.68) 0.0%
522 20 31 10	Fire Operations Supplies	21,765.00	16,819.88	4,945.12 22.7%
522 20 31 11	Fire Rehab Supplies	2,010.00	283.79	1,726.21 85.9%
522 20 31 12	Fire Safety Supplies	1,198.00	0.00	1,198.00 100.0%
522 20 31 20	Medical Operations Supplies	19,163.00	14,618.30	4,544.70 23.7%
522 20 31 30	Marine Rescue Operations Supplies	0.00	125.66	(125.66) 0.0%
522 20 31 60	Uniforms & Badges	64,757.74	52,891.65	11,866.09 18.3%
522 20 32 10	Fuel - Fire Apparatus	23,000.00	23,805.48	(805.48) 0.0%
522 20 32 20	Fuel - Medical Apparatus	16,000.00	13,479.21	2,520.79 15.8%
522 20 32 30	Fuel - Marine Apparatus	4,000.00	21.13	3,978.87 99.5%
522 20 32 40	Fuel - Technical Rescue Apparatus	200.00	362.56	(162.56) 0.0%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 4

001 General Fund

01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 20 34 01	Wildland Food	0.00	0.00	100.0%
522 20 34 02	Wildland Communication Equipment	3,149.34	2,750.97	12.6%
522 20 34 03	Wildland Personal Safety Equipment	5,776.41	6,029.65	(253.24) 0.0%
522 20 34 04	Wildland Equipment and Supplies	1,227.68	1,131.52	96.16 7.8%
522 20 35 10	Fire Equipment	105,599.54	88,708.25	16,891.29 16.0%
522 20 35 11	Rehab Equipment	236.00	141.43	94.57 40.1%
522 20 35 12	Fire Safety Equipment	2,560.00	0.00	2,560.00 100.0%
522 20 35 20	Medical Equipment	5,520.00	3,228.84	2,291.16 41.5%
522 20 35 30	Marine Rescue Equipment	8,300.00	8,572.06	(272.06) 0.0%
522 20 35 40	Technical Rescue Equipment	7,450.00	6,642.56	807.44 10.8%
522 20 35 50	Communications Equipment	11,450.00	3,112.86	8,337.14 72.8%
522 20 35 60	Personal Safety Equipment	113,045.00	94,309.61	18,735.39 16.6%
522 20 41 10	Hose Testing	10,943.72	10,943.72	0.00 0.0%
522 20 41 20	Apparatus Testing/Certification	8,140.00	7,299.94	840.06 10.3%
522 20 41 30	SCBA Flow Testing/Certification	7,596.00	4,875.00	2,721.00 35.8%
522 20 41 40	Biohazard Waste Disposal	144.00	0.00	144.00 100.0%
522 20 42 10	Dispatch Services	145,393.96	122,483.44	22,910.52 15.8%
522 20 45 10	Operations Equipment Leases	18,000.00	8,876.90	9,123.10 50.7%
522 20 45 20	Operations Rents And Fees	18,837.51	19,003.28	(165.77) 0.0%
522 22 10 00	Full Time Firefighter Wages	2,060,750.41	1,850,603.36	210,147.05 10.2%
522 22 10 01	Authorized Overtime Full Time Firefighters	125,078.35	124,279.79	798.56 0.6%
522 22 10 02	Authorized Overtime-Marine	38,000.00	14,161.17	23,838.83 62.7%
522 22 15 20	Firefighter Deferred Compensation Match	39,389.02	22,535.11	16,853.91 42.8%
522 22 20 00	Fire Suppression And Emergency Medical Services - Personnel Benefits	0.00	0.00	0.00 100.0%
522 22 20 10	FICA Medicare Benefits-FT Firefighters	156,158.96	148,207.75	7,951.21 5.1%
522 22 20 15	FICA Medicare Benefits-Marine	2,965.14	0.00	2,965.14 100.0%
522 22 20 20	L&I/ Unemployment Premiums- FT Firefighters	160,688.35	129,488.63	31,199.72 19.4%
522 22 20 22	L&I/Unemployment Premiums-Marine	2,128.74	0.00	2,128.74 100.0%
522 22 20 30	Full Time Firefighters Healthcare Benefits/AD&D	384,026.96	379,815.17	4,211.79 1.1%
522 22 20 40	Retirement Benefits Full Time Firefighters	96,357.63	126,470.53	(30,112.90) 0.0%
522 Fire Control		3,897,256.20	3,475,219.77	422,036.43 10.8%
020 FIRE SUPPRESSION		3,897,256.20	3,475,219.77	422,036.43 10.8%
030 FIRE PREVENTION & INVESTIGATION				
522 Fire Control				
522 30 31 51	Fire Prevention Supplies	3,480.00	1,304.73	2,175.27 62.5%
522 30 31 60	Public Education Operating Supplies	11,835.00	12,683.92	(848.92) 0.0%
522 30 31 61	Public Education Equipment	2,000.00	1,552.78	447.22 22.4%
522 30 32 10	Public Education Fuel	0.00	0.00	0.00 100.0%
522 30 49 00	Special Projects	7,050.00	6,587.21	462.79 6.6%
522 30 49 01	Authorized Overtime-Fire Prevention/Public Education	14,500.00	9,197.45	5,302.55 36.6%
522 Fire Control		38,865.00	31,326.09	7,538.91 19.4%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 5

001 General Fund 01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
030 FIRE PREVENTION & INVESTIGATION	38,865.00	31,326.09	7,538.91	19.4%
040 TRANSPORT SERVICES				
522 Fire Control				
522 40 00 00 Transport Billing Expenses	0.00	730.00	(730.00)	0.0%
522 Fire Control	0.00	730.00	(730.00)	0.0%
040 TRANSPORT SERVICES	0.00	730.00	(730.00)	0.0%

045 TRAINING EMPLOYEE

522 Fire Control				
522 45 10 01 Authorized Overtime-Training	24,658.39	10,703.82	13,954.57	56.6%
522 45 20 02 Authorized Overtime- Marine Training	10,000.00	0.00	10,000.00	100.0%
522 45 20 10 FICA/Medicare Benefits - Training	2,651.37	818.87	1,832.50	69.1%
522 45 20 20 L&I/ Unemployment Premiums - Training	2,474.83	1,390.69	1,084.14	43.8%
522 45 31 00 Administration Training Supplies	154.00	0.00	154.00	100.0%
522 45 31 10 Fire Training Supplies	2,630.46	2,291.70	338.76	12.9%
522 45 31 20 Medical Training Supplies	3,820.00	(2,790.39)	6,610.39	173.0%
522 45 31 21 Medical Training Supplies - WEMSC Grant	554.00	0.00	554.00	100.0%
522 45 31 30 Marine Training Supplies	500.00	0.00	500.00	100.0%
522 45 31 40 Technical Rescue Training Supplies	250.00	0.00	250.00	100.0%
522 45 32 10 Fuel - Training	525.00	170.70	354.30	67.5%
522 45 35 10 Fire Training Equipment	0.00	0.00	0.00	100.0%
522 45 35 20 Medical Training Equipment	900.00	0.00	900.00	100.0%
522 45 35 30 Marine Training Equipment	250.00	0.00	250.00	100.0%
522 45 41 10 Training Professional Services	21,525.00	7,220.00	14,305.00	66.5%
522 45 43 00 Administrative Training Travel	3,852.00	2,225.52	1,626.48	42.2%
522 45 43 01 Administrative Lodging & Food	10,000.00	4,798.74	5,201.26	52.0%
522 45 43 02 Training Ferry Fees	700.00	671.55	28.45	4.1%
522 45 43 10 Fire Training Travel	8,490.00	1,976.89	6,513.11	76.7%
522 45 43 11 Fire Lodging & Food	20,056.00	14,929.62	5,126.38	25.6%
522 45 43 20 Medical Training Travel	1,200.00	0.00	1,200.00	100.0%
522 45 43 21 Medical Lodging & Food	3,600.00	1,384.14	2,215.86	61.6%
522 45 43 40 Technical Rescue Training Travel	400.00	275.84	124.16	31.0%
522 45 43 41 Technical Rescue Training Lodging & Food	525.00	494.32	30.68	5.8%
522 45 43 50 Maintenance Training Travel	1,250.00	606.30	643.70	51.5%
522 45 43 51 Maintenance Lodging & Food	1,150.00	498.92	651.08	56.6%
522 45 49 00 Administration Tuition & Registration	4,036.50	1,979.00	2,057.50	51.0%
522 45 49 10 Fire Tuition & Registration	42,075.00	15,320.12	26,754.88	63.6%
522 45 49 11 Fire Training Projects & Workshops	10,993.50	605.00	10,388.50	94.5%
522 45 49 20 Medical Tuition & Registration	8,860.00	2,265.00	6,595.00	74.4%
522 45 49 21 Medical Training Projects	832.00	832.00	0.00	0.0%
522 45 49 30 Marine Tuition & Registration	0.00	0.00	0.00	100.0%
522 45 49 31 Marine Rescue Training Projects	0.00	0.00	0.00	100.0%
522 45 49 40 Technical Rescue Tuition & Registration	2,025.00	595.00	1,430.00	70.6%
522 45 49 50 Maintenance Tuition & Registration	87.00	87.00	0.00	0.0%
522 45 49 60 Health & Wellness Training - Registration	1,200.00	0.00	1,200.00	100.0%
522 Fire Control	192,225.05	69,350.35	122,874.70	63.9%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 6

001 General Fund

01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
045 TRAINING EMPLOYEE	192,225.05	69,350.35	122,874.70	63.9%
050 FACILITIES				
522 Fire Control				
522 50 10 00 Maintenance Employees Wages	181,071.28	131,076.57	49,994.71	27.6%
522 50 10 01 Maintenance Employees Authorized Overtime	4,000.00	2,296.29	1,703.71	42.6%
522 50 15 20 Maintenance Deferred Compensation Match	2,993.80	312.57	2,681.23	89.6%
522 50 20 00 Fire Suppression And Emergency Medical Services - Personnel Benefits	0.00	0.00	0.00	100.0%
522 50 20 10 FICA/Medicare Benefits-Maintenance Employees	11,680.29	10,378.01	1,302.28	11.1%
522 50 20 20 L&I/Unemployment Premiums-Maintenance Employees	11,351.45	5,593.22	5,758.23	50.7%
522 50 20 30 Maintenance Healthcare Benefits/AD&D	49,900.14	29,959.16	19,940.98	40.0%
522 50 20 40 Retirement Benefits-Maintenance Employees	12,692.53	9,005.72	3,686.81	29.0%
522 50 20 50 Tuition Reimbursement - Maintenance Employees	2,500.00	0.00	2,500.00	100.0%
522 50 31 10 Janitorial Supplies	11,450.00	4,864.73	6,585.27	57.5%
522 50 31 20 Maintenance Parts & Supplies	7,247.00	915.51	6,331.49	87.4%
522 50 32 10 Fuel - Maintenance	2,000.00	2,486.38	(486.38)	0.0%
522 50 35 10 Small Tools	2,500.00	668.17	1,831.83	73.3%
522 50 35 20 Furnishings	4,800.00	6,167.92	(1,367.92)	0.0%
522 50 35 30 Appliances	2,000.00	1,546.85	453.15	22.7%
522 50 41 10 Janitorial Services	500.00	154.36	345.64	69.1%
522 50 41 20 Yard Maintenance	27,137.16	24,009.93	3,127.23	11.5%
522 50 41 30 Building Maintenance Services	31,800.16	33,277.07	(1,476.91)	0.0%
522 50 45 10 Maintenance Equipment Rental & Leases	6,000.00	0.00	6,000.00	100.0%
522 50 47 10 Electricity Consumed	43,685.00	43,722.03	(37.03)	0.0%
522 50 47 20 LPG Gas Consumed	8,091.56	8,835.22	(743.66)	0.0%
522 50 47 30 Water Consumed	5,986.00	7,730.50	(1,744.50)	0.0%
522 50 47 40 Waste Disposal Used	5,637.92	4,816.18	821.74	14.6%
522 50 48 10 Facilities Repair & Maintenance	10,100.00	3,612.84	6,487.16	64.2%
522 Fire Control	445,124.29	331,429.23	113,695.06	25.5%
050 FACILITIES	445,124.29	331,429.23	113,695.06	25.5%

060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control				
522 60 43 01 Maintenance Ferry Fees	1,000.00	0.00	1,000.00	100.0%
522 60 48 10 Fire Equipment Repair & Maintenance	42,142.04	6,720.49	35,421.55	84.1%
522 60 48 11 Fire Apparatus Repair & Maintenance	96,300.00	7,826.59	88,473.41	91.9%
522 60 48 12 Administrative Vehicle Repair & Maintenance	5,175.00	1,320.32	3,854.68	74.5%
522 60 48 20 Medical Equipment Repair & Maintenance	2,785.00	0.00	2,785.00	100.0%
522 60 48 21 Medical Vehicle Repair & Maintenance	7,275.00	4,454.51	2,820.49	38.8%
522 60 48 30 Marine Equipment Repair & Maintenance	750.00	268.84	481.16	64.2%

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 7

001 General Fund 01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 60 48 31 Marine Vehicle Repair & Maintenance	4,500.00	3,985.99	514.01	11.4%
522 60 48 40 Technical Rescue Equipment Repair & Maintenance	500.00	0.00	500.00	100.0%
522 60 48 41 Technical Rescue Vehicle Repair & Maintenance	2,499.31	907.76	1,591.55	63.7%
522 60 48 50 Training Equipment Repair & Maintenance	500.00	0.00	500.00	100.0%
522 60 48 60 Maintenance Equipment Repair & Maintenance	3,750.00	37.54	3,712.46	99.0%
522 60 48 61 Maintenance Vehicle Repair & Maintenance	1,450.00	90.67	1,359.33	93.7%
522 60 49 70 Collision/Accident	5,999.98	3,000.00	2,999.98	50.0%
522 Fire Control	174,626.33	28,612.71	146,013.62	83.6%
060 VEHICLE & EQUIP MAINTENANCE	174,626.33	28,612.71	146,013.62	83.6%

062 CAPITAL FACILITIES

591 Debt Service				
591 22 71 01 Principle Payments	205,000.00	0.00	205,000.00	100.0%
592 22 83 01 Interest Payments	116,510.00	58,255.00	58,255.00	50.0%
591 Debt Service	321,510.00	58,255.00	263,255.00	81.9%

594 Capital Expenditures

594 22 30 00 Communications Equipment	93,000.00	8,154.63	84,845.37	91.2%
594 22 35 00 Fire Training Equipment- Capital	0.00	0.00	0.00	100.0%
594 22 35 10 Fire Equipment- Capital	0.00	0.00	0.00	100.0%
594 22 35 12 Fire Safety Equipment - Capital	0.00	0.00	0.00	100.0%
594 22 35 60 Personal Safety Equipment - Capital	40,000.00	34,990.08	5,009.92	12.5%
594 22 42 10 Dispatch Services - Capital	0.00	0.00	0.00	100.0%
594 22 62 11 Station 32-33 Replacement	0.00	0.00	0.00	100.0%
594 22 62 38 Station 32- Upgrade Transfer Switch & 30 KW Generator	0.00	0.00	0.00	100.0%
594 22 63 30 Cultus Bay Radio Tower Site	0.00	0.00	0.00	100.0%
594 22 63 31 Station 31 - 5535 Cameron Road	0.00	0.00	0.00	100.0%
594 22 63 32 Station 32 - 6435 Central Avenue	425,000.00	0.00	425,000.00	100.0%
594 22 63 33 Station 33 - 3405 French Road	0.00	0.00	0.00	100.0%
594 22 63 34 Station 34 - 820 Camano Avenue	150,000.00	117,177.60	32,822.40	21.9%
594 22 63 35 Station 35 - 3982 Saratoga Road	45,000.00	0.00	45,000.00	100.0%
594 22 63 36 Station 36 - 5579 Bayview Road	744,500.00	744,126.12	373.88	0.1%
594 22 63 37 Maintenance Facility - 2874 Verlane Street	0.00	0.00	0.00	100.0%
594 22 64 03 Medical Equipment- Capital	0.00	0.00	0.00	100.0%
594 22 64 32 Computers / IT Capital	0.00	0.00	0.00	100.0%
594 Capital Expenditures	1,497,500.00	904,448.43	593,051.57	39.6%
062 CAPITAL FACILITIES	1,819,010.00	962,703.43	856,306.57	47.1%

064 CAPITAL VEHICLES

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 8

001 General Fund 01/01/2025 To: 12/31/2025

Expenditures	Amt Budgeted	Expenditures	Remaining	
594 Capital Expenditures				
594 22 48 35 Marine Vehicle Repair- Capital	0.00	0.00	0.00	100.0%
594 22 64 10 Vehicles	0.00	(1,487.56)	1,487.56	100.0%
594 22 64 12 Fire Apparatus	1,400,849.00	1,296,007.11	104,841.89	7.5%
594 Capital Expenditures	1,400,849.00	1,294,519.55	106,329.45	7.6%
064 CAPITAL VEHICLES	1,400,849.00	1,294,519.55	106,329.45	7.6%
070 OTHER				
580 Non Expenditures				
588 10 00 00 Prior Period Adjustment	0.00	0.00	0.00	100.0%
589 00 00 10 Non Expenditure - Suspense	0.00	0.00	0.00	100.0%
589 90 00 00 Payroll Deduction Clearing	0.00	(6,972.93)	6,972.93	100.0%
580 Non Expenditures	0.00	(6,972.93)	6,972.93	100.0%
597 Interfund Transfers				
597 00 00 02 Transfer To Capital Fund	0.00	0.00	0.00	100.0%
597 00 00 03 Transfer To Reserve Fund	116,929.09	865,430.88	(748,501.79)	0.0%
597 00 00 04 Transfer To Contingency Fund	289,443.15	623,993.59	(334,550.44)	0.0%
597 Interfund Transfers	406,372.24	1,489,424.47	(1,083,052.23)	0.0%
070 OTHER	406,372.24	1,482,451.54	(1,076,079.30)	0.0%
Fund Expenditures:	10,191,916.86	9,328,943.22	862,973.64	8.5%
Fund Excess/(Deficit):	(469,964.81)	1,567,369.83		

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 9

003 Reserve Fund 01/01/2025 To: 12/31/2025

	Amt Budgeted	Revenues	Remaining
--	--------------	----------	-----------

308 Beginning Balances

308 91 10 00 Estimated Beginning Balance	344,742.22	54,986.73	289,755.49	84.0%
308 Beginning Balances	344,742.22	54,986.73	289,755.49	84.0%

360 Misc Revenues

361 11 00 02 Investment Interest	500.00	1,213.28	(713.28)	0.0%
360 Misc Revenues	500.00	1,213.28	(713.28)	0.0%

397 Interfund Transfers

397 00 00 03 Transfer From General Fund	116,929.09	865,430.88	(748,501.79)	0.0%
397 Interfund Transfers	116,929.09	865,430.88	(748,501.79)	0.0%

Fund Revenues:	462,171.31	921,630.89	(459,459.58)	0.0%
-----------------------	-------------------	-------------------	---------------------	-------------

	Amt Budgeted	Expenditures	Remaining
--	--------------	--------------	-----------

597 Interfund Transfers

597 00 01 03 Transfer from Reserve to General	0.00	0.00	0.00	100.0%
597 Interfund Transfers	0.00	0.00	0.00	100.0%

Fund Expenditures:	0.00	0.00	0.00	100.0%
---------------------------	-------------	-------------	-------------	---------------

Fund Excess/(Deficit):	462,171.31	921,630.89		
-------------------------------	-------------------	-------------------	--	--

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 10

004 Contingency Fund 01/01/2025 To: 12/31/2025

Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
308 91 11 00 Estimated Beginning Balance	172,228.16	176,377.61	(4,149.45)	0.0%
308 Beginning Balances	172,228.16	176,377.61	(4,149.45)	0.0%
360 Misc Revenues				
361 11 00 03 Investment Interest	1,500.00	4,425.32	(2,925.32)	0.0%
360 Misc Revenues	1,500.00	4,425.32	(2,925.32)	0.0%
397 Interfund Transfers				
397 00 00 04 Transfer From General Fund	289,443.15	623,993.59	(334,550.44)	0.0%
397 Interfund Transfers	289,443.15	623,993.59	(334,550.44)	0.0%
Fund Revenues:	463,171.31	804,796.52	(341,625.21)	0.0%
Expenditures				
597 Interfund Transfers				
597 00 01 04 Transfer from Contingency to General	0.00	0.00	0.00	100.0%
597 Interfund Transfers	0.00	0.00	0.00	100.0%
Fund Expenditures:	0.00	0.00	0.00	100.0%
Fund Excess/(Deficit):	463,171.31	804,796.52		

2025 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 11

300 General Investment Fund 01/01/2025 To: 12/31/2025

Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
308 41 00 00 Estimated Beginning Balance	1,355,242.02	2,208,387.51	(853,145.49)	0.0%
308 Beginning Balances	1,355,242.02	2,208,387.51	(853,145.49)	0.0%
397 Interfund Transfers				
397 00 00 02 Transfer From General Fund	0.00	0.00	0.00	100.0%
397 Interfund Transfers	0.00	0.00	0.00	100.0%
Fund Revenues:	1,355,242.02	2,208,387.51	(853,145.49)	0.0%
Expenditures				
999 Ending Balance				
508 41 00 00 Ending Balance	0.00	0.00	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	100.0%
070 OTHER				
597 Interfund Transfers				
597 22 00 02 Transfer To General Fund	0.00	0.00	0.00	100.0%
597 Interfund Transfers	0.00	0.00	0.00	100.0%
070 OTHER	0.00	0.00	0.00	100.0%
Fund Expenditures:	0.00	0.00	0.00	100.0%
Fund Excess/(Deficit):	1,355,242.02	2,208,387.51		

2025 BUDGET POSITION TOTALS

South Whidbey Fire EMS

Time: 09:48:01 Date: 01/08/2026

Page: 12

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	9,721,952.05	10,896,313.05	0.0%	10,191,916.86	9,328,943.22	8%
003 Reserve Fund	462,171.31	921,630.89	0.0%	0.00	0.00	100%
004 Contingency Fund	463,171.31	804,796.52	0.0%	0.00	0.00	100%
300 General Investment Fund	1,355,242.02	2,208,387.51	0.0%	0.00	0.00	100%
	<u>12,002,536.69</u>	<u>14,831,127.97</u>	<u>0.0%</u>	<u>10,191,916.86</u>	<u>9,328,943.22</u>	<u>8.5%</u>

CHECK REGISTER

South Whidbey Fire EMS

Time: 11:56:39 Date: 01/08/2026

12/01/2025 To: 12/31/2025

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1922	12/11/2025	Payroll	1	EFT	Internal Revenue Service	33,977.67	941 Deposit for Pay Cycle(s) 12/11/2025 - 12/11/2025
1923	12/26/2025	Payroll	1	EFT	Internal Revenue Service	35,419.82	941 Deposit for Pay Cycle(s) 12/24/2025 - 12/24/2025
1924	12/11/2025	Payroll	1	EFT	WA D/Retirement Systems	49,131.74	Pay Cycle(s) 11/01/2025 To 11/30/2025 - PERS 2; Pay Cycle(s) 11/01/2025 To 11/30/2025 - PERS 2- Maint; Pay Cycle(s) 11/01/2025 To 11/30/2025 - LEOFF 2; Pay Cycle(s) 12/11/2025 To 12/11/2025 - DEFERRED
1925	12/26/2025	Payroll	1	EFT	WA D/Retirement Systems	5,329.54	Pay Cycle(s) 12/24/2025 To 12/24/2025 - DEFERRED COMP; Pay Cycle(s) 12/24/2025 To 12/24/2025 - DCP Roth
1818	12/05/2025	Claims	1	664445	Canon Financial Services, Inc.	263.16	Copier Lease
1819	12/05/2025	Claims	1	664446	Corey Oil & Propane, LLC	783.45	Nov2025 Fuel
1820	12/05/2025	Claims	1	664447	ESO Solutions	14,096.12	12/12/25-12/12-26
1821	12/05/2025	Claims	1	664448	FirstNet - AT&T MOBILITY	1,668.89	Cell & Digital Phones
1822	12/05/2025	Claims	1	664449	Firstline Communications, INC	1,556.68	Landlines
1823	12/05/2025	Claims	1	664450	I-COM	32,188.00	1st Qtr 2026 User Fees
1824	12/05/2025	Claims	1	664451	Puget Sound Energy	1,531.19	Station 34; Station 31; Station 32; Station 33
1825	12/05/2025	Claims	1	664452	Saratoga Water District	210.00	Station 35
1826	12/05/2025	Claims	1	664453	T-Mobile	284.02	Cell & Digital Phones
1827	12/05/2025	Claims	1	664454	Three Men and a Mower	2,043.73	Landscape Services
1848	12/19/2025	Claims	1	664464	Always Connect Solutions	7,560.89	
1849	12/19/2025	Claims	1	664465	RDSC Diversified Bayview Appliance and Mattress Center	519.70	Ice Maker Repair
1850	12/19/2025	Claims	1	664466	Freightliner Northwest Mount Vernon	319.02	T31 Water Pump Kit
1851	12/19/2025	Claims	1	664467	GearGrid Corporation	9,836.00	Station 31 Gear Lockers
1852	12/19/2025	Claims	1	664468	Island Disposal, Inc.	386.84	Station 31; Station 36; Maintenance
1853	12/19/2025	Claims	1	664469	Island Electric & Sign, LLC	54,279.82	Training Center Electrical
1854	12/19/2025	Claims	1	664470	L.N. Curtis & Sons	687.39	Helmet
1855	12/19/2025	Claims	1	664471	LabCorp Occupational Testing Service	67.00	O'Brien, Mackinnon
1856	12/19/2025	Claims	1	664472	Les Schwab Tire	3,628.00	Tires for E31
1857	12/19/2025	Claims	1	664473	Lithtex NW	4,076.61	Fall 2025 Newsletter; Fall 2025 Newsletter
1858	12/19/2025	Claims	1	664474	Alexandra McMahon	159.20	Fire Prevention Training
1859	12/19/2025	Claims	1	664475	Motorola Solutions	335.37	APX Next Software
1860	12/19/2025	Claims	1	664476	Nicholson & Associates Insurance, LLC	500.24	Crime Policy
1861	12/19/2025	Claims	1	664477	Christopher Turner	447.02	Rope Rescue Training
1862	12/19/2025	Payroll	1	664478	Aflac	1,710.26	Pay Cycle(s) 11/01/2025 To 11/30/2025 - AFLAC (Post-Tax)
1863	12/19/2025	Payroll	1	664479	C/O BPA IAFF MERP Trust Office	1,177.08	Pay Cycle(s) 11/01/2025 To 11/30/2025 - IAFF MERP Dues
1864	12/19/2025	Payroll	1	664480	South Whidbey Firefighters Union	1,994.04	Pay Cycle(s) 11/01/2025 To 11/30/2025 - FF Union Dues
1896	12/31/2025	Claims	1	664481	Robert Coleman Absolute Pest Control		Misprinted

CHECK REGISTER

South Whidbey Fire EMS

Time: 11:56:39 Date: 01/08/2026

12/01/2025 To: 12/31/2025

Page: 2

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1897	12/31/2025	Claims	1	664482	Amazon Capital Services	2,960.37	Xmas Lights; Kleenex; Training Books; W-2, 1099, To-Do List; Santa's Sleigh Xmas Lights; Trash Bags; Coffee Filters, Packing Tape; Toilet Bowl Cleaner; Toilet Bowl Cleaner; Binders; Paper; Smoke Detec
1898	12/31/2025	Claims	1	664483	Canon Financial Services, Inc.	263.16	Copier Lease
1899	12/31/2025	Claims	1	664484	Fire Training Structures, LLC	166,045.12	Training Structure Balance
1900	12/31/2025	Claims	1	664485	Firstline Communications, INC	1,556.68	Landlines
1901	12/31/2025	Claims	1	664486	HSI Emergency Care Solutions	96.94	CPR Wagner, Rolea, O'Malley
1902	12/31/2025	Claims	1	664487	Traci L Haynie	219.14	Women & Fire/Camp Metro
1903	12/31/2025	Claims	1	664488	IC Auditor Office	6,436.25	2025 General Election
1904	12/31/2025	Claims	1	664489	ISOOutsource	12,288.61	IT Services Tenant Migration; IT Services; IT Services; IT Services; IT Services
1905	12/31/2025	Claims	1	664490	McMahon, Pat	200.00	Oct2025 CPR Class
1906	12/31/2025	Claims	1	664491	Momentum Telecom Inc	2,018.21	Final
1907	12/31/2025	Claims	1	664492	Moseler Concrete LLC	1,346.40	Training Center Utility Ditch
1908	12/31/2025	Claims	1	664493	Mukilteo Coffee Co.	176.00	Coffee; Coffee; Coffee; Coffee; Coffee
1909	12/31/2025	Claims	1	664494	Occupational Health Centers of WA	1,044.00	Harvey
1910	12/31/2025	Claims	1	664495	Orca Information INC	180.00	Mackinnon, Harvey
1911	12/31/2025	Claims	1	664496	Pape Machinery	96.68	Stn 36 Generator Seals; Generator Thermostat Station 36
1912	12/31/2025	Claims	1	664497	Pomeroy, Rebekah	100.00	Sep2025 CPR Class
1913	12/31/2025	Claims	1	664498	Coleman T Porter	744.80	Tuition Reimbursement - Fire Protection systems
1914	12/31/2025	Claims	1	664499	Puget Sound Energy	4,242.24	Station 36; Station 35; Station 34; Station 31; Maintenance; Station 32
1915	12/31/2025	Claims	1	664500	SAFE Boats International LLC	2,324.90	Dec Boat Lease
1916	12/31/2025	Claims	1	664501	Skagit Farmers Supply	4,040.98	Station 31; Training Ctr Propane; Propane Tank - Training Ctr
1917	12/31/2025	Claims	1	664502	South Whidbey School District #206	3,190.01	Nov2025 Fuel
1918	12/31/2025	Claims	1	664503	T-Mobile	284.02	Cell & Digital Phones
1919	12/31/2025	Claims	1	664504	US Bank Visa	3,584.10	Nov2025 Statement
1920	12/31/2025	Claims	1	664505	Whidbey Telecom	1,223.86	Station 31 Alarm Monitoring; Internet/Landlines
1921	12/31/2025	Payroll	1	664506	Aflac	1,677.50	Pay Cycle(s) 12/01/2025 To 12/31/2025 - AFLAC (Post-Tax)
1792	12/11/2025	Payroll	10	EFT	Dillan R Arbaugh	2,100.63	Nov21-Dec11 2025 Payroll
1793	12/11/2025	Payroll	10	EFT	Brian Boyd	3,289.46	Nov21-Dec11 2025 Payroll
1794	12/11/2025	Payroll	10	EFT	Joseph Burbank	5,130.72	Nov21-Dec11 2025 Payroll
1795	12/11/2025	Payroll	10	EFT	Chavo Camargo	2,201.27	Nov21-Dec11 2025 Payroll
1796	12/11/2025	Payroll	10	EFT	Josiah J Cantrell	2,006.39	Nov21-Dec11 2025 Payroll
1797	12/11/2025	Payroll	10	EFT	Ian G Carter	3,097.75	Nov21-Dec11 2025 Payroll
1798	12/11/2025	Payroll	10	EFT	Damien Z Clay	1,755.60	Nov21-Dec11 2025 Payroll
1799	12/11/2025	Payroll	10	EFT	Katheryne Crowe	2,992.62	Nov21-Dec11 2025 Payroll
1800	12/11/2025	Payroll	10	EFT	Karley Diffie	2,805.40	Nov21-Dec11 2025 Payroll
1801	12/11/2025	Payroll	10	EFT	Joseph M Dilley	4,502.60	Nov21-Dec11 2025 Payroll
1802	12/11/2025	Payroll	10	EFT	Erik A Evenson	2,109.93	Nov21-Dec11 2025 Payroll
1803	12/11/2025	Payroll	10	EFT	Nicole Hagen	2,398.04	Nov21-Dec11 2025 Payroll
1804	12/11/2025	Payroll	10	EFT	Robert Husom	4,792.28	Nov21-Dec11 2025 Payroll
1805	12/11/2025	Payroll	10	EFT	Mary Kaye Johansen	1,914.71	Nov21-Dec11 2025 Payroll
1806	12/11/2025	Payroll	10	EFT	Leah Kalahiki	3,019.08	Nov21-Dec11 2025 Payroll

CHECK REGISTER

South Whidbey Fire EMS

Time: 11:56:39 Date: 01/08/2026

12/01/2025 To: 12/31/2025

Page: 3

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1807	12/11/2025	Payroll	10	EFT	Vicki Lange	2,985.61	Nov21-Dec11 2025 Payroll
1808	12/11/2025	Payroll	10	EFT	Peter Lund	4,004.09	Nov21-Dec11 2025 Payroll
1809	12/11/2025	Payroll	10	EFT	Alexander M Magallon	3,990.63	Nov21-Dec11 2025 Payroll
1810	12/11/2025	Payroll	10	EFT	Sean C McDougald	2,886.29	Nov21-Dec11 2025 Payroll
1811	12/11/2025	Payroll	10	EFT	Alexandra McMahan	4,018.50	Nov21-Dec11 2025 Payroll
1812	12/11/2025	Payroll	10	EFT	Shari L Schroeder	1,240.84	Nov21-Dec11 2025 Payroll
1813	12/11/2025	Payroll	10	EFT	Lewis J Townsend	2,364.22	Nov21-Dec11 2025 Payroll
1814	12/11/2025	Payroll	10	EFT	Christopher Turner	2,417.51	Nov21-Dec11 2025 Payroll
1815	12/11/2025	Payroll	10	EFT	Nicholas S Walsh	5,073.41	Nov21-Dec11 2025 Payroll
1816	12/11/2025	Payroll	10	EFT	Carlee Wilkie	4,089.78	Nov21-Dec11 2025 Payroll
1817	12/11/2025	Payroll	10	EFT	Melody K Wilkie	2,277.20	Nov21-Dec11 2025 Payroll
1865	12/24/2025	Payroll	10	EFT	Dillan R Arbaugh	2,750.74	Dec5-Dec19 2025 Payroll
1866	12/24/2025	Payroll	10	EFT	Brian Boyd	5,033.68	Dec5-Dec19 2025 Payroll
1867	12/24/2025	Payroll	10	EFT	Joseph Burbank	3,951.30	Dec5-Dec19 2025 Payroll
1868	12/24/2025	Payroll	10	EFT	Chavo Camargo	2,219.87	Dec5-Dec19 2025 Payroll
1869	12/24/2025	Payroll	10	EFT	Josiah J Cantrell	2,014.13	Dec5-Dec19 2025 Payroll
1870	12/24/2025	Payroll	10	EFT	Ian G Carter	3,253.23	Dec5-Dec19 2025 Payroll
1871	12/24/2025	Payroll	10	EFT	Damien Z Clay	1,826.85	Dec5-Dec19 2025 Payroll
1872	12/24/2025	Payroll	10	EFT	Katheryne Crowe	3,063.83	Dec5-Dec19 2025 Payroll
1873	12/24/2025	Payroll	10	EFT	Karley Diffie	2,785.83	Dec5-Dec19 2025 Payroll
1874	12/24/2025	Payroll	10	EFT	Joseph M Dilley	4,504.68	Dec5-Dec19 2025 Payroll
1875	12/24/2025	Payroll	10	EFT	Savannah Erickson	148.69	Dec5-Dec19 2025 Payroll
1876	12/24/2025	Payroll	10	EFT	Erik A Evenson	2,180.88	Dec5-Dec19 2025 Payroll
1877	12/24/2025	Payroll	10	EFT	Nicole Hagen	4,062.95	Dec5-Dec19 2025 Payroll
1878	12/24/2025	Payroll	10	EFT	Robert Husom	4,060.72	Dec5-Dec19 2025 Payroll
1879	12/24/2025	Payroll	10	EFT	Mary Kaye Johansen	1,913.77	Dec5-Dec19 2025 Payroll
1880	12/24/2025	Payroll	10	EFT	Leah Kalahiki	5,246.91	Dec5-Dec19 2025 Payroll
1881	12/24/2025	Payroll	10	EFT	Vicki Lange	2,983.15	Dec5-Dec19 2025 Payroll
1882	12/24/2025	Payroll	10	EFT	Peter Lund	3,410.16	Dec5-Dec19 2025 Payroll
1883	12/24/2025	Payroll	10	EFT	Alexander M Magallon	3,440.96	Dec5-Dec19 2025 Payroll
1884	12/24/2025	Payroll	10	EFT	Sean C McDougald	3,273.05	Dec5-Dec19 2025 Payroll
1885	12/24/2025	Payroll	10	EFT	Alexandra McMahan	2,961.28	Dec5-Dec19 2025 Payroll
1886	12/24/2025	Payroll	10	EFT	Michael W Noblet	148.69	Dec5-Dec19 2025 Payroll
1887	12/24/2025	Payroll	10	EFT	Shari L Schroeder	1,247.91	Dec5-Dec19 2025 Payroll
1888	12/24/2025	Payroll	10	EFT	James A. Towers	148.69	Dec5-Dec19 2025 Payroll
1889	12/24/2025	Payroll	10	EFT	Lewis J Townsend	2,374.58	Dec5-Dec19 2025 Payroll
1890	12/24/2025	Payroll	10	EFT	Christopher Turner	3,465.45	Dec5-Dec19 2025 Payroll
1891	12/24/2025	Payroll	10	EFT	Nicholas S Walsh	5,073.39	Dec5-Dec19 2025 Payroll
1892	12/24/2025	Payroll	10	EFT	Carlee Wilkie	3,051.96	Dec5-Dec19 2025 Payroll
1893	12/24/2025	Payroll	10	EFT	Melody K Wilkie	2,286.50	Dec5-Dec19 2025 Payroll

001 General Fund

644,856.85

	Claims:	352,090.81
	644,856.85 Payroll:	292,766.04

CHECK REGISTER

South Whidbey Fire EMS

Time: 11:56:39 Date: 01/08/2026

12/01/2025 To: 12/31/2025

Page: 4

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
-------	------	------	--------	-------	----------	--------	------

CERTIFICATION: I, the undersigned do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described and that the claim is a due and unpaid obligation against South Whidbey Island Fire/EMS and that I am authorized to authenticate and certify to said claim.

Auditing Officer _____ Date: _____

Auditing Officer _____ Date: _____

TREASURER'S REPORT
Fund Totals

South Whidbey Fire EMS

11/01/2025 To: 11/30/2025

Time: 11:55:22 Date: 01/08/2026

Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	2,915,105.61	574,177.42	572,931.83	2,916,351.20	70,881.12	17,246.88	0.00	3,004,479.20
003 Reserve Fund	509,601.92	150.47		509,752.39	0.00	0.00	-150.47	509,601.92
004 Contingency Fund	509,923.36	482.66		510,406.02	0.00	0.00	-482.66	509,923.36
300 General Investment Fund	2,208,387.51	0.00		2,208,387.51	0.00	0.00	0.00	2,208,387.51
	6,143,018.40	574,810.55	572,931.83	6,144,897.12	70,881.12	17,246.88	-633.13	6,232,391.99

TREASURER'S REPORT
Account Totals

South Whidbey Fire EMS

11/01/2025 To: 11/30/2025

Time: 11:55:22 Date: 01/08/2026

Page: 2

Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 General Fund-Island County Mai	3,095,752.13	574,671.44	573,425.85	3,096,997.72	0.00	87,741.06	3,184,738.78
5 Capital Reserve Investment	2,808,387.51	0.00	0.00	2,808,387.51	0.00	0.00	2,808,387.51
7 Keybank (Direct Deposit)	95.53	0.00	0.00	95.53	0.00	0.00	95.53
10 Heritage (Direct Deposit)	2,413.42	234,313.14	234,313.14	2,413.42	0.00	386.94	2,800.36
11 Reserve Fund	56,176.34	150.47	0.00	56,326.81	-150.47	0.00	56,176.34
12 Contingency Fund	180,193.47	482.66	0.00	180,676.13	-482.66	0.00	180,193.47
Total Cash:	6,143,018.40	809,617.71	807,738.99	6,144,897.12	-633.13	88,128.00	6,232,391.99
	6,143,018.40	809,617.71	807,738.99	6,144,897.12	-633.13	88,128.00	6,232,391.99

TREASURER'S REPORT
Outstanding Vouchers

South Whidbey Fire EMS

11/01/2025 To: 11/30/2025

As Of: 11/30/2025 Date: 01/08/2026

Time: 11:55:22 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2024	1370	09/03/2024	Payroll	1	EFT	WA D/Retirement Systems	3,687.88	Pay Cycle(s) 07/25/2024 To 07/25/2024 - DEFERRED COMP; Pay Cycle(s) 07/25/2024 To 07/25/2024 - DCP Roth
2023	550	05/04/2023	Payroll	1	662325	Kirsti Ranta	73.88	April 18- April 28 Payroll
2023	566	05/04/2023	Payroll	1	662327	Carson Wrightson	12.00	April 18- April 28 Payroll
2023	970	07/20/2023	Claims	1	662517	HSI Emergency Care Solutions	43.21	Inv. #1834113
2023	1164	08/23/2023	Claims	1	662626	Neil A Rixe	32.00	Fair Reimbursement
2024	674	05/02/2024	Claims	1	663211	Anne M Collins	250.03	Replace 8.10.2023 ck #662591 never issued
2024	676	05/02/2024	Claims	1	663213	Robert Hinkelman	48.03	Replace 8.10.2023 ck #662593 never issued
2024	1168	08/02/2024	Claims	1	663428	Neil A Rixe	109.87	Duty Boot Reimbursement
2024	1615	10/18/2024	Payroll	1	663581	Robert Hinkelman	12.00	Q3 2024 Volunteer
2025	1125	07/25/2025	Payroll	1	664213	Mari St Amand	93.74	
2025	1205	08/14/2025	Claims	1	664241	Neil A Rixe	67.00	Fair Meal Reimbursement
2025	1272	08/21/2025	Payroll	1	664274	South Whidbey Firefighters Union	1,883.26	Pay Cycle(s) 08/01/2025 To 08/31/2025 - FF Union Dues
2025	1453	10/02/2025	Claims	1	664335	Langley, City of	396.67	Station 34
2025	1478	10/09/2025	Payroll	1	664352	South Whidbey Firefighters Union	1,883.26	Pay Cycle(s) 09/01/2025 To 09/30/2025 - FF Union Dues
2025	1782	10/22/2025	Payroll	1	664361	Melissa Simmons	6,167.47	Replace payroll EFT messed up by bank
2025	1679	11/07/2025	Payroll	1	664414	South Whidbey Firefighters Union	3,046.45	Pay Cycle(s) 10/01/2025 To 10/31/2025 - FF Union Dues
2025	1755	11/25/2025	Claims	1	664429	A+ Auto Glass	59.84	E31 Windshield Chip
2025	1756	11/25/2025	Claims	1	664430	Robert Coleman Absolute Pest Control	770.28	Pest Control
2025	1757	11/25/2025	Claims	1	664431	Amazon Capital Services	419.73	Push Broom; Toilet Bowl Cleaner; Toilet Bowl Cleaner; Pressure Gauge; Paper Towels; Stn 36 CAD HDML; Office Supplies; Station 31 Doorbell; Station Supplies
2025	1758	11/25/2025	Claims	1	664432	Bay Alarm Company	3,750.00	Station 32 Repair; Station 34 Repair; Station 31 Repair; Tower Repair; Station 36 Repair
2025	1759	11/25/2025	Claims	1	664433	Bound Tree Medical, LLC.	2,734.01	Med Supplies; Med Supplies
2025	1760	11/25/2025	Claims	1	664434	Savannah Erickson	117.70	WFCFA Conference
2025	1761	11/25/2025	Claims	1	664435	Fisheries Supply	1,637.79	Anti-Exposure Work Suit
2025	1762	11/25/2025	Claims	1	664436	HSI Emergency Care Solutions	196.16	Instructor Renewals x 12; CPR Arnie
2025	1763	11/25/2025	Claims	1	664437	ISOOutsource	9,283.58	IT Services; IT Support; IT Services
2025	1764	11/25/2025	Claims	1	664438	L.N. Curtis & Sons	34,729.18	Hose; Passports
2025	1765	11/25/2025	Claims	1	664439	Langley, City of	374.48	Station 31

TREASURER'S REPORT
Outstanding Vouchers

South Whidbey Fire EMS

11/01/2025 To: 11/30/2025

As Of: 11/30/2025 Date: 01/08/2026
 Time: 11:55:22 Page: 4

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo	
2025	1766	11/25/2025	Claims	1	664440	Mukilteo Coffee Co.	105.60	Coffee; Coffee; Coffee	
2025	1767	11/25/2025	Claims	1	664441	SeaWestern Fire Apparatus & Equip.	3,536.00	Particulate Blocking Hood; Seek FirePRO Truck Chargers	
2025	1768	11/25/2025	Claims	1	664442	Skagit Farmers Supply	620.14	Propane Station 35	
2025	1769	11/25/2025	Claims	1	664443	Stryker Sales, LLC	251.33	Electrodes	
2025	1770	11/25/2025	Claims	1	664444	US Bank Visa	11,348.49	Oct2025 Statement	
							<u>87,741.06</u>		
2023	1096	08/10/2023	Payroll	10	EFT	Cory S Jennings	24.01	July 21- Aug 4 Payroll	
2025	1784	10/24/2025	Payroll	10	EFT	IC Treasurer Office	146.83	Returned EFT messed up by bank - S. Reynolds	
2024	177	02/09/2024	Payroll	10	EFT	Cory S Jennings	204.10		
2024	176	02/09/2024	Payroll	10	EFT	Nina Holmstrom	12.00		
							<u>386.94</u>		
2025	1836	11/30/2025	Tr Rec	11		IC Treasurer Office	150.47	Nov2025 Interest Earned	
							<u>150.47</u>	Receipts Outstanding:	
2025	1835	11/30/2025	Tr Rec	12		IC Treasurer Office	482.66	Nov2025 Interest Earned	
							<u>482.66</u>	Receipts Outstanding:	
							<u>88,128.00</u>		
Fund							Claims	Payroll	Total
001 General Fund							70,881.12	17,246.88	88,128.00
							<u>70,881.12</u>	<u>17,246.88</u>	<u>88,128.00</u>

TREASURER'S REPORT
Signature Page

South Whidbey Fire EMS

11/01/2025 To: 11/30/2025

Time: 11:55:22 Date: 01/08/2026
Page: 5

We, the undersigned officers for South Whidbey Fire/EMS, have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: _____ Signed: _____
Chief / Date Finance Officer / Date

Signed: _____
Board Chair / Date



SOUTH WHIDBEY FIRE / EMS

5579 Bayview Road • Langley, WA 98260

(360) 321-1533 • Fax (360) 321-9385 • www.swfe.org

Expenditure Approval Document
Date of Approval: January 15, 2026
Warrants Approved from December 1 – December 31, 2025

Date	Check/Voucher	Description	Amount
12/5/2025	251201001-251201010	Accounts Payable	\$ 54,625.24
12/11/2025	EFT	Payroll	\$ 79,464.56
12/19/2025	251202001-251202017	Accounts Payable	\$ 87,684.48
12/23/2025	EFT	Payroll	\$ 82,883.83
12/31/2025	260101002-260101026	Accounts Payable	\$ 216,339.97
12/1-12/31/2025	EFT	Payroll Liabilities	\$ 123,858.77
		Total Warrants Approved	\$ 644,856.85

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable according to a contract or is available as an option for full or partial fulfillment of a contractual obligation and that the claim is a just, due and unpaid obligation against South Whidbey Fire/EMS, and that I am authorized to authenticate and certify to said claim.

Mary Kaye Johansen, Finance Officer

Nick Walsh, Fire Chief

Michael W. Noblet, Chairman

Savanah Erickson, Commissioner

Jim Towers, Commissioner

Serving the communities of Bayview - Clinton - Freeland - Langley - Maxwelton – Saratoga

Our mission: "To protect and prepare the South Whidbey community through service and education."