

2023 BUDGET TOTALS

South Whidbey Fire EMS

Time: 08:26:00 Date: 11/18/2022

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001 General Fund

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

REVENUES

308 Beginning Balances

308 41 00 00 Estimated Beginning Balance-General 1,009,623.39

308 Beginning Balances 1,009,623.39

310 Taxes

311 10 00 00 Property Taxes 75% 4,354,422.81

311 10 00 01 Property Taxes 25% 1,451,474.27

311 10 00 02 New Construction Tax 62,760.39

311 10 00 03 Regular Property Taxes 493,909.76

311 10 00 04 County Refund 389.62

337 00 00 01 Leasehold Excise Tax 2,000.00

337 00 00 02 Timber Tax 2,000.00

310 Taxes 6,366,956.85

330 State Generated Revenues

331 97 03 00 FEMA Public Assistance Grant 587,790.95

334 01 30 00 WSP Basic FF Academy Reimbursement Program 1,000.00

334 01 80 00 State Direct/Indirect Grant From Military Department 0.00

334 04 90 00 Dept. Of Health EMS Trauma Grant 1,220.00

337 07 60 00 In-Lieu Tax - Ferries 3,923.10

337 07 70 00 In-Lieu Tax - School District 1,620.00

337 07 70 01 In-Lieu Tax- Port Of South Whidbey 0.00

337 07 70 02 In-Lieu Tax- South Whidbey Parks 0.00

330 State Generated Revenues 595,554.05

340 Charges For Services

341 70 00 00 Sales Of Merchandise 0.00

342 21 00 00 Hospital Payments For Consumable Supplies 254,644.13

340 Charges For Services 254,644.13

360 Misc Revenues

361 11 00 01 Investment Interest 6,000.00

362 10 00 00 CPR Public Class Registration 800.00

362 50 00 00 Lease & Rental Payments 0.00

367 11 00 00 Donations & Gifts 0.00

369 10 00 00 Sale Of Surplus 0.00

369 40 00 00 Judgements/Settlements 0.00

369 91 00 00 Other Revenue 0.00

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REVENUES

360 Misc Revenues

360 Misc Revenues 6,800.00

380 Non Revenues

369 80 00 00 Prior Year(s) Corrections 0.00

389 90 00 10 Other Custodial Activities 0.00

380 Non Revenues 0.00

390 Other Revenues

395 10 00 00 Sale Of Capital Assets 0.00

390 Other Revenues 0.00

397 Interfund Transfers

397 22 00 02 Transfer From Capital Fund 0.00

397 Interfund Transfers 0.00

Fund Revenues:

8,233,578.42

EXPENDITURES

522 Fire Control

522 45 20 10 FICA Medicare Benefits-FF OT Training 0.00

522 45 20 20 L&I / Unemployment Premiums-FF OT Training 0.00

522 45 20 30 Healthcare Benefits-FF OT Training 0.00

522 45 20 40 Retirement Benefits-FF OT Training 0.00

522 Fire Control 0.00

010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages 146,205.00

522 10 10 20 Deputy Chiefs' Wages 256,075.48

522 10 10 30 Division Chief's Wages 120,699.45

522 10 10 40 Administration Wages 232,623.23

522 10 10 60 Commissioner's Stipends 12,288.00

522 10 10 85 Public Education Officer Wages 0.00

522 10 10 90 Disability 2,500.00

522 10 15 20 Deputy Chief Deferred Comp Match 10,459.60

522 10 15 21 Admin Deferred Compensation Match 4,652.46

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EXPENDITURES

522 Fire Control

522 10 20 10	FICA / Medicare Benefits-Admin	58,743.67
522 10 20 20	L&I / Unemployment Premiums-Admin	22,070.82
522 10 20 30	Admin Healthcare Benefits/ADD	193,713.07
522 10 20 40	Retirement Benefits-ADMIN	57,197.41
522 10 20 50	Tuition Reimbursement-Admin	0.00
522 10 31 10	Office Supplies	5,850.00
522 10 31 11	Printing - Newsletter	8,000.00
522 10 31 12	Maps & Mapping Supplies	100.00
522 10 31 20	Photographic Supplies	950.00
522 10 32 10	Fuel - Administration	10,000.00
522 10 35 10	Office Equipment	1,700.00
522 10 35 20	Software	1,375.00
522 10 35 30	Computer Hardware	11,097.40
522 10 41 10	Legal Services	12,000.00
522 10 41 20	Audit & Review Services	19,000.00
522 10 41 30	Consulting Services	22,500.00
522 10 41 33	Consulting Marketing Retention	0.00
522 10 41 34	Consulting Website	3,600.00
522 10 41 40	Professional Services	880.00
522 10 41 70	Photography	500.00
522 10 42 10	Postage & Shipping	11,550.00
522 10 42 20	Internet Connections/Whidbey Telecom	11,400.00
522 10 42 30	Cell & Digital Telephones	33,540.00
522 10 42 40	Wired Telephones & FAX/Whidbey Telecom	9,540.00
522 10 42 50	Alarm Monitoring	2,100.00
522 10 43 01	Admin Ferry Fees	270.00
522 10 43 10	Commissioner Travel	500.00
522 10 43 20	Career Staff Travel	7,300.00
522 10 44 10	Administrative Advertising	1,500.00
522 10 44 30	Volunteer Recruit./Retention Advertising	2,500.00
522 10 45 10	Admin Equipment Leases	7,668.00
522 10 46 10	Liability/Umbrella-Enduris	149,550.00
522 10 47 10	Election Expenses	12,500.00
522 10 47 20	Timber Tax	0.00
522 10 47 30	Clean Water Utility Taxes	448.33
522 10 48 10	Computer Repair & Maintenance	139,444.00
522 10 48 20	Office Equipment Repair & Maintenance	1,290.00
522 10 49 10	Memberships	8,182.00
522 10 49 20	Subscriptions	54,675.08
522 10 49 30	Information Services	7,797.50
522 10 49 40	Software Recurring Licenses	27,549.04
522 10 49 50	Investment/Bank Fees	610.00

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EXPENDITURES

522 Fire Control

522 Fire Control 1,704,694.54

010 ADMIN 1,704,694.54

020 FIRE SUPPRESSION

522 Fire Control

522 20 15 10	Volunteer Reimbursement	75,000.00
522 20 15 20	Volunteer Deferred Compensation Match	4,000.00
522 20 15 30	Volunteer Shift Reimbursement	30,000.00
522 20 20 10	FICA/Medicare Benefits-Volunteers	10,710.00
522 20 20 31	Accidental Death & Disability - VFIS	3,250.00
522 20 20 41	Retirement Premium-Board Of Vol. FF's	4,500.00
522 20 20 42	Retirement Premium-LOSAP	35,000.00
522 20 20 50	Tuition Reimbursement-Part Time FFs & Volunteers	0.00
522 20 23 10	Physicals	9,535.00
522 20 23 20	Vaccinations	3,360.00
522 20 23 30	Testing	3,550.00
522 20 23 40	Fitness Equipment	0.00
522 20 23 50	Fitness Supplies	0.00
522 20 24 20	Board of Volunteer Firefighters - Liability Insura	2,500.00
522 20 24 30	LOSAP - Life Insurance	0.00
522 20 24 40	Trusted Plans (WFCA)	1,200.00
522 20 28 10	Recognition Awards	7,620.00
522 20 28 20	Special Recognition & Activities	11,145.00
522 20 28 30	Incidents, Special Projects & Out Of Area Meals	3,290.00
522 20 28 40	Health & Wellness Activities	0.00
522 20 31 10	Fire Operations Supplies	7,770.00
522 20 31 11	Fire Rehab Supplies	2,070.00
522 20 31 12	Fire Safety Supplies	450.00
522 20 31 20	Medical Operations Supplies	15,533.00
522 20 31 30	Marine Rescue Operations Supplies	1,806.00
522 20 31 40	Technical Rescue Operations Supplies	0.00
522 20 31 60	Uniforms & Badges	34,655.00
522 20 32 10	Fuel - Fire Apparatus	21,450.00
522 20 32 20	Fuel - Medical Apparatus	8,500.00
522 20 32 30	Fuel - Marine Apparatus	4,200.00
522 20 32 40	Fuel - Technical Rescue Apparatus	500.00
522 20 35 10	Fire Equipment	21,500.00
522 20 35 11	Rehab Equipment	118.00
522 20 35 12	Fire Safety Equipment	345.00

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EXPENDITURES

522 Fire Control

522 20 35 20	Medical Equipment	3,720.00
522 20 35 30	Marine Rescue Equipment	11,250.00
522 20 35 40	Technical Rescue Equipment	6,880.00
522 20 35 50	Communications Equipment	300.00
522 20 35 60	Personal Safety Equipment	53,635.00
522 20 41 10	Hose Testing	750.00
522 20 41 20	Apparatus Testing/Certification	8,650.00
522 20 41 30	SCBA Flow Testing/Certification	7,912.50
522 20 41 40	Biohazard Waste Disposal	264.00
522 20 42 10	Dispatch Services	97,270.96
522 20 45 10	Operations Equipment Leases	2,500.00
522 20 45 20	Operations Rents And Fees	17,751.84
522 22 10 00	Full Time Firefighter Wages	1,243,823.49
522 22 10 01	Authorized Overtime Full Time Firefighters	75,000.00
522 22 15 20	Firefighter Deferred Compensation Match	27,312.95
522 22 20 10	FICA Medicare Benefits-FT Firefighters	104,472.03
522 22 20 20	L&I/ Unemployment Premiums- FT Firefighters	62,895.84
522 22 20 30	Full Time Firefighters Healthcare Benefits/AD&D	407,751.54
522 22 20 40	Retirement Benefits Full Time Firefighters	69,921.15

522 Fire Control 2,525,618.30

020 FIRE SUPPRESSION 2,525,618.30

030 FIRE PREVENTION & INVESTIGATION

522 Fire Control

522 30 31 51	Fire Prevention Supplies	3,075.00
522 30 31 60	Public Education Operating Supplies	8,560.00
522 30 31 61	Public Education Equipment	3,710.00
522 30 32 10	Public Education Fuel	150.00
522 30 49 00	Special Projects	5,550.00
522 30 49 01	Authorized Overtime-Fire Prevention/Public Education	5,000.00

522 Fire Control 26,045.00

030 FIRE PREVENTION & INVESTIGATION 26,045.00

045 TRAINING EMPLOYEE

522 Fire Control

522 45 10 01	Authorized Overtime-Training	36,824.00
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EXPENDITURES

522 Fire Control

522 45 31 00	Administration Training Supplies	454.00
522 45 31 10	Fire Training Supplies	8,956.64
522 45 31 20	Medical Training Supplies	5,185.00
522 45 31 21	Medical Training Supplies - WEMSC Grant	1,222.00
522 45 31 30	Marine Training Supplies	200.00
522 45 31 40	Technical Rescue Training Supplies	0.00
522 45 32 10	Fuel - Training	400.00
522 45 35 00	Administration Training Equipment	0.00
522 45 35 10	Fire Training Equipment	0.00
522 45 35 20	Medical Training Equipment	1,580.99
522 45 35 30	Marine Training Equipment	0.00
522 45 35 40	Technical Rescue Training Equipment	0.00
522 45 41 10	Training Professional Services	7,800.00
522 45 43 00	Administrative Training Travel	3,955.00
522 45 43 01	Administrative Lodging & Food	20,500.00
522 45 43 02	Training Ferry Fees	650.00
522 45 43 10	Fire Training Travel	500.00
522 45 43 11	Fire Lodging & Food	12,065.00
522 45 43 20	Medical Training Travel	50.00
522 45 43 21	Medical Lodging & Food	3,600.00
522 45 43 30	Marine Training Travel	0.00
522 45 43 31	Marine Lodging & Food	0.00
522 45 43 40	Technical Rescue Training Travel	0.00
522 45 43 41	Technical Rescue Lodging & Food	0.00
522 45 43 50	Maintenance Training Travel	790.00
522 45 43 51	Maintenance Lodging & Food	2,750.00
522 45 49 00	Administration Tuition & Registration	11,375.00
522 45 49 10	Fire Tuition & Registration	41,057.00
522 45 49 11	Fire Training Projects & Workshops	12,200.00
522 45 49 20	Medical Tuition & Registration	12,380.00
522 45 49 21	Medical Training Projects	784.00
522 45 49 22	Medical Tuition - CBT Grant	0.00
522 45 49 30	Marine Tuition & Registration	200.00
522 45 49 31	Marine Rescue Training Projects	1,000.00
522 45 49 40	Technical Rescue Tuition & Registration	6,400.00
522 45 49 41	Technical Rescue Training Projects	0.00
522 45 49 50	Maintenance Tuition & Registration	2,020.95
522 45 49 60	Health & Wellness Training - Registration	0.00

522 Fire Control 194,899.58

045 TRAINING EMPLOYEE

194,899.58

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EXPENDITURES

050 FACILITIES

522 Fire Control

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

522 Fire Control 461,541.19

050 FACILITIES 461,541.19

060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control

522 60 43 01	Maintenance Ferry Fees	1,000.00
522 60 48 10	Fire Equipment Repair & Maintenance	28,227.04
522 60 48 11	Fire Apparatus Repair & Maintenance	50,020.00
522 60 48 12	Administrative Vehicle Repair & Maintenance	8,000.00
522 60 48 20	Medical Equipment Repair & Maintenance	2,785.00
522 60 48 21	Medical Vehicle Repair & Maintenance	8,400.00
522 60 48 30	Marine Equipment Repair & Maintenance	2,000.00
522 60 48 31	Marine Vehicle Repair & Maintenance	20,650.00
522 60 48 40	Technical Rescue Equipment Repair & Maintenance	500.00

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001 General Fund

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EXPENDITURES

522 Fire Control

522 60 48 41	Technical Rescue Vehicle Repair & Maintenance	950.00
522 60 48 50	Training Equipment Repair & Maintenance	500.00
522 60 48 60	Maintenance Equipment Repair & Maintenance	3,500.00
522 60 48 61	Maintenance Vehicle Repair & Maintenance	1,450.00
522 60 49 70	Collision/Accident	5,999.98

522 Fire Control 133,982.02

060 VEHICLE & EQUIP MAINTENANCE 133,982.02

062 CAPITAL EXPENDITURES

591 Debt Service

591 22 71 01	Principle Payments	185,000.00
592 22 83 01	Interest Payments	134,160.00

591 Debt Service 319,160.00

062 CAPITAL EXPENDITURES 319,160.00

070 OTHER

580 Non Expenditures

588 10 00 00	Prior Period Adjustment	0.00
589 00 00 10	Non Expenditure - Suspense	0.00
589 90 00 00	Payroll Deduction Clearing	0.00

580 Non Expenditures 0.00

597 Interfund Transfers

597 00 00 02	Transfer To Capital Fund	0.00
597 00 00 03	Transfer To Reserve Fund	0.00
597 00 00 04	Transfer To Contingency Fund	0.00
597 22 00 02	Transfer To General Fund	0.00

597 Interfund Transfers 0.00

070 OTHER 0.00

Fund Expenditures:

5,365,940.63

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001 General Fund

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Excess/Deficit: **2,867,637.79**

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003 Reserve Fund

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

REVENUES

308 Beginning Balances

308 41 20 00 Estimated Beginning Balance-Reserve 52,935.18

308 Beginning Balances 52,935.18

397 Interfund Transfers

397 00 00 03 Transfer From General Fund To Reserve 0.00

397 Interfund Transfers 0.00

Fund Revenues: 52,935.18

Excess/Deficit: 52,935.18

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004 Contingency Fund

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

REVENUES

308 Beginning Balances

308 91 00 00 Estimated Beginning Balance- Contingency 168,476.26

308 Beginning Balances 168,476.26

397 Interfund Transfers

397 00 00 04 Transfer From General Fund To Contingency 0.00

397 Interfund Transfers 0.00

Fund Revenues: 168,476.26

Excess/Deficit: 168,476.26

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300 Capital Fund

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

REVENUES

308 Beginning Balances

308 41 10 00 Estimated Beginning Balance- Capital 1,500,000.00

308 Beginning Balances 1,500,000.00

397 Interfund Transfers

397 00 00 02 Transfer From General Fund 0.00

397 Interfund Transfers 0.00

Fund Revenues:

1,500,000.00

EXPENDITURES

999 Ending Balance

508 41 00 00 Ending Balance 0.00

999 Ending Balance 0.00

062 CAPITAL EXPENDITURES

594 Capital Expenditures

594 20 35 12 Fire Safety Equipment - Capital 0.00

594 20 35 13 Computer Hardware 0.00

594 20 35 60 Personal Safety Equipment - Capital 37,500.00

594 20 42 10 Dispatch Services - Capital 0.00

594 22 30 00 Communications Equipment 606,000.00

594 22 62 11 Station 32-33 Replacement 500,000.00

594 22 62 38 Station 32- Upgrade Transfer Switch & 30 KW Generator 0.00

594 22 63 30 Cultus Bay Radio Tower Site 15,600.00

594 22 63 31 Station 31 - 5535 Cameron Road 16,120.00

594 22 63 32 Station 32 - 6435 Central Avenue 0.00

594 22 63 33 Station 33 - 3405 French Road 0.00

594 22 63 34 Station 34 - 820 Camano Avenue 100.00

594 22 63 35 Station 35 - 3982 Saratoga Road 6,500.00

594 22 63 36 Station 36 - 5579 Bayview Road 100,000.00

594 22 63 37 Maintenance Facility - 2874 Verlane Street 15,000.00

594 22 64 00 Bayview Facility Construction 0.00

594 22 64 01 Bayview Facility Construction General Fund 0.00

594 22 64 02 Computer/IT-Capital 61,750.00

594 22 64 03 Medical Equipment- Capital 6,000.00

594 22 64 11 Vehicles 80,000.00

594 22 64 13 Fire Apparatus 886,160.00

594 22 65 00 Bayview Facility Building Permit & Design Work 0.00

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300 Capital Fund

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EXPENDITURES

594 Capital Expenditures

594 45 35 10 Fire Training Equipment - Capital 0.00

594 60 48 31 Marine Vehicle Repair - Capital 8,200.00

594 Capital Expenditures 2,338,930.00

062 CAPITAL EXPENDITURES 2,338,930.00

Fund Expenditures: 2,338,930.00

Excess/Deficit: (838,930.00)

2023 BUDGET TOTALS

301 Bond Fund

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

REVENUES

308 Beginning Balances

308 91 11 00 Estimated Beginning Balance- Bond 84.64

308 Beginning Balances 84.64

Fund Revenues: 84.64

Excess/Deficit: 84.64

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Fund	Revenues	Expenditures	Net
001 General Fund	8,233,578.42	5,365,940.63	2,867,637.79
003 Reserve Fund	52,935.18	0.00	52,935.18
004 Contingency Fund	168,476.26	0.00	168,476.26
300 Capital Fund	1,500,000.00	2,338,930.00	(838,930.00)
301 Bond Fund	84.64	0.00	84.64
	<u>9,955,074.50</u>	<u>7,704,870.63</u>	<u>2,250,203.87</u>