



SOUTH WHIDBEY FIRE / EMS

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BOARD OF FIRE COMMISSIONERS REGULAR MEETING September 14, 2023 – 5:30 p.m. Minutes – *Draft*

In Attendance: Commissioner Noblet, Commissioner Erickson, Chief Walsh, and Kathryn Nguyen

Audience: Chief Dilley and Daniel Phillips

Call to Order.

Commissioner Towers called the meeting to order at 5:30 p.m.

Approval of Agenda.

Addition- Strategic planning meeting and earthquake capital investment

Commissioner Noblet motioned to approve the agenda; Commissioner Erickson seconded the motion.

The motion carried unanimously.

Public input.

None

Consent Agenda.

Approval of Minutes.

Regular Meeting on August 10, 2023

Special Meeting on August 19, 2023

Finance Officer's Reports.

Budget position Report

Treasurer's Report

Investment report

Financial health

Monthly Vouchers.

Dated 08/17/2023 for Account Payable Voucher 230802001-230802052 in the amount of \$57,253.08

Dated 08/21/2023 for Payroll Liabilities EFT and Voucher 230803001-230803005 in the amount of \$70,579.51

Dated 08/29/2023 for Payroll Liabilities EFT and Voucher 230801001-230801029 in the amount of \$22,055.79

Dated 08/10/2023 for Payroll EFT in the amount of \$63,573.82

Dated 08/24/2023 for Payroll EFT in the amount of \$54,393.36

Total Warrants Approved \$267,855.66

Commissioner Towers requested to have the minutes updated to include himself in attendance.

Commissioner Erickson motioned to approve the Consent agenda; Commissioner Noblet seconded the motion.

The motion carried unanimously.

Member Update.

Daniel Phillips

Chief Walsh stated that Daniel would begin the academy in October.

Commissioner Erickson motioned to approve; Commissioner Noblet seconded the motion.

The motion carried unanimously.

Unfinished Business.

None

New Business.

Policy 103 Fiscal Management

Commissioner Erickson asked if there would be an annual training for authorized account members.

Finance Officer Nguyen explained how members are assigned new and updated policies through Lexipol, where they must read and acknowledge the policies. Requiring annual training would be beneficial for the department.

Commissioner Noblet motioned to approve; Commissioner Erickson seconded the motion.

The motion carried unanimously.

Strategic Plan Session

A meeting was scheduled for September 23, 2023.

Earthquake Prep

Commissioner Noblet explained that propane tanks behind station 36 and several other stations were not bolted down, which could cause severe damage in an earthquake.

Chief Walsh said he would investigate the tank and assess the funding requirements.

Commissioner Noblet asked if there was a motion to approve.

Chief Walsh said he would prefer to first collect the data before approving.

Announcements

Chief Walsh announced the new engine delivery. In addition, Ian Carter, the new department mechanic, visited the island on September 13, 2023. Chief Dilley led the clean-up and organization at the maintenance facility.

Commissioner Comments.

None.

Executive Session.

RCW 42.30.140(4)(a) Collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or (b) that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings while in progress.

RCW 42.30.110(1)(f) To receive and evaluate complaints or charges brought against a public officer or employee.

However, upon the request of such officer or employee, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge;

Commissioner Towers called the executive sessions to order at 5:54 p.m. for 30 minutes.

Commissioner Towers called the regular meeting back to session at 6:26 p.m.

Actions Taken as a Result of Executive Session

No action was taken as a result of the executive sessions.

Adjourn.

Commissioner Erickson motioned to adjourn the meeting; Commissioner Noblet seconded the motion.

The motion carried unanimously.

Commissioner Towers adjourned the Regular Meeting of the Board of Commissioners at 7:30 p.m.

Kathryn Nguyen,
District Board Secretary

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 11:39:14 Date: 09/30/2023

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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 91 00 00 Estimated Beginning Balance	0.00	1,108,242.32	(1,108,242.32)	0.0%
308 Beginning Balances	0.00	1,108,242.32	(1,108,242.32)	0.0%

310 Taxes

311 10 00 00 Property Taxes	5,805,897.08	3,377,253.94	2,428,643.14	58.2%
311 10 00 02 New Construction Tax	0.00	0.00	0.00	0.0%
311 10 00 03 Regular Property Taxes	0.00	0.00	0.00	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	2,546.25	(546.25)	127.3%
337 00 00 02 Timber Tax	2,000.00	0.00	2,000.00	0.0%
310 Taxes	5,810,286.70	3,379,800.19	2,430,486.51	58.2%

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	9,960.14	(8,740.14)	816.4%
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	1,386.02	233.98	85.6%
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	231.67	(231.67)	0.0%
330 State Generated Revenues	595,554.05	11,577.83	583,976.22	1.9%

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	338,263.29	219,663.51	118,599.78	64.9%
340 Charges For Services	338,263.29	219,663.51	118,599.78	64.9%

360 Misc Revenues

361 11 00 01 Investment Interest	21,279.80	19,509.93	1,769.87	91.7%
362 10 00 00 CPR Public Class Registration	800.00	3,505.00	(2,705.00)	438.1%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00	0.0%
367 11 00 01 Donations and Gifts	0.00	690.00	(690.00)	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	12,751.89	(12,751.89)	0.0%
360 Misc Revenues	22,079.80	36,456.82	(14,377.02)	165.1%

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 00 01 03 Transfer from Reserve	0.00	0.00	0.00	0.0%
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397 00 01 04 Transfer from Contingency	0.00	0.00	0.00	0.0%
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397 00 01 05 Transfer from Bond	0.00	86.60	(86.60)	0.0%
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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	86.60	(86.60)	0.0%
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Fund Revenues:	6,766,183.84	4,755,827.27	2,010,356.57	70.3%
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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	1,089.89	(1,089.89)	0.0%
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522 45 20 20 L&I / Unemployment Premiums-FF OT Training	0.00	25.18	(25.18)	0.0%
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522 45 20 30 Healthcare Benefits-FF OT Training	0.00	4.82	(4.82)	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	1,119.89	(1,119.89)	0.0%
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010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages	154,000.00	112,184.18	41,815.82	72.8%
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522 10 10 20 Deputy Chiefs' Wages	256,400.00	187,035.58	69,364.42	72.9%
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522 10 10 30 Division Chief's Wages	120,699.45	87,202.18	33,497.27	72.2%
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522 10 10 40 Administration Wages	226,000.00	170,171.54	55,828.46	75.3%
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522 10 10 60 Commissioner's Stipends	12,288.00	5,248.00	7,040.00	42.7%
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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	150.00	2,350.00	6.0%
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522 10 15 20 Deputy Chief Deferred Comp Match	8,425.10	5,984.41	2,440.69	71.0%
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522 10 15 21 Admin Deferred Compensation Match	2,000.00	1,356.41	643.59	67.8%
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522 10 20 10 FICA / Medicare Benefits-Admin	58,743.67	40,951.85	17,791.82	69.7%
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522 10 20 20 L&I / Unemployment Premiums-Admin	22,070.82	11,859.67	10,211.15	53.7%
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522 10 20 30 Admin Healthcare Benefits/ADD	250,000.00	185,866.12	64,133.88	74.3%
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522 10 20 40 Retirement Benefits-ADMIN	55,000.00	26,796.75	28,203.25	48.7%
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522 10 20 50 Tuition Reimbursement-Admin	2,500.00	1,175.00	1,325.00	47.0%
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522 10 31 10 Office Supplies	5,850.00	3,760.23	2,089.77	64.3%
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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	0.00	0.00	0.00	0.0%
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522 10 32 10 Fuel - Administration	17,000.00	13,965.67	3,034.33	82.2%
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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	
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522 Fire Control

522 10 35 10	Office Equipment	1,700.00	0.00	1,700.00	0.0%
522 10 35 20	Software	0.00	0.00	0.00	0.0%
522 10 35 30	Computer Hardware	12,197.40	10,129.95	2,067.45	83.1%
522 10 41 10	Legal Services	42,000.00	23,774.00	18,226.00	56.6%
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 IT	3,600.00	3,600.00	0.00	100.0%
522 10 41 40	Professional Services	2,100.00	1,440.20	659.80	68.6%
522 10 41 70	Photography	637.65	637.65	0.00	100.0%
522 10 42 10	Postage & Shipping	2,500.00	941.15	1,558.85	37.6%
522 10 42 20	Internet Connections/Whidbey Telecom	11,400.00	8,993.06	2,406.94	78.9%
522 10 42 30	Cell & Digital Telephones	36,100.00	28,049.88	8,050.12	77.7%
522 10 42 40	Wired Telephones & FAX/Whidbey Telecom	9,540.00	7,074.36	2,465.64	74.2%
522 10 42 50	Alarm Monitoring	2,100.00	592.97	1,507.03	28.2%
522 10 43 01	Admin Ferry Fees	270.00	208.44	61.56	77.2%
522 10 43 10	Commissioner Travel	500.00	399.39	100.61	79.9%
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	1,115.00	385.00	74.3%
522 10 44 30	Volunteer Recruit./Retention Advertising	2,950.00	1,026.50	1,923.50	34.8%
522 10 45 10	Admin Equipment Leases	7,668.00	3,250.97	4,417.03	42.4%
522 10 46 10	Liability/Umbrella-Enduris	155,000.00	151,610.00	3,390.00	97.8%
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	453.93	(5.60)	101.2%
522 10 48 10	Computer Repair & Maintenance	143,996.62	151,761.28	(7,764.66)	105.4%
522 10 48 20	Office Equipment Repair & Maintenance	1,290.00	978.84	311.16	75.9%
522 10 49 10	Memberships	5,932.00	4,655.00	1,277.00	78.5%
522 10 49 20	Subscriptions	63,000.00	44,538.07	18,461.93	70.7%
522 10 49 30	Information Services	7,797.50	3,712.50	4,085.00	47.6%
522 10 49 40	Software Recurring Licenses	31,000.00	32,531.58	(1,531.58)	104.9%
522 10 49 50	Investment/Bank Fees	610.00	408.30	201.70	66.9%

522 Fire Control	1,808,714.54	1,335,590.61	473,123.93	73.8%
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010 ADMIN	1,808,714.54	1,335,590.61	473,123.93	73.8%
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020 FIRE SUPPRESSION

522 Fire Control

522 20 15 10	Volunteer Reimbursement	75,000.00	40,424.07	34,575.93	53.9%
522 20 15 20	Volunteer Deferred Compensation Match	4,000.00	1,594.50	2,405.50	39.9%
522 20 15 30	Volunteer Shift Reimbursement	30,000.00	1,220.00	28,780.00	4.1%
522 20 20 10	FICA/Medicare Benefits-Volunteers	8,000.00	3,262.06	4,737.94	40.8%
522 20 20 31	Accidental Death & Disability - VFIS	5,322.00	5,322.00	0.00	100.0%
522 20 20 41	Retirement Premium-Board Of Vol. FF's	4,500.00	90.00	4,410.00	2.0%
522 20 20 42	Retirement Premium-LOSAP	32,790.00	32,790.00	0.00	100.0%
522 20 20 50	Tuition Reimbursement-Part Time FFs & Volunteers	0.00	0.00	0.00	0.0%
522 20 23 10	Physicals	2,000.00	430.00	1,570.00	21.5%
522 20 23 20	Vaccinations	3,360.00	0.00	3,360.00	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 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%
522 20 24 20	Board of Volunteer Firefighters - Liability Insura	0.00	0.00	0.00 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	1,001.85	198.15 83.5%
522 20 28 10	Recognition Awards	9,820.00	4,773.91	5,046.09 48.6%
522 20 28 20	Special Recognition & Activities	12,745.00	9,944.92	2,800.08 78.0%
522 20 28 30	Incidents, Special Projects & Out Of Area Meals	3,290.00	1,792.85	1,497.15 54.5%
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	4,815.07	2,954.93 62.0%
522 20 31 11	Fire Rehab Supplies	2,070.00	418.96	1,651.04 20.2%
522 20 31 12	Fire Safety Supplies	450.00	89.02	360.98 19.8%
522 20 31 20	Medical Operations Supplies	15,533.00	6,959.36	8,573.64 44.8%
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	10,122.95	24,532.05 29.2%
522 20 32 10	Fuel - Fire Apparatus	41,000.00	24,598.91	16,401.09 60.0%
522 20 32 20	Fuel - Medical Apparatus	12,100.00	11,828.03	271.97 97.8%
522 20 32 30	Fuel - Marine Apparatus	4,700.00	1,328.40	3,371.60 28.3%
522 20 32 40	Fuel - Technical Rescue Apparatus	1,000.00	269.34	730.66 26.9%
522 20 35 10	Fire Equipment	21,500.00	8,806.19	12,693.81 41.0%
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	2,140.90	1,579.10 57.6%
522 20 35 30	Marine Rescue Equipment	11,250.00	900.64	10,349.36 8.0%
522 20 35 40	Technical Rescue Equipment	6,880.00	5,840.36	1,039.64 84.9%
522 20 35 50	Communications Equipment	230,305.04	923.66	229,381.38 0.4%
522 20 35 60	Personal Safety Equipment	67,991.41	28,268.28	39,723.13 41.6%
522 20 41 10	Hose Testing	750.00	272.84	477.16 36.4%
522 20 41 20	Apparatus Testing/Certification	8,650.00	5,091.62	3,558.38 58.9%
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	93.24	170.76 35.3%
522 20 42 10	Dispatch Services	97,270.96	72,953.22	24,317.74 75.0%
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	18,288.78	18,288.78	0.00 100.0%
522 22 10 00	Full Time Firefighter Wages	1,243,823.49	876,847.53	366,975.96 70.5%
522 22 10 01	Authorized Overtime Full Time Firefighters	75,000.00	62,981.16	12,018.84 84.0%
522 22 15 20	Firefighter Deferred Compensation Match	17,312.95	6,026.22	11,286.73 34.8%
522 22 20 10	FICA Medicare Benefits-FT Firefighters	104,472.03	69,970.09	34,501.94 67.0%
522 22 20 20	L&I/ Unemployment Premiums- FT Firefighters	62,895.84	44,424.48	18,471.36 70.6%
522 22 20 30	Full Time Firefighters Healthcare Benefits/AD&D	407,751.54	276,545.21	131,206.33 67.8%
522 22 20 40	Retirement Benefits Full Time Firefighters	78,000.00	57,034.49	20,965.51 73.1%
522 Fire Control		2,783,662.54	1,700,485.11	1,083,177.43 61.1%
020 FIRE SUPPRESSION		2,783,662.54	1,700,485.11	1,083,177.43 61.1%

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	
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030 FIRE PREVENTION & INVESTIGATION

522 Fire Control

522 30 31 51	Fire Prevention Supplies	3,075.00	381.57	2,693.43	12.4%
522 30 31 60	Public Education Operating Supplies	8,560.00	8,300.92	259.08	97.0%
522 30 31 61	Public Education Equipment	3,710.00	164.36	3,545.64	4.4%
522 30 32 10	Public Education Fuel	150.00	56.90	93.10	37.9%
522 30 49 00	Special Projects	5,550.00	508.49	5,041.51	9.2%
522 30 49 01	Authorized Overtime-Fire Prevention/Public Education	5,000.00	4,923.32	76.68	98.5%
522 32 10 01	Public Education Overtime	5,000.00	0.00	5,000.00	0.0%
522 Fire Control		31,045.00	14,335.56	16,709.44	46.2%

030 FIRE PREVENTION & INVESTIGATION	31,045.00	14,335.56	16,709.44	46.2%
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045 TRAINING EMPLOYEE

522 Fire Control

522 45 10 01	Authorized Overtime-Training	36,824.00	28,626.26	8,197.74	77.7%
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	4,689.51	4,267.13	52.4%
522 45 31 20	Medical Training Supplies	5,185.00	6,462.23	(1,277.23)	124.6%
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	800.00	421.03	378.97	52.6%
522 45 35 00	Administration Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 10	Fire Training Equipment	11,627.00	0.00	11,627.00	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	5,300.00	4,250.00	1,050.00	80.2%
522 45 43 00	Administrative Training Travel	3,955.00	1,026.48	2,928.52	26.0%
522 45 43 01	Administrative Lodging & Food	20,500.00	9,322.66	11,177.34	45.5%
522 45 43 02	Training Ferry Fees	800.00	495.65	304.35	62.0%
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	9,109.16	2,955.84	75.5%
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	107.00	683.00	13.5%
522 45 43 51	Maintenance Lodging & Food	2,750.00	1,119.59	1,630.41	40.7%
522 45 49 00	Administration Tuition & Registration	11,375.00	5,502.76	5,872.24	48.4%
522 45 49 10	Fire Tuition & Registration	41,057.00	21,178.31	19,878.69	51.6%
522 45 49 11	Fire Training Projects & Workshops	12,200.00	483.95	11,716.05	4.0%
522 45 49 20	Medical Tuition & Registration	12,380.00	232.50	12,147.50	1.9%
522 45 49 21	Medical Training Projects	784.00	606.00	178.00	77.3%
522 45 49 22	Medical Tuition - CBT Grant	0.00	0.00	0.00	0.0%

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 11:39:14 Date: 09/30/2023

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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 30 Marine Tuition & Registration	200.00	54.88	145.12	27.4%
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	12,400.00	0.00	12,400.00	0.0%
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	350.00	1,670.95	17.3%
522 45 49 60 Health & Wellness Training - Registration	0.00	0.00	0.00	0.0%
522 Fire Control	210,576.58	94,037.97	116,538.61	44.7%
045 TRAINING EMPLOYEE	210,576.58	94,037.97	116,538.61	44.7%

050 FACILITIES

522 Fire Control				
522 50 10 00 Maintenance Employees Wages	147,000.00	86,904.93	60,095.07	59.1%
522 50 10 01 Maintenance Employees Authorized Overtime	3,000.00	2,962.96	37.04	98.8%
522 50 15 20 Maintenance Deferred Compensation	1,200.00	699.67	500.33	58.3%
522 50 20 10 FICA/Medicare Benefits-Maintenance Employees	12,238.91	6,747.06	5,491.85	55.1%
522 50 20 20 L&I/Unemployment Premiums-Maintenance Employees	7,251.30	2,904.81	4,346.49	40.1%
522 50 20 30 Maintenance Healthcare Benefits/AD&D	65,320.69	47,720.95	17,599.74	73.1%
522 50 20 40 Retirement Benefits-Maintenance Employees	20,526.17	10,034.08	10,492.09	48.9%
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	3,222.74	5,177.26	38.4%
522 50 31 20 Maintenance Parts & Supplies	5,064.00	808.66	4,255.34	16.0%
522 50 32 10 Fuel - Maintenance	8,000.00	4,470.94	3,529.06	55.9%
522 50 35 10 Small Tools	3,700.00	4,532.70	(832.70)	122.5%
522 50 35 20 Furnishings	600.00	124.67	475.33	20.8%
522 50 35 30 Appliances	250.00	0.00	250.00	0.0%
522 50 41 10 Janitorial Services	30,892.00	14,476.00	16,416.00	46.9%
522 50 41 20 Yard Maintenance	25,000.00	14,583.34	10,416.66	58.3%
522 50 41 30 Building Maintenance Services	38,848.00	18,207.82	20,640.18	46.9%
522 50 45 10 Maintenance Equipment Rental & Leases	2,000.00	673.71	1,326.29	33.7%
522 50 47 10 Electricity Consumed	48,117.80	29,158.95	18,958.85	60.6%
522 50 47 20 LPG Gas Consumed	8,760.90	4,644.93	4,115.97	53.0%
522 50 47 30 Water Consumed	5,866.00	4,362.58	1,503.42	74.4%
522 50 47 40 Waste Disposal Used	4,220.00	2,324.64	1,895.36	55.1%
522 50 48 10 Facilities Repair & Maintenance	9,900.00	7,155.51	2,744.49	72.3%
522 Fire Control	456,155.77	266,721.65	189,434.12	58.5%
050 FACILITIES	456,155.77	266,721.65	189,434.12	58.5%

060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control				
522 60 43 01 Maintenance Ferry Fees	1,500.00	1,453.20	46.80	96.9%

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 11:39:14 Date: 09/30/2023

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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 10	Fire Equipment Repair & Maintenance	31,027.04	16,478.17	14,548.87 53.1%
522 60 48 11	Fire Apparatus Repair & Maintenance	85,000.00	64,826.72	20,173.28 76.3%
522 60 48 12	Administrative Vehicle Repair & Maintenance	8,000.00	3,046.29	4,953.71 38.1%
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	20,000.00	6,684.16	13,315.84 33.4%
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	20,560.02	89.98 99.6%
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	253.81	246.19 50.8%
522 60 48 60	Maintenance Equipment Repair & Maintenance	3,500.00	1,345.08	2,154.92 38.4%
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	1,135.78	4,864.20 18.9%
522 Fire Control		183,862.02	115,783.23	68,078.79 63.0%
060 VEHICLE & EQUIP MAINTENANCE		183,862.02	115,783.23	68,078.79 63.0%

062 CAPITAL FACILITIES

591 Debt Service

591 22 71 01	Principle Payments	195,000.00	0.00	195,000.00 0.0%
592 22 83 01	Interest Payments	126,760.00	63,380.00	63,380.00 50.0%
591 Debt Service		321,760.00	63,380.00	258,380.00 19.7%

594 Capital Expenditures

594 20 35 13	Computer Hardware	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 35 00	Fire Training Equipment- Capital	0.00	0.00	0.00 0.0%
594 22 35 12	Fire Safety Equipment - Capital	0.00	0.00	0.00 0.0%
594 22 35 60	Personal Safety Equipment - Capital	37,500.00	37,499.83	0.17 100.0%
594 22 42 10	Dispatch Services - Capital	0.00	0.00	0.00 0.0%
594 22 62 11	Station 32-33 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	12,100.00	0.00	12,100.00 0.0%
594 22 63 31	Station 31 - 5535 Cameron Road	29,476.99	13,620.18	15,856.81 46.2%
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	9,100.00	0.00	9,100.00 0.0%
594 22 63 35	Station 35 - 3982 Saratoga Road	13,000.00	0.00	13,000.00 0.0%
594 22 63 36	Station 36 - 5579 Bayview Road	100,000.00	9,365.25	90,634.75 9.4%
594 22 63 37	Maintenance Facility - 2874 Verlane Street	15,000.00	1,459.49	13,540.51 9.7%
594 22 64 03	Medical Equipment- Capital	6,000.00	2,658.71	3,341.29 44.3%
594 22 64 32	Computers / IT Capital	46,265.00	49,636.16	(3,371.16) 107.3%

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 11:39:14 Date: 09/30/2023

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001 General Fund

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
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594 Capital Expenditures

594 Capital Expenditures	1,374,441.99	114,239.62	1,260,202.37	8.3%
062 CAPITAL FACILITIES	1,696,201.99	177,619.62	1,518,582.37	10.5%

064 CAPITAL VEHICLES

594 Capital Expenditures

594 22 48 35	Marine Vehicle Repair- Capital	0.00	0.00	0.00	0.0%
594 22 64 10	Vehicles	92,000.00	62,098.12	29,901.88	67.5%
594 22 64 12	Fire Apparatus	512,212.70	104,850.20	407,362.50	20.5%
594 Capital Expenditures		604,212.70	166,948.32	437,264.38	27.6%
064 CAPITAL VEHICLES		604,212.70	166,948.32	437,264.38	27.6%

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	(17,604.07)	17,604.07	0.0%
580 Non Expenditures		0.00	(17,604.07)	17,604.07	0.0%

597 Interfund Transfers

597 00 00 02	Transfer To Capital Fund	0.00	1,000,000.00	(1,000,000.00)	0.0%
597 00 00 03	Transfer To Reserve Fund	0.00	53,000.00	(53,000.00)	0.0%
597 00 00 04	Transfer To Contingency Fund	0.00	170,000.00	(170,000.00)	0.0%
597 Interfund Transfers		0.00	1,223,000.00	(1,223,000.00)	0.0%

070 OTHER	0.00	1,205,395.93	(1,205,395.93)	0.0%
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Fund Expenditures:	7,774,431.14	5,078,037.89	2,696,393.25	65.3%
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Fund Excess/(Deficit):	(1,008,247.30)	(322,210.62)		
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2023 BUDGET POSITION

South Whidbey Fire EMS

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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 10 00 Estimated Beginning Balance	0.00	0.00	0.00 0.0%
308 91 10 00 Estimated Beginning Balance	0.00	0.00	0.00 0.0%
308 Beginning Balances	0.00	0.00	0.00 0.0%

360 Misc Revenues

361 11 00 02 Investment Interest	0.00	219.04	(219.04) 0.0%
360 Misc Revenues	0.00	219.04	(219.04) 0.0%

397 Interfund Transfers

397 00 00 03 Transfer From General Fund	0.00	53,000.00	(53,000.00) 0.0%
397 Interfund Transfers	0.00	53,000.00	(53,000.00) 0.0%

Fund Revenues:	0.00	53,219.04	(53,219.04) 0.0%
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	Amt Budgeted	Expenditures	Remaining
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597 Interfund Transfers

597 00 01 03 Transfer from Reserve to General	0.00	0.00	0.00 0.0%
597 Interfund Transfers	0.00	0.00	0.00 0.0%

Fund Expenditures:	0.00	0.00	0.00 0.0%
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Fund Excess/(Deficit):	0.00	53,219.04	
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2023 BUDGET POSITION

South Whidbey Fire EMS

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004 Contingency Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 11 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 91 11 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.0%

360 Misc Revenues

361 11 00 03 Investment Interest	0.00	707.41	(707.41)	0.0%
360 Misc Revenues	0.00	707.41	(707.41)	0.0%

397 Interfund Transfers

397 00 00 04 Transfer From General Fund	0.00	170,000.00	(170,000.00)	0.0%
397 Interfund Transfers	0.00	170,000.00	(170,000.00)	0.0%

Fund Revenues:	0.00	170,707.41	(170,707.41)	0.0%
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	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 00 01 04 Transfer from Contingency to General	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	0.00	170,707.41		
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2023 BUDGET POSITION

South Whidbey Fire EMS

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300 General Investment Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 00 00 Estimated Beginning Balance	1,009,623.39	1,208,387.51	(198,764.12)	119.7%
308 Beginning Balances	1,009,623.39	1,208,387.51	(198,764.12)	119.7%

397 Interfund Transfers

397 00 00 02 Transfer From General Fund	0.00	1,000,000.00	(1,000,000.00)	0.0%
397 Interfund Transfers	0.00	1,000,000.00	(1,000,000.00)	0.0%

Fund Revenues:	1,009,623.39	2,208,387.51	(1,198,764.12)	218.7%
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	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%

070 OTHER

597 Interfund Transfers

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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Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	1,009,623.39	2,208,387.51		
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2023 BUDGET POSITION

South Whidbey Fire EMS

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301 Bond 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	0.00	86.60	(86.60) 0.0%
308 91 20 00 Estimated Beginning Balance	0.00	0.00	0.00 0.0%
308 Beginning Balances	0.00	86.60	(86.60) 0.0%

Fund Revenues:	0.00	86.60	(86.60) 0.0%
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	Amt Budgeted	Expenditures	Remaining
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597 Interfund Transfers

597 00 00 05 Transfer from Bond to General	0.00	86.60	(86.60) 0.0%
597 Interfund Transfers	0.00	86.60	(86.60) 0.0%

Fund Expenditures:	0.00	86.60	(86.60) 0.0%
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Fund Excess/(Deficit):	0.00	0.00	
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2023 BUDGET POSITION TOTALS

South Whidbey Fire EMS

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	6,766,183.84	4,755,827.27	70.3%	7,774,431.14	5,078,037.89	65%
003 Reserve Fund	0.00	53,219.04	0.0%	0.00	0.00	0%
004 Contingency Fund	0.00	170,707.41	0.0%	0.00	0.00	0%
300 General Investment Fund	1,009,623.39	2,208,387.51	218.7%	0.00	0.00	0%
301 Bond Fund	0.00	86.60	0.0%	0.00	86.60	0%
	7,775,807.23	7,188,227.83	92.4%	7,774,431.14	5,078,124.49	65.3%

TREASURER'S REPORT

Account Totals

South Whidbey Fire EMS

08/01/2023 To: 08/31/2023

Time: 22:33:28 Date: 09/29/2023

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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 General Fund-Island County Mai	561,245.38	47,366.93	329,836.42	278,775.89	-7,192.70	36,147.52	307,730.71
5 Capital Reserve Investment	2,208,387.51	0.00	0.00	2,208,387.51	0.00	0.00	2,208,387.51
7 Keybank (Direct Deposit)	95.53	0.00	0.00	95.53	0.00	0.00	95.53
10 Heritage (Direct Deposit)	192.52	117,556.22	117,184.52	564.22	0.00	24.01	588.23
11 Reserve Fund	53,131.17	87.87	0.00	53,219.04	0.00	0.00	53,219.04
12 Contingency Fund	170,425.58	281.83	0.00	170,707.41	0.00	0.00	170,707.41
Total Cash:	2,993,477.69	165,292.85	447,020.94	2,711,749.60	-7,192.70	36,171.53	2,740,728.43
	2,993,477.69	165,292.85	447,020.94	2,711,749.60	-7,192.70	36,171.53	2,740,728.43

TREASURER'S REPORT

Signature Page

South Whidbey Fire EMS

Time: 22:33:28 Date: 09/29/2023

08/01/2023 To: 08/31/2023

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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 Chairman / Date

Treasurer's Report
 Transactions from 8/1/2023 to 8/31/2023

638 - FIRE DIST #3 EXPENSE

Cash Balance at 7/31/2023				561,706.71
08/01/2023	WARRANTS PAID	405.00	0.00	
08/03/2023	WARRANT ISSUE	0.00	61,324.00	
08/04/2023	WARRANTS PAID	26.10	0.00	
08/07/2023	WARRANTS PAID	80.00	0.00	
08/09/2023	WARRANTS PAID	3,666.15	0.00	
08/10/2023	WARRANTS PAID	4,552.38	0.00	
08/11/2023	WARRANTS PAID	14,174.96	0.00	
08/14/2023	WARRANTS PAID	16,457.73	0.00	
08/15/2023	WARRANTS PAID	10,784.28	0.00	
08/16/2023	WARRANT ISSUE	0.00	168,642.92	
08/16/2023	WARRANTS PAID	2,940.63	0.00	
08/17/2023	WARRANTS PAID	1,262.74	0.00	
08/21/2023	WARRANT ISSUE	0.00	57,253.08	
08/21/2023	WARRANT ISSUE	0.00	44,533.87	
08/21/2023	WARRANTS PAID	1,968.31	0.00	
08/22/2023	WARRANTS PAID	5,091.62	0.00	
08/25/2023	WARRANTS PAID	7,524.34	0.00	
08/28/2023	WARRANTS PAID	5,272.66	0.00	
08/29/2023	WARRANTS PAID	12,964.30	0.00	
08/30/2023	WARRANTS PAID	63,427.23	0.00	
08/31/2023	WARRANTS PAID	3,549.95	0.00	
	Warrant Payable Total	<u>154,148.38</u>	<u>331,753.87</u>	177,605.49
08/11/2023	SOUTH WHIDBEY F FD#3 DEPOSIT	WB	0.00	20.00
08/22/2023	SOUTH WHIDBEY F FD#3 DEPOSIT	WB	0.00	55.00
08/24/2023	SOUTH WHIDBEY F FD#3 DEPOSIT	WB	0.00	30.00
08/30/2023	SOUTH WHIDBEY F ICT FD#3 DEPOS	KY	0.00	110.00
08/30/2023	SOUTH WHIDBEY F ICT FD#3 DEPOS	KY	0.00	336.26
08/31/2023	AUG 23 PROP TAX DISTRIBUTION		0.00	39,194.79
08/31/2023	AUG 2023 LEASEHOLD COLLEX		0.00	107.96
08/31/2023	Qtr 2 2023 Forest Excise Distr		0.00	572.07
08/31/2023	ICTIP INT ALLOC AUG 2023		0.00	3,661.15
	Revenue Total		<u>0.00</u>	<u>44,087.23</u>
08/03/2023	WARRANT ISSUE		61,324.00	0.00
08/09/2023	FD3EX PAYROLL		63,336.22	0.00
08/10/2023	FD3EX DRS		260.60	0.00
08/16/2023	WARRANT ISSUE		168,642.92	0.00
08/21/2023	WARRANT ISSUE		57,253.08	0.00
08/21/2023	WARRANT ISSUE		44,533.87	0.00
08/23/2023	FD3EX PAYROLL		54,220.00	0.00
08/23/2023	FD3EX DRS		25,802.12	0.00
08/28/2023	FD3EX DOR		295.91	0.00
	Expenditure Total		<u>475,668.72</u>	<u>0.00</u>
Ending Cash Balance			Calculated Total	307,730.71
			Book Total	307,730.71
			Difference	-0.00



**Participants - Earning Allocat Selected
Cash/Checking Activity
August 1, 2023 - August 31, 2023**

Island County

Fire District #3 Maintenance

Page 1

Investment #	Current Rate	Transaction Date	Deposits	Withdrawals	Interest Received	Balance
638						2,208,387.51
	1.877	08/01/2023			3,568.98	2,208,387.51
	0.193	08/01/2023				2,208,387.51
	1.925	08/01/2023				2,208,387.51
Subtotal and Ending Balance	1.925		0.00	0.00	3,568.98	2,208,387.51
Totals and Ending Balance for Fire District #3 Maintenance			0.00	0.00	3,568.98	2,208,387.51

Island County, WA

Treasurer's Report
Transactions from 8/1/2023 to 8/31/2023

641 - FIRE DISTRICT #3 BOND

Cash Balance at 7/31/2023		0.00
Ending Cash Balance	Calculated Total	0.00
	Book Total	0.00
	Difference	0.00

South Whidbey Fire/EMS Investment Report

General Fund Investment

Island County Treasurer's Investment Pool #638

Date In	# of Dates	Principal Amount	Interest Rate	Interest Earned
1/1/2023	30	\$ 1,208,387.51	1.528%	\$ 1,590.36
2/1/2023	60	\$ 1,208,387.51	1.528%	\$ 1,594.22
3/1/2023	90	\$ 1,208,387.51	1.670%	\$ 1,737.75
4/1/2023	120	\$ 1,208,387.51	2.057%	\$ 2,071.76
5/1/2023	150	\$ 1,208,387.51	2.217%	\$ 2,301.06
6/1/2023	180	\$ 2,208,387.51	2.026%	\$ 2,984.65
7/1/2023	210	\$ 2,208,387.51	2.026%	\$ 3,568.98
8/1/2023	240	\$ 2,208,387.51	1.925%	\$ 3,661.15
Total				\$ 19,509.93

Contingency Fund Investment

Island County Treasurer's Investment Pool #726

Date In	# of Dates	Principal Amount	Interest Rate	Interest Earned
6/15/2023	15	\$ 169,000.00	2.026%	\$ 152.15
7/1/2023	45	\$ 170,000.00	1.877%	\$ 273.43
8/1/2023	75	\$ 170,000.00	1.880%	\$ 281.83
Total				\$ 707.41

Reserve Fund Investment

Island County Treasurer's Investment Pool #727

Date In	# of Dates	Principal Amount	Interest Rate	Interest Earned
6/15/2023	15	\$ 52,000.00	2.026%	\$ 46.82
7/1/2023	45	\$ 53,000.00	1.877%	\$ 84.35
8/1/2023	75	\$ 53,000.00	1.880%	\$ 87.87
Total				\$ 219.04

South Whidbey Fire EMS

FINANCIAL ANALYSIS

Strengths

- Accounts over the targeted budget
 - Hospital Payments- Increased payment amounts than budgeted.
 - Investment Interest- Increased Interest due to additional funds transferred into investment accounts.
 - CPR Public Class Registration- Increase CPR registrations
 - Leasehold Excise Tax- Unanticipated increased payments.

Weaknesses

- Accounts over the targeted 75%
 - 10.32.10 Fuel- Admin- 82.2% increased fuel costs. Will monitor.
 - 10.35.30 Computer Hardware- 83.1% purchase of non-budgeted items.
 -
 - 10.46.10 Liability Enduris- 97.8% one-time cost.
 - 10.48.10 Computer Repair & Maintenance- 105.4% Increased IT support. Waiting for reimbursement payments.
 - 10.49.10 Memberships-78.5% Non-budgeted memberships and under-budgeted costs.
 - 10.49.40 Software Recurring Licenses-104.9% Non-budgeted licenses and under-budgeted costs.
 - 20.24.40 Trusted Plans-83.5% will monitor. Should remain in budget.
 - 20 32 20 Fuel - Medical Apparatus-97.8% increased usage. Will monitor.
 - 20.35.40 Technical Rescue Equipment-84.9% Non-budget items and under-budgeted costs. Will remain in the budget if new ropes are not purchased.
 - 22.15.20 Authorized Overtime Full-84% Time Firefighters- unexpected overtime.
 - 30.31.60 Public Education Supplies-97% Will remain in the budget. Purchases budgeted.
 - 30.49.01 Authorized Overtime-Fire Prevention-98.5% Will remain in the budget. Additional funds in other overtime lines.

SOUTH WHIDBEY FIRE EMS

- 45.31.20 Medical Training Supplies-124.6% Will remain in the budget. Will receive a reimbursement from the EMS Council.
- 45.41.10 Training Professional Services-80.2% Will remain in the budget.
- 45.49.21 Medical Training Projects-77.3% unexpected price increase. Will remain in the budget.
- 50.10.01 Maintenance Employees Authorized Overtime-98.8% No additional expected OT. Will remain in the budget.
- 50.35.10 Small Tools-122.5% Non-budgeted purchases.
- 60.48.31 Marine Vehicle Repair & Maintenance-99.6% unanticipated repairs.
- 594.22.35.60 Personal Safety Equipment-100% Under-budgeted costs. Have bought all the budgeted sets. Should not need any additional sets.
- 22 64 32 Computers / IT Capital- 107.3% non-budgeted items purchased.

Threats

- Possible increasing costs
 - Legal Services- Due to open investigation.
 - Wages/Benefits- Increases in 2024 due to CPI and union negotiations
- Reduction of Levy rate for 2024

Opportunities

- Alternative approaches to fund Capital purchases.
- Surplus of excess equipment and vehicles.
- Expense decrease in 2024 by consolidating stations and the maintenance facility.
- Optional revenue sources from the sale/rent of the maintenance facility.
- Collection of prior year payments from the Ferries
- Increasing interest earnings with increasing investment funds.



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: October 05, 2023
Fund: 638

Warrants Approved from August 29, 2023 – September 2, 2023

Date	Check	Vendor	Amount
08/29/2023	EFT	Payroll Liabilities	\$22,055.79
10/02/2023	EFT, 231001001-231001004	Payroll Liabilities	\$180,242.42
10/02/2023	EFT, 231002001-231002062	Accounts Payable	\$339,408.01
09/07/2023	EFT	Payroll	\$52,899.02
09/21/2023	EFT	Payroll	\$53,162.77
Total Warrants Approved			\$647,768.01

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.

Finance Officer: _____
Kathryn Nguyen

Fire Chief: _____
Nick Walsh

Commissioner: _____
Michael Noblet

Commissioner: _____
Savannah Erickson

Commissioner: _____
Jim Towers

Serving the communities of Bayview - Clinton - Freeland - Langley - Maxwelton – Saratoga
Our mission: *“To protect and prepare the South Whidbey community through service and education.”*

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1230	08/29/2023	Payroll	1	EFT	Internal Revenue Service	22,055.79	941 Deposit for Pay Cycle(s) 07/13/2023 - 07/13/2023
1289	10/02/2023	Payroll	1	EFT	Internal Revenue Service	88,072.55	941 Deposit for Pay Cycle(s) 08/24/2023 - 08/24/2023; 941 Deposit for Pay Cycle(s) 08/10/2023 - 08/10/2023; 941 Deposit for Pay Cycle(s) 09/07/2023 - 09/07/2023; 941 Deposit for Pay Cycle(s)
1290	10/02/2023	Payroll	1	EFT	Vimly Benefits Solutions	1,454.04	Pay Cycle(s) 08/24/2023 To 08/24/2023 - IAFF MERP Dues; Pay Cycle(s) 09/07/2023 To 09/07/2023 - IAFF MERP Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - IAFF MERP Dues
1291	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	1,272.09	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DRS 457 (Deferred Comp)
1292	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	2,534.61	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DEFERRED COMP
1293	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	127.93	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DEFERRED COMP-Maint
1294	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	19,975.82	Pay Cycle(s) 08/01/2023 To 08/31/2023 - LEOFF 2
1295	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	2,750.20	Pay Cycle(s) 08/01/2023 To 08/31/2023 - PERS 2
1296	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	447.96	Pay Cycle(s) 08/01/2023 To 08/31/2023 - PERS 3
1297	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	660.91	Pay Cycle(s) 08/01/2023 To 08/31/2023 - PERS 3- Maint
1298	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	3,896.10	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP
1299	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	38.53	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP-Maint
1300	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	2,623.45	Pay Cycle(s) 09/21/2023 To 09/21/2023 - DEFERRED COMP
1301	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	63.21	Pay Cycle(s) 09/21/2023 To 09/21/2023 - DEFERRED COMP-Maint
1302	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	2,560.24	Pay Cycle(s) 08/24/2023 To 08/24/2023 - DEFERRED COMP
1303	10/02/2023	Payroll	1	EFT	WA D/Retirement Systems	126.42	Pay Cycle(s) 08/24/2023 To 08/24/2023 - DEFERRED COMP-Maint
1308	08/28/2023	Claims	1	EFT	WA D/Revenue	295.91	Written From Use Tax Report
1309	10/02/2023	Claims	1	662647	Robert Coleman Absolute Pest Control	1,192.40	INV# 13241; INV# 13542

Invoices	Amount	PO	For
13241	596.20		ST 31 pest
13542	596.20		Pest control

1310	10/02/2023	Claims	1	662648	All Whidbey Topsoil & Construction Inc.	142.75	INV# 195443, 195653												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Invoices</th> <th style="text-align: right;">Amount</th> <th style="text-align: left;">PO</th> <th style="text-align: left;">For</th> </tr> </thead> <tbody> <tr> <td>195443</td> <td style="text-align: right;">132.74</td> <td></td> <td>Lawn mower rental</td> </tr> <tr> <td>195653</td> <td style="text-align: right;">10.01</td> <td></td> <td>Vehicle weigh</td> </tr> </tbody> </table>								Invoices	Amount	PO	For	195443	132.74		Lawn mower rental	195653	10.01		Vehicle weigh
Invoices	Amount	PO	For																
195443	132.74		Lawn mower rental																
195653	10.01		Vehicle weigh																

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1311	10/02/2023	Claims	1	662649	Amazon Capital Services	1,447.35	ACCT# A1YVR6PPUE4D; INV# 1TYGVM1MVRR1; ACCT# A1YVR6PPUE4D
		Invoices	Amount	PO	For		
		1TMFM6RR6QVG	242.99		BATTERY CABLE CRIMPER		
		19KRX4C39GPF	38.05		PRESSURE WASHER REPAIR		
		16DJYMKXTX7J	92.76	105937	OFFICE SUPPLIES		
		1LKQK4M6YMLM	572.55		LT TESTIMG		
		1TYGVM1MVRR1	91.35		Commissioners surface pro case		
		1F6TKTY4LNKY	28.08	105942	Binders		
		1YCFJD77K4M	381.57	105943	Ferno Pedi-Mate Plus		
1312	10/02/2023	Claims	1	662650	Board of Volunteer Firefighters	60.00	South Whidbey Fire/EMS
		Invoices	Amount	PO	For		
		09142023	60.00		New member disability fee		
1313	10/02/2023	Claims	1	662651	Bound Tree Medical, LLC.	1,186.31	ACCT#214140
		Invoices	Amount	PO	For		
		85075585	421.31		EMT class supplies		
		85077224	240.13		EMT class supplies		
		85069266	524.87	105933	214140		
1314	10/02/2023	Claims	1	662652	CDW Government, Inc.	20,777.18	ACCT# 7648524; INV# LH89958; ACCT# 7648524
		Invoices	Amount	PO	For		
		071220238524	5,376.11		Microsoft License X 98		
		LH89958	203.18		MS 365 License		
		LF50376	88.52		Displayport		
		LF45752	14,048.46		Surface pro X10		
		LF47674	1,060.91		Surface pro pen		
1315	10/02/2023	Claims	1	662653	Canon Financial Services, Inc.	526.32	INV# 31065192; INV# 31230437
		Invoices	Amount	PO	For		
		31065192	263.16		Copy machine lease		
		31230437	263.16		Copier lease		
1316	10/02/2023	Claims	1	662654	Cascade Fire & Safety	7,715.53	INV# 1661874, 1662279
		Invoices	Amount	PO	For		
		1661874	7,000.28		2204 mods		
		1662279	715.25		Uniform Haix		
1317	10/02/2023	Claims	1	662655	Clinton Water District	95.05	Account# 134, 068
		Invoices	Amount	PO	For		
		0930230068	48.05		Aug water usage		
		0930230134	47.00		Aug water usage		
1318	10/02/2023	Claims	1	662656	Corey Oil & Propane, LLC	110.84	INV# 100369
		Invoices	Amount	PO	For		
		100369	110.84		Fuel		
1319	10/02/2023	Claims	1	662657	Katheryne Crowe	79.10	Reimbursement

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		Invoices	Amount	PO	For		
		081723	79.10		Food reimbursement		
1320	10/02/2023	Claims	1	662658	Cummins Sales and Service	3,472.52	INV# 0198813
		Invoices	Amount	PO	For		
		0198813	3,472.52		Engine repairs E32		
1321	10/02/2023	Claims	1	662659	Day Wireless Systems	2,915.84	INV# 794108
		Invoices	Amount	PO	For		
		794108	2,915.84	105935	APX cup adapter X110		
1322	10/02/2023	Claims	1	662660	Enduris	151,517.00	INV# R244001
		Invoices	Amount	PO	For		
		R244001	151,517.00		Enduris Insurance coverage		
1323	10/02/2023	Claims	1	662661	Fed Ex	28.15	INV# 824921873; INV# 825619927
		Invoices	Amount	PO	For		
		824921873	8.17		EMS shipping		
		825619927	19.98		Legal doc shipment		
1324	10/02/2023	Claims	1	662662	Fire Service Repair	2,246.31	INV# 6314
		Invoices	Amount	PO	For		
		6314	2,246.31		Valve kit, enfo display, intake took		
1325	10/02/2023	Claims	1	662663	FirstNet - AT&T MOBILITY	2,029.56	ACCT# 287296038392
		Invoices	Amount	PO	For		
		0819238392	2,029.56		Aug mobile phone service		
1326	10/02/2023	Claims	1	662664	Freeland Ace Hardware	98.49	INV# 132498
		Invoices	Amount	PO	For		
		132498	98.49		Chainsaw sharpening		
1327	10/02/2023	Claims	1	662665	G12 Communications LLC	425.76	INV# 118841
		Invoices	Amount	PO	For		
		118841	425.76		SIP trunking		
1328	10/02/2023	Claims	1	662666	General Fire Apparatus	276.87	INV# 17266
		Invoices	Amount	PO	For		
		17266	276.87		Engine door handle/latch		
1329	10/02/2023	Claims	1	662667	Grainger	164.16	ACCT# 876912056
		Invoices	Amount	PO	For		
		9803812071	59.02		Corner Connector		
		9803219337	105.14		Corner Connector		
1330	10/02/2023	Claims	1	662668	Health & Safety Institute HSI	61.69	INV# 1883085
		Invoices	Amount	PO	For		
		1883085	61.69		CPR cards		

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1331	10/02/2023	Claims	1	662669	Hanson's Building Supply	96.49	INV# 2309252533
		Invoices	Amount	PO	For		
		2309252533	110.74		Fir, screws		
1332	10/02/2023	Claims	1	662670	Robert Husom	25.60	Ferry pass reimb
		Invoices	Amount	PO	For		
		09042023	25.60		Ferry pass reimb		
1333	10/02/2023	Claims	1	662671	I-COM	24,317.74	INV# Q4202310
		Invoices	Amount	PO	For		
		Q4202310	24,317.74		Q4 user fees		
1334	10/02/2023	Claims	1	662672	IC E R & R Fund	89.56	INV# 23195
		Invoices	Amount	PO	For		
		23195	89.56		Fuel charge		
1335	10/02/2023	Claims	1	662673	ISOOutsource	21,884.56	South Whidbey Fire/EMS; INV# CW285603
		Invoices	Amount	PO	For		
		284795	1,116.58		IT Services		
		284738	8,504.58		IT Services		
		285405	6,362.20		IT Services		
		285032	74.40		IT Services		
		285406	2,249.90		IT Services		
		285404	192.50		IT Services		
		CW285603	3,384.40		IT Services		
1336	10/02/2023	Claims	1	662674	Island Auto Supply	57.23	INV# 692682
		Invoices	Amount	PO	For		
		692682	57.23		Antifreeze		
1337	10/02/2023	Claims	1	662675	Island Disposal, Inc.	379.82	ACCT# 2144-138276/158096
		Invoices	Amount	PO	For		
		7743820S144	199.50		Maint Disposal		
		7743879S144	180.32		ST 36 Disposal		
1338	10/02/2023	Claims	1	662676	Jerry Beck & Company Inc.	4,560.87	INV#10405, 10413
		Invoices	Amount	PO	For		
		10405	3,049.54		Add network to new TV at ST 31		
		10413	1,511.33		Replace failed outlets		
1339	10/02/2023	Claims	1	662677	Kent D. Bruce Co. LLC	23,497.37	INV# 14263; INV# 14352
		Invoices	Amount	PO	For		
		14263	875.46		Surface mount		
		14352	22,621.91	105920			
1340	10/02/2023	Claims	1	662678	LabCorp Occupational Testing Service	268.00	INV# 77544838
		Invoices	Amount	PO	For		

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
		Invoices	Amount	PO	For		
		77544838	268.00		Background checks		
1341	10/02/2023	Claims	1	662679	Langley, City of	347.68	ACCT# 1171.1
		Invoices	Amount	PO	For		
		090820231711	347.68		ST 34 water		
1342	10/02/2023	Claims	1	662680	Lexipol LLC	7,014.46	INV# 18647
		Invoices	Amount	PO	For		
		18647	7,014.46		Lexipol subscription		
1343	10/02/2023	Claims	1	662681	Matt's Import Haven Inc	920.67	INV# 41465
		Invoices	Amount	PO	For		
		41465	920.67		0804 service		
1344	10/02/2023	Claims	1	662682	McGavick Graves, P.S.	4,039.50	ACCT# 015293
		Invoices	Amount	PO	For		
		0831235293	4,039.50		Legal fees		
1345	10/02/2023	Claims	1	662683	Motor Trucks International	3,876.07	INV# 11w5188
		Invoices	Amount	PO	For		
		11W5188	3,876.07		0201 repairs		
1346	10/02/2023	Claims	1	662684	Motorola Solutions	2,338.96	INV# 8281717133
		Invoices	Amount	PO	For		
		8281717133	2,338.96	105906	Head remote		
1347	10/02/2023	Claims	1	662685	Mukilteo Coffee Co.	117.00	South Whidbey Fire/EMS; INV# 672471
		Invoices	Amount	PO	For		
		672227	23.40		Coffee		
		672305	23.40		Coffee		
		672149	23.40		Coffee		
		672384	23.40		Coffee		
		672471	23.40		Coffee		
1348	10/02/2023	Claims	1	662686	Kathryn Nguyen	382.95	WFOA reimbursement
		Invoices	Amount	PO	For		
		09212023	291.77		WFOA reimbursement		
1349	10/02/2023	Claims	1	662687	Orca Information INC	350.00	INV# 35687
		Invoices	Amount	PO	For		
		35687	350.00		Background checks		
1350	10/02/2023	Claims	1	662688	Marina Payments Port of Everett	2,142.55	ACCT#3487
		Invoices	Amount	PO	For		
		090120233487	2,142.55		Leasehold, storage		
1351	10/02/2023	Claims	1	662689	Positive Promotions, Inc.	508.23	INV# 7224740

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		Invoices	Amount	PO	For		
		7224740	508.23		Stadium cups		
1352	10/02/2023	Claims	1	662690	Puget Sound Energy	3,344.56	South Whidbey Fire/EMS
		Invoices	Amount	PO	For		
		082320238691	738.75		ST 31 electric		
		082420239761	349.72		Maint electric		
		082320238238	547.61		ST 34 electric		
		081820230312	233.87		ST 35 electric		
		082920238705	100.96		ST 33 electric		
		083020236922	1,235.40		ST 36 electric		
		082520235409	138.25		ST 32 electric		
1353	10/02/2023	Claims	1	662691	Quality Cleaning Etc. Inc.	1,128.00	South Whidbey Fire/EMS
		Invoices	Amount	PO	For		
		09012023	1,128.00		Aug cleaning service		
1354	10/02/2023	Claims	1	662692	Saratoga Water District	80.00	Acct# 20320
		Invoices	Amount	PO	For		
		0901230320	80.00		Aug water usage		
1355	10/02/2023	Claims	1	662693	SeaWestern Fire Apparatus & Equip.	516.23	INV# 25609; ACCT# 2039
		Invoices	Amount	PO	For		
		25609	276.87		Lens Kit		
		091120232039	239.36		Reburb battery		
1356	10/02/2023	Claims	1	662694	Sebo's Do-it Center	120.77	ACCT# 13000
		Invoices	Amount	PO	For		
		0901233000	120.77		Aug statement		
1357	10/02/2023	Claims	1	662695	Skagit Farmers Supply	1,634.63	INV# 274250
		Invoices	Amount	PO	For		
		274350	1,634.63	105938	435573		
1358	10/02/2023	Claims	1	662696	Snure Seminars	100.00	INV# 65; INV# 106
		Invoices	Amount	PO	For		
		65	50.00		Seminar registration		
		106	50.00		Law Updates		
1359	10/02/2023	Claims	1	662697	South Whidbey School District #206	8,612.85	South Whidbey Fire/EMS; South Whidbey Fire/EMS
		Invoices	Amount	PO	For		
		FIRE-2023-11	4,602.67		July Fuel charges		
		FIRE-2023-10	72.59		June Fuel Charges		
		08312023	3,937.59		Fuel usage		
1360	10/02/2023	Claims	1	662698	Stericycle, INC.	10.36	INV# 3006609396
		Invoices	Amount	PO	For		

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		Invoices	Amount	PO	For		
		3006609396	10.36		Bio		
1361	10/02/2023	Claims	1	662699	T-Mobile	281.82	ACCT# 972274840
		Invoices	Amount	PO	For		
		0913234840	281.82		Aug mobile phone service		
1362	10/02/2023	Claims	1	662700	TargetSolutions Learning LLC	18,297.74	INV# 78868
		Invoices	Amount	PO	For		
		78868	18,297.74		Target solutions subscription		
1363	10/02/2023	Claims	1	662701	US Bank Visa	8,121.15	ACCT# 4246044555692148
		Invoices	Amount	PO	For		
		082520232148	3,550.10		Aug statement		
		092520232148	4,571.05		Sept statement		
1364	10/02/2023	Claims	1	662702	CM-9690 US Bank	350.00	INV# 7004229
		Invoices	Amount	PO	For		
		7004229	350.00		Bond admin fee		
1365	10/02/2023	Claims	1	662703	Vistaire Water System	656.56	ACCT# R329080230420; ACCT# R329171931000
		Invoices	Amount	PO	For		
		083123049	559.98		Aug water usage		
		0831231000	96.58		Main water usage		
1366	10/02/2023	Claims	1	662704	WA D/L&I Boiler, Pressure Vessel Section	269.10	INV# 367205
		Invoices	Amount	PO	For		
		367205	269.10		Boiler/pressure inspection		
1367	10/02/2023	Claims	1	662705	WA State Ferries	113.20	ACCT# F111148
		Invoices	Amount	PO	For		
		0831231148	113.20		Aug ferry fare		
1368	10/02/2023	Claims	1	662706	Waytek Inc	33.79	INV# 3596167
		Invoices	Amount	PO	For		
		3596167	33.79		Vinyl		
1369	10/02/2023	Claims	1	662707	Western Facilities Supply, Inc.	105.78	INV# 47999A
		Invoices	Amount	PO	For		
		47999A	105.78		Toilet brush/holder		
1370	10/02/2023	Claims	1	662708	Whidbey Telecom	1,551.07	ACCT# 119643; ACCT# 186070
		Invoices	Amount	PO	For		
		0901239643	1,251.86		August Statement		
		0901236070	299.21		Annual alarm monitoring		
1304	10/02/2023	Payroll	1	662709	Aflac	3,503.12	INV# 301948; INV# 946601

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1305	10/02/2023	Payroll	1	662710	IAFF Local Union 5212	324.24	Pay Cycle(s) 08/24/2023 To 08/24/2023 - FF Union Dues; Pay Cycle(s) 09/07/2023 To 09/07/2023 - FF Union Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Union Dues
1306	10/02/2023	Payroll	1	662711	South Whidbey Firefighters Union	2,001.72	Pay Cycle(s) 08/24/2023 To 08/24/2023 - FF Association Dues; Pay Cycle(s) 09/07/2023 To 09/07/2023 - FF Association Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Association Dues
1307	10/02/2023	Payroll	1	662712	Trusted Plans Service Corp.	47,809.28	CASE NO 69818
1234	09/07/2023	Payroll	10	EFT		2,577.59	Aug 18- Sept 1 Payroll
1235	09/07/2023	Payroll	10	EFT		1,760.06	Aug 18- Sept 1 Payroll
1236	09/07/2023	Payroll	10	EFT		2,768.27	Aug 18- Sept 1 Payroll
1237	09/07/2023	Payroll	10	EFT		2,998.91	Aug 18- Sept 1 Payroll
1238	09/07/2023	Payroll	10	EFT		3,037.51	Aug 18- Sept 1 Payroll
1239	09/07/2023	Payroll	10	EFT		3,597.21	Aug 18- Sept 1 Payroll
1240	09/07/2023	Payroll	10	EFT		1,112.28	Aug 18- Sept 1 Payroll
1241	09/07/2023	Payroll	10	EFT		1,060.25	Aug 18- Sept 1 Payroll
1242	09/07/2023	Payroll	10	EFT		3,150.65	Aug 18- Sept 1 Payroll
1243	09/07/2023	Payroll	10	EFT		2,393.65	Aug 18- Sept 1 Payroll
1244	09/07/2023	Payroll	10	EFT		2,534.79	Aug 18- Sept 1 Payroll
1245	09/07/2023	Payroll	10	EFT		1,951.82	Aug 18- Sept 1 Payroll
1246	09/07/2023	Payroll	10	EFT		2,722.47	Aug 18- Sept 1 Payroll
1247	09/07/2023	Payroll	10	EFT		3,213.74	Aug 18- Sept 1 Payroll
1248	09/07/2023	Payroll	10	EFT		3,259.12	Aug 18- Sept 1 Payroll
1249	09/07/2023	Payroll	10	EFT		2,400.58	Aug 18- Sept 1 Payroll
1250	09/07/2023	Payroll	10	EFT		1,673.21	Aug 18- Sept 1 Payroll
1251	09/07/2023	Payroll	10	EFT		1,231.21	Aug 18- Sept 1 Payroll
1252	09/07/2023	Payroll	10	EFT		2,147.18	Aug 18- Sept 1 Payroll
1253	09/07/2023	Payroll	10	EFT		2,093.06	Aug 18- Sept 1 Payroll
1254	09/07/2023	Payroll	10	EFT		3,534.28	Aug 18- Sept 1 Payroll
1255	09/07/2023	Payroll	10	EFT		1,681.18	Aug 18- Sept 1 Payroll
1265	09/21/2023	Payroll	10	EFT		2,577.59	Sept 1- Sept 15 payroll
1266	09/21/2023	Payroll	10	EFT		1,801.78	Sept 1- Sept 15 payroll
1267	09/21/2023	Payroll	10	EFT		2,770.31	Sept 1- Sept 15 payroll
1268	09/21/2023	Payroll	10	EFT		2,040.56	Sept 1- Sept 15 payroll
1269	09/21/2023	Payroll	10	EFT		2,833.18	Sept 1- Sept 15 payroll
1270	09/21/2023	Payroll	10	EFT		3,593.06	Sept 1- Sept 15 payroll
1271	09/21/2023	Payroll	10	EFT		1,660.88	Sept 1- Sept 15 payroll
1272	09/21/2023	Payroll	10	EFT		920.68	Sept 1- Sept 15 payroll
1273	09/21/2023	Payroll	10	EFT		2,456.27	Sept 1- Sept 15 payroll
1274	09/21/2023	Payroll	10	EFT		2,420.79	Sept 1- Sept 15 payroll
1275	09/21/2023	Payroll	10	EFT		2,536.03	Sept 1- Sept 15 payroll
1276	09/21/2023	Payroll	10	EFT		2,318.82	Sept 1- Sept 15 payroll
1277	09/21/2023	Payroll	10	EFT		2,572.04	Sept 1- Sept 15 payroll
1278	09/21/2023	Payroll	10	EFT		2,376.63	Sept 1- Sept 15 payroll
1279	09/21/2023	Payroll	10	EFT		3,254.97	Sept 1- Sept 15 payroll
1280	09/21/2023	Payroll	10	EFT		2,591.54	Sept 1- Sept 15 payroll
1281	09/21/2023	Payroll	10	EFT		2,071.57	Sept 1- Sept 15 payroll
1282	09/21/2023	Payroll	10	EFT		1,647.48	Sept 1- Sept 15 payroll
1283	09/21/2023	Payroll	10	EFT		2,315.63	Sept 1- Sept 15 payroll
1284	09/21/2023	Payroll	10	EFT		2,052.01	Sept 1- Sept 15 payroll
1285	09/21/2023	Payroll	10	EFT		3,555.11	Sept 1- Sept 15 payroll
1286	09/21/2023	Payroll	10	EFT		2,795.84	Sept 1- Sept 15 payroll

001 General Fund

647,768.01

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							Claims: 339,408.01
						647,768.01	Payroll: 308,360.00

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: _____

Fiscal Management

103.1 PURPOSE

South Whidbey Fire/EMS provides a critical service to the community. In order to provide these services and maintain the trust of those we serve, it is incumbent upon the district to have a clear, detailed set of financial policies that ensures funds are managed in the best interest of the public and the District. Such policies establish the importance of fiscal management, transparency, and accountability. Furthermore, such policies set a framework for financial integrity and ensure the long term financial health of the organization.

The Fiscal Management Policies Section is a general informational guide for the collection, handling and expenditure all District funds. The Board of Fire Commissioners reserve the right to amend, delete, supplement, or rescind any of these provisions they deem necessary and appropriate, without advance notice other than that provided by law. The quantity and quality of District programs are directly dependent on the funding provided and the effective, efficient management of those funds. As trustee of local funds allocated for use in public service, the Board shall strive to see that these funds are used for achievement of the purposes to which they are allocated.

103.2 FINANCIAL GOALS

Financial integrity is critically important to South Whidbey Fire/EMS. In order to maintain such integrity it is important that the District create a set of goal oriented policies that allow Commissioners and Staff to effectively and efficiently manage the finances of the District.

103.2.1 Overarching Goals

1. Ensure the short and long-term financial health of the organization.
2. Ensure fiscal integrity through sound, prudent management of financial assets.
3. Improve financial information for decision makers and managers at all levels.
4. Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens.
5. Maintain openness, transparency, and full accountability to the public for the District's financial activities.

103.2.2 Policy Goals

1. **General Policies:** Ensure the framework exists to manage revenues and expenditures in integrity with the financial goals of South Whidbey Fire/EMS.
2. **Revenue Policies:** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired services.

Fiscal Management

3. **Expenditures & Budget Preparation Policies:** Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure stability and the effect and efficient delivery of services.

4. **Capital Expenditures Policies:** Review and monitor the state of the District's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and available resources.

5. **Small and Attractive Asset Policies:** Establish guidelines and procedures in order to account for and track assets that fall below capitalization thresholds which may have a heightened risk of theft or loss.

6. **Accounting Practices Policies:** Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA), where applicable.

7. **Debt Policies:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

8. **Investment and Cash Management Policies:** Manage and invest the District's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

9. **Reserve Policies:** Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the District's credit as well as its financial position from emergencies

103.3 FINANCIAL MANAGEMENT KEY PERSONNEL

103.3.1 Fire Chief: The Fire Chief and his/her appointed delegates are authorized to make purchases and create district debt to the limit defined by the annual expenditure budget and the purpose intended by the Board of Fire Commissioners. In addition the Fire Chief may:

1. transfer funds from sub-account to sub-account within a major account, but may not transfer funds from one major account to another without express permission from the Board of Fire Commissioners in the form of a resolution.

2. overspend an individual account by \$1,000.00, and shall report the over-expenditure at the next regular meeting of the Board, and request a funds transfer to balance the account, to assure smooth and continuous operations.

3. overspend an individual account by \$5,000.00 and shall report the over-expenditure to the Board within 24 hours, and at the next regular meeting of the Board request a funds transfer to balance the account, under emergency conditions when failure to act may result in the loss of emergency services to the community.

Fiscal Management

4. overspend an individual account by \$10,000.00 with concurrence of the Chairman of the Board of Fire Commissioners and shall report the over-expenditure to the remaining Board within 24 hours, and at the next regular meeting of the Board request a funds transfer to balance the account, under emergency conditions when failure to act may result in the loss of emergency services to the community.

103.3.2 Auditing Officer: The responsibility of the Auditing Officer is defined by law and appointed by the Board of Fire Commissioners. The Auditing Officer shall:

1. audit, prior to payment, all claims presented against the District by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose.
2. authenticate and certify claims as just, due and unpaid obligations against the District.
3. prepare proper voucher forms for each authenticated claim and present such claims in a timely manner to the Board of Fire Commissioners for review and approval.

103.3.3 Investment Officer: The Investment Officer is appointed by the Board of Fire Commissioners and shall have the authority, at the direction of the Fire Chief or Board, to order District funds handled by the Island County Treasurer's Office to be moved to and from liquid and investment accounts. In addition, the Investment Officer shall:

1. transfer and invest funds to assure the highest rate of return without jeopardizing the liquid funds needed for the budgeted day to day operations.
2. prepare and present a monthly report of transactions for review by the Board of Fire Commissioners as its regular monthly meeting.

103.4 GENERAL

GOAL: *Ensure the framework exists to manage revenues and expenditures in integrity with the financial goals of South Whidbey Fire/EMS.*

103.4.1 Fiscal Year and Budget Format: The fiscal year shall be January 1 through December

31. The annual budget format shall be based upon the most recent requirements, system, and required account number found in the Budgeting, Accounting, and Reporting System (BARS) for Fire Districts, as published by the Office of the State Auditor for the State of Washington. Additional BARS account numbers may be added as necessary to ensure compliance with the system and to further clarify revenues and expenses.

103.4.2 Policy Guidance: In order to maintain financial integrity and accountability, District policies shall be adhered to at all times. All members of South Whidbey Fire/EMS bear responsibility to ensure funds are acquired and spent in accordance with these policies. Furthermore, District leadership shall be responsible as follows:

1. The Board of Fire Commissioners shall adopt resolutions to set financial policies to assure the financial strength, transparency, and accountability of the District.

Fiscal Management

2. The Fire Chief shall develop administrative directives and general procedures for implementing the Board of Fire Commissioners financial policies.

3. All divisions of the organization share the responsibility of meeting policy goals and ensuring long-term financial health.

103.4.3 Service Delivery: Current and future service plans and programs shall be managed and developed to reflect current financial policy directives, projected resources, and service requirements. In addition:

1. To attract and retain volunteers and employees necessary for providing high quality services, the District shall establish and maintain a competitive compensation and benefit package with the public and private sectors.

2. Efforts shall be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing services on an equitable basis, and support favorable legislation at the local, state, and federal level to provide services.

3. The District should initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy when appropriate and authorized.

4. The District shall maintain fair and equitable relationships with its contractors and suppliers.

103.5 REVENUE

GOAL: *Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired services.*

103.5.1 GENERAL TAX LEVY: The Board of Fire Commissioners may levy a tax on the assessed value of the real property within the fire protection district. The tax levies shall be part of the general tax roll and shall be collected as a part of the general taxes against the property in the district. The taxes, when collected, shall be placed in the appropriate district fund or funds as provided by law, and shall be paid out on warrants of the District upon authorization of the board.

Current expenditures shall be funded by current revenues. The District will, whenever possible, maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single source. Budgeted revenues shall be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, or reliable economic forecasters when available.

General Fund and other unrestricted revenues shall not be earmarked for specific purposes, activities or services unless authorized by the Board of Fire Commissioners, required by law, or generally accepted accounting practices (GAAP). All nonrestricted funds shall be deposited into the General Fund (Fund 1) and appropriated by the budget process.

If revenues from limited duration sources, such as grants or gifts, are used to balance the annual operating budget, such revenues shall be fully disclosed and explained at the time the budget

Fiscal Management

is presented to the Board of Fire Commissioners. The District shall not rely on limited duration revenue sources to balance the operating budget.

The District shall not use deficit financing and borrowing to support on-going operations in the case of long-term revenue downturns greater than one year. Revenue forecasts shall be revised and expenses reduced to conform to the revised long-term revenue forecast or revenue increased shall be considered.

103.5.2 FUNDS: The District shall maintain the following funds:

- 1. General Fund (Fund 1):** The General Fund (Fund 1) is the primary operating account and is used for payment of all operating and maintenance expenses, including labor costs related to the day-to-day operation of the District.
- 2. Capital Fund (Fund 2):** The Capital Fund is used for purchases or construction of capital projects and may be used for debt payments as approved by the Board of Fire Commissioners.
- 3. Reserve Fund (Fund 3):** The Reserve Fund is used to address temporary revenue losses due to economic cycles or other time-related causes.
- 4. Contingency Fund (Fund 4):** The Contingency Fund is used to meet any expense that the necessity or extent of which could not have been reasonably foreseen at the time of the annual budget adoption.
- 5. Fund Balances:** The District shall strive to maintain adequate fund balances (reserves) in order to provide sufficient cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries and benefits, supplies, professional services, intergovernmental and interfund expenses, capital outlays and transfers.

103.5.3 BENEFIT CHARGE: The Board of Fire Commissioners may impose a benefit charge on personal property and improvements to real property within the district which have or will receive the benefits provided by the Fire District.

103.5.4 GENERAL OBLIGATION BONDS: The Board of Fire Commissioners shall have the authority to contract indebtedness in the form of General Obligation Bonds and to refund same for any general District purpose. The Board of Fire Commissioners shall adhere to the procedures and limitations set forth in The Revised Code of Washington when pursuing any revenue source. Long-term debt or bond financing shall not be used to finance operating expenses.

103.5.5 FEES AND CHARGES: The District may use service users' charges in lieu of ad valorem (property) taxes and subsidies from other District funds, for services that can be identified and where costs are directly related to the level of service provided, as follows:

1. Reimbursable work performed by the District (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual costs.

Fiscal Management

2. Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The District may maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees and charges will be reviewed every three (3) years at a minimum.

3. The District shall consider market rates and charges levied by other municipalities and special service districts for like services in establishing rates, fees, and charges.

4. Certain fees, such as rental fees, shall be based upon market conditions and are not subject to the limitations of cost recovery.

105.5.6 GRANTS: The Fire Chief is authorized by the Board of Fire Commissioners to seek local, state and federal grants for the following purposes:

1. To to accomplish service priorities and to leverage District funds.
2. To further the District mission.
3. To fund new programs or services when approved.

Before accepting any grant, the District shall thoroughly consider the implications and obligations that will be required with acceptance of the grant. All grants, and other local, state or federal funds shall be managed in compliance with the laws, regulations, and guidance of the grantor.

103.5.7 CONTRACTED FIRE PROTECTION SERVICES: The District shall enter into a contract with the South Whidbey School District and the Washington State Department of Transportation, Ferries Division to provide fire protection services necessary for the protection and safety of personnel and property. The contract will be at the rate established by the State Insurance Commissioner (RCW 52.30.020). The District may also enter into agreement with other public agencies to provide fire protection to public properties.

103.5.8 CONTRACTED USE OF DISTRICT OWNED PROPERTY: The District may enter into contracts with public or private agencies for use of district owned real property or equipment. Such contracts shall not interfere or be inconsistent with the mission of the District.

103.5.9 GIFTS: It is recognized that individuals and organizations in the community may wish to contribute money, additional supplies or equipment to enhance or extend the program of fire protection and EMS response within the District. No gift shall be accepted which carries with it an expectation of a special relationship, expressed or implied, beyond that which exists for all tax payers of the District. Gifts to the District shall be handled in the following manner:

1. **Cash or checks:** A receipt shall be written for all donations of money. Money donations of less than \$500 shall be deposited the Contingency Fund (Fund 4) by District staff. Money donations of \$500 or more, or money donations of any amount that have a stipulated use by the donor, or money donations of any amount that imply a commitment on the part of the District shall be subject to Commissioner's approval and the Commission shall determine the account in which to apply the funds.

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2. **Endowments:** The Board of Fire Commissioners may accept gifts, legacies and devices, subject to conditions imposed by the donor. Unless otherwise specified, the Commissioners shall deposit such gifts in an endowment fund and shall administer the endowment fund so as to preserve the principal from loss. Only the income from the fund shall be appropriated for department purposes. The Board shall provide suitable memorials for donors making gifts to the District which become part of the endowment fund.

3. **Real Property:** Any gift to the District of real property can be accepted only by the Board of Fire Commissioners.

4. **Material or Equipment:** The District Chief may accept gifts to the District of material or equipment for which the District has a use. Any gift to the District of materials or equipment having a value of \$500 or greater shall be subject to Board approval. The District Chief shall not accept nor shall the Board authorize gifts that are inappropriate, which carry with them unsuitable conditions or which shall obligate the District to future expenditures which are out of proportion to the value of the gift. All gifts of material or equipment shall become District property and shall be accepted without obligation relative to use and/or disposal.

103.5.10 REIMBURSEMENTS: The District receives reimbursements for insurance claims, costs associated with training, costs associated with wildland firefighting (Department of Natural Resources), costs associated with mitigation of illegal fires (Northwest Air Pollution Authority), and other reasons. Reimbursements to the District shall be applied to the operating budget in the following manner:

1. Reimbursements for damage repair, consumables, materials, labor, or any other direct cost to the District for which the District has paid, or will have to pay from the current operating budget shall be applied directly to the budget account area for which the reimbursement was intended.
2. Reimbursements for the replacement of items lost, stolen, or damaged beyond repair or; reimbursement for equipment use for which the District sustained no cost other than depreciation or: reimbursement for any other reason not herein defined shall be applied to the reserve account.

103.5.11 EXPENSE RECOVERY: The purpose of this policy is to establish guidelines for the recovery of equipment, supplies, and/or personnel expenses incurred at emergency, non-emergency, or service responses or activities. Incidents where the responsible party or agency may be billed include, but are not limited to, the following:

1. State Mobilization.
2. Department of Natural Resources Project fires inside District boundaries or adjacent jurisdictions.
3. Special Assignments such as fire watch or event specific stand by.
 - a. Prior approval shall be obtained from the Fire Chief or his designee for special assignments and state mobilization. Groups requesting special assignments shall be

Fiscal Management

provided an estimate based on the resources they are requesting prior to engaging in the assignment. Estimated costs shall be calculated as required in Section 103.5.5. Estimated costs shall include all consummable supplies as well as apparatus and personnel costs.

4. Illegal drug or alcohol impaired operators of a motor vehicle when involved in a crash and convicted.

a. In with RCW 38.52.430, the District may attempt to recover the cost of emergency response caused by a person's intoxication if convicted or prosecution is deferred, up to \$1000.00. An accounting of members and equipment on scene shall be completed for each incident and forwarded to the investigating law enforcement officer for inclusion in the investigation file to be forwarded to the Prosecuting Attorney. Examples of eligible incidents include, DUI or any drug, use of a marine vessel while under the influence or alcohol or drugs, and/or vehicular assault or homicide while under the influence of alcohol or drugs.

103.6 EXPENDITURES & BUDGET PREPARATION

GOAL: *Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.*

103.6.1 General

1. The District's annual expenditures shall be based upon needs necessary to provide the service level approved by the Board of Fire Commissioners.

2. The District will create and maintain a balanced operating budget that reflects service level needs. Care shall be taken in the budget preparation to ensure proposed expenditures do not exceed available revenues. The budget shall serve as the District's annual financial plan.

3. All expenditures shall be justified as part of the budget process. Those requests that cannot be justified shall be removed from the budget prior to Board approval.

4. Division managers are responsible for managing their budgets within the total appropriation for their division.

5. The District budget should assist with improved work force productivity, innovation, and efficient use of technology and tools.

6. Periodic comparisons of service delivery shall be made to ensure that quality service are provided to our citizens at the most competitive and economical cost. Alternates to service delivery may include:

- a. Contracting with other governmental agencies.
- b. Mutual and Automatic Aid Agreements.
- c. Interlocal Purchasing Agreements.
- d. Privatization.

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7. If feasible and allowed, District activities may be considered enterprises if doing so will increase efficiency of service delivery or recover the costs of providing services from benefiting entity by user fees.

8. Balanced revenue and expenditure forecasts shall be prepared to examine the District's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements. The forecast shall encompass five (5) years and shall be updated annually.

9. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.

10. Funds may not be expended or encumbered for the following fiscal year until the budget has been approved by the Board of Fire Commissioners.

11. Any year-end operating surplus of funds from the General Fund (Fund 1) may be used to determine total available general funds for the following budget. Any year-end operating surplus of funds from the Capital Fund (Fund 2) shall remain in the capital account and will be considered reserve.

103.6.2 Budget Preparation and Timeline

1. **Preliminary Budget:** The preliminary budget is the first draft of the next fiscal year budget prepared by the Chief including narratives on selected accounts for clarification. The preliminary budget is forwarded to each Commissioner by October 1st for review, consideration and comment. During this process, the Commissioners review the preliminary budget individually and forward any questions, suggestions, or comments to the Chief in writing. The Chief will promptly respond to each Commissioner in writing with copies of that response to each of the other two Commissioners. The Board of Fire Commissioners shall assign one of the Commissioners to participate with staff in development of the preliminary budget

2. **Requested Budget:** The requested budget shall be prepared by the Chief, including narratives on selected accounts for clarification and shall be forwarded to each Commissioner by November 1st for review and consideration. The requested budget will include changes to the preliminary budget suggested by the Chief as a result of the preliminary budget review process. The requested budget is the document used for consideration at the public budget hearing.

3. **Proposed Budget:** The proposed budget is the final draft of the next year's budget agreed to by a majority of the Commissioners at the public budget hearing but not yet approved by resolution. If the requested budget is approved without revision, the proposed budget step is omitted.

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4. **Approved Budget:** The approved budget is the proposed budget including revisions that has been approved by resolution

5. **Year End Report:** Books for the previous year's budget are closed January 20th. The Chief shall prepare a year end report and forward a copy to each Commissioner by February 1st. The year end report will detail the following:

- a. Ending balances of each sub-account showing administrative transfers of funds.
- b. Ending balances of each account requesting needed transfer of funds.
- c. Recommended transfer of encumbered funds to current budget.
- d. Recommended transfer of ending balance to beginning balance of current budget.

6. **Finalized Budget:** The finalized budget is the approved budget including the actual beginning balance and encumbrances carried over from the previous year's budget plus estimated income. The Chief shall present the recommended finalized budget for approval, by Board Resolution, at the regular February commissioners meeting.

7. **Budget Schedule:** In order to facilitate a comprehensive budget, and internal process that allows thorough review, and presentation to the public, the following schedule shall be followed:

January

1. Begin use of approved budget.
15. Distribute budget spending plan.
20. Close previous year's books, prepare year end report including end of the year transfers, and reprepare recommended finalized budget.

February

1. Distribute year end report and recommended finalized budget to commissioners.

May

31. Annual Report from previous year due.

July

10. Request budget input from companies at officers meeting.
15. Begin mid-year review.

August

1. Distribute mid-year review to commissioners.
- 1-31. Collect budget input from staff and Pre-budget planning at commissioners meeting.

September

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1-30. Work with appointed commissioner to write preliminary budget.

October

1. Distribute preliminary budget to commissioners.

1-20. Preliminary budget process - questions and answers.

20-31. Draft Requested Budget.

November

1. Distribute requested budget to commissioners for consideration.

7-14. Public budget hearing.

15-30. Submit approved estimate budget to the Island County Treasurer's Office.

103.7 BUDGET MANAGEMENT

Management of the District budget is critical to ensure that expenditures do not exceed funds allocated to it. It is the responsibility of the Fire Chief and Auditing Officer to review the budget on a regular basis and make corrections to it as required.

103.7.1 AUDIT OF EXPENDITURES: The Board of Fire Commissioners recognizes that it is a business necessity that District claims and obligations to vendors, employee payrolls, reimbursements, and taxes be paid in a timely manner. Pursuant to RCW 42.24, which requires the District to enact certain policies and procedures in order to allow for the District to issue warrants prior to approval by the Board of Fire Commissioners, and as specified in WA State BARS Manual, Section 3.8.5.50, the Board of Fire Commissioners recognizes that the following conditions are met and in compliance with RCW 42.24.

1. The Auditing Officer and the Fire Chief carry an official bond for the faithful discharge of his/her duties, in the amount of \$250,000 each.
2. The Board of Fire Commissioners has adopted contacting, hiring, purchasing, and distribution policies that implement effective internal controls.
3. The Board of Fire Commissioners provides, for its review, documentation supporting claims paid and for its approval of all checks and warrants issued in payment of claims at its next regularly scheduled public meeting.
4. The Board of Fire Commissioners requires, that if upon review, it disapproves some claims, the Auditing Officer and Fire Chief shall jointly cause the disapproved claims to be recognized as receivables of the taxing district and to pursue collection diligently until the amounts disapproved are collected or until the Board of Fire Commissioners is satisfied and approves the claims.

103.7.2 AUDIT OF EXPENDITURES PROCESS: the following process shall be carried out each month to ensure transparency and ensure compliance with RCW 42.24 and this policy.

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1. The Auditing Officer shall prepare the accounts payable, print and sign the checks, summarize the accounts payable on the Batch Form, and sign the Batch Form to attest to its accuracy.
2. The Fire Chief shall review the accounts payable, sign the checks, and sign the Batch Form to attest to his/her review and its accuracy.
3. Prior to the regular monthly meeting, the Auditing Officer shall summarize all previous expenditures on the Batch Summary Form and shall sign to attest to its accuracy.
4. The Fire Chief shall review and sign the Batch Summary Form to attest to its accuracy.
5. The Batch Summary and Batch Forms shall be forwarded to the Board of Fire Commissioners for review prior to the regular monthly meeting.
6. The Batch Summary shall be approved, or amended for disapproved claims, at the regular monthly meeting and shall be signed by each Commissioner.

103.7.3 BUDGET SHORTFALLS: If at any time during the fiscal year on-going expenditure and revenue estimates indicate that an operating deficit is projected, the District shall take immediate corrective actions. Such actions may include, but not be limited to, the following:

1. Expenditure reduction.
2. Project delay or omission.
3. Hiring freeze.
4. Use of Contingencies.
5. Increase in fees for service.

The Board of Fire Commissioners may approve a short-term inter-fund loan or use of one-time revenue sources to correct temporary shortfalls in cash flow.

103.7.4 PAYROLL: Pay periods for District employees are every two weeks. The Auditing Officer and Fire Chief or designee shall be authorized to sign vouchers for payroll. The payroll shall be processed as follows:

1. All payroll vouchers issued prior to approval by the Board of Fire Commissioners shall be reviewed for accuracy and signed by two authorized persons.
2. A summary of all supporting documentation for payroll vouchers, including but not limited to names, hours, amounts and issue dates, shall be presented for review and approval at the next regularly scheduled meeting of the Board of Fire Commissioners.
3. If, upon review, the Board disapproves some claims, the Auditing Officer and Fire Chief shall jointly recognize the disapproved claims to be receivables of the District and pursue collection of the amounts disapproved until the amounts are collected or until the Board is satisfied and approves the claims.

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103.7.5 PURCHASING AND CONTRACTS: All purchases and contract for service shall be in compliance with the limits set forth by state law. Purchasing agents for the District shall research the costs of goods and services to assure the best value to the District. It shall be the policy of the District to use vendors and service contractors within the District when bid requirements allow and cost comparisons are within reason, however, the District shall not give bid preference to any company solely based upon doing business within the District. The District shall make every effort to maximize any discounts offered by creditors/vendors.

103.7.6 TRAVEL AND PER DIEM REIMBURSEMENT: All travel by employees or volunteers to conduct District business shall be authorized and approved by the Deputy Chief for which the travel is required, or the Fire Chief. Authorized and approved travel, lodging and per diem expenses incurred by District employees or volunteers for District business shall be reimbursed as follows:

1. All travel by employees or volunteers for which lodging, full day meals, or transportation expenses are reimbursed shall be approved in advance. A Travel Request Form shall be submitted to the appropriate Deputy Chief for approval prior to traveling.
2. All travel and per diem reimbursement shall be paid based upon the Per Diem Rates for Washington State, as published annually by the *Office of Fiscal Management Statewide Accounting* for the destination to which employees or volunteers travel. The District will reimburse meals up to the daily caps for breakfast, lunch and dinner.
3. **Lodging:** The District shall arrange lodging for members and have the lodging facility bill the District directly, or pay by credit card. The District will pay lodging expenses at the single room rate for the facility when travel necessitates an overnight stay. Double room rates are acceptable when two or more authorized personnel are sharing a room for economy. All incidentals or additional costs to a room are the responsibility of the employee or volunteer.
4. **Meals (full day):** Meals will be reimbursed for an individual who performs District business OUTSIDE of the District for eight (8) hours or more. If meals are provided as part of the event which employees and volunteers attend, only those meals not provided will be reimbursed. ENTERTAINMENT BILLS AND ALCOHOLIC BEVERAGES WILL NOT BE REIMBURSED.
5. **Meals (half day):** The District will provide half of the daily per diem rate to cover meals for an individual who performs District business OUTSIDE of the District for four (4) hours or more. ENTERTAINMENT BILLS AND ALCOHOLIC BEVERAGES WILL NOT BE REIMBURSED.
6. **Transportation Expenses:** District vehicles are made available for employees and volunteers traveling to conduct District business. When a district vehicle is not available, or it is found to be more advantageous or economical to the District that travel be by a privately-owned vehicle, mileage costs for District business will be reimbursed at the most current IRS' standard mileage rate (SMR). Parking fees, tolls, and ferry fees are reimbursable at cost provided receipts are submitted.

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When traveling for training events, if an employee or volunteer wishes to use their personal vehicle for convenience or to travel with a person(s) who will not be attending the training event, such as a friend or family member, mileage will not be paid. If use of a personal vehicle is approved for reimbursement by the Deputy Chief and more than one employee or volunteer is attending the training session, carpooling is encouraged.

If travel by an employee or volunteer is required by air or other transportation, the District will purchase the tickets. Members purchasing tickets for reimbursement to take advantage of mileage programs is prohibited.

7. Reimbursement: Travel expenses will be reimbursed upon submittal of the approved Travel Request Form and all associated receipts to the Finance Officer. In order to be reimbursed all receipts must be received by the Finance Officer within 7 calendar days of the expense. Payment will be made by check in the next available Account Payable batch.

103.7.7 SURPLUS PROPERTY:

Purpose

Washington law does not address the disposal of surplus property by fire protection districts. The intergovernmental transfer of property is addressed in Chapter 39.33 RCW, entitled "Intergovernmental Disposition of Property", but this Chapter does not address the sale or other conveyance of surplus property to non-governmental entities. It is the purpose of this policy to establish procedures for the lawful disposal of District owned property that has been determined by staff to be of limited or no value to the District. It is also the purpose of this policy to allow for the flexible application of these guidelines for more efficient and cost effective dispositions of property where the strict application of the procedures would not be in the District's best interest.

Definitions

- . All equipment, material, fixtures, supplies and real estate owned by the District.
- . The value of the Property that would be obtained through an arms length transaction using a Commercially Reasonable Means of sale, or the value established by a formal third party appraisal.
- . Process or procedures designed to obtain the highest value for surplus property which may include but are not limited to: public bidding procedures, consignment sales, sales through want ads, internet sites or other form of public notice, auctions, garage sales, sales through brokers, or privately negotiated sales provided that there is independent documentation that the private sale is for Fair Market Value.

Procedures.

- (a) **Declaring Property Surplus.** The Board Commissioners, upon recommendation from staff shall determine which District Property serves no valid function for the present or

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future needs of the District. Such Property shall hereinafter be declared surplus to the needs of the District using the following procedures.

1. The Board, by the adoption of this policy, delegates to the Fire Chief or designee the decision to surplus any Property of the District with a Fair Market Value of under \$1000.00. The Fire Chief or designee shall provide an annual report to the Board identifying all such surplus property.
2. For single items with a value in excess of \$1000.00 the Board of Commissioners shall approve the decision to surplus such Property by Resolution.

Disposition of Property.

- (a) **Transfer of Surplus Property to a Non-Governmental Entity.** If the sale or transfer of the surplus property is made to a non-governmental entity, the sale shall be made as follows:
 1. **Estimated Value less than cost of disposal.** When staff has determined that the cost of disposal exceeds the value of the Property, such determination should be documented in writing. The Property may then be disposed in any manner deemed suitable by staff.
 2. **Estimated Value exceeds cost of disposal.** Property shall be disposed of using Commercially Reasonable Means approved by the Fire Chief or Board of Commissioners.
- (b) **Transfer of Surplus Property To A Governmental Entity.** Pursuant to Chapter 39.33 RCW, surplus property may be sold, transferred, donated, exchanged, leased, or otherwise disposed of, to the State of Washington, any Washington State municipality, a political subdivision of Washington State, or a foreign governmental entity. Pursuant to RCW 39.33.010 and RCW 39.33.020, the transfer shall occur as follows:
 1. **Estimated Value is less than \$50,000.00.** Property shall be transferred for Fair Market Value on such terms and conditions as are mutually agreeable between the governmental entities.
 2. **Transfer of Property Having an Estimated Value Greater Than \$50,000.00.** Prior to conveying property having an estimated value of \$50,000 or more to a governmental entity, the District shall hold a public hearing to advise the public on the proposed terms of the transfer and thereafter solicit public input on the proposed transaction using the following procedures:
 - (a) **Notice of Public Hearing.** Publish notice of the public hearing once in a newspaper of general circulation where the property is located at least 10 days but not greater than 25 days prior to the hearing.
 - (b) **Contents of Hearing Notice.** At a minimum, the hearing notice shall set forth the date, time, and place of the hearing. It shall also identify the property to be disposed of using a description easily understood by the public. Finally, if the property is real property, the notice shall also describe the proposed use thereof by the receiving governmental entity.

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- (c) **Press Release.** A press release pertaining to the hearing shall be disseminated among printed and electronic media in the area where the property is located.
- (d) **Transfer Decision.** At or after the conclusion of the public hearing, the District Commissioners shall determine whether to so transfer the property.

Documentation of Sales.

Sales of equipment, vehicles or safety gear of any value and sales of other personal property in excess of a value of \$500.00 shall be transferred pursuant to a Bill of Sale substantially in the form attached as Exhibit A (equipment) or Exhibit B (Vehicles). The Bill of Sale requirement may be waived in specific situations with the approval of legal counsel. An inventory of all surplus Property disposed of pursuant to this policy shall be maintained in accordance with the state record retention requirements.

Annual Report

District staff shall present a surplus property report to the Board of Commissioners on an annual basis documenting the items that were declared surplus and the revenues generated by disposal of the surplus items.

103.8 PURCHASING CONTROL

103.8.1 Regular Purchases: Purchases of less than \$1000.00 can be made by authorized personnel. A list of District personnel that is authorized to make purchases will be approved by the Fire Chief and maintained in administration. The purchase receipt is to include the description and purpose and use of the items purchased, must be signed by the purchaser, BARS coded, and submitted to the Auditing Officer for payment as soon as possible.

103.8.2 Purchase Orders: Purchases of \$1000.00 or more will require a written purchase order approved by the Fire Chief or his/her designee. Purchase orders are to be completed by the person making the purchase and submitted to the District Fire Chief for approval prior to placing the order with the vendor. Purchase orders are to be specific and detailed as to what is being purchased, the cost and purpose. Proposals for major purchases should indicate on a separate attachment the vendor quote. The purchase order will also indicate the appropriate BARS code or account number.

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103.9 CREDIT CARD USE

The purpose is to define the procedures and appropriate use of South Whidbey Fire/EMS credit cards. District credit cards are introduced as an alternative purchasing and payment mechanism to provided efficiencies in procurement of emergency supplies, travel related transactions, and those instances where the vendor will accept no other form of payment, and are limited to such use. In addition, credit cards may be used for one-time purchases where setting up a vendor is not necessary. If a card holder anticipates future purchases from the vendor, an account must be set up instead of using the credit card.

Cardholders are entrusted with a district credit card to facilitate such transactions and must understand and accept this position of trust in the use of public funds. The following is intended to ensure the appropriateness of purchases and provide safeguards and internal controls to ensure district cards are used properly.

103.9.1 Cardholder Responsibilities: The following cardholder responsibilities form part of the conditions of use of a District credit card. Cardholders shall:

1. Ensure their card is used only for official District business.
2. Ensure all expenditures with their card comply with Section 103.8, Purchasing Control.
3. Ensure all expenditures with their card are directly related to the requirements of their position, job responsibilities, and their financial delegation.
4. Account for all transactions for which their card was used.
5. Maintain an up to date knowledge of all policies and procedures relating to the use of their District card.
6. Ensure security of their card and card numbers at all times, and immediately report the loss or theft of the card or card numbers to the Chief.
7. Return the card upon demand, cessation of employment with the District, or a leave of absence from the District.
8. Ensure transactions do not exceed the transaction purchasing limits set for their card.
9. Not split purchases into smaller amounts to circumvent normal transaction purchasing limits.
10. Ensure receipts are submitted to the District on the first day back in the office after the purchase.
11. Ensure cards are not used for personal gain (including family and friends) or personal advantage.
12. Ensure no purchase is made from a third party with which the cardholder has, or has had a personal or non-business relationship which constitutes a conflict of interest.

103.9.2 Use Guidelines: District credit cards may be used as follows:

1. The District card may only be used for a District business expenditure.

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2. Despite the \$1,000 transactional limits, as defined in Section 103.8, transactions are still required to be reasonable and not excessive in amount and cardholders must exercise due economy at all times.
3. Excessive transactions include goods or services purchased at terms disproportionate to their worth to the District or generally considered excessive with reference to comparable prices for like goods and services.
4. Transactions may not be incurred through inappropriate vendors or persons, by which a conflict of interest is created.
5. Itemized receipts must be submitted to the District. For on-line transactions, proof of the transaction must be submitted that clearly indicates the date, item purchased or procured, and the amount.
6. District cards may be used for the following purchases:
 - a. Pre-approved travel expenses.
 - b. Pre-approved entertainment costs.
 - c. Pre-approved conference or training class fees.
 - d. Certification fees for members.
 - e. Minor goods or services of less than \$1,000.
 - f. Any other expense approved by the Board, within the transactional limit of the card.

103.9.3 Prohibited Uses: District cards may not be used for any of the following:

1. Expenditures incurred or approved while on annual leave, sick leave or a leave of absence.
2. Personal goods or services.
3. Any use which results in personal gain or advantage.
4. Use of another staff member's card or number unless authorized by that member.
5. Use of a subordinate's card to avoid or circumvent the normal approval process or channel.
6. To obtain cash for any reason.
7. Transactions that are intended for the District use but are not allowed by District policy, government regulations, or the law.
8. Gifts or benefits to persons, unless approved by the Chief.
9. Use of District cards to incur expenses with suppliers which may reasonably be considered disreputable and where the District's reputation may potentially be adversely impacted.
10. Capital expenditures.
11. Entertainment (unless pre-approved), or alcoholic beverages of any kind.

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103.10 Charge Accounts

The District maintains credit accounts with a number of vendors. If the vendor has provided the District with one or more credit cards or vendor account cards, purchases of less than \$1,000 may be made using these cards. The District also maintains credit accounts with vendors who do not issue credit cards or vendor-specific cards. Purchases directly from these accounts are limited to specific individuals based on the nature of their work. If a purchase order is not used, a list of items ordered must be maintained and reconciled with invoices and received.

Internal controls on the use of Vendor Accounts include the following:

- Members charging to a vendor account must be approved by the Fire Chief or their designee.
- Members opening a new vendor account or editing an existing vendor account must be approved by the Fire Chief or their designee.
- Charging amounts over \$1,000 on a vendor account must have a signed purchase order prior to purchase.
- Vendor accounts are for charge purchases only that are to be paid by invoice.

The Finance Officer shall be responsible for the physical security of vendor-specific credit and account cards and shall maintain these cards in a secure location.

The Finance Officer shall maintain a log of vendor credit or account cards specifying the member who has been issued the card, the date it was issued, and the date on which it was returned.

Other than members who are issued vendor credit or account cards on an ongoing basis due to their work responsibilities, cards shall be returned as soon as possible after use.

A receipt shall be provided to the Finance Officer for all purchases made with vendor-specific credit or account cards.

The budget line item number must be specified for each purchase from a vendor account and noted on quotations, purchase orders, and receipts.

If a vendor-specific credit card or vendor account card (inclusive of Island County Fuel Cards) is misplaced or lost, the Finance Officer must be notified immediately. If outside normal business hours, notify the Command Duty Officer.

103.11 SMALL AND ATTRACTIVE ASSETS

Goal: Establish guidelines and procedures in order to account for and track assets that fall below capitalization thresholds which may have a heightened risk of theft or loss.

103.11.1 DEFINITIONS

1. **Inventory** refers to the physical function of verifying the existence and location of assets, and includes both small and attractive assets and capital assets.

2. **Small and Attractive Assets** are those items that are easily moveable, portable, concealable, and desirable that may or may not be identified as missing immediately. These items include all District assets with a unit cost between \$300 and \$4,999.99, and having a life expectancy of more than one (1) year. These items are further defined as:

a. Portable items are defined as small to medium sized assets that can be easily carried.

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(examples; computers, monitors, printers, televisions, projectors, cpu's, office equipment, mobile hand or power equipment, rescue equipment, lawn mowers, etc.).

b. Concealable items are defined as small enough to fit into a pocket, bag, briefcase, back pack, etc. (examples; iPads, cell phones, PDA, electronic devices, radios, pagers, laptops, software packages, etc.).

103.11.2 PROCEDURES

1. **Additions:** The district may acquire small and attractive assets through purchases, donation, lease, or construction. No matter the source, when received the Deputy Chief, Resource shall add the item to the inventory list.

2. **Deletions:** Items will be required to be deleted from the inventory list from time to time due to depreciation to below the threshold value, damage, obsolescence, sale, loss, theft, or involuntary conversion (fire, flood, etc.). It is the responsibility of each division head to immediately notify the Deputy Chief, Resource when an asset qualifies for deletion. The Deputy Chief, Resource will add the item to a list of items to be declared surplus, in accordance with Section 103.7.7. The surplus list shall be forwarded to the Fire Chief for presentation to the Board of Fire Commissioners for approval.

3. **Lost or Stolen Assets:** If any item covered by this policy is determined to be lost, the Deputy Chief Resource will notify the district's insurance company. Any item believed to be the result of theft shall be immediately reported to the appropriate Law Enforcement agency and the Fire Chief.

4. **Donated Assets:** The district may receive assets through donation. Donated assets that are equipment or similar property shall be accounted for in accordance with Section 103.10.3. If the donation is cash to be used in conjunction with the construction or purchase of a specific asset, the donation is reported as revenue and may be applied to that asset through the expense accounts.

103.11.3 INVENTORY

1. **Asset Identification:** Each item on the Small and Attractive Asset list will contain the make, model, serial number, and other key-identifying characteristics. In the absence of these identifiers,

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all inventoried property will be assigned a unique identifying number by the Deputy Chief, Resource. That number shall remain with the asset for its useful life. Each asset, whenever feasible, will be engraved or marked with the district's name and/or identification number. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

2. Inventory Frequency: A physical inventory shall be conducted annually to verify the existence and condition of all items on the Small and Attractive Asset list. Additional inventories shall be conducted following any suspected loss such as fire, flood, etc. or large scale theft.

3. Responsibility of division heads: Each Deputy Chief managing a division will be responsible to ensure the annual inventory of items on the Small and Attractive Asset list that are within their purview. The Deputy Chief, Resource will provide each Deputy Chief, and the Fire Chief with the list of assets to be inventoried. All inventories shall be conducted in December of each year and the list submitted to the Deputy Chief, Resource by January 31st.

103.11 CAPITAL ASSET MANAGEMENT

GOAL: *Review and monitor the state of the District's capital equipment and infrastructure, setting priorities for replacement and renovation based on needs, funding alternatives, and available resources.*

103.11.1 Capital Improvement Plan: It is incumbent upon the District to care for and anticipate replacement of capital resources owned by the public. The Fire Chief shall create a Capital Improvement Plan (CIP) to assist the Board of Fire Commissioners in its decisions for replacement of capital assets. The CIP shall include the following subplans:

1. Capital Facilities Plan.
2. Capital Apparatus and Equipment Plan.

The CIP shall be reviewed on an annual basis and updated as necessary. Facilities and Apparatus shall be replaced based upon the schedules listed within the subplans, unless replacement can be delayed based upon the condition of the facility or apparatus. Capital improvements shall be consistent with the District's mission and service delivery. The CIP shall include all details concerning the age, life expectancy, maintenance costs, estimated replacement costs, and funding source for all facilities, apparatus and equipment within the plan.

103.11.2 Capital Facilities Plan: New facilities shall be targeted for replacement at 50 years of service life, unless service life can be extended by remodel as follows:

1. All facilities will be evaluated and remodeled or upgraded every 20 years. The purpose of the 40 year remodel will be to extend the usable service life of the station to 60 years or more, if possible. If the evaluation determines that the remodel will not extend the life to at least 60 years, the facility will be identified for replacement at 50 years of service life.

103.11.3 Capital Apparatus and Equipment Plan: Apparatus and Equipment shall be targeted for replacement based upon the following schedules:

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1. Equipment shall be replaced based upon its condition of repair or the manufacturer's recommendations. Capital equipment may include self contained breathing apparatus, protective personal equipment ensembles, generators, extrication equipment, etc..
2. Apparatus shall be replaced based upon its maintenance history, years of service life, and mileage as follows:
 - a. Maintenance History: Apparatus shall be considered for replacement when the maintenance costs of the apparatus meets or exceeds 10% of the original purchase cost for two (2) consecutive years.
 - b. Years of Service Life: Apparatus shall be replaced on the following schedule:
 - i. Engines - 20 years.
 - ii. Tenders - 25 years.
 - iii. Aerials - 25 years.
 - iv. Brush - 20 years.
 - v. Rescues - 15 years.
 - vi. MERVs - 10 years.
 - vii. Commands - 10 years.
 - viii. Utility - 15 years.
 - ix. Support - 15 years.
 - x. Medium Duty Watercraft - 30 years.
 - xi. Light Duty Watercraft - 15 years.
 - xii. Trailers - as needed.
 - c. Mileage: Apparatus that does not meet the years of service life requirement but accrue high mileage shall be considered for replacement based on the following schedule:
 - i. MERVs - 120,000 miles.
 - ii. Commands - 120,000 miles.
 - iii. Utility - 120,000 miles.
 - iv. Support - 120,000 miles.

103.11.4 Insurance: All Capital assets shall be adequately insured to protect the District against loss. Capital assets shall be inventoried annually and insurance amended appropriately based upon valuation.

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103.12 ACCOUNTING PRACTICES

GOAL: *Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) where applicable.*

103.12.1 General Accounting Principles

1. The District shall use the cash basis of accounting which is a departure from generally accepted accounting principles.
2. The District shall use the Budgeting, Accounting & Reporting System (BARS) prescribed by the Washington State Auditor for its revenue and expenditure classifications.
3. The District budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all divisions, and as a communications tool for all significant budgetary issues, trends, and resources.

103.12.2 Reporting

1. A monthly budget reports showing the current statuses of revenues and expenditures shall be prepared and distributed to the Board of Fire Commissioners and staff in a timely manner and made available for public inspection.
2. Monthly financial reports shall be presented to the Board of Fire Commissioners prior to its regular monthly meeting.
3. The Annual Financial Report shall be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the Washington State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The report will provide full disclosure of all financial activities and related matters. The Annual Financial Report shall be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year.

103.12.3 Auditing

1. A Financial Audit will be performed by the Washington State Auditor's Office every two years. A Federal Single Audit, conducted by the State Auditor's Office is required for each year that the District receives \$750,000.00 or more in Federal grant funding. The Auditor's Office will issue an official opinion on the annual financial statements.
2. An Accountability Audit will be performed by the Washington State Auditor's Office every two years. The Accountability Audit investigates accountability for public resources, compliance with state laws and regulations, and compliance with District policies and procedures.

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103.13 DEBT MANAGEMENT

GOAL: *Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.*

103.13.1 Purpose

1. This policy is create to ensure that all debt is issued both prudently and cost effectively. These comprehensive guidelines shall be used for all issuance and management of debt financing of the District. Adherence to the policy is essential to ensure that the District maintains a sound debt position and protects the credit quality of its obligations.

103.13.2 Capital Planning

1. The District shall integrate its debt issuance with its Capital Improvement Plan (CIP) spending to ensure that planned financing conforms to policy targets regarding the level and composition of outstanding debt.

2. Planning must consider the long-term, with focus on financing priorities, capital outlays, and project completion.

3. Long-term borrowing shall be used only for the acquisition and/or construction of capital improvements and shall not be used to fund operating or maintenance costs, nor may it be used to fund operating deficits.

4. For all capital projects under consideration, the District shall set aside sufficient revenue from operations to fund ongoing normal maintenance needs and to provide reserves for periodic replacement and renewal.

103.13.3 Governing Legal Principles

1. The District shall comply with the Washington State Constitution and all other legal requirements imposed by local, state and federal laws, rules, and regulations, concerning issuance and management of debt, as applicable.

a. **Local:** The District shall issue and manage debt in accordance with the limitations and constraints imposed by District and local rules, regulations and policies.

b. **State:** The District may contract indebtedness as provided for by State Law, subject to the statutory and constitutional limits on indebtedness.

c. **Federal:** The District shall issue and manage debt in accordance with the limitations and constraints imposed by federal rules and regulations including the Internal Revenue Code of 1986, as amended, the Treasury Department regulations thereunder, and the Securities Acts of 1933 and 1934.

103.13.4 Roles and Responsibilities

1. The Board of Fire Commissioners shall:

a. Approve a Financial management policy that clearly addresses debt management.

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- b. Approve any indebtedness based upon a thorough understanding of its ramifications.
 - c. Approve appointment of the Bond Underwriter and Bond Counsel.
 - d. Approve budgets sufficient to provide for the timely payment of principal and interest on all debt.
2. The Fire Chief, in consultation with the Finance Officer, shall:
- a. Assume primary responsibility for debt management.
 - b. Provide for the issuance of debt at the lowest possible cost and risk.
 - c. Determine the available debt capacity.
 - d. Provide for issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved capital expenditures.
 - e. Recommend the manner of sale of debt to the Board of Fire Commissioners.
 - f. Monitor opportunities to refund debt and recommend such refunding as appropriate.
 - g. Comply with all Internal Revenue Service (IRS), Securities and Exchange Commission (SEC), and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt.
 - h. Provide for the timely payment of principal and interest on all debt and ensure that the fiscal agent receives funds for payment of debt service on or before the payment date.
 - i. Provide for and participate in the preparation and review of offering documents.
 - j. Comply with all terms, conditions and disclosure required by the legal documents governing the debt issued.
 - k. Submit all recommendations to issue debt to the Board of Fire Commissioners.
 - l. Provide for distribution of pertinent information to rating agencies.
 - m. Comply with undertakings for ongoing disclosure pursuant to SEC Rule 15c2.
 - n. Apply and promote prudent fiscal practices.

103.13.5 Ethical Standards Governing Conduct

- 1. All members of the District's staff shall adhere to the standard of conduct as stipulated by the Public Disclosure Act, RCW 42.17, and Ethics in Public Service, RCW 42.52.

103.13.6 Debt Instruments

- 1. The District may utilize several types of municipal debt obligations to finance long-term capital projects. Subject to approval of the Board of Fire Commissioners, the District is authorized to sell:
 - a. **Unlimited Tax General Obligation Bonds.** The District may use Unlimited Tax General Obligation Bonds (UTGO), also known as "Voted General Obligation Bonds" for

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the purpose of capital improvements, remodels equipment purchases and property acquisition. Bond issues are limited to capital purchases only. Every project propose for financing through general obligation debt shall be accompanied by a full analysis of the future operating an maintenance costs associated with the project. UTGO bonds are payable from excess tax levies and are subject tot the assent of 60% of the voters at an election to be held for that purpose, plus validation requirements.

b. Limited Tax General Obligation Bonds. The District may use Limited Tax General Obligation Bonds (LTGO), also know as "Non-Voted General Obligation Bonds", requires the District to levy a property tax sufficient to meet its debt service obligations, but only up to a statutory limit. The District shall use LTGO Bonds as permitted under State law for lawful purposes only. General Obligation debt is backed by the full faith and credit of the District and is payable from non-voter approved property taxes and other money lawfully available. GTGO Bonds may only be used if:

- i. The District determines it can afford the payments; and
- ii. A project requires funding not available from alternative sources; and
- iii. Matching fund monies are available which may be lost if not applied for in a timely manner; or
- iv. Emergency Conditions exist.

c. Special Assessment/Local Improvement District Bonds. The District may use Special Assessment Bonds as permitted under State law for the purpose of assuring the greatest degree of public equity in place of general obligation bonds where possible. Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who specifically benefit from the capital improvements through annual assessments paid to the District. LID's are formed by the Board of Fire Commissioners after a majority of property owners agree to the assessment. No taxing power or general fund pledge is provided as security, and LID Bonds are not subject to statutory debt limitations. The debt is backed by the value of the property within the district and an LID Guaranty Fund, as required by State law.

d. Short-Term Debt. The District may use short-term debt as permitted by State law for the purpose of meeting any lawful purpose of the municipal corporation, including the immediate financing needs of a project for which long-term funding has been secure but not yet received. The District may use inter-fund loans rather that outside debt instruments to meet short-term cash flow needs for the project. Inter-fund loans shall be permitted only if an analysis of the affected fund indicates excess are available and the use of the funds will not impact the fund's current operations. All inter-fund loans shall be subject to Board of Fire Commissioner approval and will bear interest at prevailing rates.

e. Leases. The District is authorized to enter into capital leases under State law, subject to the approval of the Board of Fire Commissioners.

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103.13.7 General Requirements

1. The District shall not use long-term debt to pay for current operations. The use of bonds shall only be considered for significant capital and infrastructure improvements.
2. The term of the debt shall never extend beyond the useful life of the improvements to be financed, nor shall the term of any long-term debt exceed 20 years.
3. General obligation debt shall not be used for self-supporting enterprise activity. The general policy of the District is to fund general-purpose public improvements and capital projects that cannot be financed from current revenues with voter-approved general obligation bonds. Non-voter approved debt may be utilized provided it meets the requirements of Section 103.12.6(b).
4. The general policy of the District is to establish debt repayment schedules that use level annual principal and interest payments.
5. Interest earnings on bond proceeds will be limited to 1) funding the improvements specified in the authorizing bond ordinance, or 2) payment of debt service on the bonds. Proceeds from debt shall be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed shall be used in accordance with the provision stated in the bond ordinance that authorized the issuance of the debt.
6. The District shall use prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements. In no case shall the District lease-purchase equipment with a useful life less than the term of the lease.
7. The District shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs, if any, are minimized and access to the credit market is preserved. The District shall encourage and maintain good relations with financial bond rating agencies and shall follow a policy of full and open disclosure.
8. The District shall use refunding bonds in accordance with the Refunding Bond Act, RCW 39.53. Unless otherwise justified, the District shall refinance debt to achieve true savings as market opportunities arise. Refunding debt shall not, under any circumstances, be used to avoid debt service obligations. Unless otherwise justified, a target 5% cost savings, discounted to its present value, over the remainder of the debt must be demonstrated for any "advance refunding".
9. With Board of Fire Commissioner approval, interim financing of capital projects may be secured for the debt financing marketplace or from other funds through an inter-fund loans as appropriate in the circumstances.

103.13.8 Communications

1. It is the policy of the District to remain as open and transparent as possible.
2. The District shall manage relationships with the rating analyst assigned to the District's credit, using both informal and formal methods to disseminate information.

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3. The District's Basic Financial Statements and Notes shall be a vehicle for compliance with continuing disclosure requirements. The Notes to the Financial Statements may be supplemented with additional documentation as required. The District shall report its compliance with debt targets and the goals of the Debt Policy each year included in the Notes to Financial Statements.

4. The District shall seek to maintain and improve its current bond rating.

103.13.9 Compliance

1. Investment Proceeds. The District shall comply with all applicable Federal, State, and contractual restrictions regarding the investment of bond proceeds. This included compliance with restrictions on the types of investments securities allowed, restrictions on the allowable yield of invested funds, as well as restriction on the time period over which some of the proceeds may be invested.

2, Legal Covenants. The District shall comply with all covenants and conditions contained in governing law and any legal documents entered into at the time of a bond offering.

103.14 INVESTMENT & CASH MANAGEMENT

GOAL: *Manage and invest the District's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.*

103.14.1 Investment of Funds

1. Cash and Investment programs shall be maintained in accordance with District policies and shall ensure that proper controls and safeguards are maintained. District funds shall be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

2. The District shall invest funds through Island County Government using the investment vehicle that maximizes investments for the period invested.

3. The District shall maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.

4. Monthly investment reports shall be prepared and distributed to the Board of Fire Commissioners and each division indicating current cash position, and year-to-date budgeted and actual expenditures.

5. The District shall conduct annual reviews of its internal controls and cash handling procedures.

6. Internal controls shall be tested quarterly.

103.15 RESERVES

GOAL: *Maintain reserves, contingencies, and ending fund balances of operating funds at sufficient levels to protect the District's credit as well as its financial position from emergencies.*

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103.15.1 Fund Balances

1. Year end fund balances that are un-designated and unencumbered constitute available reserves for the District.
2. The District shall include all fund balances in the annual budget.

103.15.2 Capital Fund (Fund 2)

1. To facilitate safety and efficiency, and ensure sufficient reserves will be maintained to provide for scheduled replacement of the District's apparatus, equipment or facilities, it is the direction of the Board of Fire Commissioners that the Fire Chief present a final budget that reflects the intent to dedicate 25% of the estimated General Tax Levy, or other percentage directed by the Board, to the Capital Fund (Fund 2). Payments for any bond obligations incurred by the District shall be withdrawn from the Capital Fund (Fund 2).

103.15.3 Reserve Fund (Fund 3)

1. A Reserve Fund (Fund 3) shall be established to address temporary revenue losses due to economic cycles or other time-related causes.
2. A minimum target of 5% of the total current budgeted expenses shall be maintained in the Reserve Fund. In year one (1) of establishment of the fund, not less than 1% of budgeted expenses shall be placed in the Reserve Fund. In subsequent years two (2) and three (3), not less than 2% per year of budgeted expenses shall be placed in the fund until a minimum of 5% is achieved.
3. Year end funds not expended in the current budget shall be deposited to the Reserve Fund.
4. All fund transfers from the Reserve Fund to any other fund, or any expenditures from the Reserve Fund require prior approval by the Board of Fire Commissioners.

103.15.4 Contingency Fund (Fund 4)

1. The Board of Fire Commissioners may create a Contingency Fund (Fund 4) in order to meet any expense that the necessity or extent of which could not have been reasonably foreseen at the time of adopting of the annual budget.
2. The purpose of the account is to provide flexibility for unforeseen events without the necessity of appropriating funds from other reserve accounts.
3. The optimum fund balance is 5% of current budgeted expenses and would be established and reestablished as part of the annual budget preparation based upon available resources.
4. All transfers from the Contingency Fund (Fund 4) require approval by the Board of Fire Commissioners.

103.15.5 Addition Reserve Accounts

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1. Additional reserve accounts may be created from time to time by the Board of Fire Commissioners to set aside funds for specific purposes or special projects, for known significant future expenditures, or as general operational reserves.

103.16 ELECTRONIC FUNDS TRANSFER (EFT)

GOAL: *Establish guidelines for the use, management, and security of funds received and disbursed through electronic transfers.*

103.16.1 Purpose

The purpose of this section is to ensure Electronic Funds Transfers (EFTs) are initiated, executed, and approved in a secure manner. This policy establishes requirements with respect to payroll payments via EFT, and for payments of District obligations to vendors should such payments meet the requirements of the Washington State Auditor's office and be approved by the Board of Commissioners.

103.16.2 Definitions

1. Automated Clearing House (ACH): Generally refers to payments made via direct deposit and should be set up in a payroll/vendor master that denotes this payment method.

2. Bank Codes:

- ABA - American Banking Association
- BIC - Business Identifier Code
- IBAN - International Business Account Number
- IRC - International Routing Code
- SWIFT- Society of Worldwide Interbank Financial Telecommunications

3. Banking Information: information from the payee or their bank regarding their account including bank name, account name, account number, routing number, bank contact information and any other information necessary to transmit funds.

4. Electronic Funds Transfer (EFT): the electronic exchange (transfer of money from one bank account to another), either within a single financial institution or across multiple institutions, through computer-based systems. Wire transfers and ACH payments are examples of EFTs.

5. Wire Request Form: this form includes all required information necessary to complete the wire and is required to be submitted to the Finance Officer. Wire request forms can be requested by explaining the need for wire transfer via email to admin1@swfe.org.

6. Wire Transfer: an electronic transfer of funds from one bank account to another initiated directly with the payer's bank.

103.16.3 General Requirements

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All EFT payments will be coordinated and submitted through the Finance Officer. The Finance Officer or his/her designee will approve all new and changes to electronic funds transfer requests, ensuring that the payment via wire is necessary, all required documentation is provided and appropriately approved, and that the request and banking account information is accurate and valid.

103.16.4 Procedures

To promote the safety of District funds in the EFT environment, the following procedures will be adhered to by all District employees requesting payments via EFT and all District employees involved in processing payments via EFT:

1. The procedure to initiate an EFT is subject to the same financial policies, procedures and controls that govern disbursements by any other payment mechanism.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statute and accepted business practices.
3. Authentication of new EFT requests and changes to existing EFTs is required prior to the transaction being input into the computer-based banking system and includes the following steps:
 - **Validate** all new electronic payment instruction requests received.
 - **Contact** the employee directly by phone to confirm any requests for payment method or payment instruction changes. Do not use the contact information provided on the request to change payment method of payment instructions; do use contact information known to be genuine such as the contact information in your master personnel file or information collected from the original contact. Have the contact confirm existing payment instructions on file prior to making changes to those instructions (i.e. current bank account and routing number provided in the original instructions).
 - **Verify** the new information provided on the payment instructions provided with the known contact (i.e. contact bank to confirm correct account name, number and routing information).
 - **Document** the verification process that was followed to validate payment instructions. The person responsible for entering/updating wire instructions and the person approving new/updated wire instructions must approve the record of verification. A record of the verification must be maintained in accordance with record retention policies.
4. Wire payments will be authorized by the Finance Officer or Fire Chief and will be disbursed through the Island County Treasurer's Office. The Treasurer's Office notifies the District of an incoming wire payment via email; the payment will then be recorded into the computer-based banking system upon monthly reconciliation and cannot be altered except by the Finance Officer. The set-up and modification to these payments will require approval by the Finance Officer and the Fire Chief.

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5. ACH payments will be authorized by the Finance Officer or Fire Chief and will be disbursed through the Island County Treasurer's Office. The Treasurer's Office notifies the District of an incoming ACH payment via email; the payment will then be recorded into the computer-based banking system upon monthly reconciliation and cannot be altered except by the Finance Officer. The set-up and modifications to these payments will require approval by the Finance Officer and the Fire Chief.

6. Bank balances will be monitored monthly for unusual or unexpected transactions. The Island County Treasurer's Office monitors the District's bank account regularly and notifies the District of any suspicious activity.

7. Reconciliation of banking activity to the general ledger will be accomplished in a timely manner with investigations and resolution of reconciling items.

103.16.5 Disbursement Records

For each disbursement via EFT, a record shall be created to include the following information:

1. The chronological number of the EFT payment.
2. The time and date of the disbursement.
3. The amount of the disbursement.
4. The payee name, address and account number.
5. The purpose of the disbursement.
6. The BARS or other accounting system expenditure/expense account number.
7. The name and number of fund(s).
8. The disbursing bank's unique transaction identification number, if available.
9. The receiving bank or financial institution's identification number.