

2027 PROPOSED BUDGET CHANGES

South Whidbey Fire EMS

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001 General Fund

Revenues	2026	2027	Difference	Remarks
308 Beginning Balances				
308 41 01 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.0%
310 Taxes				
311 10 00 00 Property Taxes	9,578,484.40	10,015,837.00	437,352.60	104.6%
337 00 00 01 Leasehold Excise Tax	3,000.00	3,000.00	0.00	100.0%
337 00 00 02 Timber Tax	306.60	306.60	0.00	100.0%
310 Taxes	9,581,791.00	10,019,143.60	437,352.60	104.6%
330 State Generated Revenues				
331 97 03 00 FEMA Public Assistance Grant	0.00	0.00	0.00	0.0%
334 01 30 00 WSP Basic FF Academy	0.00	0.00	0.00	0.0%
Reimbursement Program				
334 01 80 00 State Direct/Indirect Grant From	0.00	0.00	0.00	0.0%
Military Department				
334 04 90 00 Dept. Of Health EMS Trauma	965.00	965.00	0.00	100.0%
Grant				
334 06 90 00 L&I Grant	25,000.00	25,000.00	0.00	100.0%
337 07 60 00 In-Lieu Tax - Ferries	3,923.00	3,923.00	0.00	100.0%
337 07 70 00 In-Lieu Tax - School District	1,386.00	1,386.00	0.00	100.0%
337 07 70 02 In-Lieu Tax- South Whidbey Parks	291.49	291.49	0.00	100.0%
330 State Generated Revenues	31,565.49	31,565.49	0.00	100.0%
340 Charges For Services				
341 70 00 00 Sales Of Merchandise	0.00	0.00	0.00	0.0%
342 21 00 00 Hospital Payments For	286,082.31	310,823.25	24,740.94	108.6%
Consumable Supplies				
342 21 10 00 State Mobilization - Apparatus	13,484.00	15,000.00	1,516.00	111.2%
342 21 20 00 State Mobilization - Personnel	16,700.52	20,000.00	3,299.48	119.8%
340 Charges For Services	316,266.83	345,823.25	29,556.42	109.3%

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Revenues	2026	2027	Difference	Remarks
360 Misc Revenues				
361 11 00 01 Investment Interest	70,000.00	70,000.00	0.00	100.0%
362 10 00 00 CPR Public Class Registration	6,000.00	6,000.00	0.00	100.0%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00	0.0%
367 11 00 01 Donations and Gifts	1,070.00	0.00	(1,070.00)	0.0% NA
369 10 00 00 Sale Of Surplus	111,500.00	0.00	(111,500.00)	0.0% NA
369 40 00 00 Judgements/Settlements	0.00	0.00	0.00	0.0%
369 91 00 00 Other Revenue	15,513.91	0.00	(15,513.91)	0.0% NA
360 Misc Revenues	204,083.91	76,000.00	(128,083.91)	37.2%
380 Non Revenues				
369 80 00 00 Prior Year(s) Corrections	0.00	0.00	0.00	0.0%
382 90 00 00 Sales Tax Collected	500.00	400.00	(100.00)	80.0%
389 90 00 10 Other Custodial Activities	0.00	0.00	0.00	0.0%
380 Non Revenues	500.00	400.00	(100.00)	80.0%
390 Other Revenues				
395 10 00 00 Sale Of Capital Assets	0.00	0.00	0.00	0.0%
390 Other Revenues	0.00	0.00	0.00	0.0%
397 Interfund Transfers				
397 00 01 03 Transfer from Reserve	0.00	0.00	0.00	0.0%
397 00 01 04 Transfer from Contingency	0.00	0.00	0.00	0.0%
397 22 00 02 Transfer From Capital Fund	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
Fund Revenues:	10,134,207.23	10,472,932.34	338,725.11	103.3%

Expenditures	2026	2027	Difference	Remarks
580 Non Expenditures				
582 90 00 00 Sales Tax Remitted	400.00	400.00	0.00	100.0%

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Expenditures	2026	2027	Difference	Remarks
580 Non Expenditures				
580 Non Expenditures	400.00	400.00	0.00	100.0%
597 Interfund Transfers				
597 00 01 05 Transfer from General Fund	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages	211,328.64	220,204.44	8,875.80	104.2%
522 10 10 20 Assistant Chief's Wages	183,076.90	194,445.82	11,368.92	106.2%
522 10 10 25 Division Chief Wages	0.00	169,751.30	169,751.30	0.0%
522 10 10 30 Battalion Chief Wages	324,348.00	326,472.40	2,124.40	100.7%
522 10 10 31 Battalion Chief Overtime	10,300.00	147,243.58	136,943.58	*****%
522 10 10 32 Battalion Chief Overtime	7,400.00	18,238.57	10,838.57	246.5%
522 10 10 40 Administration Wages	266,635.58	271,953.50	5,317.92	102.0%
522 10 10 60 Commissioner's Stipends	8,000.00	8,000.00	0.00	100.0%
522 10 15 20 Chief's Deferred Comp Match	15,005.67	21,527.12	6,521.45	143.5%
522 10 15 21 Admin Deferred Compensation Match	5,332.71	5,439.07	106.36	102.0%
522 10 20 10 FICA / Medicare Benefits-Admin	79,557.39	107,924.77	28,367.38	135.7%
522 10 20 20 L&I / Unemployment Premiums-Admin	40,188.16	53,969.07	13,780.91	134.3%
522 10 20 30 Admin Healthcare Benefits/ADD	222,697.58	301,688.33	78,990.75	135.5%
522 10 20 40 Retirement Benefits-ADMIN	58,848.51	72,437.15	13,588.64	123.1%
522 10 20 50 Tuition Reimbursement-Admin	250.00	250.00	0.00	100.0%
522 10 31 10 Office Supplies	3,250.00	3,250.00	0.00	100.0%
522 10 31 11 Printing - Newsletter	6,500.00	6,000.00	(500.00)	92.3%
522 10 31 12 Maps & Mapping Supplies	100.00	0.00	(100.00)	0.0% NA
522 10 31 20 Photographic Supplies	0.00	0.00	0.00	0.0%
522 10 32 10 Fuel - Administration	6,000.00	6,500.00	500.00	108.3%
522 10 35 10 Office Equipment	1,700.00	1,700.00	0.00	100.0%

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Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 10 35 20 Software	878.90	635.64	(243.26)	72.3%
522 10 35 30 Computer Hardware	10,000.00	30,250.00	20,250.00	302.5%
522 10 41 10 Legal Services	20,000.00	20,000.00	0.00	100.0%
522 10 41 20 Audit & Review Services	23,590.00	24,000.00	410.00	101.7%
522 10 41 30 Consulting Services	3,150.00	750.00	(2,400.00)	23.8%
522 10 41 33 Website Hosting	5,336.64	6,137.14	800.50	115.0%
522 10 41 40 Professional Services	2,600.00	600.00	(2,000.00)	23.1%
522 10 41 70 Photography	0.00	7,000.00	7,000.00	0.0%
522 10 42 10 Postage & Shipping	7,050.00	6,550.00	(500.00)	92.9%
522 10 42 20 Internet Connections/Whidbey Telecom	11,400.00	9,780.00	(1,620.00)	85.8%
522 10 42 30 Cell & Digital Telephones	29,844.00	29,940.00	96.00	100.3%
522 10 42 40 Wired Telephones & FAX/Whidbey Telecom	20,500.00	19,200.00	(1,300.00)	93.7%
522 10 42 50 Alarm Monitoring	6,510.00	5,900.00	(610.00)	90.6%
522 10 43 01 Admin Ferry Fees	770.00	540.00	(230.00)	70.1%
522 10 43 10 Commissioner Travel	500.00	500.00	0.00	100.0%
522 10 43 20 Career Staff Travel	300.00	500.00	200.00	166.7%
522 10 44 10 Administrative Advertising	0.00	0.00	0.00	0.0%
522 10 44 30 Volunteer Recruit./Retention Advertising	1,800.00	1,800.00	0.00	100.0%
522 10 45 10 Admin Equipment Leases	0.00	0.00	0.00	0.0%
522 10 46 10 Liability/Umbrella-Enduris	167,784.00	184,562.40	16,778.40	110.0%
522 10 47 10 Election Expenses	0.00	6,500.00	6,500.00	0.0%
522 10 47 20 Timber Tax	0.00	0.00	0.00	0.0%
522 10 47 30 Clean Water Utility Taxes	414.80	453.93	39.13	109.4%
522 10 48 10 Computer Repair & Maintenance	149,664.41	121,720.00	(27,944.41)	81.3% 34221
522 10 48 20 Office Equipment Repair & Maintenance	0.00	1,200.00	1,200.00	0.0%
522 10 49 10 Memberships	9,459.20	9,701.00	241.80	102.6%
522 10 49 20 Subscriptions	56,417.47	67,660.69	11,243.22	119.9%
522 10 49 30 Information Services	32,924.54	0.00	(32,924.54)	0.0% Changerd to 20.23.00
522 10 49 40 Software Recurring Licenses	56,378.05	57,225.40	847.35	101.5%

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Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 10 49 50 Investment/Bank Fees	450.00	350.00	(100.00)	77.8%
522 Fire Control	2,068,241.15	2,550,451.32	482,210.17	123.3%
591 Debt Service				
591 22 70 00 Lease Payments	12,362.83	2,020.92	(10,341.91)	16.3%
591 Debt Service	12,362.83	2,020.92	(10,341.91)	16.3%
010 ADMIN	2,080,603.98	2,552,472.24	471,868.26	122.7%

020 FIRE SUPPRESSION

522 Fire Control				
522 20 15 10 Volunteer Reimbursement	45,000.00	45,000.00	0.00	100.0%
522 20 15 20 Volunteer Deferred Compensation Match	4,100.00	5,000.00	900.00	122.0%
522 20 15 30 Volunteer Shift Reimbursement	5,000.00	5,000.00	0.00	100.0%
522 20 20 10 FICA/Medicare	3,267.50	4,207.50	940.00	128.8%
Benefits-Volunteers				
522 20 20 31 Accidental Death & Disability - VFIS	7,896.00	7,896.00	0.00	100.0%
522 20 20 32 Disability	0.00	0.00	0.00	0.0%
522 20 20 35 Volunteer AD&D Insurance	0.00	2,000.00	2,000.00	0.0%
522 20 20 41 Retirement Premium-Board Of Vol. FF's	2,900.00	2,900.00	0.00	100.0%
522 20 20 42 Retirement Premium-LOSAP	47,660.00	59,581.00	11,921.00	125.0%
522 20 20 50 Tuition Reimbursement-Part Time	2,500.00	2,500.00	0.00	100.0%
FFs & Volunteers				
522 20 23 00 Pre-Employment/Volunteer Screening	0.00	26,292.30	26,292.30	0.0%
522 20 23 10 Physicals	0.00	2,160.00	2,160.00	0.0%
522 20 23 20 Vaccinations	0.00	0.00	0.00	0.0%
522 20 23 30 Testing	2,000.00	0.00	(2,000.00)	0.0% NA

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Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 20 23 40 Fitness Equipment	4,966.99	5,000.00	33.01	100.7%
522 20 24 40 Trusteed Plans (WFCA)	1,600.00	270.00	(1,330.00)	16.9%
522 20 28 10 Recognition Awards	3,568.75	3,625.00	56.25	101.6%
522 20 28 20 Special Recognition & Activities	14,008.40	15,000.00	991.60	107.1%
522 20 28 30 Incidents, Special Projects & Out	1,960.00	2,350.00	390.00	119.9%
Of Area Meals				
522 20 28 40 Health & Wellness Activities	0.00	0.00	0.00	0.0%
522 20 31 10 Fire Operations Supplies	21,765.00	51,725.50	29,960.50	237.7%
522 20 31 11 Fire Rehab Supplies	1,980.00	1,899.39	(80.61)	95.9%
522 20 31 12 Fire Safety Supplies	1,298.00	498.00	(800.00)	38.4%
522 20 31 20 Medical Operations Supplies	12,260.00	13,928.00	1,668.00	113.6%
522 20 31 30 Marine Rescue Operations	1,110.00	475.00	(635.00)	42.8%
Supplies				
522 20 31 60 Uniforms & Badges	57,241.09	37,800.00	(19,441.09)	66.0%
522 20 32 10 Fuel - Fire Apparatus	31,900.00	41,700.00	9,800.00	130.7%
522 20 32 15 Fuel - Wildland	0.00	1,000.00	1,000.00	0.0%
522 20 32 20 Fuel - Medical Apparatus	16,000.00	16,000.00	0.00	100.0%
522 20 32 30 Fuel - Marine Apparatus	3,120.00	3,869.00	749.00	124.0%
522 20 32 40 Fuel - Technical Rescue Apparatus	500.00	500.00	0.00	100.0%
522 20 34 01 Wildland Food	500.00	1,500.00	1,000.00	300.0%
522 20 34 02 Wildland Communication	5,000.00	16,570.20	11,570.20	331.4%
Equipment				
522 20 34 03 Wildland Personal Safety	11,084.42	12,120.00	1,035.58	109.3%
Equipment				
522 20 34 04 Wildland Equipment and Supplies	3,738.00	12,475.00	8,737.00	333.7%
522 20 35 10 Fire Equipment	125,852.00	238,658.50	112,806.50	189.6%
522 20 35 11 Rehab Equipment	236.00	236.00	0.00	100.0%
522 20 35 12 Fire Safety Equipment	1,000.00	1,980.00	980.00	198.0%
522 20 35 20 Medical Equipment	2,570.00	5,200.00	2,630.00	202.3%
522 20 35 30 Marine Rescue Equipment	3,040.00	2,470.00	(570.00)	81.3%
522 20 35 40 Technical Rescue Equipment	11,388.74	12,662.87	1,274.13	111.2%
522 20 35 50 Communications Equipment	2,000.00	3,000.00	1,000.00	150.0%
522 20 35 60 Personal Safety Equipment	144,711.68	117,100.00	(27,611.68)	80.9%

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Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 20 41 10 Hose Testing	10,837.50	13,137.50	2,300.00	121.2%
522 20 41 20 Apparatus Testing/Certification	8,140.00	18,500.00	10,360.00	227.3%
522 20 41 30 SCBA Flow Testing/Certification	6,280.00	6,578.64	298.64	104.8%
522 20 41 40 Biohazard Waste Disposal	0.00	0.00	0.00	0.0%
522 20 42 10 Dispatch Services	145,393.96	145,393.96	0.00	100.0%
522 20 43 01 Fire Ferry	0.00	250.00	250.00	0.0%
522 20 43 02 Wildland Ferry	0.00	250.00	250.00	0.0%
522 20 45 10 Operations Equipment Leases	39,336.00	2,500.00	(36,836.00)	6.4%
522 20 45 20 Operations Rents And Fees	19,608.75	20,376.44	767.69	103.9%
522 22 10 00 Full Time Firefighter Wages	2,220,865.12	2,504,413.35	283,548.23	112.8%
522 22 10 01 Authorized Overtime Full Time	300,851.76	279,015.75	(21,836.01)	92.7%
Firefighters				
522 22 10 02 Authorized Overtime-Marine	5,722.64	1,552.44	(4,170.20)	27.1%
Response				
522 22 15 20 Firefighter Deferred	34,924.91	42,794.66	7,869.75	122.5%
Compensation Match				
522 22 20 00 Fire Suppression And Emergency	0.00	0.00	0.00	0.0%
Medical Services - Personnel Benefits				
522 22 20 10 FICA Medicare Benefits-FT	195,583.10	216,206.12	20,623.02	110.5%
Firefighters				
522 22 20 15 FICA Medicare Benefits-Marine	616.87	118.76	(498.11)	19.3%
Response				
522 22 20 20 L&I/ Unemployment Premiums-FT Firefighters	239,433.88	251,786.58	12,352.70	105.2%
522 22 20 22 L&I/Unemployment	573.41	98.54	(474.87)	17.2%
Premiums-Marine Response				
522 22 20 30 Full Time Firefighters Healthcare	516,538.64	595,307.68	78,769.04	115.2%
Benefits/AD&D				
522 22 20 40 Retirement Benefits Full Time	128,371.85	151,639.24	23,267.39	118.1%
Firefighters				
522 Fire Control	4,477,800.96	5,032,068.92	554,267.96	112.4%

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Expenditures	2026	2027	Difference	Remarks
020 FIRE SUPPRESSION	4,477,800.96	5,032,068.92	554,267.96	112.4%

030 FIRE PREVENTION & INVESTIGATION

522 Fire Control

522 30 10 00 Authorized Overtime-Fire Prevention/Public Education	21,060.82	22,879.78	1,818.96	108.6%
522 30 20 10 FICA/Medicare Benefits - Pub Ed	0.00	1,750.31	1,750.31	0.0%
522 30 20 20 L&I/ Unemployment Premiums-Pub Ed	0.00	931.45	931.45	0.0%
522 30 31 51 Fire Prevention Supplies	3,950.00	2,370.00	(1,580.00)	60.0%
522 30 31 60 Public Education Operating Supplies	13,435.00	13,435.00	0.00	100.0%
522 30 31 61 Public Education Equipment	2,000.00	2,500.00	500.00	125.0%
522 30 32 10 Public Education Fuel	0.00	0.00	0.00	0.0%
522 30 49 00 Special Projects	9,250.00	8,800.00	(450.00)	95.1%
522 Fire Control	49,695.82	52,666.54	2,970.72	106.0%

030 FIRE PREVENTION & INVESTIGATION	49,695.82	52,666.54	2,970.72	106.0%
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045 TRAINING EMPLOYEE

522 Fire Control

522 45 10 01 Authorized Overtime-Training	24,359.90	35,553.93	11,194.03	146.0%
522 45 10 02 Authorized Overtime- Marine Training	12,806.00	1,044.96	(11,761.04)	8.2%
522 45 20 10 FICA/Medicare Benefits - Training	1,863.53	2,065.42	201.89	110.8%
522 45 20 12 FICA/Medicare Benefits - Marine Training	1,094.45	79.94	(1,014.51)	7.3%
522 45 20 20 L&I/ Unemployment Premiums - Training	2,250.78	1,542.40	(708.38)	68.5%
522 45 20 22 L&I/ Unemployment Premiums - Marine Training	586.87	54.27	(532.60)	9.2%
522 45 31 00 Administration Training Supplies	154.00	154.00	0.00	100.0%

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522 Fire Control				
522 45 31 10 Fire Training Supplies	10,428.83	5,310.00	(5,118.83)	50.9%
522 45 31 20 Medical Training Supplies	9,514.88	0.00	(9,514.88)	0.0% NA
522 45 31 21 Medical Training Supplies - WEMSC Grant	0.00	0.00	0.00	0.0%
522 45 31 30 Marine Training Supplies	0.00	0.00	0.00	0.0%
522 45 31 40 Technical Rescue Training Supplies	257.50	269.09	11.59	104.5%
522 45 32 10 Fuel - Training	525.00	656.25	131.25	125.0%
522 45 35 10 Fire Training Equipment	686.67	0.00	(686.67)	0.0% NA
522 45 35 20 Medical Training Equipment	900.00	0.00	(900.00)	0.0% NA
522 45 35 30 Marine Training Equipment	250.00	350.00	100.00	140.0%
522 45 41 10 Training Professional Services	4,695.10	21,406.76	16,711.66	455.9%
522 45 43 00 Administrative Training Travel	4,508.00	3,810.26	(697.74)	84.5%
522 45 43 01 Administrative Lodging & Food	10,494.80	10,834.43	339.63	103.2%
522 45 43 02 Training Ferry Fees	700.00	700.00	0.00	100.0%
522 45 43 10 Fire Training Travel	1,735.70	9,200.00	7,464.30	530.0%
522 45 43 11 Fire Lodging & Food	5,131.60	25,326.24	20,194.64	493.5%
522 45 43 20 Medical Training Travel	0.00	1,350.00	1,350.00	0.0%
522 45 43 21 Medical Lodging & Food	0.00	3,720.00	3,720.00	0.0%
522 45 43 40 Technical Rescue Training Travel	412.00	450.00	38.00	109.2%
522 45 43 41 Technical Rescue Training Lodging & Food	540.75	550.00	9.25	101.7%
522 45 43 50 Maintenance Training Travel	1,287.50	815.00	(472.50)	63.3%
522 45 43 51 Maintenance Lodging & Food	2,008.50	0.00	(2,008.50)	0.0% NA
522 45 49 00 Administration Tuition & Registration	5,233.25	6,958.18	1,724.93	133.0%
522 45 49 10 Fire Tuition & Registration	5,171.30	22,651.02	17,479.72	438.0%
522 45 49 11 Fire Training Projects & Workshops	4,034.32	9,800.00	5,765.68	242.9%
522 45 49 20 Medical Tuition & Registration	9,125.80	9,618.00	492.20	105.4%
522 45 49 21 Medical Training Projects	624.00	624.00	0.00	100.0%
522 45 49 30 Marine Tuition & Registration	252.25	12,183.12	11,930.87	*****%
522 45 49 31 Marine Rescue Training Projects	0.00	0.00	0.00	0.0%

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522 Fire Control				
522 45 49 40 Technical Rescue Tuition & Registration	592.25	3,300.00	2,707.75	557.2%
522 45 49 50 Maintenance Tuition & Registration	965.11	1,260.00	294.89	130.6%
522 45 49 60 Health & Wellness Training - Registration	1,236.00	0.00	(1,236.00)	0.0% NA
522 Fire Control	124,426.64	191,637.27	67,210.63	154.0%
045 TRAINING EMPLOYEE	124,426.64	191,637.27	67,210.63	154.0%

050 FACILITIES

522 Fire Control				
522 50 10 00 Maintenance Employees Wages	175,814.70	185,442.75	9,628.05	105.5%
522 50 10 01 Maintenance Employees Authorized Overtime	4,000.00	4,000.00	0.00	100.0%
522 50 10 02 Authorized Overtime - Marine Maintenance	1,500.00	931.47	(568.53)	62.1%
522 50 15 20 Maintenance Deferred Compensation Match	1,208.31	1,299.32	91.01	107.5%
522 50 20 00 Fire Suppression And Emergency Medical Services - Personnel Benefits	0.00	0.00	0.00	0.0%
522 50 20 10 FICA/Medicare Benefits-Maintenance Employees	13,848.26	14,663.03	814.77	105.9%
522 50 20 20 L&I/Unemployment Premiums-Maintenance Employees	14,961.72	17,572.25	2,610.53	117.4%
522 50 20 30 Maintenance Healthcare Benefits/AD&D	47,696.40	55,850.26	8,153.86	117.1%
522 50 20 40 Retirement Benefits-Maintenance Employees	15,618.79	10,620.46	(4,998.33)	68.0%
522 50 20 50 Tuition Reimbursement - Maintenance Employees	0.00	0.00	0.00	0.0%
522 50 31 10 Janitorial Supplies	7,450.00	11,450.00	4,000.00	153.7%

2027 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 50 31 20 Maintenance Parts & Supplies	7,247.00	6,752.00	(495.00)	93.2%
522 50 32 10 Fuel - Maintenance	3,000.00	3,000.00	0.00	100.0%
522 50 35 10 Small Tools	2,500.00	2,500.00	0.00	100.0%
522 50 35 20 Furnishings	4,800.00	14,980.00	10,180.00	312.1%
522 50 35 30 Appliances	2,000.00	21,200.00	19,200.00	*****%
522 50 41 10 Janitorial Services	500.00	500.00	0.00	100.0%
522 50 41 20 Yard Maintenance	29,024.64	27,137.16	(1,887.48)	93.5%
522 50 41 30 Building Maintenance Services	40,443.52	32,115.38	(8,328.14)	79.4%
522 50 45 10 Maintenance Equipment Rental & Leases	6,000.00	6,000.00	0.00	100.0%
522 50 47 10 Electricity Consumed	49,320.00	51,644.63	2,324.63	104.7%
522 50 47 20 LPG Gas Consumed	11,562.81	13,570.10	2,007.29	117.4%
522 50 47 30 Water Consumed	6,236.00	7,000.27	764.27	112.3%
522 50 47 40 Waste Disposal Used	6,720.00	5,660.00	(1,060.00)	84.2%
522 50 48 00 New Facility Expenses	0.00	0.00	0.00	0.0%
522 50 48 10 Facilities Repair & Maintenance	18,779.37	10,100.00	(8,679.37)	53.8%
522 Fire Control	470,231.52	503,989.08	33,757.56	107.2%
050 FACILITIES	470,231.52	503,989.08	33,757.56	107.2%

060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control				
522 60 43 01 Maintenance Ferry Fees	1,000.00	1,000.00	0.00	100.0%
522 60 48 10 Fire Equipment Repair & Maintenance	14,142.04	45,676.00	31,533.96	323.0%
522 60 48 11 Fire Apparatus Repair & Maintenance	96,300.00	101,320.00	5,020.00	105.2%
522 60 48 12 Administrative Vehicle Repair & Maintenance	5,175.00	5,175.00	0.00	100.0%
522 60 48 20 Medical Equipment Repair & Maintenance	2,785.00	2,785.00	0.00	100.0%

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001 General Fund

Expenditures	2026	2027	Difference	Remarks
522 Fire Control				
522 60 48 21 Medical Vehicle Repair & Maintenance	12,241.08	7,575.00	(4,666.08)	61.9%
522 60 48 30 Marine Equipment Repair & Maintenance	1,300.00	495.00	(805.00)	38.1%
522 60 48 31 Marine Vehicle Repair & Maintenance	3,660.00	10,342.50	6,682.50	282.6%
522 60 48 40 Technical Rescue Equipment Repair & Maintenance	500.00	500.00	0.00	100.0%
522 60 48 41 Technical Rescue Vehicle Repair & Maintenance	2,499.31	2,499.31	0.00	100.0%
522 60 48 50 Training Equipment Repair & Maintenance	500.00	500.00	0.00	100.0%
522 60 48 60 Maintenance Equipment Repair & Maintenance	3,750.00	2,000.00	(1,750.00)	53.3%
522 60 48 61 Maintenance Vehicle Repair & Maintenance	1,450.00	1,450.00	0.00	100.0%
522 60 49 70 Collision/Accident	5,999.98	5,999.98	0.00	100.0%
522 Fire Control	151,302.41	187,317.79	36,015.38	123.8%
060 VEHICLE & EQUIP MAINTENANCE	151,302.41	187,317.79	36,015.38	123.8%

062 CAPITAL FACILITIES

591 Debt Service

591 22 71 01 Principle Payments	205,000.00	215,000.00	10,000.00	104.9%
592 22 83 01 Interest Payments	107,900.00	103,800.00	(4,100.00)	96.2%
591 Debt Service	312,900.00	318,800.00	5,900.00	101.9%

594 Capital Expenditures

594 22 30 00 Communications Equipment	0.00	0.00	0.00	0.0%
594 22 35 00 Fire Training Equipment- Capital	0.00	0.00	0.00	0.0%
594 22 35 10 Fire Equipment- Capital	0.00	0.00	0.00	0.0%

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001 General Fund

Expenditures	2026	2027	Difference	Remarks
594 Capital Expenditures				
594 22 35 12 Fire Safety Equipment - Capital	0.00	0.00	0.00	0.0%
594 22 35 60 Personal Safety Equipment - Capital	0.00	0.00	0.00	0.0%
594 22 42 10 Dispatch Services - Capital	0.00	0.00	0.00	0.0%
594 22 62 11 Station 32-33 Replacement	575,000.00	500,000.00	(75,000.00)	87.0%
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	0.00	0.00	0.00	0.0%
594 22 63 31 Station 31 - 5535 Cameron Road	0.00	0.00	0.00	0.0%
594 22 63 32 Station 32 - 6435 Central Avenue	0.00	0.00	0.00	0.0%
594 22 63 33 Station 33 - 3405 French Road	0.00	0.00	0.00	0.0%
594 22 63 34 Station 34 - 820 Camano Avenue	0.00	0.00	0.00	0.0%
594 22 63 35 Station 35 - 3982 Saratoga Road	0.00	0.00	0.00	0.0%
594 22 63 36 Station 36 - 5579 Bayview Road	157,000.00	0.00	(157,000.00)	0.0% NA
594 22 63 37 Maintenance Facility - 2874 Verlane Street	0.00	0.00	0.00	0.0%
594 22 64 03 Medical Equipment- Capital	71,863.83	25,000.00	(46,863.83)	34.8%
594 22 64 32 Computers / IT Capital	0.00	0.00	0.00	0.0%
594 Capital Expenditures	803,863.83	525,000.00	(278,863.83)	65.3%
062 CAPITAL FACILITIES	1,116,763.83	843,800.00	(272,963.83)	75.6%

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	0.00	0.00	0.00	0.0%
594 22 64 12 Fire Apparatus	1,764,990.07	200,000.00	(1,564,990.07)	11.3%
594 Capital Expenditures	1,764,990.07	200,000.00	(1,564,990.07)	11.3%
064 CAPITAL VEHICLES	1,764,990.07	200,000.00	(1,564,990.07)	11.3%

2027 PROPOSED BUDGET CHANGES

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001 General Fund				
Expenditures	2026	2027	Difference	Remarks
070 OTHER				
522 Fire Control				
522 70 40 00 Transport Billing Expenses	0.00	0.00	0.00	0.0%
522 Fire Control	0.00	0.00	0.00	0.0%
580 Non Expenditures				
588 10 00 00 Prior Period Adjustment	0.00	0.00	0.00	0.0%
589 00 00 10 Non Expenditure - Suspense	0.00	0.00	0.00	0.0%
589 90 00 00 Payroll Deduction Clearing	0.00	0.00	0.00	0.0%
580 Non Expenditures	0.00	0.00	0.00	0.0%
597 Interfund Transfers				
597 00 00 02 Transfer To Capital Fund	0.00	0.00	0.00	0.0%
597 00 00 03 Transfer To Reserve Fund	0.00	0.00	0.00	0.0%
597 00 00 04 Transfer To Contingency Fund	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%
070 OTHER	0.00	0.00	0.00	0.0%
Fund Expenditures:	10,236,215.23	9,564,351.84	(671,863.39)	93.4%
Fund Excess/(Deficit):	(102,008.00)	908,580.50		

2027 PROPOSED BUDGET CHANGES

South Whidbey Fire EMS

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002 General Investment Fund

Revenues	2026	2027	Difference	Remarks
308 Beginning Balances				
308 41 00 00 Estimated Beginning Balance	1,355,242.02	0.00	(1,355,242.02)	0.0% NA
308 Beginning Balances	1,355,242.02	0.00	(1,355,242.02)	0.0%
397 Interfund Transfers				
397 00 00 02 Transfer from General Fund	0.00	0.00	0.00	0.0%
397 00 01 05 Transfer from Investment	0.00	0.00	0.00	0.0%
397 00 02 02 Transfer from Contingency	0.00	0.00	0.00	0.0%
397 00 03 02 Missing Code	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
Fund Revenues:	1,355,242.02	0.00	(1,355,242.02)	0.0%
Expenditures	2026	2027	Difference	Remarks
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%
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	1,355,242.02	0.00		

2027 PROPOSED BUDGET CHANGES

South Whidbey Fire EMS

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003 Reserve Fund

Revenues	2026	2027	Difference	Remarks
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308 Beginning Balances

308 91 10 00 Estimated Beginning Balance	344,742.22	0.00	(344,742.22)	0.0%	NA
308 Beginning Balances	344,742.22	0.00	(344,742.22)	0.0%	

360 Misc Revenues

361 11 00 02 Investment Interest	1,200.00	1,200.00	0.00	100.0%	
360 Misc Revenues	1,200.00	1,200.00	0.00	100.0%	

397 Interfund Transfers

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

Fund Revenues:	345,942.22	1,200.00	(344,742.22)	0.3%	
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Expenditures	2026	2027	Difference	Remarks
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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 00 02 03 Transfer From Reserve to Investment	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):	345,942.22	1,200.00			
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2027 PROPOSED BUDGET CHANGES

South Whidbey Fire EMS

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004 Contingency Fund

Revenues	2026	2027	Difference	Remarks
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308 Beginning Balances

308 91 11 00 Estimated Beginning Balance	172,228.16	0.00	(172,228.16)	0.0%	NA
308 Beginning Balances	172,228.16	0.00	(172,228.16)	0.0%	

360 Misc Revenues

361 11 00 03 Investment Interest	5,000.00	5,000.00	0.00	100.0%	
360 Misc Revenues	5,000.00	5,000.00	0.00	100.0%	

397 Interfund Transfers

397 00 00 04 Transfer From General Fund	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.0%	

Fund Revenues:	177,228.16	5,000.00	(172,228.16)	2.8%	
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Expenditures	2026	2027	Difference	Remarks
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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 00 02 04 Transfer From Contingency to Investment	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):	177,228.16	5,000.00			
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2027 PROPOSED BUDGET CHANGES

South Whidbey Fire EMS

Fund Totals

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Fund	Revenues				Expenditures			
	2026	2027	Difference		2026	2027	Difference	
001 General Fund	10,134,207.23	10,472,932.34	338,725.11	103.3%	10,236,215.23	9,564,351.84	(671,863.39)	93.4%
002 General Investment Fund	1,355,242.02	0.00	(1,355,242.02)	0.0%	0.00	0.00	0.00	0.0%
003 Reserve Fund	345,942.22	1,200.00	(344,742.22)	0.3%	0.00	0.00	0.00	0.0%
004 Contingency Fund	177,228.16	5,000.00	(172,228.16)	2.8%	0.00	0.00	0.00	0.0%
Excess/(Deficit):	12,012,619.63	10,479,132.34	(1,533,487.29)	87.2%	10,236,215.23	9,564,351.84	(671,863.39)	93.4%