



COUNTY COURTHOUSE
311 Grand Avenue, Suite #105
Bellingham, WA 98225-4038
(360) 778-5010

MEMORANDUM

TO: WHATCOM COUNTY COUNCIL
FROM: COUNCILMEMBER CAROL FRAZEY
RE: **INDEPENDENT REVIEW OF FIRE AND EMS STRUCTURES IN WHATCOM COUNTY**
DATE: NOVEMBER 28, 2023

In Whatcom County, there are 13 fire districts and 2 municipal fire departments (Bellingham and Lynden) serving county residents and businesses (see **Exhibit B: Fire District Map**, **Exhibit C: Fire District Information Chart**). In 2022, What-Comm dispatch received over 42,000 calls of which 79% were for EMS, 17% for fire, and 4% for community paramedic (see [EMS Data](#)). The structures of our county's fire districts have changed over time as communities have grown. For example, the North Whatcom Fire District was formed through a functional consolidation of fire districts 4 and 21, each which continues to maintain separate commissions and chiefs. Fire District 8 completed an administrative consolidation in 2019 with Bellingham Fire. The chief and staff of the Bellingham Fire serves as chief and staff of Fire District 8, which retains its own 5-member commission. Other fire districts get assistance with specific elements of operations through the use of interlocal agreements. Each of the fire districts have their own systems set up to meet the needs of recruitings, hiring, training, fleet maintenance, and other needs in addition to emergency response staff, stations, and vehicles. Partnerships can create efficiencies in costs and service delivery, and the collaboration that is already happening between fire districts acknowledges those benefits. Fire districts are already taking steps to consolidate elements of their work, and further consolidation opportunities could have many benefits for Whatcom County citizens. The time is right to hire an independent consultant to evaluate the structure of our county's fire and EMS service providers.

Types of Consolidation

[Title 52 RCW](#) authorizes the creation of fire protection districts as well as sets parameters for annexations, mergers, withdrawals, and dissolution. State codes identify several ways that fire districts can work together, from the use of interlocal agreements (RCW [39.34](#)) to full mergers. **Administrative consolidation** is when administrative/staff functions are combined, such as with Fire District 8 sharing a Fire Chief position with the Bellingham Fire Department. **Functional/Operational consolidation** happens when each district remains separate but performs special functions as if they were one district. Interlocal agreements can offer partnerships for training activities, fleet maintenance, or other elements. A **merge consolidation** is when one district absorbs the other. In 2006, [North Whatcom Fire and Rescue](#) was formed when Fire Districts 3 and 13 merged. In 2011, North Whatcom Fire and Rescue completed a functional consolidation with Whatcom County Fire District #4. **Full consolidation** is when two or more districts completely merge into a single legal entity. In 2009, Whatcom Fire Districts 2, 6, 9, and 10 joined to [form the South Whatcom Fire Authority](#), which established a new authority with its own commission and dissolved the fire district entities that formed it. A majority vote of the electorate is required prior to district boards adopting resolutions declaring districts merged or consolidated.

Benefits to Fire District Consolidation

The following is a list of potential benefits to fire district consolidation along with examples:

1. **Cost Savings** to property owners, resource efficiency/elimination of redundancy
Example: Cost savings could be achieved by a reduction in administrative staff as well as consolidation of responsibilities, for example, fleet maintenance services provided through one centralized maintenance building rather than each district providing or contracting out the service. Smaller communities, such as rural areas, may pay more in a consolidation scenario with or without improved services.
2. **Improved response times** and customer service
Example: Response times may be improved with a consolidated district that responds from the closest station, rather than from the district with jurisdictional territory.
3. **Staff expertise**
Example: Centralized training personnel could provide standardized and specialized trainings to emergency personnel across the county, rather than differing training approaches at each district.
4. **Standardization** of internal systems and services
Example: Emergency personnel would benefit from a standardized approach to recruitment, hiring, and training. Members of the public may receive more consistent service in a consolidated system rather than potentially different services from smaller fire districts unable to fund costly equipment purchases to the degree larger districts can.
5. **Less competition for funding**
Example: Fire administrations would be better positioned to seek out and receive funding, with fewer competitors for funding opportunities. Some communities like North Whatcom Fire and Rescue (NWFR) and Fire District #4 continue to vote down levy increases, and a consolidation may reduce inequities between districts.
6. **Reduced administrative costs**
Example: A consolidated administration would reduce staff time and costs, as well as potentially streamline upper level leadership positions.
7. **Consistent costs for property owners**
Example: Fire service costs vary on a cost per household for each district. Administrative costs for smaller fire districts can be a larger percentage of the district's budget. Consolidation could bring down administrative costs for smaller districts and create a more consistent per household cost across the county.
8. **Streamlined annexation** procedures
Example: As cities initiate discussions about annexing urban growth areas, interlocal agreements with fire districts are required to identify changes to service areas and revenues if for example an area will be served by a municipal fire department once annexed. Smaller districts may lose a large portion of their service area (and revenues) through annexation. Negotiations with a centralized system may be simpler.

Potential concerns

Potential concerns with consolidation may include:

1. Loss of local control, autonomy
2. Reduction in promotion opportunities as a result of fewer administrator positions
3. Potentially slower decision-making in a larger organization
4. Concerns with losing institutional knowledge, unique to each community
5. Ten or more fire chief positions could be eliminated and approximately 45-50 commissioner positions would need to agree to change the structure of their district. Implementing a new structure for fire and EMS services in Whatcom County may be a long and arduous process.

Next Steps: Independent Review

Our community can consider more fully the benefits and opportunities for consolidation through an independent review of roles, responsibilities, revenues and costs of fire districts, fire departments, and the Whatcom County EMS administration. A thorough review would include voices of all stakeholders including fire district administrations and staff, unions, commissioners, EMS Oversight Board and Technical Advisory Board members, community members, and community leaders, as well as service providers working in our county. A professional independent review can kick start a community conversation about potential benefits or drawbacks, options for transitions, and how emergency services can best serve Whatcom County citizens and businesses. **Exhibit A:** Draft Scope of Work provides an outline of tasks for an independent review.

For your reference, 2023 annual budgets for fire districts are provided in **Exhibit D:** FIRE DISTRICT BUDGETS.

EXHIBIT A: DRAFT SCOPE OF WORK

Background

Whatcom County area residents and businesses are served by 13 fire districts and 2 municipal fire departments, as well as the County EMS administration. Over time as communities have grown, these agencies have collaborated on varying elements of services. This study will review the structures, budgets, and service delivery of the current systems and identify recommendations for further collaboration and or consolidation. Additionally, the study will identify potential benefits and drawbacks of enhanced partnerships and/or consolidations.

Tasks

1. Discovery
Review and compile complete profiles on fire districts, fire departments, and County EMS administration including budgeting, staffing, interlocal agreements, administration, roles and responsibilities and other critical elements of the fire service structure in the county.
2. Outreach & Engagement
Provide opportunities for feedback and discussion about the strengths, weaknesses, opportunities, and threats to the current systems and structures. Identify the benefits and barriers to consolidation
3. Draft Recommendations
Provide recommendations and options for how our community could move forward to re-envision fire and EMS structures. Include potential cost savings and other benefits projected for each option. Include specific information on potential staffing changes and jobs retention.
4. Final Report
Summarize all tasks in a final report.

Stakeholders

- Fire District Administration, staff, and first responders
- Bellingham and Lynden fire departments
- Whatcom County EMS Administration
- EMS Oversight Board, Technical Advisory Board
- Whatcom County EMS & Trauma Care Council
- Private emergency service providers
- What-Comm Dispatch
- Elected officials
- Unions and Guilds
- Community leaders

Deliverables

A final report document (PDF) summarizing findings and recommendations, including all tasks described above.

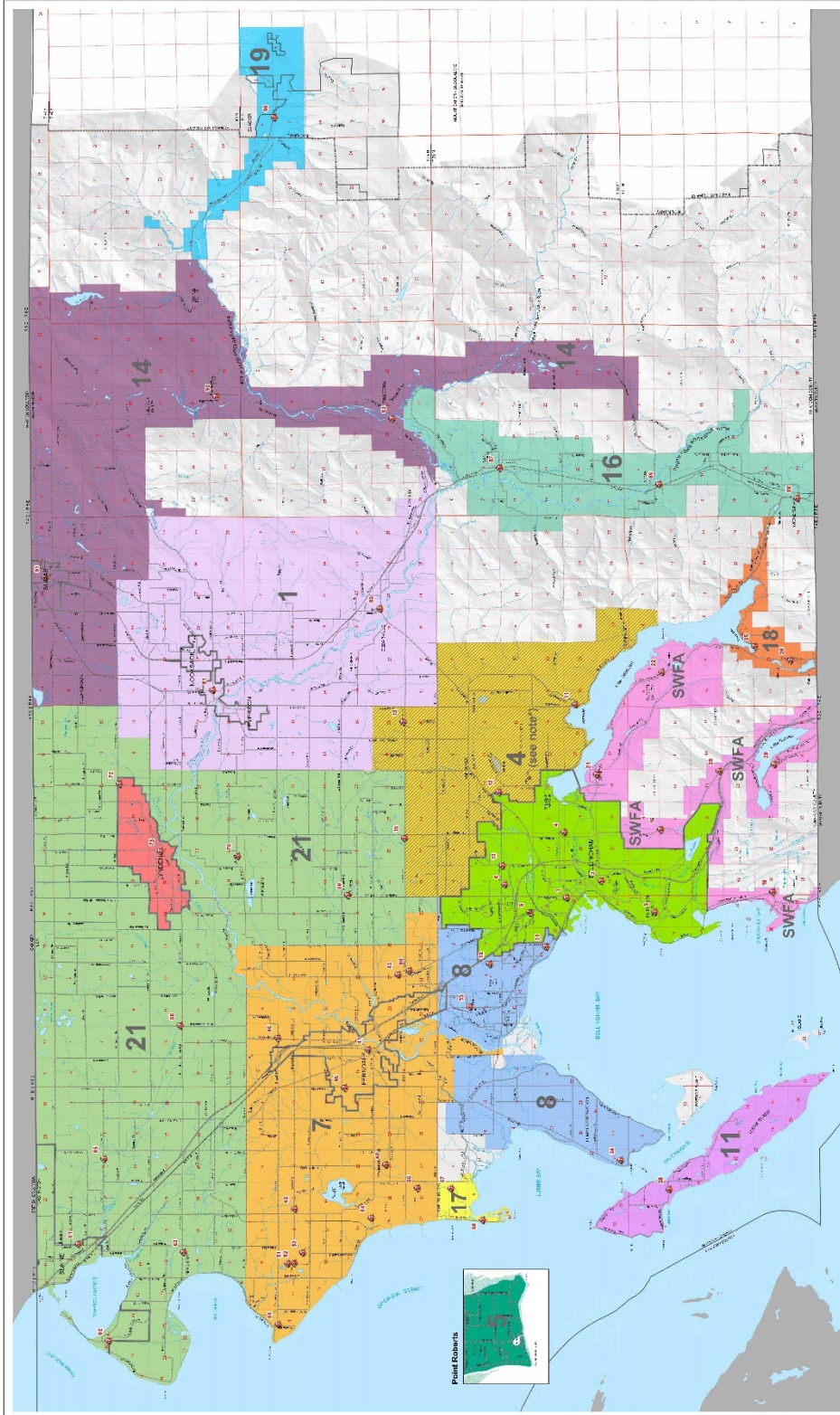
Timeline

Approximately 12 – 18 months.

Cost

Estimated \$275,000.

EXHIBIT B: FIRE DISTRICT MAP



USE OF THIS COUNTY'S DATA IS SOLELY FOR THE USER'S OWN PRIVATE USE AND NOT FOR PUBLIC RELEASE.

Whatcom County does not warrant any accuracy or completeness or liability of the data for any particular purpose, either express or implied. The user assumes all liability for any use of the data. The user agrees to hold Whatcom County harmless from and against any damages, loss, or liability arising from any use of this map.

Note

This data is a courtesy provided by the Whatcom County GIS Department. It is not intended to be used for any other purpose. It is not intended to be used for any other purpose. It is not intended to be used for any other purpose.

Fire District Contact Information

DISTRICT 1	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 4	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 7	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 8	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 11	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 14	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 16	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 17	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 18	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 19	1000 Main St Bellevue, WA 98005 P: 425.462.1100
DISTRICT 21	1000 Main St Bellevue, WA 98005 P: 425.462.1100

WHATCOM COUNTY - FIRE DISTRICTS

Geographic Information System

 2020

EXHIBIT C: FIRE DISTRICT INFORMATION CHART

DISCLAIMER: This information collected by staff using best available references; further data confirmation may be needed.

Fire District/Dept.	Annual Budget Total (2023)	Estimated Administrative Costs	Estimated Administrative Costs as Percentage of Total Budget	Estimated Fire Chief Salary (not including benefits and overtime)	Land Area	Average Dispatch Calls (2022)	District-Specific Levy		EMS Levy + GEMT + Tax (County levy at \$0.25/\$1,000 value, Ground Emergency Medical Transport (GEMT) payments)		Entire Levy (Fire, EMS, any Bond or M&O Levy)	Estimated Avg. Cost per Household (Total levy x \$589,000; nwmls.com median sale price year to date)	Stations	Merger, Interlocal
							District Fire Levy Rate, Revenue (2023)	District EMS Levy Rate, Revenues (2023)	BLS funds (EMT services)	ALS Funds (paramedic services) (see AB2023-766, AB223-767)				
#1 (Everson, Nooksack, Deming and the Nooksack Indian Tribe)	\$2,951,040	\$672,025	22.77%	\$126,000	75 sq. mi	895	1.1895294801, \$2,432,303.14	N/A	\$56,794.50	N/A	\$1.442	\$849.41	2 Fire Stations	Nooksack and Everson merged with FD1 via ballot measure, Feb 2015
#5 (Point Roberts)	\$667,821	\$215,172	32.22%	\$68,495	5 sq. mi	484 (annual report)	0.6934575074, \$660,000	N/A	\$9,261.20	N/A	\$0.946	\$557.22	1 Fire Station	Originally formed as a volunteer service and continues in that capacity. Service calls increase in summer with tourism.
#7 (Ferndale, North Bellingham, and Point Whitehorn)	\$12,203,326	\$1,109,449	9.09%	\$181,945	72 sq. mi	5,494	\$0.913, \$6,800,000 Bond: \$0.037, \$268,000	N/A	\$203,485.44	\$3,189,754	\$1.204	\$709.01	6 Fire Stations (4 Full-Time), Medic 45	Ferndale merged with FD7 via ballot measure in Feb 2015.
#8 (Marietta and Gooseberry Point)	\$5,223,478	\$79,449.64 Contract for Fire and EMS Services: \$2,108,905	1.52%	N/A- contracted	42.3 sq. mi	1639.5	\$0.937, \$1,114,225 M&O: \$0.659, \$770,000	N/A	\$63,834.08	N/A	\$1.850	\$1,089.43	3 Stations (1 Volunteer)	Merged with District 15 (Gooseberry Point) in 1995; Administrative consolidation in 2019 with Bellingham Fire serving as Administration.
#11* (Lummi Island)	\$592,579	\$367,567	62.03%	\$77,700	1.2 sq. mi	90.75	1.2536724467, \$581,480.34	0.2347966998, \$108,369.80	\$15,420.79	N/A	\$1.488	\$876.71	1 Fire Station	
#14 (Sumas, Kendall, and Welcome)	\$2,203,763	\$415,084	18.84%	\$88,000	72 sq. mi	1,257	0.7555919758, \$805,000	N/A	\$96,308.80	N/A	\$1.008	\$593.82	3 Fire Stations	
#16 (Acme, Wickersham, and Van Zandt)	\$251,275	\$128,900	51.30%	\$57,600	12 miles along Hwy 9	92.25	1.0244578393, \$273,706	0.245208488, \$64,013.68	\$8,985.40	N/A	\$1.270	\$747.83	3 Fire Stations (unmanned)	
#17 (Sandy Point)	\$390,530	\$348,975	89.36%	\$125,000	6 sq. mi	208.5	0.8075612878, \$422,763.86	N/A	\$21,344.46	N/A	\$1.060	\$624.05	2 Fire Stations	
#18 (South Lake Whatcom, Glenhaven, and South Bay)	\$399,979	\$73,256	18.31%		6 sq. mi	171.5	0.6525434983, \$385,079.15	N/A	\$14,380.49	N/A	\$0.905	\$533.12	2 Fire Stations (staffed part time)	
#19 (Glacier Fire and Rescue)	\$588,479	\$190,700	32.41%	\$36,000	not available	61.75	0.8779580043, \$430,587.07	N/A	\$2,907.86	N/A	\$1.131	\$665.89	1 Fire Station	
#21 North Whatcom Fire & Rescue	\$10,597,281	\$1,036,666	9.78%	not available	156 sq. mi.	4,110	0.8452020978, \$6,756,884.79	N/A	\$209,387.68	N/A	\$1.098	\$646.60	8 stations (4 full paid EMS/Fire Stations)	Formed from WCFD#3 and WCFD#13. Functional consolidation (2011) with Fire District 4
#4 (Consolidated with #21 North Whatcom Fire and Rescue) (Britton Road, Agate Bay, and Van Wyck)	\$2,404,016	\$144,245	6.00%	\$69,010	36 sq. mi	1,200.75	0.6251913179, \$1,598,606.57	0.162203856, \$418,532.74	\$56,314.46	N/A	\$0.860	\$506.53	2 Fire Stations (including a training center)	Functional consolidation (2011). District 4 contracts services with Fire District 21 for \$2,301,633. Passed a levy in 2023.

Fire District/Dept.	Annual Budget Total (2023)	Estimated Administrative Costs	Estimated Administrative Costs as Percentage of Total Budget	Estimated Fire Chief Salary (not including benefits and overtime)	Land Area	Average Dispatch Calls (2022)	District-Specific Levy		EMS Levy + GEMT + Tax (County levy at \$0.25/\$1,000 value, Ground Emergency Medical Transport (GEMT) payments)		Entire Levy (Fire, EMS, any Bond or M&O Levy)	Estimated Avg. Cost per Household (Total levy x \$589,000; nwmls.com median sale price year to date)	Stations	Merger, Interlocal
							District Fire Levy Rate, Revenue (2023)	District EMS Levy Rate, Revenues (2023)	BLS funds (EMT services)	ALS Funds (paramedic services) (see AB2023-766, AB223-767)				
South Whatcom Fire Authority (Lake Whatcom, Sudden Valley, Lake Samish, Chuckanut, and Yew Street Road)	\$4,609,348	\$703,896	15.27%	\$134,345	32 sq. mi	1,112	1.186, \$4,390,279 Bond: \$0.063, \$231,400	N/A	\$87,980.94	N/A	\$1.50	\$884.75	4 fire stations and 1 apparatus/equipment annex building	Fire districts 2, 6, 9, 10 joined to form the South Whatcom Fire Authority in 2009.
Bellingham Fire Dept.	\$43,803,007	\$34,367,944	78.46%	\$189,611	30 sq. mi	19,736	0.14	N/A	\$542,367.89	\$12,830,990	\$0.391	\$230.18	8 Fire Stations (including Medic 3, 4, & 6, Medic 75)	Functional merger with District 8 in 2016
Lynden Fire Dept.	\$3,441,748	\$530,727	15.42%	\$208,318	5.4 sq. mi	1,714	0.00	N/A	\$111,226.02		\$0.25	\$148.78	1 Fire Station	
						*Dispatch calls do not include apparatus responses for mutual aid	*Information gathered from AB2022-589		\$1,500,000	\$16,020,744		\$644.22		

NOTES:

District 4 Admin Costs: salaries, L&I, insurance, admin retirement, apparel, small tools & minor equipment, accounting and legal services, property fees, election costs, professional services, organizational dues, registration/tuition/lodging/meals/mileage

District 8 Admin Costs: Small tools & minor equipment, lodging/mileage/meals, computer maintenance, legal services, salaries, insurance, uniforms

District 17 Admin Costs: wages, insurance, legal expenses, firefighter recognition, office equipment, unemployment, sick days, uniforms, medical exams

BFD Admin Costs: Salaries and Wages, Personnel Benefits, Supplies

EXHIBIT D: FIRE DISTRICT BUDGETS

See the following pages

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

Time: 10:11:17 Date: 10/19/2023

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001 Expense Fund / Cash

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

REVENUES

310 Taxes

311 10 00 001	Current Year Taxes	2,300,000.00
311 10 10 001	Delinquent Taxes	10,000.00
310 Taxes		2,310,000.00

330 Intergovernmental Revenues

331 97 04 400	Federal Direct Grant From The Department Of Homeland Security.	0.00
331 97 04 401	Federal Direct Grant From The Department Of Homeland Security.- FEMA AFG 2020	0.00
332 93 40 001	Ground Emergency Medical Transportation (GEMT) Payment Program	150,000.00
333 93 00 000	Federal Indirect Grant From Department Of Health And Human Services	0.00
334 01 30 000	WA State Patrol	0.00
334 04 90 000	WA State Dept of Health	1,100.00
334 06 90 000	WA State BVFF	0.00
337 10 00 000	Leasehold Excise Tax	500.00
337 20 00 000	Forest/Timber Excise Tax	1,500.00
337 30 00 000	BLS Allocation	0.00
330 Intergovernmental Revenues		153,100.00

340 Charges For Goods & Services

342 21 01 000	Fire/Aid Serv-Nooksack Indian Tribe	14,372.98
342 21 10 000	Fire/Aid Serv-Mt. Baker School	1,300.00
342 21 11 000	Fire/Aid Serv-NV School Dist	1,250.00
342 21 20 000	Fire/Aid Serv-Ski to Sea	0.00
342 21 21 000	Fire/Aid Serv- Misc	0.00
342 21 30 000	Fire/Aid Serv-DNR	0.00
342 21 31 000	Hosted Training	0.00
342 60 80 000	Ambulance/Aid Transport Fees	100,000.00
340 Charges For Goods & Services		116,922.98

360 Interest & Other Earnings

367 11 00 001	Donations	0.00
369 10 00 000	Sale of Surplus	0.00
369 91 00 000	Miscellaneous Income	0.00
360 Interest & Other Earnings		0.00

380 Non Revenues

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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001 Expense Fund / Cash

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

REVENUES

380 Non Revenues

388 10 00 000 Prior Perid Adjust- Non Rev 0.00

380 Non Revenues 0.00

390 Other Financing Sources

395 10 00 000 Proceeds From Sales Of Capital Assets 0.00

395 20 00 000 Insurance Claims 0.00

390 Other Financing Sources 0.00

Fund Revenues: 2,580,022.98

EXPENDITURES

522 Fire Control

522 10 11 001 Commissioner Salary 14,000.00

522 10 11 010 Fire Chief Salary 126,000.00

522 10 11 011 Assistant Chief Salary 113,250.00

522 10 11 012 Deferrred Compensation 0.00

522 10 11 013 Division Chief 0.00

522 10 11 050 Admin. Manager Salary 90,100.00

522 10 11 051 Admin. Assistant Salary 22,500.00

522 10 11 090 Other Salary 0.00

522 10 11 095 Medical/Dental Insurance Opt Out 2,135.00

522 10 21 001 FICA 22,700.00

522 10 21 002 Medicare 5,325.00

522 10 21 003 L & I 7,900.00

522 10 21 004 Unemployment Ins. Tax 625.00

522 10 21 005 Medical Ins/Admin 30,000.00

522 10 21 006 Dental Ins/Admin 3,500.00

522 10 21 007 ESD- PFML Rounding 20.00

522 10 21 008 Health Care Opt Out 4,300.00

522 10 22 010 Fire Chief Retirement 6,700.00

522 10 22 011 Assistant Chief Retirement 6,050.00

522 10 22 013 Division Chief Retirement 0.00

522 10 22 050 Admin. Secretary Retirement 10,020.00

522 10 25 001 Admininstrative Uniform 1,500.00

522 10 31 001 Office Supplies 2,500.00

522 10 31 002 Operational Supplies/Computers 25,000.00

522 10 41 001 Computer Consultant 12,000.00

522 10 41 002 Other Professional (Training) 8,100.00

522 10 41 003 Legal 12,000.00

522 10 41 004 Professional Services 70,000.00

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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001 Expense Fund / Cash

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EXPENDITURES

522 Fire Control

522 10 41 007	State Audit	7,000.00
522 10 41 011	Grant Writing Expenses	6,000.00
522 10 42 001	Telephone	2,500.00
522 10 42 002	Internet	4,000.00
522 10 42 003	Postage	800.00
522 10 42 004	Admin. Cell Phone	1,800.00
522 10 42 005	Public Outreach	14,000.00
522 10 43 001	Mileage	1,000.00
522 10 43 002	Meals	2,000.00
522 10 43 003	Lodging	5,000.00
522 10 48 000	Repairs & Maintenance	2,200.00
522 10 49 001	Dues/Miscellaneous	6,500.00
522 10 49 002	Personnel Recognition	3,000.00
522 10 49 003	Election Expense	20,000.00

	010 Administration	672,025.00
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522 20 11 005	Firefighter Salary- Career	397,065.00
522 20 11 006	Firefighter O.T.	60,000.00
522 20 11 007	Part Time Wages	202,000.00
522 20 11 010	Volunteer Stipends	30,000.00
522 20 11 011	Transports- Volunteers	6,000.00
522 20 11 012	Shifts- Volunteers	102,500.00
522 20 11 095	Medical/Dental Insurance Opt Out	875.00
522 20 21 001	FICA	49,500.00
522 20 21 002	Medicare	11,600.00
522 20 21 003	L & I	45,300.00
522 20 21 004	Unemployment Tax	1,475.00
522 20 21 005	Medical Ins- Career	56,500.00
522 20 21 006	Dental Ins- Career	5,200.00
522 20 21 008	Health Care Opt Out	2,700.00
522 20 21 009	Disability Insurance- Union	0.00
522 20 21 010	BVFF Disability & Pension -Volunteer	3,000.00
522 20 21 011	Life Insurance- Firefighters	7,500.00
522 20 21 012	Accident & Health Ins.	6,000.00
522 20 21 013	Disability/Dismember/Death Ins	3,000.00
522 20 21 014	Employee Assistance Program	0.00
522 20 22 005	Retirement- Career	24,300.00
522 20 22 007	Part Time Retirement	21,000.00
522 20 25 001	Uniforms	19,800.00
522 20 27 001	Initial Physicals	15,000.00
522 20 27 002	Substance Abuse Testing	500.00
522 20 31 001	Protective Clothing	50,000.00

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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001 Expense Fund / Cash

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

EXPENDITURES

522 Fire Control

522 20 31 002	Operating Supplies	12,000.00
522 20 31 003	Computers/Software/Programs	10,000.00
522 20 31 005	Operating Supplies DNR VFA	0.00
522 20 31 010	Maintenance Supplies	4,000.00
522 20 31 051	Medical Supplies	16,000.00
522 20 32 000	Apparatus Fuel	50,000.00
522 20 35 001	Pagers/Radios	5,000.00
522 20 35 002	Minor Equipment- Supp	20,000.00
522 20 35 051	Minor Equipment- EMS	4,000.00
522 20 41 001	SERP	1,800.00
522 20 41 002	Professional Services- Supp	15,000.00
522 20 41 051	Professional Services- EMS	12,000.00
522 20 42 001	WCFARS Fees	5,300.00
522 20 42 002	MDC/Cell Phones	5,500.00
522 20 42 003	Postage	500.00
522 20 43 001	Meals	1,000.00
522 20 48 001	Equipment Repair & Maint- Supp	35,000.00
522 20 48 051	Equipment Repair & Maint- EMS	15,000.00

	020 Suppression	1,332,915.00
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522 30 31 000	Books & Supplies	1,000.00
522 30 43 000	Meal	200.00

	030 Prevention	1,200.00
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522 45 11 001	Recruit Academy Wages	10,000.00
522 45 21 001	FICA	650.00
522 45 21 002	Medicare	150.00
522 45 21 004	Unemployment Ins. Tax	50.00
522 45 31 001	Training Supplies	6,200.00
522 45 31 002	Office Supplies/Permits/Books	2,000.00
522 45 31 003	Computers/Software/Programs	2,500.00
522 45 41 001	Training- Fire	15,000.00
522 45 41 002	Training- Outside Instructors	6,000.00
522 45 41 050	Other Professional- EMS (EMT)	19,000.00
522 45 43 001	Mileage/Travel	1,500.00
522 45 43 002	Meals	3,500.00
522 45 43 003	Lodging	2,000.00
522 45 45 001	Training Facility Rent	2,000.00

	045 Training	70,550.00
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522 50 31 001	Operating Supplies	8,000.00
522 50 31 002	Maintenance Supplies	2,000.00

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

Time: 10:11:17 Date: 10/19/2023

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001 Expense Fund / Cash

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

EXPENDITURES

522 Fire Control

522 50 31 003	Other Supplies/furniture	2,000.00
522 50 32 000	Fuel - Generator	350.00
522 50 35 000	Small Tools and Equipment	2,000.00
522 50 41 001	Professional Services	4,000.00
522 50 46 000	Insurance- Prop/Gen. Liability	85,000.00
522 50 47 001	Natural Gas - Facilities	10,500.00
522 50 47 002	Electricity - Facilites	14,000.00
522 50 47 003	Water/Sewer - Station	3,000.00
522 50 47 004	Garbage	2,500.00
522 50 48 001	Maintenance & Repairs	40,000.00
522 50 49 000	Flood Control Fee	800.00

050 Facilities 174,150.00

522 Fire Control 2,250,840.00

580 Non Expenditures

588 10 00 000	Prior Period(s) Adjustments - Other Costs Allocations	0.00
589 90 00 099	Payroll Clearing	0.00

580 Non Expenditures 0.00

597 Interfund Transfers

597 22 00 009	Transfers-Out - To 003	0.00
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000 0.00

597 Interfund Transfers 0.00

Fund Expenditures: 2,250,840.00

Excess/Deficit: 329,182.98

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

Time: 10:11:17 Date: 10/19/2023

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002 Expense Fund / Investment 01/01/2023 To: 12/31/2023

REVENUES

360 Interest & Other Earnings	
361 11 00 002 Investment Interest	10,000.00
360 Interest & Other Earnings	10,000.00

380 Non Revenues	
388 10 00 002 Prior Period Adjust- Non Revenue	0.00
380 Non Revenues	0.00

Fund Revenues: 10,000.00

EXPENDITURES

522 Fire Control	
522 10 41 005 Investment Account Fees	1,100.00
522 Fire Control	1,100.00

Fund Expenditures: 1,100.00

Excess/Deficit: 8,900.00

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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003 Reserve Fund / Cash

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

REVENUES

310 Taxes

311 10 10 003 Delinquent Taxes 0.00

310 Taxes 0.00

397 Interfund Transfers

397 22 00 009 Transfer in - From 001 0.00

000 0.00

397 Interfund Transfers 0.00

Fund Revenues: 0.00

Excess/Deficit: 0.00

2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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004 Reserve Fund / Investment 01/01/2023 To: 12/31/2023

REVENUES

360 Interest & Other Earnings		
361	11 00 004 Investment Interest	6,000.00
	360 Interest & Other Earnings	6,000.00

380 Non Revenues		
388	10 00 004 Prior Period Adjust- Non Revenue	0.00
	380 Non Revenues	0.00

Fund Revenues:	6,000.00
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EXPENDITURES

522 Fire Control		
522	10 41 006 Investment Account Fees	600.00
	522 Fire Control	600.00

Fund Expenditures:	600.00
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Excess/Deficit:	5,400.00
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2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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300 Capital Fund / Cash

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

EXPENDITURES

591 Debt Service - Principal Repayment

591 22 71 001	Lease- Stryker ALS 360	30,000.00
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	591 Debt Service - Principal Repayment	30,000.00
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594 Capital Expenditures

594 22 62 001	Facility Replacement and Upgrade	300,000.00
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594 22 64 001	Equipment - Supp. Cap. Outlay	0.00
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594 22 64 002	Facility Furniture & Equipment	35,000.00
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594 22 64 003	Operational Equipment	22,000.00
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594 22 64 004	Equipment- Supp. Cap. Outlay FEMA Grant	0.00
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594 22 64 020	Apparatus	260,000.00
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594 22 64 025	Apparatus Refurbishing	0.00
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594 22 64 050	Facility Improvements	50,000.00
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	594 Capital Expenditures	667,000.00
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Fund Expenditures:		697,000.00
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Excess/Deficit:		(697,000.00)
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2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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301 Capital Fund / Investment

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

REVENUES

360 Interest & Other Earnings

361 11 00 301 Investment Interest	12,000.00
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360 Interest & Other Earnings	12,000.00
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380 Non Revenues

388 10 00 301 Prior Period Adjust- Non Revenue	0.00
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380 Non Revenues	0.00
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Fund Revenues:	12,000.00
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EXPENDITURES

522 Fire Control

522 10 41 050 Capital Investment Fees	1,500.00
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522 Fire Control	1,500.00
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Fund Expenditures:	1,500.00
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Excess/Deficit:	10,500.00
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2023 BUDGET TOTALS

Whatcom County Fire Protection District 1

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Fund	Revenues	Expenditures	Net
001 Expense Fund / Cash	2,580,022.98	2,250,840.00	329,182.98
002 Expense Fund / Investment	10,000.00	1,100.00	8,900.00
003 Reserve Fund / Cash	0.00	0.00	0.00
004 Reserve Fund / Investment	6,000.00	600.00	5,400.00
300 Capital Fund / Cash	0.00	697,000.00	(697,000.00)
301 Capital Fund / Investment	12,000.00	1,500.00	10,500.00
	2,608,022.98	2,951,040.00	(343,017.02)

North Whatcom Fire Rescue
"Revenues"

Bars Number	Revenue Source	2022 Budget	2023 Budget
311 10 01 001	Current Year Property Taxes	\$ 6,597,438	\$ 6,659,367
311 11 01 001	Delinquent Taxes - 1 Year	\$ -	\$ -
311 12 01 010	Delinquent Taxes - 2 Year	\$ -	\$ -
311 13 01 010	Delinquent Taxes - 3 Year	\$ -	\$ -
311 14 01 010	Delinquent Taxes - 4 Year	\$ -	\$ -
337 10 01 014	Pvt Timber Harvest Tax	\$ 600	\$ 600
337 20 01 013	Leasehold Excise Tax	\$ 22,000	\$ 22,000
321 30 01 010	License & Permits - Prev.	\$ -	\$ -
322 93 40 010	WA ST Health Care Authority	?	\$ 190,000
334 04 90 010	WA State Dept. of Health (Grant)	\$ 1,200	\$ 1,200
334 05 90 010	State Grants	\$ 2,400	\$ 2,400
342 21 01 010	Contract Fees - D-4 - Fire	\$ 2,303,895	\$ 2,485,790
342 21 02 010	Contract Fees - D-4 - EMS	\$ -	\$ -
342 21 03 010	Fire Service Contract Fees	\$ 10,000	\$ 10,000
342 21 04 010	Fire Service (School District)	\$ 5,100	\$ 5,100
342 21 06 010	Fire Service (WA State Parks)	\$ 580	\$ 580
342 21 10 010	Physical Trainer Contract Fees	\$ -	\$ -
342 60 01 010	Ambulance Transport Fees - Dist 21	\$ 610,000	\$ 1,000,000
342 60 02 010	Ambulance Transport Fees - Dist 4	\$ 150,000	\$ 370,000
361 11 01 001	Investment Interest - General	\$ 61,000	\$ 61,000
362 11 01 010	Apparatus Repair Service	\$ 22,000	
362 20 01 010	Rents (short term) - Dist 21	\$ 500	\$ 500
362 21 02 010	Rents (short term) - Dist 4	\$ -	\$ -
362 30 01 010	Rents (long-term)	\$ -	\$ -
367 11 10 001	Pvt. Gifts Pledges	\$ -	\$ -
367 11 20 001	Reimbursements	\$ 10,000	\$ 10,000
367 11 25 001	Reimbursements for Tower OPS	\$ 10,000	\$ 10,000
367 11 40 001	Reimburse - Vol Recruit-EMT Pmt	\$ 10,000	\$ 10,000
367 11 41 001	Reimburse - Paramedic/Overtime	\$ 120,725	\$ 1,043,382
369 10 01 010	Sale of surplus	\$ -	\$ -
369 91 01 010	Miscellaneous Income	\$ -	\$ -
369 91 02 010	Misc Rebate Payment	\$ 1,000	\$ 1,000
369 91 03 010	Public Records Request	\$ 300	\$ 300
389 30 00 010	Leasehold Excise Tax Reimbursment	\$ 950	\$ 950
395 10 01 010	Proceeds Capital Asset Sales	\$ 15,000	\$ 15,000
398 20 20 010	Insurance Recoveries Capital Assets	\$ -	\$ -
397 00 01 017	Transfer in from Healthcare 72121	\$ -	\$ -
		\$ 9,954,688	\$ 11,899,169

Bars Number	LTGO Bond	2022 Budget	2023 Budget
311 10 01 002	Current Year Taxes	\$ -	\$ -
361 11 01 201	Investment Interest	\$ -	\$ -
		\$ -	\$ -
Total Revenues by Year		\$ 9,954,688	\$ 11,899,169

North Whatcom Fire Rescue
"Expenditures"

	2022 Budget	2023 Budget
Legislative/Admin Division		
<i>Salaries</i>	\$ 380,319	\$ 432,179
<i>Benefits</i>	\$ 155,007	\$ 165,087
<i>Operations</i>	\$ 495,200	\$ 439,400
	\$ 1,030,526	\$ 1,036,666
Operations Division		
<i>Salaries</i>	\$ 5,023,456	\$ 5,674,435
<i>Benefits</i>	\$ 1,964,537	\$ 1,981,706
<i>Operations</i>	\$ 208,000	\$ 252,500
	\$ 7,195,993	\$ 7,908,642
Fire Prevention/Public Education		
<i>Salaries</i>	\$ 122,398	\$ 136,482
<i>Benefits</i>	\$ 38,914	\$ 41,105
<i>Operations</i>	\$ 23,250	\$ 23,250
	\$ 184,562	\$ 200,838
Training Division		
<i>Salaries</i>	\$ 120,538	\$ 133,706
<i>Benefits</i>	\$ 47,918	\$ 48,311
<i>Operations</i>	\$ 100,100	\$ 102,100
	\$ 268,556	\$ 284,117
Facilities Division		
<i>Salaries</i>	\$ -	\$ 153,342
<i>Benefits</i>	\$ -	\$ 42,520
<i>Operations</i>	\$ 335,550	\$ 335,550
	\$ 335,550	\$ 531,412
Vehicle Maintenance Division		
<i>Salaries</i>	\$ 155,513	\$ 104,763
<i>Benefits</i>	\$ 89,182	\$ 47,394
<i>Operations</i>	\$ 295,300	\$ 378,950
	\$ 539,995	\$ 531,107
Budget Summary		
Base Budget	\$ 9,555,182	\$ 10,492,781
Debt Payments	\$ -	\$ -
Capital	\$ 379,500	\$ 104,500
Totals by Year	\$ 9,934,682	\$ 10,597,281

FD04 Expense Fund

BARS NUMBERS	REVENUES	2022 Budget	2023 Budget	Notes
311 10 00 010	Current Year - Expense - Fire	\$1,584,161	\$1,598,607	
311 10 00 011	Current Year - Expense - EMS	\$414,745	\$418,745	
311 11 00 010	Past Years Taxes - Expense - Fire	\$14,000	\$14,000	
311 11 00 011	Past Years Taxes - Expense - EMS	\$4,000	\$4,000	
337 07 01 000	Forest Excise Tax - Expense	\$1,500	\$1,500	
337 07 03 000	Leasehold Excise Tax - Expense	\$500	\$500	
337 07 05 000	WC EMS Levy Reimbursement	\$16,000	\$16,000	
338 22 00 000	Intergovernm. Service Revenue / EMS County	\$0	\$244,030	
338 22 00 001	Intergovernm. Revenue Reclass Taxes Expense	\$0	\$0	
341 70 00 000	Small Works Roster Services	\$1,400	\$0	
361 11 00 010	Investment Interest	\$5,000	\$5,000	
362 40 00 000	Facility Rental Fees	\$54,000	\$105,000	
Budgeted Revenue		\$2,095,306.15	\$ 2,407,382.00	

FD04 GO Bond Fund

BARS NUMBERS	REVENUES	2022 Budget	2023 Budget	Notes
311 10 00 012	Past Years Taxes	\$1,100.00	\$0.00	
361 11 00 012	Investment Interest	\$0.00	\$0.00	
Budgeted Revenue		\$1,100.00	\$0.00	

FD04 Reserve Fund

BARS NUMBERS	REVENUES	2022 Budget	2023 Budget	Notes
361 11 00 214	Investment Interest	\$ 3,000.00	\$1,000	
Budgeted Revenue		\$3,000.00	\$1,000	
Total Revenue - All Funds		\$2,099,406.15	\$2,408,382	

WCFD #4 2023 Budget

BARS NUMBERS	EXPENDITURES	2022 Budget	2023 Budget	Notes
522 10 11 000	Commissioners Salaries	\$11,316.00	\$12,000	
522 10 11 001	District Administrator Salary	\$69,010.00	\$0	
522 10 21 000	FICA/Medicare - Commissioners	\$865.67	\$1,000	
522 10 21 001	Medicare - District Administrator	\$1,000.65	\$0	
522 10 22 000	L&I - Commissioners	\$12.51	\$100	
522 10 22 001	Misc. Expense Account For Payroll Disbursements	\$0.00	\$0	
522 10 22 002	L&I - District Administrator	\$255.11	\$0	
522 10 22 003	Retirement - Admin	\$7,073.53	\$0	
522 10 23 001	Medical/Dental - Admin	\$13,767.60	\$0	
522 10 27 001	Unemployment Benefits		\$0	
522 10 28 000	Commissioner Apparel	\$200.00	\$300	
522 10 31 000	Office Operating Supplies			
522 10 31 001	Books and Publications		\$0	
522 10 35 000	Small Tools & Minor Equipment	\$500.00	\$500	
522 10 40 041	Accounting Services	\$480.00	\$500	
522 10 40 042	Election Cost	\$8,000.00	\$8,000	
522 10 40 043	Property Fees	\$36.90	\$37	
522 10 41 002	Legal Services	\$6,000.00	\$6,000	
522 10 41 003	Audit Fees	\$12,412.00	\$15,000	
522 10 41 004	Professional Services-RFA, Levy Lid Lift	\$7,100.00	\$50,000	
522 10 44 000	Advertising	\$230.00	\$15,000	
522 10 46 000	Insurance	\$2,100.00	\$2,100	
522 10 49 000	Prof. Organizational Dues	\$2,519.00	\$3,000	
522 10 49 003	Registration / Tuition / Lodging / Meals / Mileage	\$1,265.80	\$3,000	
522 10 49 098	Other Misc. Expenses	\$100.00	\$100	
522 20 40 001	Interg. Payments NWFR Fire	\$2,301,633.00	\$2,287,379	
	Total Budgeted Expenses	\$2,445,877.77	\$2,404,016	
	Total Expenditures - All Funds	\$2,445,877.77	\$2,404,016	

WCFD #4 2023 Budget

		2022 Revenue	2023 Revenue	Notes
<i>All Funds</i>	<i>Total Budget - REVENUE</i>	\$2,099,406.15	\$2,408,382	
		2022 Expenditures	2023 Expenditures	Notes
<i>All Expenditures</i>	<i>Total Budget - EXPENDITURES</i>	\$2,445,877.77	\$2,404,016	
	<i>Revenue vs. Expenditures</i>	(\$346,471.62)	\$4,366	

Whatcom County Fire District 5
2023 Budget

		Division Totals
INCOME		
4100	TAX LEVY	640599.16
4100	TAXES - PREVIOUS YEAR (ESTIMATE)	0
4105	AMBULANCE TRANSPORT FEES	0
4120	PR PUBLIC HOSPITAL DIST. RENT	18779
4130	FIRE SERVICE CONTRACT FEES	300
4200	INTEREST ON INVESTMENTS	4500
4220	BURN PERMIT SALES	5000
4250	GRANT REVENUE	
		669,178.16
LEGISLATIVE DIVISION		
5101	LEGISLATIVE REG MEETINGS	4104
5102	SPECIAL MEETINGS	1200
5104	WFCA MEETINGS/TRAVEL COSTS	1000
5107	FICA-MED-LEGISLATIVE COMMISSIONERS	475
5117	SECRETARY	2200
5118	FICA/MED/SECRETARY	170
5115	AUDIT	10000
5116	LEGAL	5000
5124	ADVERTISING	1500
5126	INSURANCE	42000
5128	PROF ORGANIZATION DUES	1500
5130	ELECTION CHARGES	1000
		70,149
ADMINISTRATIVE DIVISION		
5134	FIRE CHIEF	68495
5135	ASSISTANT FIRE CHIEF	41200
5136	FINANCE MANAGER	13587
5137	MEDICAL INSURANCE REIMBURSEMENT	1500
5141	FICA/MED/VOLUNTEERS	10000
5142	FICA/MED/PR FIRE CHIEF/ASST CHIEF	8550
5143	FICA/MED/PR CAPTAIN	0
5144	FICA/MED/PR FINANCE MGR	1040
5145	DEPT L&I	7000
5164	ADMINISTRATIVE OFFICE SUPPLIES	2000
5166	BOOKS/PUBLICATIONS	2000
5173	EMERGENCY NETWORKING	3000
5174	COMPUTER SOFTWARE	2500
5178	PROFESSIONAL SERVICES	10000
5179	SYSTEMS DESIGN	1500
5180	BACKGROUND CHECKS	500
5181	POSTAGE	350
5182	CELLULAR TELEPHONE	3300
5183	TELEPHONE, INTERNET & ALARM MONITORING	3000
5184	SHIPPING	350

5185	FARS RADIO SYSTEM	3200
5186	COMM TOWER CONTRACT	5800
5187	COMMTOWER REPAIR/MAINT	3500
5188	VOLUNTEER RECOGNITION	5000
5189	TRAVEL & CONFERENCES	5500
5190	ADVERTISING	1500
5191	PRINTING	500
5192	PUBLIC RELATIONS	2300
5193	BRUSH 58 R&M	2000
5195	OFFICE EQUIP R&M	1600
5196	C58 R&M	2300
5198	PROF ORGANIZATION DUES	2100
		215,172
SUPPRESSION DIVISION		
5204	VOLUNTEER FF - SUPPRESSION	75000
5211	VOLUNTEER FF RETIREMENT/DISABILITY	2500
5215	WELLNESS PROGRAM	7500
5216	COVID TESTING	10000
5219	MARKETPLACE 3473	10400
5222	FF ACCOUNTABILITY	800
5223	OFFICE/OPERATIONAL BATTERIES	500
5224	TOOLS AND EQUIPMENT/R&M	3000
5225	OFFICE/OPERATIONAL CLOTHING/PPE	15000
5228	FOAM	2500
5230	FUEL	15500
5234	HOSE R&M/SUPPLIES	4000
5235	HAND TOOLS	500
5242	SCBA R&M/SUPPLIES	5500
5243	HOSE TESTING	4000
5246	FIRE EXT SERVICE	900
5249	DISPATCH FEES	2500
5251	PAGERS/RADIO R&M/SUPPLIES	1500
5266	E5803 REPAIR/MAINT	4500
5267	E5802 REPAIR/MAINT	6500
5268	U58 VAN REPAIR/MAINT	1000
5269	E58 REPAIR/MAINT	2500
5271	HYDRANT MAINT	750
5272	PPE WASHER & DRYER R&M/SUPPLIES	1300
5273	DISASTER PREPAREDNESS	2000
5277	SPECIALIZED ER PROGRAM	500
		180,650
SUPPRESSION TRAINING DIVISION		
5296	OPERATIONAL SUPPLIES	2500
5297	BOOKS/PUBLICATIONS	2000
5298	SUPPRESSION TRAINING MATERIAL	4000
5310	SUPPRESSION INSTRUCTORS	1000
5311	LIVE FIRE TRNG.	4000

5312	PROF RECRUIT ACADEMY	8000	
5315	HAZMAT	2000	
5316	BLUE CARD COMMAND SYSTEM	5000	
5317	TRAVEL EXPENSES	3500	
5326	REGISTRATION/TUITION	2000	
			34,000
MAINTENANCE DIVISION			
5350	MISC. SMALL TOOLS/EQUIPMENT	1000	
5352	COMMUNICATIONS-CABLE TV	700	
5359	ELECTRIC STN 1	9800	
5362	WATER STN 58	1700	
5365	GARAGE DOOR MAINTENANCE	2500	
5366	GENERATOR COSTS	2300	
5367	FACILITY MAINT-STN 58 UPKEEP	11500	
5369	GARBAGE	2000	
			31,500
EMS DIVISION			
5374	VOLUNTEER FF - EMS	83000	
5388	MEDICAL SUPPLIES/EQUIPMENT	17000	
5393	BATTERIES	500	
5394	OXYGEN	600	
5429	A58 RED R&M	2750	
5430	A5802 WHITE R&M	2500	
5431	CP58 R&M	0	
5432	B58 R&M	3000	
5434	ATV REPAIR/MAINT	500	
5435	DEFIB MAINTENANCE CONTRACT	5300	
			115,150
EMS TRAINING DIVISION			
5453	EMS TRAINING SUPPLIES & EQUIPMENT	2500	
5454	BOOKS/PUBLICATIONS	3200	
5467	INSTRUCTORS	500	
5469	EMT TRAINING	9000	
5470	EMS CONNECT	1500	
5471	EMS CONFERENCES	2000	
5474	TRAVEL EXPENSES	2500	
			21,200
Projected Capital Fund Allocation		<u>1,357.16</u>	667,821.00

2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

Time: 09:53:03 Date: 10/19/2023

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001 707 -General Fund

Revenues	Original	Proposed	Difference	Remarks
300				
308 91 00 000 BEGINNING BALANCE - GENERAL	0.00	0.00	0.00	0.0%
311 10 00 001 CURRENT YEAR TAX REVENUE	6,584,459.00	6,584,459.00	0.00	100.0%
311 10 10 000 DELINQUENT TAX REV. - 1 YR.	37,500.00	37,500.00	0.00	100.0%
311 10 20 000 DELINQUENT TAX REV. - 2 YR.	16,900.00	16,900.00	0.00	100.0%
311 10 30 000 DELINQUENT TAX REV. - 3 YR.	4,100.00	4,100.00	0.00	100.0%
311 10 40 000 DELINQUENT TAX REV. - 4 YR.	550.00	550.00	0.00	100.0%
331 97 04 000 DIRECT FEDERAL GRANT - FEMA	0.00	0.00	0.00	0.0%
334 01 30 000 WA STATE PATROL	0.00	0.00	0.00	0.0%
334 04 91 000 WA DEPT OF HEALTH	1,450.00	1,450.00	0.00	100.0%
337 10 00 000 LOCAL ENTITLEMENTS (LEASEHOI	0.00	0.00	0.00	0.0%
341 81 00 000 PHOTO COPY SERVICE	150.00	150.00	0.00	100.0%
342 21 11 000 FPS COUNTY AGENCIES	2,900,000.00	2,900,000.00	0.00	100.0%
342 21 30 000 FPS WC LIBRARY	1,700.00	1,700.00	0.00	100.0%
342 21 40 000 FPS SCHOOL DISTRICTS	5,500.00	5,500.00	0.00	100.0%
342 21 50 000 FPS CITIES & TOWNS	0.00	0.00	0.00	0.0%
342 21 60 000 FPS STATE AGENCIES	200.00	200.00	0.00	100.0%
342 60 10 000 AMBULANCE & EMERGENCY AID	1,825,000.00	1,825,000.00	0.00	100.0%
361 11 00 001 INVESTMENT INTEREST - EXP INV	25,000.00	25,000.00	0.00	100.0%
361 40 00 000 Other Interest (Refund Int Adj)	0.00	0.00	0.00	0.0%
362 00 00 000 RENTS & LEASES	14,500.00	14,500.00	0.00	100.0%
367 11 00 001 PVT GIFTS, DONATIONS, GRANTS,	150,000.00	150,000.00	0.00	100.0%
369 10 00 000 SALE OF SURPLUS	2,500.00	2,500.00	0.00	100.0%
369 91 00 000 MISCELLANEOUS INCOME	30,000.00	30,000.00	0.00	100.0%
382 30 00 000 AGENCY TYPE DEPOSITS	1,500.00	1,500.00	0.00	100.0%
397 10 00 000 TRANSFERS IN FROM 002 TO 001	0.00	0.00	0.00	0.0%
398 10 00 000 INSURANCE RECOVERIES/L&I PYT	0.00	0.00	0.00	0.0%
300	11,601,009.00	11,601,009.00	0.00	100.0%
330				
332 92 10 000 COVID-19 NON-GRANT ASSISTAN	0.00	0.00	0.00	0.0%
332 93 40 000 GEMT REVENUE	300,000.00	300,000.00	0.00	100.0%
334 06 90 000 STATE GRANTS OTHER AGENCIES	100,000.00	100,000.00	0.00	100.0%
330	400,000.00	400,000.00	0.00	100.0%
340				
342 21 10 000 PUBLIC SAFETY OTHER - TRG & C	0.00	0.00	0.00	0.0%

2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

Time: 09:53:03 Date: 10/19/2023

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001 707 -General Fund

Revenues	Original	Proposed	Difference	Remarks
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340

340	0.00	0.00	0.00	0.0%
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397

397 10 00 300 TRANSFER IN FROM 300 TO 001	0.00	0.00	0.00	0.0%
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397	0.00	0.00	0.00	0.0%
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Fund Revenues:	12,001,009.00	12,001,009.00	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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300

508 91 00 000 Ending Balance GENERAL	0.00	0.00	0.00	0.0%
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300	0.00	0.00	0.00	0.0%
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522 Fire Control

522 20 23 007 FS ACT MED - HOLDING	0.00	0.00	0.00	0.0%
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522 20 23 008 FS OT MED - HOLDING	0.00	0.00	0.00	0.0%
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522 50 23 008 MAINT OT MED - HOLDING	0.00	0.00	0.00	0.0%
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522 55 48 000 -	0.00	0.00	0.00	0.0%
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522 72 10 009 M45 PRECEP PAY	0.00	0.00	0.00	0.0%
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522 72 23 007 M45 ACT MED - HOLDING	0.00	0.00	0.00	0.0%
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522 Fire Control	0.00	0.00	0.00	0.0%
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580 Other

582 30 00 000 AGENCY TYPE DISBURSEMENTS S	0.00	0.00	0.00	0.0%
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589 50 00 000 Other Non Exp Int Refund Adj	0.00	0.00	0.00	0.0%
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589 90 00 000 Other Non-Expenditures - Other C	0.00	0.00	0.00	0.0%
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589 90 20 000 Other Non-Expenditures - Personl	0.00	0.00	0.00	0.0%
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580 Other	0.00	0.00	0.00	0.0%
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597 Transfers

597 10 00 001 TRANSFERS OUT OF 001 TO 300	0.00	0.00	0.00	0.0%
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597 10 00 002 TRANSFERS OUT OF 001 TO 003	0.00	0.00	0.00	0.0%
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Expenditures	Original	Proposed	Difference	0.0%	Remarks
597 Transfers					
597 10 00 004 TRANSFERS OUT OF 001 TO 004	0.00	0.00	0.00	0.0%	
597 10 10 002 TRANSFERS OUT FROM 001 TO 002	0.00	0.00	0.00	0.0%	
597 Transfers	0.00	0.00	0.00	0.0%	
599					
589 99 00 999 PAYROLL CLEARING	0.00	0.00	0.00	0.0%	
599 99 00 999 PAYROLL CLEARING TEMP	0.00	0.00	0.00	0.0%	
599	0.00	0.00	0.00	0.0%	

001 Legislative Division

522 Fire Control

522 10 10 000 COMMISSIONER - MEETINGS	8,000.00	8,000.00	0.00	100.0%	
522 10 21 000 FICA/MEDICARE - COMMISSIONER	750.00	750.00	0.00	100.0%	
522 10 22 000 L&I - COMMISSIONERS	25.00	25.00	0.00	100.0%	
522 10 31 000 LEGISLATIVE SUPPLIES	200.00	200.00	0.00	100.0%	
522 10 31 006 COMMISSIONER - UNIFORMS	300.00	300.00	0.00	100.0%	
522 10 41 006 LEG. - LABOR RELATIONS CONSU	0.00	0.00	0.00	0.0%	
522 10 41 007 LEG. LEGAL SERVICES	15,000.00	15,000.00	0.00	100.0%	
522 10 41 008 LEG. OTHER PROFESSIONAL	0.00	0.00	0.00	0.0%	
522 10 42 007 LEG. POSTAGE	0.00	0.00	0.00	0.0%	
522 10 42 010 LEG. MISCELLANEOUS	0.00	0.00	0.00	0.0%	
522 10 43 005 LEG. MEALS	1,250.00	1,250.00	0.00	100.0%	
522 10 43 006 LEG. LODGING	3,000.00	3,000.00	0.00	100.0%	
522 10 43 007 LEG. TRANSPORTATION - MILEAG	750.00	750.00	0.00	100.0%	
522 10 43 008 LEG. TRAVEL	0.00	0.00	0.00	0.0%	
522 10 44 000 LEG. ADVERTISING	350.00	350.00	0.00	100.0%	
522 10 45 003 LEG. RENTAL/LEASE- EQUIPMENT	0.00	0.00	0.00	0.0%	
522 10 45 004 LEG. RENTAL/LEASE - FACILITIES	0.00	0.00	0.00	0.0%	
522 10 46 000 LEG. INSURANCE	3,750.00	3,750.00	0.00	100.0%	
522 10 49 009 LEG. PROFESSIONAL/ORG. DUES	4,000.00	4,000.00	0.00	100.0%	
522 10 49 010 LEG. REG./TUITION/SEMINARS	1,500.00	1,500.00	0.00	100.0%	
522 10 49 012 LEG. PRINTING SERVICES	200.00	200.00	0.00	100.0%	
522 10 49 013 LEG. OTHER SERVICES/CHARGES	0.00	0.00	0.00	0.0%	
522 10 51 000 INTER-GOV SVCS	1,500.00	1,500.00	0.00	100.0%	
522 10 51 001 AUDIT - OSA STATE	20,000.00	20,000.00	0.00	100.0%	
522 10 51 002 LEG. ELECTION EXPENSES	12,000.00	12,000.00	0.00	100.0%	

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522 Fire Control				
010 Admin	72,575.00	72,575.00	0.00	100.0%
522 Fire Control	72,575.00	72,575.00	0.00	100.0%
001 Legislative Division	72,575.00	72,575.00	0.00	100.0%

002 Admin. Division

522 Fire Control				
522 10 10 001 CHIEF SALARY	181,945.00	181,945.00	0.00	100.0%
522 10 10 002 ASST. CHIEF SALARY	330,513.00	330,513.00	0.00	100.0%
522 10 10 003 FINANCE ADMIN WAGES	110,860.00	110,860.00	0.00	100.0%
522 10 10 004 ADMIN ASSISTANT WAGES	53,890.00	53,890.00	0.00	100.0%
522 10 10 005 TECHNICAL REVIEW OFFICAL WA	19,400.00	19,400.00	0.00	100.0%
522 10 10 006 ADMIN VAC/SL CASH OUT	35,000.00	35,000.00	0.00	100.0%
522 10 10 007 ADMIN OVERTIME	260.00	260.00	0.00	100.0%
522 10 21 001 FICA/MEDICARE - CHIEF	2,440.00	2,440.00	0.00	100.0%
522 10 21 002 FICA/MEDICARE - ASST. CHIEF	4,445.00	4,445.00	0.00	100.0%
522 10 21 003 FICA/MEDICARE - FNANCE ADM	1,488.00	1,488.00	0.00	100.0%
522 10 21 004 FICA/MEDICARE - ADMIN ASST	745.00	745.00	0.00	100.0%
522 10 21 005 FICA/MEDICARE - TECHNICAL RE	500.00	500.00	0.00	100.0%
522 10 21 006 FICA/MEDICARE- VAC/SL CASH O	152.00	152.00	0.00	100.0%
522 10 21 007 FICA/MEDICARE - OVERTIME	25.00	25.00	0.00	100.0%
522 10 22 001 L&I - CHIEF	4,160.00	4,160.00	0.00	100.0%
522 10 22 002 L&I - ASST. CHIEF	8,320.00	8,320.00	0.00	100.0%
522 10 22 003 L&I - FINANCE ADMIN	270.00	270.00	0.00	100.0%
522 10 22 004 L&I - ADMIN ASST	270.00	270.00	0.00	100.0%
522 10 22 005 L&I - TECHNICAL REVIEW OFFICIA	25.00	25.00	0.00	100.0%
522 10 22 007 L&I - OVERTIME	25.00	25.00	0.00	100.0%
522 10 23 001 MED/DEN/VISION - CHIEF	18,332.00	18,332.00	0.00	100.0%
522 10 23 002 MED/DEN/VISION - ASST. CHIEF	55,571.00	55,571.00	0.00	100.0%
522 10 23 003 MED/DEN/VISION - FINANCE ADI	23,631.00	23,631.00	0.00	100.0%
522 10 23 004 MED/DEN/VISION - ADMIN ASST	18,562.38	18,562.38	0.00	100.0%
522 10 23 005 MED/DEN/VISION -OFFICE ASST	0.00	0.00	0.00	0.0%
522 10 23 090 FSA - NAVIA	0.00	0.00	0.00	0.0%
522 10 24 001 LIFE INSURANCE - CHIEF	1,500.00	1,500.00	0.00	100.0%
522 10 24 002 LIFE INSURANCE - ASST. CHIEF	1,000.00	1,000.00	0.00	100.0%
522 10 24 003 LIFE INSURANCE - FINANCE ADM	500.00	500.00	0.00	100.0%

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522 Fire Control				
522 10 24 004 LIFE INSURANCE - ADMIN ASST	500.00	500.00	0.00	100.0%
522 10 25 001 DISABILITY INSUR. - CHIEF	0.00	0.00	0.00	0.0%
522 10 25 002 DISABILITY INSUR. - ASST CHIEF	0.00	0.00	0.00	0.0%
522 10 25 003 DISABILITY INSUR - FINANCE ADM	600.00	600.00	0.00	100.0%
522 10 25 004 DISABILITY INSUR - ADMIN ASST	600.00	600.00	0.00	100.0%
522 10 26 001 LEOFF II - CHIEF	9,632.00	9,632.00	0.00	100.0%
522 10 26 002 LEOFF II - ASST. CHIEF	17,466.00	17,466.00	0.00	100.0%
522 10 26 003 PERS 2 - FINANCE ADM	11,363.00	11,363.00	0.00	100.0%
522 10 26 004 PERS 2 - ADMIN ASST	5,524.00	5,524.00	0.00	100.0%
522 10 26 007 PERS 2 - OVERTIME	30.00	30.00	0.00	100.0%
522 10 27 002 ADMIN. PFML	1,105.00	1,105.00	0.00	100.0%
522 10 31 001 ADMIN. OFFICE SUPPLIES	6,500.00	6,500.00	0.00	100.0%
522 10 31 002 ADMIN. OPERATIONAL SUPPLIES	0.00	0.00	0.00	0.0%
522 10 31 003 ADMIN. BOOKS & PUBLICATIONS	0.00	0.00	0.00	0.0%
522 10 31 004 ADMIN. VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 10 31 005 ADM PPE - PROTECTIVE CLOTHIN	0.00	0.00	0.00	0.0%
522 10 31 007 UNIFORMS - CHIEF	500.00	500.00	0.00	100.0%
522 10 31 008 UNIFORMS - ASST. CHIEF	1,000.00	1,000.00	0.00	100.0%
522 10 31 009 UNIFORMS - FINANCE ADM	300.00	300.00	0.00	100.0%
522 10 31 010 UNIFORMS - ADMIN ASST	300.00	300.00	0.00	100.0%
522 10 31 011 OFFICE ASST UNIFORMS	0.00	0.00	0.00	0.0%
522 10 31 013 ADM. MISC. OTHER SUPPLIES	0.00	0.00	0.00	0.0%
522 10 32 001 ADM. FUEL - GASOLINE	20,000.00	20,000.00	0.00	100.0%
522 10 32 002 ADM. FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 10 35 001 ADM. SMALL TOOLS	0.00	0.00	0.00	0.0%
522 10 41 001 DMV REPORTS	250.00	250.00	0.00	100.0%
522 10 41 002 CRIMINAL BACKGROUND CHECKS	2,000.00	2,000.00	0.00	100.0%
522 10 41 003 OTHER PROFESSIONAL	2,500.00	2,500.00	0.00	100.0%
522 10 41 004 COMPUTER SERVICES - CONSULT,	65,000.00	65,000.00	0.00	100.0%
522 10 41 005 MAPPING SERVICE	0.00	0.00	0.00	0.0%
522 10 42 001 ADM. POSTAGE	1,500.00	1,500.00	0.00	100.0%
522 10 42 002 ADM. CELLULAR SERVICE	8,600.00	8,600.00	0.00	100.0%
522 10 42 003 ADM. DATA SERVICE	14,000.00	14,000.00	0.00	100.0%
522 10 42 004 ADM. FREIGHT	750.00	750.00	0.00	100.0%
522 10 42 005 ADM. SUPPLIES	0.00	0.00	0.00	0.0%
522 10 42 006 ADM. COMPUTER LINES/SERVICE	30,000.00	30,000.00	0.00	100.0%
522 10 43 001 ADM MEALS	1,250.00	1,250.00	0.00	100.0%
522 10 43 002 ADM LODGING	3,500.00	3,500.00	0.00	100.0%
522 10 43 003 ADM TRANSPORTATION/MILEAGE	500.00	500.00	0.00	100.0%
522 10 43 004 ADM TRAVEL	2,500.00	2,500.00	0.00	100.0%

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522 Fire Control				
522 10 44 001 ADM ADVERTISING	500.00	500.00	0.00	100.0%
522 10 45 001 EQUIPMENT RENTALS/LEASES	1,000.00	1,000.00	0.00	100.0%
522 10 45 002 FACILITIES RENTALS/LEASES	350.00	350.00	0.00	100.0%
522 10 46 001 INSURANCE/MANAGEMENT LIAB	3,500.00	3,500.00	0.00	100.0%
522 10 48 001 ADM VEHICLE REPAIRS	2,000.00	2,000.00	0.00	100.0%
522 10 48 002 ADM PORTABLE EQUIPMENT REP	250.00	250.00	0.00	100.0%
522 10 49 001 ADM PROFESSIONAL DUES	5,000.00	5,000.00	0.00	100.0%
522 10 49 002 ADM REG./TUITION/SEMINARS	5,000.00	5,000.00	0.00	100.0%
522 10 49 004 ADM PRINTING SERVICES	1,500.00	1,500.00	0.00	100.0%
522 10 49 005 ADM OTHER SERVICES & CHARGI	500.00	500.00	0.00	100.0%
522 10 49 006 ADM MISC./REIMBURSEMENTS	250.00	250.00	0.00	100.0%
522 10 49 007 ADM MISC../EXPENSES	5,000.00	5,000.00	0.00	100.0%
522 10 49 008 RECOGNITION AWARDS BANQUE	2,000.00	2,000.00	0.00	100.0%
522 10 51 003 WA ST PURCHASING AGREEMENT	0.00	0.00	0.00	0.0%
522 10 51 004 WC ADMIN SERVICE FEES	1,000.00	1,000.00	0.00	100.0%
010 Admin	1,109,449.38	1,109,449.38	0.00	100.0%
522 Fire Control	1,109,449.38	1,109,449.38	0.00	100.0%
002 Admin. Division	1,109,449.38	1,109,449.38	0.00	100.0%

003 Fire Supression Division

522 Fire Control				
522 20 10 001 FS CAREER CAPT WAGES	0.00	0.00	0.00	0.0%
522 20 10 002 FS CAREER LT WAGES	1,132,232.00	1,132,232.00	0.00	100.0%
522 20 10 003 FS CAREER FF WAGES	2,365,283.00	2,365,283.00	0.00	100.0%
522 20 10 004 FS VAC/SL CASH OUT	100,000.00	100,000.00	0.00	100.0%
522 20 10 005 VOL RESPONSE STIPENDS	25,000.00	25,000.00	0.00	100.0%
522 20 10 006 FS SLEEPER STIPENDS	325,000.00	325,000.00	0.00	100.0%
522 20 10 007 FS OUT OF CLASS PAY	50,000.00	50,000.00	0.00	100.0%
522 20 10 008 FS OVERTIME WAGES	175,000.00	175,000.00	0.00	100.0%
522 20 21 001 FS FICA/MED CAREER CAPT	0.00	0.00	0.00	0.0%
522 20 21 002 FS FICA/MED CAREER LT	12,929.00	12,929.00	0.00	100.0%
522 20 21 003 FS FICA/MED CAREER FF	32,126.00	32,126.00	0.00	100.0%
522 20 21 004 FS FICA/MED VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 20 21 005 FS FICA/MED VOLUNTEER	14,000.00	14,000.00	0.00	100.0%
522 20 21 006 FS FICA/MED INTERN	11,000.00	11,000.00	0.00	100.0%

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522 Fire Control				
522 20 21 007 FS FICA/MED OUT OF CLASS	1,000.00	1,000.00	0.00	100.0%
522 20 21 008 FS FICA/MED OVERTIME	3,000.00	3,000.00	0.00	100.0%
522 20 22 001 FS L&I CAREER CAPT	0.00	0.00	0.00	0.0%
522 20 22 002 FS L&I CAREER LT	45,000.00	45,000.00	0.00	100.0%
522 20 22 003 FS L&I CAREER FF	118,626.00	118,626.00	0.00	100.0%
522 20 22 005 FS L&I VOLUNTEER	200.00	200.00	0.00	100.0%
522 20 22 006 FS L&I SLEEPER	6,500.00	6,500.00	0.00	100.0%
522 20 22 007 FS L&I OUT OF CLASS	50.00	50.00	0.00	100.0%
522 20 22 008 FS L&I OVERTIME	2,500.00	2,500.00	0.00	100.0%
522 20 23 001 FS MED/DEN/VIS CAREER CAPT	0.00	0.00	0.00	0.0%
522 20 23 002 FS MED/DEN/VISION CAREER LT	208,333.00	208,333.00	0.00	100.0%
522 20 23 003 FS MED/DEN/VIS CAREER FF	512,369.00	512,369.00	0.00	100.0%
522 20 23 090 FS MED-UNBUDGETED COSTS	0.00	0.00	0.00	0.0%
522 20 24 005 FS LIFE INSUR VOL FF'S	5,500.00	5,500.00	0.00	100.0%
522 20 25 001 FS ST DIS CAREER CAPT	0.00	0.00	0.00	0.0%
522 20 25 002 FS ST DIS CAREER LT	5,400.00	5,400.00	0.00	100.0%
522 20 25 003 FS ST DIS CAREER FF	14,400.00	14,400.00	0.00	100.0%
522 20 25 004 FS LIFE INSUR AD&D VOL. FF'S	3,500.00	3,500.00	0.00	100.0%
522 20 26 001 FS LEOFF CAREER CAPT	0.00	0.00	0.00	0.0%
522 20 26 002 FS LEOFF CAREER LT	60,008.00	60,008.00	0.00	100.0%
522 20 26 003 FS LEOFF CAREER FF	125,360.00	125,360.00	0.00	100.0%
522 20 26 005 FS BVFF - VOLUNTEER FF'S	6,000.00	6,000.00	0.00	100.0%
522 20 26 007 FS LEOFF OUT OF CLASS	150.00	150.00	0.00	100.0%
522 20 26 008 FS LEOFF II OVERTIME	5,000.00	5,000.00	0.00	100.0%
522 20 27 002 FS PFML	5,532.00	5,532.00	0.00	100.0%
522 20 28 090 FS UNEMPLOYMENT COMP	0.00	0.00	0.00	0.0%
522 20 29 092 A/P VENDOR DEFAULT	0.00	0.00	0.00	0.0%
522 20 31 001 FS OPERATIONAL SUPPLIES	75,000.00	75,000.00	0.00	100.0%
522 20 31 002 FS CAREER UNIFORMS	10,000.00	10,000.00	0.00	100.0%
522 20 31 003 FS VOLUNTEER UNIFORMS	3,500.00	3,500.00	0.00	100.0%
522 20 31 004 FS RENTAL CAREER UNIFORMS	0.00	0.00	0.00	0.0%
522 20 31 005 FS PPE UNIFORMS	25,000.00	25,000.00	0.00	100.0%
522 20 31 006 FS MEDICAL EXAMS	25,000.00	25,000.00	0.00	100.0%
522 20 32 001 FS FUEL - GASOLINE	1,000.00	1,000.00	0.00	100.0%
522 20 32 002 FS FUEL - DIESEL	35,000.00	35,000.00	0.00	100.0%
522 20 35 001 FS SMALL TOOLS	0.00	0.00	0.00	0.0%
522 20 41 003 FS OTHER PROF. SERVICES	0.00	0.00	0.00	0.0%
522 20 41 004 FS COMPUTER SERVICES	30,000.00	30,000.00	0.00	100.0%
522 20 42 002 MOBILE CELL SERVICES	0.00	0.00	0.00	0.0%
522 20 42 003 FS FREIGHT	500.00	500.00	0.00	100.0%

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522 Fire Control				
522 20 43 001 FS MEALS	0.00	0.00	0.00	0.0%
522 20 43 002 FS LODGING	0.00	0.00	0.00	0.0%
522 20 43 003 FS MILEAGE	0.00	0.00	0.00	0.0%
522 20 44 001 FS ADVERTISING	0.00	0.00	0.00	0.0%
522 20 45 001 FS RENTAL/LEASES APPARATUS	0.00	0.00	0.00	0.0%
522 20 46 001 FS INSUR. FIRE APPARATUS	35,000.00	35,000.00	0.00	100.0%
522 20 48 001 FS FIRE APP VEHICLE REPAIRS	50,000.00	50,000.00	0.00	100.0%
522 20 48 002 FS PORTABLE EQUIP REPAIR	500.00	500.00	0.00	100.0%
522 20 48 003 FS MISC. REPAIRS/MAINTENANCE	500.00	500.00	0.00	100.0%
522 20 48 004 FS HOSE TESTING	7,500.00	7,500.00	0.00	100.0%
522 20 48 005 FS LADDER TESTING	2,000.00	2,000.00	0.00	100.0%
522 20 48 006 FS PUMP TESTING	4,000.00	4,000.00	0.00	100.0%
522 20 48 007 FS COMMUNICATION REPAIRS	5,000.00	5,000.00	0.00	100.0%
522 20 48 008 FS AIR COMPRESSOR REPAIR/TEST	5,000.00	5,000.00	0.00	100.0%
522 20 49 001 FS CLAIMS/DAMAGE	1,000.00	1,000.00	0.00	100.0%
522 20 49 002 FS OTHER SERVICES & CHARGES	2,500.00	2,500.00	0.00	100.0%
522 20 51 001 FIRE DISPATCH SERVICES	0.00	0.00	0.00	0.0%
522 20 51 002 SERP	5,000.00	5,000.00	0.00	100.0%
522 20 51 003 FARS	19,500.00	19,500.00	0.00	100.0%
522 20 51 004 PHYSICAL FIT CONSULTANT	0.00	0.00	0.00	0.0%
020 FS	5,713,498.00	5,713,498.00	0.00	100.0%
522 Fire Control	5,713,498.00	5,713,498.00	0.00	100.0%
003 Fire Supression Division	5,713,498.00	5,713,498.00	0.00	100.0%

004 Fire Supression Training Division

522 Fire Control				
522 21 10 001 TRG DIVISION CHIEF SALARY	0.00	0.00	0.00	0.0%
522 21 10 002 TRG VOL. FF STIPEND - DRILLS	9,000.00	9,000.00	0.00	100.0%
522 21 10 003 TRG VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 21 10 004 TRG DIVISION CAPTAIN SALARY	129,705.00	129,705.00	0.00	100.0%
522 21 21 001 TRG FICA/MED DIVISION CHIEF	0.00	0.00	0.00	0.0%
522 21 21 002 TRG FICA/VOLUNTEER	400.00	400.00	0.00	100.0%
522 21 21 003 TRG FICA/VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 21 21 004 TRG FICA/MED CAPTAIN	1,437.00	1,437.00	0.00	100.0%
522 21 22 001 TRG L&I DIVISION CHIEF	0.00	0.00	0.00	0.0%

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522 Fire Control				
522 21 22 002 TRG L&I VOLUNTEER	0.00	0.00	0.00	0.0%
522 21 22 004 TRG L&I CAPTAIN	4,160.00	4,160.00	0.00	100.0%
522 21 23 001 TRG MED/DEN/VISION DIV. CHIEF	0.00	0.00	0.00	0.0%
522 21 23 004 TRG MED/DEN/VISION CAPTAIN	27,785.00	27,785.00	0.00	100.0%
522 21 24 001 TRG LIFE INSUR. DIVISION CHIEF	0.00	0.00	0.00	0.0%
522 21 25 001 TRG ST DISABILITY DIV. CHIEF	0.00	0.00	0.00	0.0%
522 21 25 004 TRG ST DISABILITY CAPTAIN	600.00	600.00	0.00	100.0%
522 21 26 001 TRG LEOFF II DIVISION CHIEF	0.00	0.00	0.00	0.0%
522 21 26 004 TRG LEOFF II CAPTAIN	6,874.00	6,874.00	0.00	100.0%
522 21 27 002 TRG DC PFML	0.00	0.00	0.00	0.0%
522 21 27 004 TRG CAP PFML	192.00	192.00	0.00	100.0%
522 21 30 001 TRG OPERATIONAL SUPPLIES	2,000.00	2,000.00	0.00	100.0%
522 21 30 002 TRG BOOKS & PUBLICATIONS	2,000.00	2,000.00	0.00	100.0%
522 21 30 003 TRG VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 21 30 004 TRG UNIFORM RENTALS	0.00	0.00	0.00	0.0%
522 21 30 005 TRG DC UNIFORM ALLOWANCE	500.00	500.00	0.00	100.0%
522 21 30 006 TRG OTHER SUPPLIES	0.00	0.00	0.00	0.0%
522 21 32 001 TRG FUEL - GASOLINE	3,500.00	3,500.00	0.00	100.0%
522 21 32 002 TRG FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 21 35 001 TRG SMALL TOOLS	0.00	0.00	0.00	0.0%
522 21 41 001 TRG OTHER PROF. SERVICES	0.00	0.00	0.00	0.0%
522 21 41 002 TRAINING ACADEMY	12,000.00	12,000.00	0.00	100.0%
522 21 41 003 TRG CONTRACT INSTRUCTORS	12,000.00	12,000.00	0.00	100.0%
522 21 42 001 TRG CELL SERVICE	0.00	0.00	0.00	0.0%
522 21 43 001 TRG MEALS	750.00	750.00	0.00	100.0%
522 21 43 002 TRG LODGING	750.00	750.00	0.00	100.0%
522 21 43 003 TRG MILEAGE	750.00	750.00	0.00	100.0%
522 21 43 004 TRG TRAVEL	500.00	500.00	0.00	100.0%
522 21 44 001 TRG ADVERTISING	0.00	0.00	0.00	0.0%
522 21 45 001 TRG RENTAL/LEASE EQUIPMENT	0.00	0.00	0.00	0.0%
522 21 45 002 TRG RENTAL/LEASE FACILITIES	1,000.00	1,000.00	0.00	100.0%
522 21 46 001 TRG INSURANCE	500.00	500.00	0.00	100.0%
522 21 48 001 TRG VEHICLE REPAIRS	2,000.00	2,000.00	0.00	100.0%
522 21 48 002 TRG PORTABLE EQUIP. REPAIRS	0.00	0.00	0.00	0.0%
522 21 48 003 TRG MISC. REPAIRS/MAINT.	0.00	0.00	0.00	0.0%
522 21 49 001 TRG PROFESSIONAL DUES	0.00	0.00	0.00	0.0%
522 21 49 002 TRG REGISTRATION & TUITIONS	20,000.00	20,000.00	0.00	100.0%
522 21 49 003 TRG FS N/A	0.00	0.00	0.00	0.0%
522 21 49 004 TRG PRINTING SERVICES	350.00	350.00	0.00	100.0%
522 21 49 005 TRG OTHER SERVICE & CHARGES	350.00	350.00	0.00	100.0%

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522 Fire Control				
522 21 49 006 TRG OTHER REIMBURSEMENTS	250.00	250.00	0.00	100.0%
522 21 51 001 TRG INTERGOVERNMENTAL SVC.	0.00	0.00	0.00	0.0%
021 TRG	239,353.00	239,353.00	0.00	100.0%
522 Fire Control	239,353.00	239,353.00	0.00	100.0%
004 Fire Supression Training Division	239,353.00	239,353.00	0.00	100.0%

005 Fire Prevention Public Ed Division

522 Fire Control				
522 30 31 001 FPD OPERATIONAL SUPPLIES	7,000.00	7,000.00	0.00	100.0%
522 30 31 002 FPD BOOKS & PUBLICATIONS	0.00	0.00	0.00	0.0%
522 30 31 003 FPD VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 30 31 004 FPD UNIFORMS	0.00	0.00	0.00	0.0%
522 30 32 001 FPD FUEL - GASOLINE	0.00	0.00	0.00	0.0%
522 30 32 002 FPD FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 30 35 001 FPD SMALL TOOLS	0.00	0.00	0.00	0.0%
522 30 41 001 FPD OTHER PROF. SERVICES	0.00	0.00	0.00	0.0%
522 30 42 002 MOBILE CELL SERVICE	0.00	0.00	0.00	0.0%
522 30 43 001 FPD MEALS	0.00	0.00	0.00	0.0%
522 30 43 002 FPD LODGING	0.00	0.00	0.00	0.0%
522 30 43 003 FPD MILEAGE	0.00	0.00	0.00	0.0%
522 30 44 001 FPD ADVERTISING	1,000.00	1,000.00	0.00	100.0%
522 30 45 001 FPD RENTAL/LEASES MISC.	0.00	0.00	0.00	0.0%
522 30 46 001 FPD INSURANCE	0.00	0.00	0.00	0.0%
522 30 48 002 FPD PORTABLE EQUIP. REPAIRS	0.00	0.00	0.00	0.0%
522 30 48 003 FPD MISC. REPAIRS/MAINT.	0.00	0.00	0.00	0.0%
522 30 49 001 FPD PROFESSIONAL DUES	0.00	0.00	0.00	0.0%
522 30 49 002 FPD REGISTRATION & TUITIONS	0.00	0.00	0.00	0.0%
522 30 49 003 LAUNDRY SERVICES	0.00	0.00	0.00	0.0%
522 30 49 004 FPD PRINTING	0.00	0.00	0.00	0.0%
522 30 49 005 FPD OTHER SERVICES & CHARGE!	0.00	0.00	0.00	0.0%
522 30 49 006 FPD NEWS LETTER PUBLICATIONS	0.00	0.00	0.00	0.0%
522 30 51 001 FPD MISCELLANEOUS	0.00	0.00	0.00	0.0%
030 FPD	8,000.00	8,000.00	0.00	100.0%

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522 Fire Control				
522 Fire Control	8,000.00	8,000.00	0.00	100.0%
005 Fire Prevention Public Ed Division	8,000.00	8,000.00	0.00	100.0%

006 Special Programs Division

522 Fire Control				
522 41 31 001 SPD OTHER SUPPLIES	2,500.00	2,500.00	0.00	100.0%
522 41 31 002 SPD OPERATIONAL SUPPLIES	3,500.00	3,500.00	0.00	100.0%
522 41 31 003 SPD BOOK & PUBLICATIONS	500.00	500.00	0.00	100.0%
522 41 31 004 SPD VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 41 31 005 SPD PPE UNIFORMS	1,500.00	1,500.00	0.00	100.0%
522 41 31 006 SPD OTHER SUPPLIES	0.00	0.00	0.00	0.0%
522 41 32 001 SPD FUEL - GASOLINE	0.00	0.00	0.00	0.0%
522 41 32 002 SPD FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 41 34 001 SPD RE-SALE ITEMS	0.00	0.00	0.00	0.0%
522 41 35 001 SPD SMALL TOOLS	0.00	0.00	0.00	0.0%
522 41 41 001 SPD DATA ANALYST	0.00	0.00	0.00	0.0%
522 41 41 002 SPD N/A	0.00	0.00	0.00	0.0%
522 41 41 003 SPD OTHER PROF. SVC	0.00	0.00	0.00	0.0%
522 41 41 004 SPD MEDICAL EXAM SERP REP	0.00	0.00	0.00	0.0%
522 41 42 001 SPD POSTAGE	0.00	0.00	0.00	0.0%
522 41 42 002 SPD MOBILE CELL SERVICE	0.00	0.00	0.00	0.0%
522 41 42 003 SPD N/A	0.00	0.00	0.00	0.0%
522 41 42 004 SPD FREIGHT	0.00	0.00	0.00	0.0%
522 41 42 005 SPD SUPPLIES	100,000.00	100,000.00	0.00	100.0%
522 41 43 001 SPD MEALS	0.00	0.00	0.00	0.0%
522 41 43 002 SPD LODGING	0.00	0.00	0.00	0.0%
522 41 43 003 SPD TRANSPORTATION/MILEAGE	0.00	0.00	0.00	0.0%
522 41 43 004 SPD TRAVEL	0.00	0.00	0.00	0.0%
522 41 44 001 SPD ADVERTISING	0.00	0.00	0.00	0.0%
522 41 45 001 SPD EQUIPMENT RENTAL/LEASES	0.00	0.00	0.00	0.0%
522 41 45 002 SPD FACILITIES RENTAL/LEASES	0.00	0.00	0.00	0.0%
522 41 46 001 SPD INSUR/MANAGEMENT LIABIL	0.00	0.00	0.00	0.0%
522 41 48 001 SPD VEHICLE REPAIRS	0.00	0.00	0.00	0.0%
522 41 48 002 SPD PORTABLE EQUIP REPAIRS	0.00	0.00	0.00	0.0%
522 41 48 003 SPD MISC. REPAIRS	0.00	0.00	0.00	0.0%
522 41 49 001 SPD PROFESSIONAL DUES	0.00	0.00	0.00	0.0%

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522 Fire Control				
522 41 49 002 SPD REGISTRATION/TUITIONS	0.00	0.00	0.00	0.0%
522 41 49 003 SPD LAUNDRY SERVICES	0.00	0.00	0.00	0.0%
522 41 49 004 SPD PRINTING SERVICES	0.00	0.00	0.00	0.0%
522 41 49 005 SPD OTHER SVC & CHARGES	0.00	0.00	0.00	0.0%
522 41 49 006 SPD MISC. REIMBURSMENTS	0.00	0.00	0.00	0.0%
522 41 49 007 SPD MISC. EXPENSES	0.00	0.00	0.00	0.0%
522 41 51 001 SPD INTERGOV MISC SVC	0.00	0.00	0.00	0.0%
041 SPD	108,000.00	108,000.00	0.00	100.0%
522 Fire Control	108,000.00	108,000.00	0.00	100.0%
006 Special Programs Division	108,000.00	108,000.00	0.00	100.0%

007 Maintenance Division

522 Fire Control				
522 50 10 001 MAINT. CAPTAIN WAGES	131,607.00	131,607.00	0.00	100.0%
522 50 10 002 MAINT. TECH WAGES	0.00	0.00	0.00	0.0%
522 50 10 003 MAINT VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 50 10 004 MAINT OVERTIME CAPTAIN	3,000.00	3,000.00	0.00	100.0%
522 50 10 005 MAINT OVERTIME TECH	0.00	0.00	0.00	0.0%
522 50 21 001 MAINT FICA/MED CAPTAIN	1,437.00	1,437.00	0.00	100.0%
522 50 21 002 MAINT FICA/MED TECH	0.00	0.00	0.00	0.0%
522 50 21 003 MAINT FICA/MED VAC/SL CASH C	0.00	0.00	0.00	0.0%
522 50 21 004 MAINT FICA/MED OVERTIME CAP	50.00	50.00	0.00	100.0%
522 50 21 005 MAINT FICA/MED OVERTIME TECH	0.00	0.00	0.00	0.0%
522 50 22 001 MAINT L&I CAPTAIN	4,160.00	4,160.00	0.00	100.0%
522 50 22 002 MAINT L&I TECH	0.00	0.00	0.00	0.0%
522 50 22 004 MAINT L&I OVERTIME CAPTAIN	30.00	30.00	0.00	100.0%
522 50 22 005 MAINT L&I OVERTIME TECH	0.00	0.00	0.00	0.0%
522 50 23 001 MAINT MED/DENT/VISION CAPT/	18,332.00	18,332.00	0.00	100.0%
522 50 23 002 MAINT MED/DEN/VISION TECH	0.00	0.00	0.00	0.0%
522 50 23 090 MAINT MEDICAL UNBUDGETED	0.00	0.00	0.00	0.0%
522 50 24 001 MAINT ST DISABILITY CAPTAIN	600.00	600.00	0.00	100.0%
522 50 24 002 MAINT ST DISABILITY TECH	0.00	0.00	0.00	0.0%
522 50 26 001 MAINT CAPTAIN LEOFF II	6,927.00	6,927.00	0.00	100.0%
522 50 26 002 MAINTTECH PERS II	0.00	0.00	0.00	0.0%
522 50 27 002 MAINT PFML	207.00	207.00	0.00	100.0%

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522 Fire Control					
522 50 28 090 MAINT UNEMPLOYMENT	0.00	0.00	0.00	0.0%	
522 50 31 001 MAINT OPERATIONAL SUPPLIES	2,500.00	2,500.00	0.00	100.0%	
522 50 31 002 MAINT BOOKS & PUBLICATIONS	0.00	0.00	0.00	0.0%	
522 50 31 003 MAINT VEHICLE PARTS	500.00	500.00	0.00	100.0%	
522 50 31 004 MAINT UNIFORM RENTALS	0.00	0.00	0.00	0.0%	
522 50 31 005 MAINT PPE UNIFORMS	250.00	250.00	0.00	100.0%	
522 50 31 006 MAINT MISC SUPPLIES	500.00	500.00	0.00	100.0%	
522 50 32 001 MAINT FUEL - GASOLINE	5,000.00	5,000.00	0.00	100.0%	
522 50 32 002 MAINT FUEL - DIESEL	100.00	100.00	0.00	100.0%	
522 50 35 001 MAINT SMALL TOOLS	1,500.00	1,500.00	0.00	100.0%	
522 50 41 001 MAINT PROF SERVICES	0.00	0.00	0.00	0.0%	
522 50 42 001 MAINT CELL SVC	0.00	0.00	0.00	0.0%	
522 50 42 002 MAINT FREIGHT	0.00	0.00	0.00	0.0%	
522 50 43 001 MAINT MEALS	500.00	500.00	0.00	100.0%	
522 50 43 002 MAINT LODGING	1,000.00	1,000.00	0.00	100.0%	
522 50 43 003 MAINT MILEAGE	300.00	300.00	0.00	100.0%	
522 50 43 004 MAINT TRAVEL	0.00	0.00	0.00	0.0%	
522 50 44 001 MAINT ADVERTISING	0.00	0.00	0.00	0.0%	
522 50 45 001 MAINT EQUIPMENT RENTAL/LEASE	0.00	0.00	0.00	0.0%	
522 50 45 002 MAINT FACILITIES RENTAL/LEASE	0.00	0.00	0.00	0.0%	
522 50 46 001 MAINT INSURANCE	1,500.00	1,500.00	0.00	100.0%	
522 50 48 001 MAINT VEHICLE REPAIRS	750.00	750.00	0.00	100.0%	
522 50 48 002 MAINT PORTABLE EQUIP. REPAIRS	0.00	0.00	0.00	0.0%	
522 50 48 003 MISC. REPAIRS/MAINTENANCE	0.00	0.00	0.00	0.0%	
522 50 49 001 MAINT PROFESSIONAL DUES	0.00	0.00	0.00	0.0%	
522 50 49 002 MAINT REGIS & TUITION	750.00	750.00	0.00	100.0%	
522 50 49 003 MAINT N/A	0.00	0.00	0.00	0.0%	
522 50 49 004 MAINT OTHER SVS & CHARGES	0.00	0.00	0.00	0.0%	
522 50 49 005 MISC REIMBURSEMENTS	150.00	150.00	0.00	100.0%	
522 50 51 001 MAINT/INTERGOVERNMENTAL SV	0.00	0.00	0.00	0.0%	
050 MAINT	181,650.00	181,650.00	0.00	100.0%	
522 Fire Control	181,650.00	181,650.00	0.00	100.0%	
007 Maintenance Division	181,650.00	181,650.00	0.00	100.0%	

008 Facilities Division

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522 Fire Control				
522 55 31 001 FAC SUPPLIES - ST. 41	3,000.00	3,000.00	0.00	100.0%
522 55 31 002 FAC SUPPLIES - ST. 42	3,000.00	3,000.00	0.00	100.0%
522 55 31 003 FAC SUPPLIES - ST. 43	3,000.00	3,000.00	0.00	100.0%
522 55 31 004 FAC SUPPLIES - ST. 44	0.00	0.00	0.00	0.0%
522 55 31 005 FAC SUPPLIES - ST. 45	750.00	750.00	0.00	100.0%
522 55 31 006 FAC SUPPLIES - ST. 46	3,000.00	3,000.00	0.00	100.0%
522 55 31 007 SUPPLIES - TRG CENTER	0.00	0.00	0.00	0.0%
522 55 31 009 TRAINING CENTER SUPPLIES	0.00	0.00	0.00	0.0%
522 55 32 001 FAC FUEL - GASOLINE	0.00	0.00	0.00	0.0%
522 55 32 002 FAC FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 55 35 001 FAC SMALL TOOLS	0.00	0.00	0.00	0.0%
522 55 41 001 FAC OTHER PROF. SERVICES	0.00	0.00	0.00	0.0%
522 55 42 001 COMM MISC	0.00	0.00	0.00	0.0%
522 55 42 002 FAC OTHER PROF. SERVICES	0.00	0.00	0.00	0.0%
522 55 43 001 FAC MEALS	0.00	0.00	0.00	0.0%
522 55 43 002 FAC LODGING	0.00	0.00	0.00	0.0%
522 55 43 003 FAC TRANSPORTATION/MILEAGE	0.00	0.00	0.00	0.0%
522 55 43 004 FAC TRAVEL	0.00	0.00	0.00	0.0%
522 55 44 001 FAC ADVERTISING	0.00	0.00	0.00	0.0%
522 55 45 001 FAC EQUIPMENT RENTAL/LEASES	0.00	0.00	0.00	0.0%
522 55 45 002 FAC RENTAL /LEASES	0.00	0.00	0.00	0.0%
522 55 46 001 FAC INSURANCE	50,000.00	50,000.00	0.00	100.0%
522 55 46 002 FAC INSURANCE - EQUIPMENT	0.00	0.00	0.00	0.0%
522 55 47 001 FAC POWER - ST. 41	7,000.00	7,000.00	0.00	100.0%
522 55 47 002 FAC POWER - ST. 42	5,000.00	5,000.00	0.00	100.0%
522 55 47 003 FAC POWER - ST. 43	7,000.00	7,000.00	0.00	100.0%
522 55 47 004 FAC POWER - ST. 44	500.00	500.00	0.00	100.0%
522 55 47 005 FAC POWER - ST. 45	2,250.00	2,250.00	0.00	100.0%
522 55 47 006 FAC POWER - ST. 46	11,000.00	11,000.00	0.00	100.0%
522 55 47 007 TRG CENTER POWER	0.00	0.00	0.00	0.0%
522 55 47 011 FAC TELEPHONE - ST. 41	750.00	750.00	0.00	100.0%
522 55 47 012 FAC TELEPHONE - ST. 42	750.00	750.00	0.00	100.0%
522 55 47 013 FAC TELEPHONE - ST. 43	750.00	750.00	0.00	100.0%
522 55 47 014 FAC TELEPHONE - ST. 44	0.00	0.00	0.00	0.0%
522 55 47 015 FAC TELEPHONE - ST. 45	750.00	750.00	0.00	100.0%
522 55 47 016 FAC TELEPHONE - ST. 46	750.00	750.00	0.00	100.0%
522 55 47 017 TRAINING CENTER TELEPHONE	0.00	0.00	0.00	0.0%
522 55 47 021 FAC WTR, SWR, REFUSE - ST. 41	4,500.00	4,500.00	0.00	100.0%
522 55 47 022 FAC WTR, SWR, REFUSE - ST. 42	3,500.00	3,500.00	0.00	100.0%
522 55 47 023 FAC WTR, SWR, REFUSE - ST. 43	2,000.00	2,000.00	0.00	100.0%

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522 Fire Control				
522 55 47 024 FAC WTR,SWR,REFUSE - ST. 44	500.00	500.00	0.00	100.0%
522 55 47 025 FAC WTR,SWR,REFUSE - ST. 45	0.00	0.00	0.00	0.0%
522 55 47 026 FAC WTR,SWR,REFUSE - ST. 46	6,500.00	6,500.00	0.00	100.0%
522 55 47 027 TRG CTR WTR,SWR,REFUSE	0.00	0.00	0.00	0.0%
522 55 47 031 FAC NATURAL GAS - ST. 41	3,000.00	3,000.00	0.00	100.0%
522 55 47 032 FAC NATURAL GAS -ST. 42	3,000.00	3,000.00	0.00	100.0%
522 55 47 033 FAC NATURAL GAS - ST. 43	4,500.00	4,500.00	0.00	100.0%
522 55 47 034 FAC NATURAL GAS - ST. 44	1,250.00	1,250.00	0.00	100.0%
522 55 47 035 FAC NATURAL GAS - ST. 45	1,250.00	1,250.00	0.00	100.0%
522 55 47 036 FAC NATURAL GAS - ST. 46	5,500.00	5,500.00	0.00	100.0%
522 55 47 037 TRG CENTER NATURAL GAS	0.00	0.00	0.00	0.0%
522 55 47 041 FAC CABLE TV - ST. 41	500.00	500.00	0.00	100.0%
522 55 47 042 FAC CABLE TV - ST. 42	2,000.00	2,000.00	0.00	100.0%
522 55 47 043 FAC CABLE TV - ST. 43	1,500.00	1,500.00	0.00	100.0%
522 55 47 044 FAC CABLE TV - ST. 44	0.00	0.00	0.00	0.0%
522 55 47 045 FAC CABLE TV - ST. 45	0.00	0.00	0.00	0.0%
522 55 47 046 FAC CABLE TV - ST. 46	750.00	750.00	0.00	100.0%
522 55 47 047 TRG CENTER CABLE TV	0.00	0.00	0.00	0.0%
522 55 48 001 ST. 41 REPAIRS/MAINT.	7,500.00	7,500.00	0.00	100.0%
522 55 48 002 ST. 42 REPAIRS/MAINT.	7,500.00	7,500.00	0.00	100.0%
522 55 48 003 ST. 43 REPAIRS/MAINT.	7,500.00	7,500.00	0.00	100.0%
522 55 48 004 ST. 44 REPAIRS/MAINT.	2,000.00	2,000.00	0.00	100.0%
522 55 48 005 ST. 45 REPAIRS/MAINT.	5,000.00	5,000.00	0.00	100.0%
522 55 48 006 ST. 46 REPAIRS/MAINT.	10,000.00	10,000.00	0.00	100.0%
522 55 48 007 TRG CENTER REPAIRS/MAINT.	0.00	0.00	0.00	0.0%
522 55 48 011 ST. 41 FAC MACH/EQUIPMENT	5,000.00	5,000.00	0.00	100.0%
522 55 48 012 ST. 42 FAC MACH/EQUIPMENT	3,500.00	3,500.00	0.00	100.0%
522 55 48 013 ST. 43 FAC MACH/EQUIPMENT	5,000.00	5,000.00	0.00	100.0%
522 55 48 014 ST. 44 FAC MACH/EQUIPMENT	1,500.00	1,500.00	0.00	100.0%
522 55 48 015 ST. 45 FAC MACH/EQUIPMENT	4,000.00	4,000.00	0.00	100.0%
522 55 48 016 ST. 46 FAC MACH/EQUIPMENT	10,000.00	10,000.00	0.00	100.0%
522 55 48 017 TRG CENTER FAC MACH/EQUIPMI	0.00	0.00	0.00	0.0%
522 55 48 021 ST.41 FAC MISC.	1,000.00	1,000.00	0.00	100.0%
522 55 48 022 ST. 42 FAC MISC.	650.00	650.00	0.00	100.0%
522 55 48 023 ST. 43 FAC MISC.	500.00	500.00	0.00	100.0%
522 55 48 024 ST. 44 FAC MISC.	250.00	250.00	0.00	100.0%
522 55 48 025 ST. 45 FAC MISC.	500.00	500.00	0.00	100.0%
522 55 48 026 ST. 46 FAC MISC.	1,300.00	1,300.00	0.00	100.0%
522 55 48 027 TRG CENTER MISC.	0.00	0.00	0.00	0.0%
522 55 48 031 ST. 41 GENERATOR FUEL	900.00	900.00	0.00	100.0%

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522 Fire Control				
522 55 48 032 ST. 42 GENERATOR FUEL	1,500.00	1,500.00	0.00	100.0%
522 55 48 033 ST. 43 GENERATOR FUEL	1,500.00	1,500.00	0.00	100.0%
522 55 48 034 ST. 44 GENERATOR FUEL	500.00	500.00	0.00	100.0%
522 55 48 035 ST. 45 GENERATOR FUEL	1,000.00	1,000.00	0.00	100.0%
522 55 48 036 ST. 46 GENERATOR FUEL	1,250.00	1,250.00	0.00	100.0%
522 55 48 037 TRG CENTER GENERATOR FUEL	0.00	0.00	0.00	0.0%
522 55 51 001 FAC INTERGOVERNMENTAL SVC	0.00	0.00	0.00	0.0%
055 FAC	218,850.00	218,850.00	0.00	100.0%
522 Fire Control	218,850.00	218,850.00	0.00	100.0%
008 Facilities Division	218,850.00	218,850.00	0.00	100.0%

009 EMS BLS-ALS Division

522 Fire Control				
522 70 10 004 EMS VOL RESPONSE STIPENDS	12,500.00	12,500.00	0.00	100.0%
522 70 21 004 EMS FICA/MED VOL RESPONSE	250.00	250.00	0.00	100.0%
522 70 31 001 BLS OPERATIONAL SUPPLIES	25,000.00	25,000.00	0.00	100.0%
522 70 31 002 ALS OPERATIONAL SUPPLIES	0.00	0.00	0.00	0.0%
522 70 31 003 EMS CAREER FF UNIFORMS	0.00	0.00	0.00	0.0%
522 70 31 004 EMS VOL UNIFORMS	0.00	0.00	0.00	0.0%
522 70 31 005 MEDIC UNIFORM RENTALS	0.00	0.00	0.00	0.0%
522 70 31 006 EMS FF UNIFORM RENTALS	0.00	0.00	0.00	0.0%
522 70 31 007 EMS UNIFORMS - PPE	0.00	0.00	0.00	0.0%
522 70 31 008 PHYSICAL EXAMS	0.00	0.00	0.00	0.0%
522 70 32 001 BLS FUEL - GASOLINE	35,000.00	35,000.00	0.00	100.0%
522 70 32 002 ALS FUEL - GASOLINE	0.00	0.00	0.00	0.0%
522 70 32 003 BLS FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 70 32 004 ALS FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 70 35 001 EMS SMALL TOOLS	250.00	250.00	0.00	100.0%
522 70 41 001 ALS/BLS BILLING SERVICES	70,000.00	70,000.00	0.00	100.0%
522 70 41 004 COMPUTER SERVICES	2,500.00	2,500.00	0.00	100.0%
522 70 42 001 EMS FREIGHT	350.00	350.00	0.00	100.0%
522 70 42 002 EMS MEALS	0.00	0.00	0.00	0.0%
522 70 43 001 EMS LODGING	0.00	0.00	0.00	0.0%
522 70 43 002 EMS MILEAGE	0.00	0.00	0.00	0.0%
522 70 43 003 EMS TRAVEL	0.00	0.00	0.00	0.0%

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522 Fire Control				
522 70 43 004 EMS ADVERTISING	0.00	0.00	0.00	0.0%
522 70 45 001 BLS AUTO INSURANCE	2,500.00	2,500.00	0.00	100.0%
522 70 48 001 BLS VEHICLE REPAIRS	20,000.00	20,000.00	0.00	100.0%
522 70 48 002 PORTABLE EQUIP REPAIRS	500.00	500.00	0.00	100.0%
522 70 48 003 EMS MISC REPAIRS/MAINT	500.00	500.00	0.00	100.0%
522 70 48 004 EMS COMMUNICATION REPAIRS	500.00	500.00	0.00	100.0%
522 70 49 004 EMS MISC REIMBURSEMENT	7,500.00	7,500.00	0.00	100.0%
522 70 49 005 EMS MISC EXPENSES	500.00	500.00	0.00	100.0%
522 70 49 006 BLS DISPATCH SERVICES	0.00	0.00	0.00	0.0%
522 70 49 007 ALS DISPATCH SERVICES	0.00	0.00	0.00	0.0%
070 EMS	177,850.00	177,850.00	0.00	100.0%
522 Fire Control	177,850.00	177,850.00	0.00	100.0%
009 EMS BLS-ALS Division	177,850.00	177,850.00	0.00	100.0%

010 EMS BLS-ALS Training Division

522 Fire Control				
522 71 31 001 EMS TRAINING OPERATIONAL SU	0.00	0.00	0.00	0.0%
522 71 31 002 EMS TRAINING BOOKS & PUBLIC	0.00	0.00	0.00	0.0%
522 71 31 003 EMS TRAINING VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 71 31 004 EMS TRAINING CAREER UNIFORM	0.00	0.00	0.00	0.0%
522 71 31 005 EMS TRAINING PPE UNIFORMS	0.00	0.00	0.00	0.0%
522 71 31 006 EMS TRAINING OTHER SUPPLIES	0.00	0.00	0.00	0.0%
522 71 31 007 EMS TRAINING FUEL - GASOLINE	0.00	0.00	0.00	0.0%
522 71 31 008 EMS TRAINING FUEL - DIESEL	0.00	0.00	0.00	0.0%
522 71 32 002 EMS TRAINING SMALL TOOLS	0.00	0.00	0.00	0.0%
522 71 35 001 EMS TRAINING EMT	12,000.00	12,000.00	0.00	100.0%
522 71 41 001 EMS TRAINING BLS CONF/SEMIN.	5,000.00	5,000.00	0.00	100.0%
522 71 41 002 EMS TRAINING ALS CONF/SEMIN	0.00	0.00	0.00	0.0%
522 71 41 003 EMS TRAINING BLS OTEP INSTRUC	0.00	0.00	0.00	0.0%
522 71 41 004 EMS TRAINING ALSOTEP INSTRUC	0.00	0.00	0.00	0.0%
522 71 41 005 EMS TRAINING PAGERS	0.00	0.00	0.00	0.0%
522 71 42 001 EMS TRAINING MEALS	750.00	750.00	0.00	100.0%
522 71 43 001 EMS TRAINING LODGING	3,000.00	3,000.00	0.00	100.0%
522 71 43 002 EMS TRAINING MILEAGE	500.00	500.00	0.00	100.0%
522 71 43 003 EMS TRAINING TRAVEL	500.00	500.00	0.00	100.0%

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522 Fire Control				
522 71 43 004 EMS TRAINING ADVERTISING	0.00	0.00	0.00	0.0%
522 71 44 001 EMS TRAINING EQUIPMENT LEAS	0.00	0.00	0.00	0.0%
522 71 45 001 EMS TRAINING FACILITIES RENTAI	0.00	0.00	0.00	0.0%
522 71 45 002 EMS TRAINING INSURANCE	0.00	0.00	0.00	0.0%
522 71 46 001 EMS TRAINING VEHICLE REPAIRS	0.00	0.00	0.00	0.0%
522 71 48 001 EMS TRAINING PORTABLE EQUIP.	0.00	0.00	0.00	0.0%
522 71 48 002 EMS TRAINING MISC. REPAIRS/M,	0.00	0.00	0.00	0.0%
522 71 48 003 EMS TRAINING PROFESSIONAL D	0.00	0.00	0.00	0.0%
522 71 49 001 EMS TRAINING REGISTRATION &	5,000.00	5,000.00	0.00	100.0%
522 71 49 002 EMS TRAINING LAUNDRY SERVIC	0.00	0.00	0.00	0.0%
522 71 49 003 EMS TRAINING PRINTING SERVIC	0.00	0.00	0.00	0.0%
522 71 49 004 EMS TRAINING OTHER SVS & CH,	15,000.00	15,000.00	0.00	100.0%
522 71 49 005 EMS TRAINING OTHER TRG REIMI	0.00	0.00	0.00	0.0%
522 71 49 006 EMS TRAINING INTERGOVERNME	0.00	0.00	0.00	0.0%
071 EMSTD	41,750.00	41,750.00	0.00	100.0%
522 Fire Control	41,750.00	41,750.00	0.00	100.0%
010 EMS BLS-ALS Training Division	41,750.00	41,750.00	0.00	100.0%
011 Fire Control Debt Principal				
522 Fire Control				
522 73 49 002 FCDP G.O. BOND ISSUE PRINCIPA	0.00	0.00	0.00	0.0%
073 M45 TRG	0.00	0.00	0.00	0.0%
522 Fire Control	0.00	0.00	0.00	0.0%
011 Fire Control Debt Principal	0.00	0.00	0.00	0.0%
017 Admin. Medic 45 Division				
522 Fire Control				
522 72 23 008 M45 OT MED - HOLDING	0.00	0.00	0.00	0.0%
522 72 10 001 M45 ADMIN MSO SALARY	152,249.00	152,249.00	0.00	100.0%
522 72 10 002 M45 ADMIN OPS DIV ASST WAGE	82,375.00	82,375.00	0.00	100.0%

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522 Fire Control				
522 72 10 003 M45 ADMIN OPS DIV ASST OT	250.00	250.00	0.00	100.0%
522 72 10 008 M45 ADMIN VAC/SL CASH OUT	5,000.00	5,000.00	0.00	100.0%
522 72 21 001 M45 ADMIN FICA/MED MSO	1,488.00	1,488.00	0.00	100.0%
522 72 21 002 M45 ADMIN FICA/MED OP DIV A'	1,116.00	1,116.00	0.00	100.0%
522 72 21 003 FICA/MED ADMIN	0.00	0.00	0.00	0.0%
522 72 21 008 FICA/MED VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 72 22 001 L&I M45 MSO	4,160.00	4,160.00	0.00	100.0%
522 72 22 002 L&I M45 OPS DIV ASST	270.00	270.00	0.00	100.0%
522 72 22 003 L&I ADM	0.00	0.00	0.00	0.0%
522 72 23 001 MED/DEN/VIS M45 MSO	27,785.00	27,785.00	0.00	100.0%
522 72 23 002 MED/DEN/VIS M45OPS DIV ASST	27,785.00	27,785.00	0.00	100.0%
522 72 24 001 LIFE INSUR MSO	500.00	500.00	0.00	100.0%
522 72 24 002 LIFE INSUR OPS DIV ASST	500.00	500.00	0.00	100.0%
522 72 25 001 DISABILITY INSUR MSO	0.00	0.00	0.00	0.0%
522 72 25 002 DISABILITY INSUR OPS DIV ASST	600.00	600.00	0.00	100.0%
522 72 26 001 LEOFFII MSO	7,997.00	7,997.00	0.00	100.0%
522 72 26 002 PER 2 OPS DIV ASST	8,443.00	8,443.00	0.00	100.0%
522 72 29 091 M45 OFFICE SUPPLIES	2,000.00	2,000.00	0.00	100.0%
522 72 31 001 M45 OPERATIONAL SUPPLIES	0.00	0.00	0.00	0.0%
522 72 31 002 M45 BOOKS & PUBLICATIONS	250.00	250.00	0.00	100.0%
522 72 31 003 M45 VEHICLE PARTS	0.00	0.00	0.00	0.0%
522 72 31 004 MSO 41 UNIFORM RENTALS	0.00	0.00	0.00	0.0%
522 72 31 005 MSO UNIFORM ALLOWANCE	500.00	500.00	0.00	100.0%
522 72 31 006 ADMIN UNIFORM ALLOWANCE	300.00	300.00	0.00	100.0%
522 72 31 014 MSO 41- FUEL	3,500.00	3,500.00	0.00	100.0%
522 72 32 011 M45 SMALL TOOLS	200.00	200.00	0.00	100.0%
522 72 35 010 CONTRACT PHYSICIAN MPD	32,400.00	32,400.00	0.00	100.0%
522 72 41 001 M45 COMP/MDC/INT/CELL	34,500.00	34,500.00	0.00	100.0%
522 72 41 003 M45 ALS BILLING SVCS	27,500.00	27,500.00	0.00	100.0%
522 72 42 011 M45 ADMIN MEALS	500.00	500.00	0.00	100.0%
522 72 43 001 M45 ADMIN LODGING	1,000.00	1,000.00	0.00	100.0%
522 72 43 002 M45 ADMIN MILEAGE REIMB	500.00	500.00	0.00	100.0%
522 72 43 003 M45 ADMIN TRAVEL	1,000.00	1,000.00	0.00	100.0%
522 72 43 004 MSO 41 INSURANCE	550.00	550.00	0.00	100.0%
522 72 46 011 MSO 41 VEHICLE REPAIRS	2,000.00	2,000.00	0.00	100.0%
522 72 48 014 M45 ADMIN TUITION/SEMINARS	1,000.00	1,000.00	0.00	100.0%
522 72 49 002 OTHER SVCS/CHARGES	7,000.00	7,000.00	0.00	100.0%
522 72 49 003 M45 ADMIN MISC REIMB	0.00	0.00	0.00	0.0%
522 72 49 004 M45 MISC EXPENSES	0.00	0.00	0.00	0.0%

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522 Fire Control				
072 M45	435,218.00	435,218.00	0.00	100.0%
522 Fire Control	435,218.00	435,218.00	0.00	100.0%
017 Admin. Medic 45 Division	435,218.00	435,218.00	0.00	100.0%

018 EMS Medic 45 Division

522 Fire Control				
522 72 10 006 M45 OPS MEDIC WAGES	1,187,904.00	1,187,904.00	0.00	100.0%
522 72 10 007 M45 OPS OVERTIME	125,000.00	125,000.00	0.00	100.0%
522 72 21 006 FICA/MED MEDICS	14,246.00	14,246.00	0.00	100.0%
522 72 21 007 FICA/MED MEDICS OT	2,000.00	2,000.00	0.00	100.0%
522 72 22 006 L&I MEDICS	45,193.00	45,193.00	0.00	100.0%
522 72 22 007 L&I MEDICS OT	1,000.00	1,000.00	0.00	100.0%
522 72 23 006 MED/DEN/VIS M45 MEDICS	217,442.00	217,442.00	0.00	100.0%
522 72 25 006 DISABILITY INSUR MEDICS	6,000.00	6,000.00	0.00	100.0%
522 72 26 006 LEOFF II - MEDICS	62,959.00	62,959.00	0.00	100.0%
522 72 26 007 LEOFF II - MEDICS OT	4,000.00	4,000.00	0.00	100.0%
522 72 27 002 M45 PFML	0.00	0.00	0.00	0.0%
522 72 31 007 M45 CAREER UNIFORMS	500.00	500.00	0.00	100.0%
522 72 31 010 M45 UNIFORM RENTALS	0.00	0.00	0.00	0.0%
522 72 31 011 M45 PPE	1,500.00	1,500.00	0.00	100.0%
522 72 31 012 M45 MEDICAL EXAMS	500.00	500.00	0.00	100.0%
522 72 31 013 M45 OPERATIONAL SUPPLIES	110,000.00	110,000.00	0.00	100.0%
522 72 32 001 M45 FUEL - GAS	40,000.00	40,000.00	0.00	100.0%
522 72 35 002 M45 SMALL TOOLS	250.00	250.00	0.00	100.0%
522 72 41 002 COMPUTER SVCS LIC FEES	0.00	0.00	0.00	0.0%
522 72 41 004 M45 FREIGHT	100.00	100.00	0.00	100.0%
522 72 46 001 M45 APPARATUS INSURANCE	1,650.00	1,650.00	0.00	100.0%
522 72 48 001 M45 PORTABLE EQUIP REPAIR	500.00	500.00	0.00	100.0%
522 72 48 011 M45 MISC REPAIRS/MAINT	500.00	500.00	0.00	100.0%
522 72 48 012 M45 COMMUNICATION REPAIRS	500.00	500.00	0.00	100.0%
522 72 48 013 M45 APPARATUS REPAIRS	15,000.00	15,000.00	0.00	100.0%
522 72 49 005 M45 MISC EXPENSE	500.00	500.00	0.00	100.0%
072 M45	1,837,244.00	1,837,244.00	0.00	100.0%

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522 Fire Control

522 Fire Control	1,837,244.00	1,837,244.00	0.00	100.0%
018 EMS Medic 45 Division	1,837,244.00	1,837,244.00	0.00	100.0%

019 EMS Medic 45 Training Division

522 Fire Control

522 72 49 013 M45 TRG OPERATIONAL SUPPLIES	500.00	500.00	0.00	100.0%
072 M45	500.00	500.00	0.00	100.0%
522 73 31 001 M45 TRG BOOKS & PUBLICATION	1,000.00	1,000.00	0.00	100.0%
522 73 31 002 M45 TRG CONF/SEMINARS/NEW	10,000.00	10,000.00	0.00	100.0%
522 73 41 002 M45 TRG CONTRACT INSTRUCTO	1,000.00	1,000.00	0.00	100.0%
522 73 41 003 M45 TRG MEALS	300.00	300.00	0.00	100.0%
522 73 43 001 M45 TRG LODGING	500.00	500.00	0.00	100.0%
522 73 43 002 M45 TRG MILEAGE REIMB	300.00	300.00	0.00	100.0%
522 73 43 003 M45 TRG TRAVEL	400.00	400.00	0.00	100.0%
522 73 43 004 M45 TRG REG/TUITION	3,000.00	3,000.00	0.00	100.0%
522 73 49 013 M45 TRG OPERATIONAL SUPPLIES	0.00	0.00	0.00	0.0%
073 M45 TRG	16,500.00	16,500.00	0.00	100.0%
522 Fire Control	17,000.00	17,000.00	0.00	100.0%
019 EMS Medic 45 Training Division	17,000.00	17,000.00	0.00	100.0%

020 EMS Medic 45 Facilities Division

522 Fire Control

522 55 31 008 SUPPLIES - MEDIC QTRS	2,000.00	2,000.00	0.00	100.0%
522 55 46 003 MEDIC QTRS INSURANCE	1,100.00	1,100.00	0.00	100.0%
522 55 47 008 MEDIC QTRS POWER	1,250.00	1,250.00	0.00	100.0%
522 55 47 018 MEDIC QTRS TELEPHONE	500.00	500.00	0.00	100.0%
522 55 47 028 MEDIC QTRS WTR,SWR,REFUSE	1,500.00	1,500.00	0.00	100.0%
522 55 47 038 MEDIC QTRS NATURAL GAS	750.00	750.00	0.00	100.0%
522 55 47 048 MEDIC QTRS INTERNET SVC	1,500.00	1,500.00	0.00	100.0%
522 55 48 008 MEDIC QTRS REPAIRS/MAINT.	2,500.00	2,500.00	0.00	100.0%

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522 Fire Control				
522 55 48 018 MEDIC QTRS FAC MACH/EQUIPM	5,000.00	5,000.00	0.00	100.0%
522 55 48 028 MEDIC QTRS MISC.	1,000.00	1,000.00	0.00	100.0%
522 55 48 038 MEDIC QTRS GENERATOR FUEL	2,500.00	2,500.00	0.00	100.0%
055 FAC	19,600.00	19,600.00	0.00	100.0%
522 Fire Control	19,600.00	19,600.00	0.00	100.0%
020 EMS Medic 45 Facilities Division	19,600.00	19,600.00	0.00	100.0%

022 CPD Community Paramedic Division

522 Fire Control				
522 74 10 001 CPM WAGES	126,614.00	126,614.00	0.00	100.0%
522 74 10 002 CPM VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 74 10 003 CPM OVERTIME	20,000.00	20,000.00	0.00	100.0%
522 74 21 001 CPM FICA/MED	1,437.00	1,437.00	0.00	100.0%
522 74 21 002 CPM FICA/MED VAC/SL CASH OU	0.00	0.00	0.00	0.0%
522 74 21 003 CPM FICA/MED OVERTIME	300.00	300.00	0.00	100.0%
522 74 22 001 CPM L&I	4,160.00	4,160.00	0.00	100.0%
522 74 22 002 CPM L&I VAC/SL CASH OUT	0.00	0.00	0.00	0.0%
522 74 22 003 CPM L&I OVERTIME	900.00	900.00	0.00	100.0%
522 74 23 001 CPM MED/DEN/VIS	18,332.00	18,332.00	0.00	100.0%
522 74 25 001 CPM DISABILITY INSUR	600.00	600.00	0.00	100.0%
522 74 26 001 CPM LEOFF II	6,711.00	6,711.00	0.00	100.0%
522 74 26 003 CPM LEOFF II OVERTIME	500.00	500.00	0.00	100.0%
522 74 27 002 CPM PFML	200.00	200.00	0.00	100.0%
522 74 31 001 CPM UNIFORM RENTALS	1,000.00	1,000.00	0.00	100.0%
522 74 31 002 CPM PPE	500.00	500.00	0.00	100.0%
522 74 31 003 CPM OPERATIONAL SUPPLIES	5,000.00	5,000.00	0.00	100.0%
522 74 32 001 CPM FUEL - GAS	4,250.00	4,250.00	0.00	100.0%
522 74 35 001 CPM SMALL TOOLS	500.00	500.00	0.00	100.0%
522 74 46 001 CPM APPARATUS INSURANCE	500.00	500.00	0.00	100.0%
522 74 48 001 CPM PORTABLE EQUIP REPAIRS	500.00	500.00	0.00	100.0%
522 74 48 002 CPM MISC REPAIRS/MAINT	500.00	500.00	0.00	100.0%
522 74 48 003 CPM COMMUNICATION REPAIRS	500.00	500.00	0.00	100.0%
522 74 48 004 CPM APPARATUS REPAIRS	500.00	500.00	0.00	100.0%
522 74 48 005 CPM MISC EXPENSE	5,000.00	5,000.00	0.00	100.0%

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522 Fire Control				
074 CPD	198,504.00	198,504.00	0.00	100.0%
522 Fire Control	198,504.00	198,504.00	0.00	100.0%
022 CPD Community Paramedic Division	198,504.00	198,504.00	0.00	100.0%
Fund Expenditures:	10,378,541.38	10,378,541.38	0.00	100.0%
Fund Excess/(Deficit):	1,622,467.62	1,622,467.62		

2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

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002 70720 - Reserve Fund

Revenues	Original	Proposed	Difference	Remarks
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300

308 91 00 002 BEGINNING BALANCE - RESERVE	0.00	0.00	0.00	0.0%
361 11 00 002 INVESTMENT INTEREST - RES INV	15,000.00	15,000.00	0.00	100.0%
300	15,000.00	15,000.00	0.00	100.0%

397

397 10 10 001 TRANSFER IN FROM 001TO 002	0.00	0.00	0.00	0.0%
397	0.00	0.00	0.00	0.0%

Fund Revenues:

	15,000.00	15,000.00	0.00	100.0%
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Expenditures

	Original	Proposed	Difference	Remarks
300				
508 91 00 002 Ending Balance RESERVE	0.00	0.00	0.00	0.0%
594 22 00 002 BEGINNING BALANCE - RESERVEI	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%

597 Transfers

597 10 00 000 TRANSFER OUT OF 002 TO 001	0.00	0.00	0.00	0.0%
597 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):

	15,000.00	15,000.00		
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2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

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003 70711 - Debt Liability Fund

Revenues	Original	Proposed	Difference	Remarks
300				
308 51 00 003 BEGINNING BALANCE - DEBT LIAI	0.00	0.00	0.00	0.0%
361 11 00 003 INVESTMENT INTEREST - DEBT IN	0.00	0.00	0.00	0.0%
397 10 00 003 TRANSFERS IN FROM 001 TO 003	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.0%

Expenditures	Original	Proposed	Difference	Remarks
300				
508 51 00 003 Ending Balance DEBT	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%

591 Debt Payments

591 22 71 003 FCDP OST - LOCAL DEBT PRINCIP	80,000.00	80,000.00	0.00	100.0%
591 22 77 004 FCDP - PNC LEASE PRINCIPAL	76,425.00	76,425.00	0.00	100.0%
592 22 83 100 FCDS OST LOCAL DEBT INTEREST	26,750.00	26,750.00	0.00	100.0%
592 22 83 300 FCDS - PNC LEASE DEBT INTERES	9,310.00	9,310.00	0.00	100.0%
591 Debt Payments	192,485.00	192,485.00	0.00	100.0%
Fund Expenditures:	192,485.00	192,485.00	0.00	100.0%

Fund Excess/(Deficit):	(192,485.00)	(192,485.00)
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004 70740 - EMS Fund

Revenues	Original	Proposed	Difference	Remarks
300				
308 91 00 004 BEGINNING BALANCE - EMS	0.00	0.00	0.00	0.0%
361 11 00 004 INVESTMENT INTEREST - EMS IN\	4,000.00	4,000.00	0.00	100.0%
300	4,000.00	4,000.00	0.00	100.0%
397				
397 10 00 004 TRANSFERS IN FROM 001 TO 004	0.00	0.00	0.00	0.0%
397	0.00	0.00	0.00	0.0%
Fund Revenues:	4,000.00	4,000.00	0.00	100.0%
Expenditures	Original	Proposed	Difference	Remarks
300				
508 91 00 004 Ending Balance EMS	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%
580 Other				
582 30 00 001 AGENCY TYPE DISBURSEMENTS M	825,000.00	825,000.00	0.00	100.0%
580 Other	825,000.00	825,000.00	0.00	100.0%
597 Transfers				
597 10 10 300 TRANSFER OUT OF 004 TO 300	0.00	0.00	0.00	0.0%
597 Transfers	0.00	0.00	0.00	0.0%
Fund Expenditures:	825,000.00	825,000.00	0.00	100.0%
Fund Excess/(Deficit):	(821,000.00)	(821,000.00)		

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210 70710 - GO Bond Fund

Revenues	Original	Proposed	Difference	Remarks
300				
308 41 00 210 BEGINNING BALANCE - GO BOND	0.00	0.00	0.00	0.0%
311 10 50 000 GO BOND LEVY COLLECTION	268,000.00	268,000.00	0.00	100.0%
311 10 50 001 GO BOND DELINQUENT TAX YRS	0.00	0.00	0.00	0.0%
337 10 00 210 GO LEASEHOLD/TIMBER TAX	0.00	0.00	0.00	0.0%
300	268,000.00	268,000.00	0.00	100.0%
360				
361 11 00 210 INVESTMENT INTEREST - GO INV	0.00	0.00	0.00	0.0%
360	0.00	0.00	0.00	0.0%
397				
397 10 00 210 TRANSFERS IN FROM 300 TO 210	0.00	0.00	0.00	0.0%
397	0.00	0.00	0.00	0.0%
Fund Revenues:	268,000.00	268,000.00	0.00	100.0%
Expenditures	Original	Proposed	Difference	Remarks
300				
508 41 00 210 Ending Balance GO	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%
591 Debt Payments				
591 22 70 001 GO BOND DEBT PRINCIPAL	200,000.00	200,000.00	0.00	100.0%
592 22 80 001 GO BOND DEBT INTEREST	67,500.00	67,500.00	0.00	100.0%
592 22 80 002 GO BOND SERVICE COSTS	0.00	0.00	0.00	0.0%
591 Debt Payments	267,500.00	267,500.00	0.00	100.0%
Fund Expenditures:	267,500.00	267,500.00	0.00	100.0%
Fund Excess/(Deficit):	500.00	500.00		

2023 PROPOSED BUDGET CHANGES

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300 70730 - Capital Fund

Revenues	Original	Proposed	Difference	Remarks
300				
308 51 00 300 BEGINNING BALANCE - CAPITAL	0.00	0.00	0.00	0.0%
391 10 00 000 GO BONDS ISSUED	0.00	0.00	0.00	0.0%
392 00 00 000 BOND ISSUED PREMIUM	0.00	0.00	0.00	0.0%
397 10 00 001 TRANSFERS IN FROM 001 TO 300	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%
360				
361 11 00 300 INVESTMENT INTEREST - CAPITAL	0.00	0.00	0.00	0.0%
360	0.00	0.00	0.00	0.0%
397				
397 10 10 004 TRANSFERS IN FROM 004 TO 300	0.00	0.00	0.00	0.0%
397	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.0%

Expenditures	Original	Proposed	Difference	Remarks
300				
508 51 00 300 Ending Balance CAPITAL	0.00	0.00	0.00	0.0%
300	0.00	0.00	0.00	0.0%
591 Debt Payments				
591 22 78 005 STRYKER LEASE AGREEMENT	62,300.00	62,300.00	0.00	100.0%
591 Debt Payments	62,300.00	62,300.00	0.00	100.0%
597 Transfers				
597 10 00 210 TRANSFER OUT OF 300 TO 210	0.00	0.00	0.00	0.0%
597 10 00 300 TRANSFER OUT OF 300 TO 001	0.00	0.00	0.00	0.0%
597 Transfers	0.00	0.00	0.00	0.0%

2023 PROPOSED BUDGET CHANGES

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300 70730 - Capital Fund

Expenditures	Original	Proposed	Difference	Remarks
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012 Fire Control Debt Service

591 Debt Payments

592 22 89 002 CAPFS LAND - PURCHASE	0.00	0.00	0.00	0.0%
591 Debt Payments	0.00	0.00	0.00	0.0%
012 Fire Control Debt Service	0.00	0.00	0.00	0.0%

015 Capital Improvement Fire

594 Capital Expenditures

594 22 61 001 CAPFS LAND IMPROVEMENTS	0.00	0.00	0.00	0.0%
594 22 62 002 CAPFS FAC IMPROVE - ST. 41	40,000.00	40,000.00	0.00	100.0%
594 22 63 001 CAPFS FAC IMPROVE - ST. 42	35,000.00	35,000.00	0.00	100.0%
594 22 63 002 CAPFS FAC IMPROVE - ST. 43	55,000.00	55,000.00	0.00	100.0%
594 22 63 003 CAPFS FAC IMPROVE - ST. 44	0.00	0.00	0.00	0.0%
594 22 63 004 CAPFS FAC IMPROVE - ST. 45	22,500.00	22,500.00	0.00	100.0%
594 22 63 005 CAPFS FAC IMPROVE - ST. 46	15,000.00	15,000.00	0.00	100.0%
594 22 63 006 CAPFS FAC IMPROVE - TRG CTR	0.00	0.00	0.00	0.0%
594 22 63 099 CAPFS MACH & EQUIP ADMIN.	0.00	0.00	0.00	0.0%
594 22 64 001 CAPFS MACH & EQUIP APPARATL	62,500.00	62,500.00	0.00	100.0%
594 22 64 002 CAPFS MACH & EQUIP MISC.	0.00	0.00	0.00	0.0%
594 22 64 003 CAPFS MACH & EQUIP TRAINING	5,000.00	5,000.00	0.00	100.0%
594 22 64 004 CAPFS MACH & EQUIP COMM.	0.00	0.00	0.00	0.0%
594 Capital Expenditures	235,000.00	235,000.00	0.00	100.0%
015 Capital Improvement Fire	235,000.00	235,000.00	0.00	100.0%

016 Capital Improvement EMS ALS/BLS

594 Capital Expenditures

594 22 61 002 CAPEMS LAND PURCHASE	0.00	0.00	0.00	0.0%
594 22 61 003 CAPEMS LAND IMPROVEMENTS	0.00	0.00	0.00	0.0%
594 22 61 004 CAPFS NEW FAC. CONSTRUCTION	0.00	0.00	0.00	0.0%
594 22 62 001 CAPEMS NEW FAC CONSTRUCTIC	0.00	0.00	0.00	0.0%
594 22 63 007 CAPEMS FAC IMPROVE - ST. 41	0.00	0.00	0.00	0.0%
594 22 63 008 CAPEMS FAC IMPROVE - ST. 42	0.00	0.00	0.00	0.0%

2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

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300 70730 - Capital Fund

Expenditures	Original	Proposed	Difference	Remarks
594 Capital Expenditures				
594 22 63 010 CAPEMS FAC IMPROVE - ST. 43	0.00	0.00	0.00	0.0%
594 22 63 011 CAPEMS FAC IMPROVE - ST. 44	0.00	0.00	0.00	0.0%
594 22 63 012 CAPEMS FAC IMPROVE - ST. 45	0.00	0.00	0.00	0.0%
594 22 63 013 CAPEMS FAC IMPROVE TRG. CEN1	0.00	0.00	0.00	0.0%
594 22 64 005 CAPEMS EQUIPMENT	0.00	0.00	0.00	0.0%
594 22 64 006 CAPEMS APPARATUS	0.00	0.00	0.00	0.0%
594 22 64 007 CAPEMS MISC	0.00	0.00	0.00	0.0%
594 22 64 008 CAPEMS TRAINING	0.00	0.00	0.00	0.0%
594 22 64 009 CAPEMS COMMUNICATIONS	5,000.00	5,000.00	0.00	100.0%
594 22 64 015 CAPFS FEMA GRANT	0.00	0.00	0.00	0.0%
594 22 65 001 CAPEMS GRANTS	0.00	0.00	0.00	0.0%
594 Capital Expenditures	5,000.00	5,000.00	0.00	100.0%
016 Capital Improvement EMS ALS/BLS	5,000.00	5,000.00	0.00	100.0%

021 EMS Medic 45 Capital Improvement Division

594 Capital Expenditures				
594 22 63 014 CAPEMS FAC MEDIC QUARTERS	0.00	0.00	0.00	0.0%
594 22 64 010 CAP - MEDIC / ADMIN	0.00	0.00	0.00	0.0%
594 22 64 011 CAP - MEDIC / APPARATUS	235,000.00	235,000.00	0.00	100.0%
594 22 64 012 CAP - MEDIC / TRAINING	0.00	0.00	0.00	0.0%
594 22 64 013 CAP - MEDIC / MISC	0.00	0.00	0.00	0.0%
594 22 64 014 CAP - MEDIC / COMM	0.00	0.00	0.00	0.0%
594 Capital Expenditures	235,000.00	235,000.00	0.00	100.0%
021 EMS Medic 45 Capital Improvement D	235,000.00	235,000.00	0.00	100.0%

022 CPD Community Paramedic Division

594 Capital Expenditures				
594 22 64 016 CAP CPM EQUIPMENT	2,500.00	2,500.00	0.00	100.0%
594 Capital Expenditures	2,500.00	2,500.00	0.00	100.0%
022 CPD Community Paramedic Division	2,500.00	2,500.00	0.00	100.0%

2023 PROPOSED BUDGET CHANGES

300 70730 - Capital Fund

Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	539,800.00	539,800.00	0.00 100.0%	
Fund Excess/(Deficit):	(539,800.00)	(539,800.00)		

2023 PROPOSED BUDGET CHANGES

Whatcom County Fire District 7

Fund Totals

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Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
001 707 -General Fund	12,001,009.00	12,001,009.00	0.00	100.0%	10,378,541.38	10,378,541.38	0.00	100.0%
002 70720 - Reserve Fund	15,000.00	15,000.00	0.00	100.0%	0.00	0.00	0.00	0.0%
003 70711 - Debt Liability Fund	0.00	0.00	0.00	0.0%	192,485.00	192,485.00	0.00	100.0%
004 70740 - EMS Fund	4,000.00	4,000.00	0.00	100.0%	825,000.00	825,000.00	0.00	100.0%
210 70710 - GO Bond Fund	268,000.00	268,000.00	0.00	100.0%	267,500.00	267,500.00	0.00	100.0%
300 70730 - Capital Fund	0.00	0.00	0.00	0.0%	539,800.00	539,800.00	0.00	100.0%
Excess/(Deficit):	12,288,009.00	12,288,009.00	0.00	100.0%	12,203,326.38	12,203,326.38	0.00	100.0%

2023 BUDGET POSITION

Whatcom County Fire District #8

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001 Expense Fund 708 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
308 91 00 000 Beginning Unreserved	637,183.83	637,183.83	0.00	100.0%
300	637,183.83	637,183.83	0.00	100.0%
311 10 00 000 Current Year Taxes	1,916,700.00	1,062,732.02	853,967.98	55.4%
311 10 10 000 Delinquent Taxes - 1 year	6,700.00	9,707.27	(3,007.27)	144.9%
311 10 20 000 Delinquent Taxes - 2 years	3,229.00	1,049.43	2,179.57	32.5%
311 10 30 000 Delinquent Taxes - 3 years	1,150.00	3,834.85	(2,684.85)	333.5%
311 10 40 000 Delinquent Taxes - 4+ years	1,265.00	33.65	1,231.35	2.7%
311 10 50 000 Interest Refunds	0.00	(47.69)	47.69	0.0%
310	1,929,044.00	1,077,309.53	851,734.47	55.8%
330				
308 51 00 000 Beginning Reserved	0.00	0.00	0.00	0.0%
331 97 08 000 Federal Grants-SAFER	0.00	0.00	0.00	0.0%
334 04 90 000 State Grant Dept Of Health	1,250.00	554.00	696.00	44.3%
337 10 00 000 Annex Mitigation Fees	0.00	0.00	0.00	0.0%
337 20 00 000 State Training Reimbursement	2,000.00	0.00	2,000.00	0.0%
337 90 00 000 Intergovernmental Revenue	0.00	0.00	0.00	0.0%
362 02 32 000 Leasehold Excise Tax	37,750.00	32,410.43	5,339.57	85.9%
362 02 33 000 Timber Excise Tax	100.00	81.78	18.22	81.8%
369 91 01 000 Miscellaneous Income	500.00	432.64	67.36	86.5%
397 00 00 002 Transfers In - Reserve	0.00	0.00	0.00	0.0%
397 00 00 030 Transfers In - Capital	0.00	0.00	0.00	0.0%
330	41,600.00	33,478.85	8,121.15	80.5%
341 43 00 000 Administrative Services Revenue (Local F	0.00	0.00	0.00	0.0%
341 81 00 000 Word Processing, Printing, and Duplicati	0.00	0.00	0.00	0.0%
342 21 00 000 Fire Service Contract Fees	79,486.00	4,561.00	74,925.00	5.7%
342 21 01 000 Fire Service Contract Fees - Lummi Natio	420,000.00	420,000.00	0.00	100.0%
342 21 02 000 Fire Service Contract Fees - Port of Bel	170,892.50	169,844.10	1,048.40	99.4%
342 21 03 000 Fire Service Contract Fees - School Dist	405.00	437.57	(32.57)	108.0%
342 50 00 000 Emergency Service Fees (HazMat Cleanup,	0.00	0.00	0.00	0.0%
342 60 00 000 Ambulance Transport Fees	0.00	0.00	0.00	0.0%
340	670,783.50	594,842.67	75,940.83	88.7%
359 90 00 000 Fines	0.00	0.00	0.00	0.0%
350	0.00	0.00	0.00	0.0%
361 11 00 000 Investment Interest	2,800.00	8,552.40	(5,752.40)	305.4%
361 11 01 000 FBL Income - Interest	0.00	0.00	0.00	0.0%
361 19 00 000 Investment Service Fee	(185.00)	0.00	(185.00)	0.0%
367 11 00 000 Pvt. Gifts, Pledges, Grants	0.00	0.00	0.00	0.0%
360	2,615.00	8,552.40	(5,937.40)	327.1%
395 10 02 000 Proceeds from Sale of Assests	0.00	0.00	0.00	0.0%
395 20 00 000 Compensation for Loss/Impairment of Capi	0.00	0.00	0.00	0.0%
390	0.00	0.00	0.00	0.0%
Fund Revenues:	3,281,226.33	2,351,367.28	929,859.05	71.7%

2023 BUDGET POSITION

Whatcom County Fire District #8

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001 Expense Fund 708

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
520					
522 10 25 030	EAP	170.00	200.12	(30.12)	117.7%
522 10 31 010	Office Supplies	0.00	0.00	0.00	0.0%
522 10 31 020	Operational Supplies	0.00	0.00	0.00	0.0%
522 10 35 010	Copier Maintenance	0.00	0.00	0.00	0.0%
522 10 40 010	SERP	2,050.00	2,047.08	2.92	99.9%
522 10 40 020	FARS	3,452.60	3,452.60	0.00	100.0%
522 10 41 000	Contract For Fire And EMS Services	2,108,905.00	1,619,178.75	489,726.25	76.8%
522 10 41 010	Legal Services	3,000.00	0.00	3,000.00	0.0%
522 10 41 020	Audit Fees	5,000.00	0.00	5,000.00	0.0%
522 10 41 025	Auditor Office Election Charge	6,000.00	0.00	6,000.00	0.0%
522 10 41 030	Other Professional Services	600.00	0.00	600.00	0.0%
522 10 41 040	Computer Repairs / Maint.	0.00	0.00	0.00	0.0%
522 10 41 050	Computer Software Annual Fees	5,200.00	0.00	5,200.00	0.0%
522 10 42 010	Postage	0.00	0.00	0.00	0.0%
522 10 43 010	Meals	100.00	0.00	100.00	0.0%
522 10 43 020	Lodging	250.00	0.00	250.00	0.0%
522 10 43 030	Mileage	250.00	0.00	250.00	0.0%
522 10 44 000	Advertising	250.00	0.00	250.00	0.0%
522 10 46 000	Insurance (Gen. Liability)	22,000.00	21,689.00	311.00	98.6%
522 10 48 010	Portable Equip Repair / Maint.	0.00	0.00	0.00	0.0%
522 10 48 020	Misc. Repairs / Maintenance	0.00	0.00	0.00	0.0%
522 10 49 010	Professional Org. Dues	3,000.00	2,900.00	100.00	96.7%
522 10 49 020	Registration / Tuition	200.00	0.00	200.00	0.0%
522 10 49 040	Other Services and Charges	500.00	777.30	(277.30)	155.5%
522 10 49 050	Volunteer Recognition	0.00	0.00	0.00	0.0%
522 10 49 060	Cellular Phones And Air Cards	0.00	0.00	0.00	0.0%
210		2,160,927.60	1,650,244.85	510,682.75	76.4%
522 10 51 040	Commissioner Long Term Care Tax	4.64	0.00	4.64	0.0%
522 11 11 010	Commissioner Salaries	8,000.00	6,016.00	1,984.00	75.2%
522 11 21 010	Commissioner FICA/Medicare	612.00	460.44	151.56	75.2%
522 11 22 010	Commissioner L & I	12.00	5.30	6.70	44.2%
522 11 24 010	Commissioner VFIS Life Insurance	0.00	0.00	0.00	0.0%
211		8,628.64	6,481.74	2,146.90	75.1%
522 20 11 010	Career Salaries	0.00	0.00	0.00	0.0%
522 20 11 030	Fire Shift Resident Firefighters	8,475.00	9,105.00	(630.00)	107.4%
522 20 12 010	Response Overtime/Comptime	0.00	0.00	0.00	0.0%
522 20 13 010	Out Of Class	0.00	0.00	0.00	0.0%
522 20 20 010	Career Def Comp	0.00	0.00	0.00	0.0%
522 20 21 010	Career Medicare	0.00	0.00	0.00	0.0%
522 20 21 030	Fire Shift Residents FICA / Medicare	648.38	696.58	(48.20)	107.4%
522 20 22 010	Career L & I	0.00	0.00	0.00	0.0%
522 20 23 010	Career Medical / Dental	0.00	0.00	0.00	0.0%
522 20 23 030	Shift Residents Medical / Dental	0.00	0.00	0.00	0.0%
522 20 24 010	Career Life Insurance	0.00	0.00	0.00	0.0%
522 20 24 030	Fire Shift Residents Life Insurance	600.00	0.00	600.00	0.0%
522 20 25 010	Career Disability (106)	0.00	0.00	0.00	0.0%
522 20 25 011	VFIS Disability	1,600.00	1,522.81	77.19	95.2%
522 20 26 010	Career Retirement	0.00	0.00	0.00	0.0%
522 20 26 030	Fire Shift Residents Pension	2,700.00	540.00	2,160.00	20.0%
522 20 29 010	Physical Fitness	0.00	0.00	0.00	0.0%

2023 BUDGET POSITION

Whatcom County Fire District #8

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001 Expense Fund 708

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

Expenditures	Amt Budgeted	Expenditures	Remaining	
520				
522 20 29 020 Initial Physicals	0.00	0.00	0.00	0.0%
522 20 29 060 Rx Lenses	0.00	0.00	0.00	0.0%
522 20 29 070 Other	0.00	0.00	0.00	0.0%
522 20 31 010 Fire Operation Supplies	0.00	0.00	0.00	0.0%
522 20 31 030 Clothing - Other	35.00	31.96	3.04	91.3%
522 20 31 040 Other Supplies	0.00	0.00	0.00	0.0%
522 20 31 050 Protective Clothing	0.00	0.00	0.00	0.0%
522 20 31 060 Protective Clothing Maint.	0.00	0.00	0.00	0.0%
522 20 35 010 Fire Small Tools and Equipment	0.00	0.00	0.00	0.0%
522 20 35 020 CAFS Foam	0.00	0.00	0.00	0.0%
522 20 41 010 SCBA Testing	0.00	0.00	0.00	0.0%
522 20 41 020 Hose Testing	0.00	0.00	0.00	0.0%
522 20 41 030 Ladder Testing	0.00	0.00	0.00	0.0%
522 20 41 060 Map Book Updates	0.00	0.00	0.00	0.0%
522 20 41 070 Air Compressor Testing	0.00	0.00	0.00	0.0%
522 20 42 010 Radio and Pager Repair / Programming	0.00	0.00	0.00	0.0%
522 20 42 020 Dispatch Fees	0.00	0.00	0.00	0.0%
522 20 43 010 Meals	0.00	0.00	0.00	0.0%
522 20 45 000 Rentals / Leases	0.00	0.00	0.00	0.0%
522 20 48 020 Fire Portable Equip Repair / Maint.	0.00	0.00	0.00	0.0%
522 20 48 030 SCBA Compressor Maintenance	1,500.00	1,125.37	374.63	75.0%
522 20 48 040 SCBA Maintenance	0.00	0.00	0.00	0.0%
522 20 48 050 Fire Extinguisher Recharge	0.00	0.00	0.00	0.0%
522 20 49 010 Fire Laundry Service	0.00	0.00	0.00	0.0%
220	15,558.38	13,021.72	2,536.66	83.7%
522 26 31 010 EMS Operational Supplies				
522 26 31 010 EMS Operational Supplies	0.00	0.00	0.00	0.0%
522 26 31 020 EMS Billing	0.00	0.00	0.00	0.0%
522 26 31 030 Uniform Lease	2,700.00	2,774.40	(74.40)	102.8%
522 26 35 010 EMS Small Tools and Equipment	0.00	0.00	0.00	0.0%
522 26 48 020 EMS Portable Equip Repair / Main	0.00	0.00	0.00	0.0%
522 26 49 010 EMS Laundry Service	0.00	0.00	0.00	0.0%
226	2,700.00	2,774.40	(74.40)	102.8%
522 30 31 010 Books and Publications				
522 30 31 010 Books and Publications	0.00	0.00	0.00	0.0%
522 30 31 020 Other Services and Charges	0.00	0.00	0.00	0.0%
522 30 48 020 Reader Board Maintenance	200.00	0.00	200.00	0.0%
230	200.00	0.00	200.00	0.0%
522 45 12 010 Training Overtime / Comp Time				
522 45 12 010 Training Overtime / Comp Time	0.00	0.00	0.00	0.0%
522 45 22 010 Training Overtime L&I				
522 45 22 010 Training Overtime L&I	0.00	0.00	0.00	0.0%
522 45 31 010 Training Operational Supplies				
522 45 31 010 Training Operational Supplies	0.00	0.00	0.00	0.0%
522 45 31 030 Books And Publications				
522 45 31 030 Books And Publications	0.00	0.00	0.00	0.0%
522 45 31 050 Other Supplies				
522 45 31 050 Other Supplies	0.00	0.00	0.00	0.0%
522 45 35 010 Training Small Tools And Equipment				
522 45 35 010 Training Small Tools And Equipment	0.00	0.00	0.00	0.0%
522 45 41 010 Outside Instructors				
522 45 41 010 Outside Instructors	0.00	0.00	0.00	0.0%
522 45 41 030 Recruit Academy				
522 45 41 030 Recruit Academy	0.00	0.00	0.00	0.0%
522 45 41 040 TrainingOther Professional				
522 45 41 040 TrainingOther Professional	0.00	0.00	0.00	0.0%
522 45 41 060 Online OTEP				
522 45 41 060 Online OTEP	215.00	215.00	0.00	100.0%
522 45 43 010 Meals				
522 45 43 010 Meals	100.00	0.00	100.00	0.0%
522 45 43 030 Lodging				
522 45 43 030 Lodging	0.00	0.00	0.00	0.0%
522 45 43 050 Airfare / Toll Fees / Mileage				
522 45 43 050 Airfare / Toll Fees / Mileage	25.00	0.00	25.00	0.0%

2023 BUDGET POSITION

Whatcom County Fire District #8

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001 Expense Fund 708

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

Expenditures		Amt Budgeted	Expenditures	Remaining	
520					
522 45 48 010	Portable Equipment Repairs / Maint	0.00	0.00	0.00	0.0%
522 45 49 010	Registration And Tuition	0.00	0.00	0.00	0.0%
522 45 49 030	Other Services And Charges	0.00	0.00	0.00	0.0%
522 45 51 010	Contract for Training Services	0.00	0.00	0.00	0.0%
245		340.00	215.00	125.00	63.2%
522 50 31 010	Operational Supplies	1,000.00	452.01	547.99	45.2%
522 50 31 020	Cleaning Supplies All Buildings	0.00	0.00	0.00	0.0%
522 50 31 030	Misc. Supplies	0.00	0.00	0.00	0.0%
522 50 35 010	Small Tools and Equipment	300.00	0.00	300.00	0.0%
522 50 47 010	Power St. 31 Complex	8,200.00	7,738.96	461.04	94.4%
522 50 47 020	Power St. 33	375.00	221.46	153.54	59.1%
522 50 47 030	Power St. 34	2,750.00	3,172.21	(422.21)	115.4%
522 50 47 040	Natural Gas St. 31	7,800.00	9,249.52	(1,449.52)	118.6%
522 50 47 050	Natural Gas St. 33	400.00	245.27	154.73	61.3%
522 50 47 060	Propane St. 34	4,000.00	2,943.15	1,056.85	73.6%
522 50 47 070	Water / Sewer St. 31 Complex	2,400.00	2,205.62	194.38	91.9%
522 50 47 080	Water St. 33	1,100.00	930.77	169.23	84.6%
522 50 47 090	Water / Sewer St. 34	3,700.00	2,981.82	718.18	80.6%
522 50 47 100	Garbage St. 31 Complex	2,000.00	1,685.28	314.72	84.3%
522 50 47 110	Garbage St. 34	750.00	618.15	131.85	82.4%
522 50 47 120	Phone Service St. 31 Complex	0.00	0.00	0.00	0.0%
522 50 47 130	Phone Service St. 33	0.00	0.00	0.00	0.0%
522 50 47 140	Phone Service St. 34	1,500.00	1,639.61	(139.61)	109.3%
522 50 47 150	Internet Access St. 31	0.00	0.00	0.00	0.0%
522 50 47 160	Cable / Internet St. 34	2,200.00	1,744.21	455.79	79.3%
522 50 47 170	Security Monitoring	2,200.00	1,351.75	848.25	61.4%
522 50 47 200	Sprinkler Test Maintenance	650.00	207.31	442.69	31.9%
522 50 48 010	Repair & Upkeep St. 31	6,000.00	5,569.92	430.08	92.8%
522 50 48 120	Repair & Upkeep Trg. Ctr.	2,000.00	0.00	2,000.00	0.0%
522 50 48 130	Repair & Upkeep St. 33	500.00	0.00	500.00	0.0%
522 50 48 140	Repair & Upkeep St. 34	4,000.00	677.75	3,322.25	16.9%
522 50 48 150	Fire Extinguishers	0.00	0.00	0.00	0.0%
522 50 48 160	Shop Other	100.00	40.23	59.77	40.2%
522 50 48 170	Repair & Upkeep Sleeper	2,500.00	0.00	2,500.00	0.0%
522 50 49 200	Other Services and Charges	250.00	149.50	100.50	59.8%
250		56,675.00	43,824.50	12,850.50	77.3%
522 60 32 010	Administrative Vehicle Fuel	3,600.00	3,601.29	(1.29)	100.0%
522 60 32 030	Fire Diesel (8501, 8502, 8503)	7,800.00	6,815.70	984.30	87.4%
522 60 32 040	EMS Diesel (8103, 8104, 8901)	7,000.00	5,525.28	1,474.72	78.9%
522 60 48 010	Administrative Vehicle Maintenance	3,000.00	527.78	2,472.22	17.6%
522 60 48 020	Fire Vehicle Maint. (8001, 8501, 8502, 8	50,000.00	35,687.71	14,312.29	71.4%
522 60 48 030	EMS Vehicle Maint. (8103, 8104, 8105, 89	5,000.00	1,458.47	3,541.53	29.2%
522 60 48 040	Pump Testing (Apparatus)	1,400.00	0.00	1,400.00	0.0%
522 60 48 050	EMS Gurny Maintenance	0.00	0.00	0.00	0.0%
260		77,800.00	53,616.23	24,183.77	68.9%
520		2,322,829.62	1,770,178.44	552,651.18	76.2%

580

2023 BUDGET POSITION

Whatcom County Fire District #8

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001 Expense Fund 708 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
580				
589 90 00 000 Payroll Clearing	0.00	8.36	(8.36)	0.0%
597 00 00 002 Transfer Out - Reserve	0.00	0.00	0.00	0.0%
597 00 00 030 Transfer Out - Capital	300,000.00	150,000.00	150,000.00	50.0%
580	300,000.00	150,008.36	149,991.64	50.0%
Fund Expenditures:	2,622,829.62	1,920,186.80	702,642.82	73.2%
Fund Excess/(Deficit):	658,396.71	431,180.48		

2023 BUDGET POSITION

Whatcom County Fire District #8

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201 Reserve Fund 70820 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
330				
308 51 00 201 Beginning Unreserved	96,200.00	96,402.56	(202.56)	100.2%
361 11 00 201 Investment Interest	1,000.00	1,556.62	(556.62)	155.7%
361 19 00 201 Investment Service Fee	(55.00)	0.00	(55.00)	0.0%
397 00 00 201 Transfers In	0.00	0.00	0.00	0.0%
330	97,145.00	97,959.18	(814.18)	100.8%
Fund Revenues:	97,145.00	97,959.18	(814.18)	100.8%
Expenditures				
580				
597 00 00 201 Transfers Out	0.00	0.00	0.00	0.0%
580	0.00	0.00	0.00	0.0%
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	97,145.00	97,959.18		

2023 BUDGET POSITION

Whatcom County Fire District #8

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211 Local Debt Fund 70811 01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
330				
397 00 00 211 Transfer In	66,397.79	64,708.72	1,689.07	97.5%
330	66,397.79	64,708.72	1,689.07	97.5%
Fund Revenues:	66,397.79	64,708.72	1,689.07	97.5%
Expenditures	Amt Budgeted	Expenditures	Remaining	
330				
591 22 77 211 Redemption Of Long Term Debt - Other Notes	61,554.07	61,554.07	0.00	100.0%
592 22 83 211 Interest And Other Debt Service Costs - Interest On Long-Term External Debt	4,770.44	3,154.65	1,615.79	66.1%
330	66,324.51	64,708.72	1,615.79	97.6%
Fund Expenditures:	66,324.51	64,708.72	1,615.79	97.6%
Fund Excess/(Deficit):	73.28	0.00		

2023 BUDGET POSITION

Whatcom County Fire District #8

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301 Capital Fund 70830

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

Revenues	Amt Budgeted	Revenues	Remaining	
308 51 00 003 Beginning Unreserved	537,447.84	537,447.84	0.00	100.0%
300	537,447.84	537,447.84	0.00	100.0%
311 10 00 003 Current Year Taxes	0.00	0.00	0.00	0.0%
311 10 10 003 Delinquent Taxes - 1 year	0.00	0.00	0.00	0.0%
311 10 20 003 Delinquent Taxes - 2 years	0.00	0.00	0.00	0.0%
311 10 30 003 Delinquent Taxes - 3 years	0.00	0.00	0.00	0.0%
311 10 40 003 Delinquent Taxes - 4+ years	0.00	0.00	0.00	0.0%
311 10 50 003 Interest Refunds	0.00	0.00	0.00	0.0%
310	0.00	0.00	0.00	0.0%
330				
331 10 00 003 Direct Federal Grants	111,300.00	0.00	111,300.00	0.0%
331 97 04 000 Federal Direct Grant From The Department Of Homeland Security.	0.00	0.00	0.00	0.0%
334 04 20 003 State Direct/Indirect Grant From Department Of Commerce	2,000,000.00	0.00	2,000,000.00	0.0%
342 25 00 000 Benefit Charges	33,015.00	71,832.28	(38,817.28)	217.6%
369 91 03 000 Miscellaneous Income	0.00	0.00	0.00	0.0%
391 70 00 000 Loan Proceeds - Fire Engine	0.00	0.00	0.00	0.0%
397 00 00 003 Transfer In - General	300,000.00	150,000.00	150,000.00	50.0%
330	2,444,315.00	221,832.28	2,222,482.72	9.1%
342 21 00 003 Fire Svc Contract Fees	271,400.00	212,780.26	58,619.74	78.4%
340	271,400.00	212,780.26	58,619.74	78.4%
361 11 00 003 Investment Interest	5,000.00	9,542.80	(4,542.80)	190.9%
361 11 01 003 FBL Income - Interest	0.00	0.00	0.00	0.0%
361 19 00 003 Investment Interest Service Fee	(70.00)	0.00	(70.00)	0.0%
367 11 00 003 Prvt. Gifts, Donation	35,000.00	35,000.00	0.00	100.0%
360	39,930.00	44,542.80	(4,612.80)	111.6%
391 10 00 003 General Obligation Bond	0.00	0.00	0.00	0.0%
395 10 02 003 Proceeds from Sale of Assets	5,000.00	0.00	5,000.00	0.0%
390	5,000.00	0.00	5,000.00	0.0%

Fund Revenues:	3,298,092.84	1,016,603.18	2,281,489.66	30.8%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
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520				
591 22 77 000 Loan Principal - Fire Engine	0.00	0.00	0.00	0.0%
520	0.00	0.00	0.00	0.0%

580				
592 22 83 000 Loan Interest - Fire Engine	0.00	0.00	0.00	0.0%
592 22 89 000 Debt Service Charges	0.00	0.00	0.00	0.0%
594 22 62 023 MDC Replacement	0.00	0.00	0.00	0.0%
594 22 64 063 New Command Vehicle	60,000.00	69,588.73	(9,588.73)	116.0%

2023 BUDGET POSITION

Whatcom County Fire District #8

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301 Capital Fund 70830 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
580				
597 00 00 301 Transfers-Out - General	0.00	0.00	0.00	0.0%
597 00 00 311 Transfer Out - Debt Service	66,324.51	64,708.72	1,615.79	97.6%
580	126,324.51	134,297.45	(7,972.94)	106.3%
590				
594 22 62 013 Facility Improvements	2,090,000.00	95,484.04	1,994,515.96	4.6%
594 22 63 013 Office Equipment	0.00	0.00	0.00	0.0%
594 22 64 013 Fire Hose	0.00	0.00	0.00	0.0%
594 22 64 033 New Fire Engine	0.00	0.00	0.00	0.0%
594 22 64 043 Rescue Equip. Upgrades	0.00	0.00	0.00	0.0%
594 22 64 053 Bunker Gear / Uniforms	0.00	0.00	0.00	0.0%
594 22 64 064 New Ambulance	318,000.00	280,707.59	37,292.41	88.3%
594 22 64 073 Radio Equipment	0.00	0.00	0.00	0.0%
594 22 64 103 Other New Programs	0.00	12,482.07	(12,482.07)	0.0%
590	2,408,000.00	388,673.70	2,019,326.30	16.1%
Fund Expenditures:	2,534,324.51	522,971.15	2,011,353.36	20.6%
Fund Excess/(Deficit):	763,768.33	493,632.03		

2023 BUDGET POSITION TOTALS

Whatcom County Fire District #8

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 Expense Fund 708	3,281,226.33	2,351,367.28	71.7%	2,622,829.62	1,920,186.80	73%
201 Reserve Fund 70820	97,145.00	97,959.18	100.8%	0.00	0.00	0%
211 Local Debt Fund 70811	66,397.79	64,708.72	97.5%	66,324.51	64,708.72	98%
301 Capital Fund 70830	3,298,092.84	1,016,603.18	30.8%	2,534,324.51	522,971.15	21%
	6,742,861.96	3,530,638.36	52.4%	5,223,478.64	2,507,866.67	48.0%

Whatcom County Fire District 11
2023 Approved Budget

Revenue	Budget Amount
Fire - Current Year Collections	570,079.00
Fire - Delinquent Tax 1 Year	0.00
Fire - Delinquent Tax 2 Years	0.00
Fire - Delinquent 3 Yrs +	0.00
Fire - Other	0.00
EMS - Current Year Collections	99,438.00
EMS - Delinquent Tax 1 Year	0.00
EMS - Delinquent Tax 2 Years	0.00
EMS - Delinquent 3 Yrs +	0.00
EMS - WCEMS Allotment	77,907.00
EMS - Other	0.00
Private Timber Harvest Tax	250.00
Leasehold Revenue	0.00
Burn Permits	200.00
State Grants - Department of Health - Di	1,200.00
Fire Protection Services	40.00
Church/Parish Nurses Storage Electricity	300.00
Donations 711 Cash (Ear Marked By Donor)	0.00
Disaster Prep Div	0.00
Misc. Revenue - Other	300.00
Sale of Surplused Equipment	0.00
	749,714.00

Capital	
Office Update	10,000.00
Training Prop Addition	5,000.00
Portable Radios	31,680.00
Diesel Exhaust Systems	51,000.00
Extractor & Drying Cabinet	47,000.00
Gas Monitors	6,000.00
Vent Fan Battery Powered	4,900.00
	155,580.00

Legislative	
Office & Operating	500.00
KeyBank Analysis Fee	30.00
Legal Fees	1,200.00
Grant Consultant	0.00
Seminars / Classes	1,725.00
Mailings - Annual Report	800.00
Mailings - Open House	800.00
Mailings - Other	1,800.00
Website	250.00

BARS Software Maint	1,500.00
Communication	450.00
Ferry Passes - 20%	187.00
Lodging	1,500.00
Meals	200.00
Mileage/Fuel	150.00
Insurance - 10%	1,899.00
State Commissioner Dues	1,300.00
County Commissioner Dues	300.00
Open House	1,700.00
Plaques	500.00
Payroll Services	2,080.00
Misc. - Other	200.00
Small Works Roster	200.00
Audit Fees	9,000.00
Election Costs	0.00
	<hr/>
	28,271.00

Fire Admin

Chief Wages - 70%	54,390.00
Secretary Wages - 50%	9,576.00
Chief MC - 70%	1,104.00
Secretary SS/MC - 50%	539.00
Chief L&I - 70%	3,578.00
Secretary L&I - 50%	126.00
Chief ES - 70%	158.00
Secretary ES - 50%	41.00
Chief Retirement	5,000.00
Chief Medical & Dental	19,883.00
Chief Uniforms	900.00
Office & Operating - 50%	700.00
Equipment Fuel Gas - 50%	1,200.00
Small Tools & Equip	100.00
Seminars - 50%	225.00
Software Maint - Adobe/Carbonite - 50%	400.00
Background Checks - 75%	225.00
Lexipol	2,850.00
IT Service - 50%	500.00
Internet Service - Pogo & IP Address - 50%	225.00
Land Line In State - 50%	720.00
Land Line Out of State - 50%	200.00
Website - 50%	100.00
Office 365 - 50%	1,600.00
Ferry Passes - 20%	187.00

Lodging - 50%	725.00
Meals - 50%	140.00
Mileage/Fuel - 50%	50.00
State Chiefs Membership Dues	700.00
County Chiefs Membership Dues	410.00
Misc. Other	150.00
	<hr/>
	106,702.00

Fire Ops

Maint Person Wages - 70%	2,293.00
Battalion Shifts - 30%	17,520.00
T & O Officer Stipend - 50%	12,600.00
Calls Stipends - 30%	750.00
Maint Person SS/MC - 70%	250.00
Battalion SS/MC - 30%	1,005.00
Battalion L & I - 30%	125.00
Battalion ES - 30%	51.00
Calls Stipend SS/MC - 30%	52.00
Calls Stipend ES - 30%	2.00
T & O Stipend SS/MC - 50%	809.00
T & O Stipend ES - 50%	30.00
Maint Person L & I - 70%	240.00
Maint Person ES - 70%	6.00
EAP Benefits - 50%	290.00
Air Ambulance Members - 50%	1,500.00
FF Wellbeing - 50% - 50%	1,400.00
BVFF Pension - 50%	350.00
BVFF Disability - 50%	350.00
Equip Fuel Diesel - 50%	1,000.00
Turnout Gear & Equipment	10,950.00
Inventory Other	2,300.00
Small Tools & Equip	500.00
Physicals New Firefighters	1,000.00
Hose Testing	2,000.00
IA Pump Testing	425.00
E Pump Testing	425.00
T Pump Testing	425.00
IA CAFS Testing	225.00
E CAFS Testing	225.00
SCBA Flow Testing	1,800.00

SCBA Hydro Testing	700.00
Fire Exts & Hydros	550.00
Air Quality Testing	900.00
Ladder Testing	225.00
SERP	150.00
Iam Responding - 50%	310.00
Crew Sense - 50%	500.00
Professional Svcs. - Other	100.00
WCFARS - 50%	750.00
739.0879 IA38 - 50%	75.00
739.0358 Batt38	850.00
Insurance - 40%	7,596.00
Misc	250.00
	<hr/>
	73,854.00

Fire Prevention

Fire Prevention - School Kits	175.00
Fire Prevention OH Materials	75.00
Fire Prevention - Other	100.00
	<hr/>
	350.00

DP

Disaster Prep Div	5,000.00
	<hr/>
	5,000.00

Fire Training

Training Stipends - 70%	1,995.00
Instructor Stipend - 70%	6,038.00
Training Stipends SS/MC - 70%	154.00
Instructor Stipend SS/MC - 70%	465.00
Training Stipends ES - 70%	6.00
Instructor Stipend ES - 70%	18.00
Inventory	300.00
Small Tools & Equip	100.00
Outside Instructor	1,000.00

Outside Class	2,650.00
RescueHub	700.00
Ferry Passes - 20%	187.00
Lodging	600.00
Meals	250.00
Mileage/Fuel	100.00
Saturday Training Food	300.00
Other	1,000.00
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	15,863.00

Fire Facilities

Heating Fuel - 75%	3,300.00
Small Tools & Equip - 70%	140.00
Station Cleaning - 50%	75.00
Pest Control - 50%	325.00
Yard Work - 50%	4,000.00
Prof Services - Other	50.00
Propane Tank Rental - 50%	60.00
Insurance - 7.5%	1,424.00
3809 Power - 75%	3,200.00
Power for Reservoir - 100%	175.00
Refuse Pick Up - 75%	170.00
Water - 50%	725.00
3796 Power - 100%	1,200.00
Repairs - 75%	600.00
Miscellaneous	600.00
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	16,044.00

Fire Repair & Maint.

Maint 2007 Ford C38 - 50%	50.00
Repairs 2007 Ford C38 - 50%	500.00
Admin Equip Repair - 50%	50.00
Maint - 2000 Tender	600.00
Maint - 2020 Engine	600.00
Maint - 2007 IA - 50%	375.00
Maint - 2007 IA Pump	500.00

Maint - 2006 F150	50.00
Maint - 2011 Tahoe - 50%	100.00
Repairs - 1996 Engine	15,000.00
Repairs - 2000 Tender	500.00
Repairs - 2021 Engine	500.00
Repairs - 2007 IA- 50%	150.00
Repairs - 2006 F150 - 50%	500.00
Repairs - 2011 Tahoe -50%	500.00
Maint Gen Set - 75%	375.00
Maint - Fit Tester - 50%	750.00
Maint - Batteries - 75%	225.00
Maint - Compressor/Fill	100.00
Maint - PPE Cleaning	200.00
Repairs - Fit Tester - 50%	250.00
Repairs - Compressor/Fill	725.00
Repairs - PPE	100.00
Repairs - Other - 75%	75.00
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	22,775.00

EMS Admin

Chief Wages - 30%	23,310.00
Secretary Wages - 50%	9,576.00
MSO/DP Stipend	4,200.00
Chief MC - 30%	472.00
Secretary SS/MC - 50%	874.00
MSO/DP SS/MC	323.00
Chief L&I - 30%	1,534.00
Secretary L&I - 50%	126.00
Chief ES - 30%	66.00
Secretary ES- 50%	41.00
MSO/DP ES	9.00
Office & Operating - 50%	700.00
Equipment Fuel Gas - 50%	1,200.00
Small Tools & Equip	100.00
Seminars - 50%	450.00
Software Maint - Adobe/Carbonite - 50%	400.00
Background Checks - 25%	75.00
IT Services - 50%	500.00
Internet Service - Pogo & IP Address - 50%	225.00
Land Line In State - 50%	720.00
Land Line Out of State - 50%	175.00
Website - 50%	100.00
Office 365 - 50%	1,600.00

Ferry Passes - 20%	187.00
Lodging - 50%	725.00
Meals - 50%	140.00
Mileage/Fuel - 50%	50.00
Misc.	100.00
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	47,978.00

EMS Ops

Maint Person Wages - 30%	2,293.00
Battalion Shifts - 70%	40,880.00
T & O Officer Stipend - 50%	12,600.00
Calls Stipends - 70%	1,750.00
Maint Person SS/MC - 30%	76.00
Battalion SS/MC - 70%	2,344.00
Battalion L & I - 70%	250.00
Battalion ES - 70%	65.00
Calls Stipend SS/MC - 70%	367.00
Calls Stipend ES - 70%	8.00
T & O SS/MC - 50%	809.00
T & O ES - 50%	30.00
Maint Person L& I - 30%	103.00
Maintenance Person ES - 30%	10.00
EAP Benefits - 50%	300.00
Air Ambulance Members - 50%	1,500.00
FF Wellbeing - 50%	1,400.00
BVFF Pension - 50%	350.00
BVFF Disability - 50%	350.00
Equip Fuel Diesel - 50%	1,000.00
Restock Supplies	1,750.00
Expired Supplies	750.00
On Board Oxygen	100.00
Infectious Disease Supplies	1,950.00
Inventory - Other	1,000.00
Small Tools & Equip	250.00
Iam Responding - 50%	310.00
Crew Sense - 50%	500.00
WCFARS - 50%	610.00
739.0879 IA38 - 50%	100.00
739.3032 A38	165.00
Insurance - 40%	7,596.00
Misc.	100.00

BLS Transport Agreement	1,500.00
EMS - Other	125.00
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	83,291.00

EMS Training

Training Stipends - 30%	855.00
Instructor Stipend - 30%	2,588.00
Training Stipends SS/MC 30%	67.00
Instructor Stipends SS/MC 30%	199.00
Training Stipends ES 30%	3.00
Instructor Stipends ES 30%	7.00
Inventory	300.00
Small Tools & Equip	3,800.00
OTEP Instructors	3,100.00
Outside Class	5,100.00
Ferry Passes	187.00
Meals	50.00
Mileage/Fuel	500.00
Saturday Training Lunches	300.00
Misc - Other	50.00
Online OTEP	1,400.00
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	18,506.00

EMS Facilities

Heating Fuel - 25%	1,100.00
Small Tools & Equip - 30%	60.00
Station Cleaning - 50%	75.00
Pest Control - 50%	325.00
Yard Work - 50%	4,000.00
Prof Services - Other	50.00
Propane Tank Rental - 50%	60.00
Insurance - 2.5%	475.00
3809 Power25%	1,200.00
Refuse Pick Up - 25%	70.00
Medical Refuse Pick Up - 100%	100.00
Water - 50%	750.00
Repairs - 25%	200.00
Misc	500.00
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	8,965.00

EMS Repair & Maint

Maint 2007 Ford C38 - 50%	50.00
Repairs 2007 Ford C38 - 50%	500.00
Admin Equip Repair	50.00
Maint - 2010 Aid	575.00
Maint - 2007 IA - 50%	375.00
Maint - 2006 F150 - 50%	50.00
Maint - 2011 Tahoe - 50%	100.00
Repairs - 2010 Aid	150.00
Repairs - 2007 IA - 50%	150.00
Repairs - 2006 F150 - 50%	500.00
Repairs - 2011 Tahoe -50%	500.00
Maint Gen Set - 25%	125.00
Maint - Fit Tester - 50%	750.00
Maint - Batteries - 25%	75.00
Maint - D-Fib	5,200.00
Repairs - Fit Tester - 50%	250.00
Repairs - Other - 25%	25.00
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	9,425.00

2023 Budget Information		2,203,763
714 - Expense Fund		
311.10.00	Current Year Taxes	726,779
311.10.10	Delinquent Taxes - 1 year	8,838
311.10.20	Delinquent Taxes - 2 year	5,786
311.10.30	Delinquent Taxes - 3 year	155
311.10.40	Delinquent Taxes - 4+ year	-
Total Tax Revenue		741,558
308.80	Begining Balance - Cash	291,924
312.10.00	Excise Tax (Leashold, Forest)	3,830
334.04.60	Grant-Dept of Health/EMS trauma grant payment \$	1,125
342.21.01	Fire Service, Mt. Baker Schools	339
342.21.02	Fire Service, Nooksack Schools	532
342.21.03	Fire Service, City of Sumas	279,501
342.21.04	Fire Service, Whatcom Parks/Silver Lake	5,081
	Investment Interest	1,664
342.60.10	BLS Transports	333,970
Total Other Revenue/Funds		917,966
Total Tax Revenue And Other Funds		1,659,524

714 - Expense Investment Fund		
308.80	Begining Investment Total	181,762
Total Expense Investment Fund		181,762
714-20 Reserve Fund		
308.80	Beginning Investment Total	362,478
Total Reserve Fund		362,478

Total Expense Investment Fund & Reserve Fund		544,240
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714-42 Mitigation Fees		
308.10	Mitigation Fees	11,196
Total Expense Mitigation Fees		11,196

Total Investment, Reserve & Mitigation Fee Funds		555,436
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Operations Expense Summary		
522.10	Administrative	415,084
522.20	Suppression	587,907
522.40	Suppression Training	28,300
522.50	Facility Maintenance	102,580
522.26	EMS	282,100
522.45	EMS Training	20,850
Total Expenses (Less Capital Outlay)		1,436,821
594.22	Capital Outlay - Suppression Loan	180,000
594.22	Capital Outlay - Suppression Station Improvements	30,000
594.22	Capital Outlay - Sumas Station 2021- Weather Event Flood Repairs	210,000
594.22	Capital Outlay - Replacement Vehicle	346,942
594.22	Capital Outlay - Suppression Remodel, Professional	0
594.22	Capital Outlay - Suppression Remodel, Construction etc.	0
Total Expenses - Capital Outlay		766,942
Total Operations Expenses		2,203,763

714 Expense Funds	1,659,524	
714-20 Reserve Fund	181,762	
714 Expense Investment Fund	362,478	
714-42 Mitigation Fees	*Spending Restrictions* 11,196	
Total Revenue and Funds		2,203,763

Administrative				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.10.11.01	Regular Commissioners' Mtgs---*\$128 PER MEETING	4,608	3712.00	4,608
522.10.11.02	Special Commissioners' Mtgs---*\$128 PER MEETING	7,300	4224.00	7,300
522.10.11.10	District Chief Salary	88,000	71666.70	86,000
522.10.11.11	Assistant District Chief Salary	84,000	68333.40	82,000
522.10.11.50	Secretary-Salary	31,000	26846.00	31,000
522.10.21.01	FED SOCSEC FED MEDICARE ER Commissioners	900	807.20	900
522.10.21.05	Medical Ins./Career 2015 District Chief	16,894	16256.61	21,652
522.10.21.06	Dental Ins./Career 2015 District Chief	1,114	1459.71	2,051
522.10.21.07	Medical Ins./Secretary 2015	7,671	6236.80	7,485
522.10.21.08	Dental Ins./Secretary 2015	1,114	928.30	1,114
522.10.21.09	Medical Ins./Career 2015 Assistant District Chief	26,347	21420.30	25,705
522.10.21.10	Dental Ins./Career 2015 Assistant District Chief	2,050	1708.60	2,051
522.10.21.11	FED SOCSEC FED MEDICARE ER District Chief	7,000	5482.50	7,000
522.10.21.12	FED SOCSEC FED MEDICARE ER Secretary	2,500	2053.73	2,500
522.10.21.13	FED SOCSEC FED MEDICARE ER Assistant District Chief	6,000	5227.50	6,000
522.10.22.01	WC-L&I ER Commissioners (SDI)	50	32.44	30
522.10.22.09	SUI ER Secretary (unemployment)	100	71.32	100
522.10.22.10	WC-L&I ER District Chief (SDI)	4,000	3260.30	4,000
522.10.22.11	WC-L&I ER Secretary (SDI)	150	113.30	150
522.10.22.12	WC-L&I ER Assistant District Chief (SDI)	4,000	3310.30	4,000
522.10.26.10	LEOFF-District Chief	5,500	3810.80	5,000
522.10.26.11	LEOFF-Assistant District Chief	5,000	3634.20	4,500
522.10.27.10	SUI ER District Chief (unemployment)	325	165.23	300
522.10.27.11	SUI ER Assistant District Chief (unemployment)	300	164.27	260
522.10.28.20	Uniforms - District Chief & District Assistant Chief	1,000	976.46	1,000
522.10.31.01	Office Supplies	6,000	3719.61	6,000
522.10.31.02	Operational Supplies	5,000	6611.64	5,000
522.10.31.04	Computer Software & Website Renewal	1,500	\$ 297.59	1,500
522.10.31.99	Other Supplies	1,000	\$ -	1,000
522.10.32.03	Fuel District Chief C-91 Jerry	10,000	\$ 9,003.71	6,000
522.10.32.04	Fuel Assistant District Chief C-91-02 David	8,000	\$ 6,318.46	5,000
522.10.35.01	Office Equipment	2,500.00	-	2,500.00
522.10.35.02	Computer Equipment/Upgrade	3,000.00	1,356.70	2,000.00
522.10.41.01	Audit Fees	10,000.00	7,583.49	10,000.00
522.10.41.02	Drug Testing	1,000.00	635.00	1,000.00
522.10.41.03	Background Checks	500.00	413.00	500.00
522.10.41.04	Computer IT Support		-	-
522.10.41.06	Web Site Hosting	600.00	94.99	600.00
522.10.41.07	NFIRS Data Entry	5,000.00	3,900.00	5,000.00
522.10.41.08	Software Programs - ER now ESO. Vector Solul.(was CrewSense), Lexipol, Zoom	11,000.00	11,498.07	11,000.00
522.10.41.12	Legal Fees	2,000.00	82.50	2,000.00
522.10.41.99	Other Professional Services		-	-
522.10.42.09	FARS Assessment	3,600.00	2,853.92	3,500.00
522.10.42.12	Postage	500.00	378.81	500.00
522.10.43.01	Meals	500.00	68.06	500.00
522.10.43.02	Lodging	500.00	-	500.00
522.10.43.03	Mileage/Travel	750.00	-	750.00
511.60.44	Advertising	500.00	301.02	500.00
522.10.45	Rentals - PO Box	160.00	156.00	130.00
522.10.46	Insurance - CIAW Crime & Kelley Agency Fee	11,000.00	-	11,000.00
522.10.48.01	District Chief Vehicle Maint/ Repair C-91	4,000.00	2,694.30	4,000.00
522.10.48.02	Assistant District Chief Vehicle Maint/ Repair C-9102	3,000.00	1,642.07	3,000.00
522.10.48.10	Office Equipment - Maint/Repair	250.00	-	250.00
522.10.49.01	Professional Organization Dues (WA Fire Comm)	2,000.00	300.00	2,000.00
522.10.49.02	Registration & Tuition	500.00	50.00	500.00
522.10.49.04	Printing Services	500.00	-	500.00
522.10.49.06	Other services & charges	100.00	-	100.00
522.10.49.07	Finance Charges	100.00	827.73	100.00
522.10.49.08	Property Taxes	500.00	146.53	500.00
522.10.49.09	Election Costs	5,000.00	2,883.80	5,000.00
522.10.49.10	PAYMENT FOR PAYROLL	6,000.00	1,588.24	3,600.00
522.10.49.11	Licensing	600.00	1,339.93	500.00
522.10.49.99	Other Misc. Expenses	1,000.00	1,340.66	1,000.00
Sub-Total Adminstrative Expenses		415,084	319,788	404,236

Suppression				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.20.11.01	Salary & Benefits-Training Officer	67,500.00	48,750.03	65,000.00
522.20.11.02	Battalion Chiefs (3X\$300X12 MOS.)	7,200.00	6,000.00	7,200.00
522.20.11.03	Volunteer FF(Fire/EMS/Response) Calls, Train Ect.	65,000.00	45,704.85	65,000.00
522.20.11.04	Volunteer FF (Shift Work)	140,000.00	133,650.00	140,000.00
522.20.11.05	FED SOCSEC FED MEDICARE ER Volunteer	12,000.00	8,718.17	12,000.00
522.20.21.05	Medical Ins./Career-Training Officer	26,347.08	15,995.86	7,485.00
522.20.21.06	Dental Ins./Career-Training Officer	2,050.32	1,207.19	642.00
522.20.21.10	FED SOCSEC FED MEDICARE ER Training Officer	5,000.00	3,729.33	5,000.00
522.20.22.10	LEOFF - Training Officer	3,500.00	2,583.72	3,000.00
522.20.22.11	Disability Ins. For Volunteer Fire Fighters	2,500.00	570.00	3,600.00
522.20.25	Uniforms -Training Officer & Volunteers	6,000.00	7,253.04	5,000.00
522.20.25.18	Pension Ins. For Volunteer Fire Fighters	4,000.00	1,080.00	4,000.00
522.20.26.18	SUI ER Training Officer (unemployment)	260.00	122.98	260.00
522.20.27.11	WC-L&I ER Training Officer (SDI)	3,000.00	2,857.94	3,000.00
522.20.29.02	Medical Physicals Exams	1,000.00	1,095.00	1,000.00
522.20.29.03	Immunizations & Testing (other than TB)	1,500.00	1,080.00	1,500.00
522.20.29.04	TB Testing	300.00	350.00	300.00
522.20.29.99	Other		-	-
522.20.31.02	Operational Supplies	3,000.00	3,095.56	3,000.00
522.20.31.03	Books & Publications	500.00	-	500.00
522.20.31.04	Misc. Vehicle Parts Sta. 1	2,500.00	2,714.98	2,500.00
522.20.31.05	Misc. Vehicle Parts Sta. 2	2,500.00	2,762.73	2,500.00
522.20.31.06	Misc. Vehicle Parts Sta. 3	2,500.00	2,715.09	2,500.00
522.20.31.07	Protective Clothing i.e. Tags etc.	30,000.00	53,149.26	30,000.00
522.20.31.08	Wildfire Protective Clothing and Equipment	10,000.00	7,391.62	10,000.00
522.20.31.09	Rope Rescue Equipment, etc.	2,500.00		
522.20.32.01	Fuel	12,000.00	11,329.62	10,000.00
522.20.32.02	Fuel TR-91 Training Officer (remove in 2023)		-	-
522.20.32.03	Foam	1,500.00	609.90	1,500.00
522.20.32.04	Hose	5,000.00	3,485.16	10,000.00
522.20.35.99	Other Small Tools & Equipment, Jaws etc.	10,000.00	22,791.12	5,000.00
522.20.41.01	SERP	5,000.00	1,494.35	5,000.00
522.20.41.07	SCBA Purchase/Testing/Maintenance LifePak	5,000.00	8,746.97	5,000.00
522.20.41.08	Digital Pagers -NEW ONLY	2,500.00	6,461.25	2,500.00
522.20.41.09	Radios - New ONLY	6,000.00	99,882.81	6,000.00
522.20.41.11	Fire Extinguisher Testing/Maintenance	1,500.00	-	1,500.00
522.20.43.01	Meals	500.00	250.00	500.00
522.20.46.01	Insurance - Provident (Kelley) AD&D	5,000.00	5,131.00	5,000.00
522.20.46.02	Insurance Vehicle CIAW (includes Chief Vehicles)	35,000.00	1,495.50	35,000.00
522.20.46.03	Insurance - Vehicles (CIAW) Not in use		-	-
522.20.48.01	Radios - Maintenance/Repair	2,000.00	153.11	2,000.00
522.20.48.02	Pagers - Maintenance/Repair		-	-
522.20.48.10	TR91 Train. Off. Vehicle - Maint/Repair (remove in 2023)		-	-
522.20.48.11	E-91 - Engine (2002)	7,000.00	899.15	5,000.00
522.20.48.12	E-92 - Engine (2004)	7,000.00	2,233.09	5,000.00
522.20.48.13	E-93 - Engine (2000)	7,000.00	1,250.05	5,000.00
522.20.48.14	E-9102 - Engine (1993)	7,000.00	5,134.87	5,000.00
522.20.48.21	T-91 - Pumper/Tender (2000)	7,000.00	-	5,000.00
522.20.48.23	T-92 - Pumper/Tender(2015)	7,000.00	2,657.71	5,000.00
522.20.48.24	T-93 - Pumper/Tender (2013)	7,000.00	2,151.55	5,000.00
522.20.48.25	T-9102 (2001)	7,000.00	-	5,000.00
522.20.48.26	T-9103 M916A3 Tender was T-95 (2009)	7,000.00	259.14	5,000.00
522.20.48.42	BR-92 4x4 Mini-Pumper (2009)	5,000.00	5,731.99	2,000.00
522.20.48.43	IA-93 4x4 Mini-Pumper (2004)	5,000.00	217.59	2,000.00
522.20.48.51	U-91	2,000.00	2,464.48	2,000.00
522.20.48.53	BR-91 (1994 Ford) Now New Army Truck for 2023	5,000.00	3,544.29	2,000.00
522.20.48.54	Auxiliary Equip: Command Trailer, Rescue Boat & Trailer	5,000.00	-	
522.20.48.55	U-92 (2000)	2,000.00	69.98	2,000.00
522.20.48.56	Rehab 91 (Mobile Rehab Unit) (For use in 2023)	2,000.00	-	
522.20.48.61	Portable Fire Equipment - Repair/Maintenance	2,000.00	-	2,000.00
522.20.48.62	Protective Equip. & Clothing - Repair/Maintenance	500.00	-	500.00
522.20.48.63	Air Station Maintenance/Repair	1,500.00	407.25	1,500.00
522.20.48.64	Air Quality Testing	500.00	68.20	500.00
522.20.49.01	Whatcom County Chiefs Assoc. Dues	2,500.00	2,461.69	2,200.00
522.20.49.99	Misc. Services & Charges	250.00	-	250.00
	Sub-Total Suppression Expenses	587,907	543,959	525,937

Suppression Training				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.40.11	Training Instructor Salary	3,000.00	1,000.00	3,000.00
522.40.11.03	Monthly Staff -Training Captains (3X\$50X12 MOS.)	1,800.00	-	1,800.00
522.40.11.18	Volunteer Fire Fighter - Training	2,000.00	-	2,000.00
522.40.11.19	Software Online Subscription - RescueHUB (invoice split)	3,500.00	1,501.40	3,500.00
522.40.31.03	Books/Publications/Videos	2,000.00	768.46	2,000.00
522.40.35.01	Training Aids & Devices	5,000.00	-	5,000.00
522.40.35.02	Wildfire Training	5,000.00	5,946.14	5,000.00
522.40.43.01	Meals	1,000.00	443.95	1,000.00
522.40.49.09	Registration & Tuition	5,000.00	6,650.00	5,000.00
Sub-Total Suppression Training Expenses		\$28,300	\$16,310	\$28,300

Facility				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.50.35	Small Tools/Equipment/Furniture	1,000.00	-	1,000.00
522.50.41.01	Alarm Testing	500.00	-	500.00
522.50.41.02	Alarm Monitoring	1,500.00	1,018.08	1,500.00
522.50.41.03	Security Alarm - Sta. 3 Security Solutions (new April 2022)	600.00	3,216.41	
522.50.46	Insurance - Facility (CIAW)	45,000.00	-	45,000.00
522.50.47.12	Electricity - Sta. 1 City of Sumas	1,500.00	547.69	1,500.00
522.50.47.13	Propane/Natural Gas - Sta. 1 Cascade	2,500.00	3,228.82	2,500.00
522.50.47.14	Water/Sewer - Sta. 1 City of Sumas	1,000.00	657.40	1,000.00
522.50.47.15	Garbage - Sta. 1 Nooksack Valley	450.00	333.52	450.00
522.50.47.16	Telephone - Sta. 1 Frontier NOW ZIPLY FIBER	850.00	631.55	850.00
522.50.47.17	Internet Service - Sta. 1 POGO	600.00	522.50	600.00
522.50.47.22	Electricity - Sta. 2 PSE 200003967342 & 220022393775	6,500.00	6,482.05	6,500.00
522.50.47.23	Propane/Natural Gas - Sta. 2 NW Propane	4,500.00	3,573.58	4,500.00
522.50.47.25	Garbage - Sta. 2 SSC	1,500.00	1,241.66	1,500.00
522.50.47.26	Telephone - Sta. 2 Frontier NOW ZIPLY FIBER	2,050.00	1,963.88	2,050.00
522.50.47.27	Internet Service - Sta. 2 Comcast	1,450.00	1,101.35	1,450.00
522.50.47.32	Electricity - Sta. 3 PSE 20021022278	2,500.00	1,336.23	2,500.00
522.50.47.33	Propane/Natural Gas - Sta. 3 NW Propane	5,000.00	4,996.97	5,000.00
522.50.47.34	Water/Sewer - Sta. 3 Teamousey	200.00	150.00	200.00
522.50.47.35	Garbage - Sta. 3 SSC	300.00	235.02	300.00
522.50.47.36	Telephone - Sta. 3 Frontier NOW ZIPLY FIBER	1,080.00	1,135.35	1,080.00
522.50.47.37	Internet Service - Sta. 3 Comcast	2,000.00	1,740.95	2,000.00
522.50.48.12	Repairs/Maintenance - Sta. 91	6,000.00	17,935.11	6,000.00
522.50.48.22	Repairs/Maintenance - Sta. 92	8,000.00	9,529.92	8,000.00
522.50.48.32	Repairs/Maintenance - Sta. 93	6,000.00	16,327.10	6,000.00
Sub-Total Facility Maintenance Expenses		102,580	77,905	101,980

EMS

Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.26.31.01	Operational Supplies	6,000.00	200.34	6,000.00
522.26.31.02	Disposable Medical Supplies	20,000.00	20,841.08	18,000.00
522.26.31.06	Oxygen (for Cylinder bottles)	500.00	206.96	500.00
522.26.32.02	Diesel Fuel	18,000.00	19,359.03	15,000.00
522.26.35	Small Tools & Equipment	2,000.00	418.11	2,000.00
522.26.35.01	Patient Monitoring Equipment - LifePaks	30,000.00	21,379.56	30,000.00
522.26.35.02	Patient Equipment - Gurney, Power Load, Stair Pro	38,000.00	3,888.00	38,000.00
522.26.35.05	Protective Clothing	1,000.00	-	1,000.00
522.26.35.99	Other Small Tools & Equipment		-	-
522.26.41.04	Equipment Testing /Gurney Maintenance	1,000.00	-	1,000.00
522.26.42.06	Communications Equipment (Cell phones (ATT) etc.)	12,000.00	11,289.21	12,000.00
522.26.46	Insurance (CIAW)	14,000.00	2,055.00	14,000.00
522.26.48.31	A-91 Ambulance	4,000.00	2,991.23	3,000.00
522.26.48.32	A-91-02 - Ambulance	4,000.00	1,414.17	3,000.00
522.26.48.33	A-92- Ambulance	4,000.00	7,534.36	3,000.00
522.26.48.34	A-93- Ambulance	4,000.00	76.01	3,000.00
522.26.48.35	A-92-02- Ambulance	4,000.00	269.03	3,000.00
522.26.48.36	A-93-02- Ambulance (old A-9303 Surplused 3/2022)	4,000.00	1,368.26	3,000.00
522.26.49.01	FED SOCSEC FED MEDICARE ER Volunteer	12,000.00	8,718.22	12,000.00
522.26.49.02	BLS Transport Services (Payroll)	80,000.00	63,895.00	80,000.00
522.26.49.03	EMS Services (QMC) & Opera'l forms	22,600.00	18,479.52	22,600.00
522.26.49.04	EMS Services Refunds New 2019	1,000.00	-	1,000.00
522.26.49.05	GEMT Payment		1,853.73	-
Sub-Total EMS Expenses		282,100	186,237	271,100

EMS Training				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
522.45.11	Monthly Staff /Training Captains (3X\$50X12 MOS.)	1,800.00	1,000.00	1,800.00
522.45.31.02	Operational Supplies	500.00	-	500.00
522.45.31.03	Books & Publications	2,500.00	7,369.52	2,500.00
522.45.31.99	Other Supplies/Community Classes	800.00	-	800.00
522.45.35.01	Training Aids/Devices	250.00	627.36	250.00
522.45.41.04	CPR Instructors	1,500.00	175.00	1,500.00
522.45.43.01	Meals	500.00	252.15	500.00
522.45.49.01	Training Software (OTEP) RESCUE HUB 1/2 invoice	3,000.00	4,621.39	3,000.00
522.45.49.09	Registration & Tuition	10,000.00	13,500.00	10,000.00
Sub-Total EMS Training Expenses		20,850	27,545	20,850

Capital Outlay				
Code	Description	2023 Budget	Spent Thru OCT 2022	2022 Budget
594.22.62.01	Improvements - Stn. 1	10,000	-	10,000
594.22.62.02	Improvements - Stn. 2	10,000	-	10,000
594.22.62.03	Improvements - Stn. 3	10,000	-	10,000
594.22.62.04	STN.2 Professional Service for Remodel add-on/Kendall		-	-
594.22.62.05	STN.2 Construction & Land prep for Remodel add-on/Kendall		-	-
594.22.64.01	M1083 (Army Truck) to be BR91when in service	-	79,028	
594.24.64.02	Rehab 91 (Mobile Rehab Unit)		6,266	
594.22.62.06	Sumas Station 2021- Weather Event Flood Repairs Cost	210,000	-	150,000
594.22.64.03	Replacement Vehicles	346,942	217,279	214,366
594.22.64.13	Peoples Bank loan	180,000	-	180,000
Total Capital Outlay - Suppression Expenses		766,942	302,573	574,366

Grand Total Operations Expenses	2023 Budget	Spent Thru October 2022	2022 Budget
	2,203,763	1,474,318	1,926,769

**WHATCOM COUNTY FIRE DISTRICT #16
BUDGET 2023**

Administration 1	\$	115,600.00
Administration 2	\$	15,300.00
Utilities	\$	16,875.00
Equipment	\$	52,000.00
Fuel	\$	10,000.00
Maintenance		
Building	\$	9,000.00
Equipment	\$	10,000.00
Miscellaneous (Station Supplies)	\$	1,500.00
Public Information	\$	2,000.00
Testing	\$	8,000.00
Training	\$	11,000.00
Sub-Total	\$	251,275.00

PAYMENTS

PNC	\$	54,000.00
Stryker	\$	9,000.00
Sub-Total	\$	63,000.00
Total	\$	314,275.00

INCOME

		Preliminary		Actual
EMS Tax	\$	53,814.00	\$	64,013.68
Fire Tax	\$	267,616.00	\$	263,805.03
County EMS	\$	8,985.00	\$	8,985.00
Nooksack Tribe	\$	20,880.00	\$	20,880.00
Lummi Tribe	\$	700.00	\$	700.00
Interest	\$	2,225.00	\$	2,225.00
Mount Baker School	\$	260.00	\$	260.00
Trauma Grant	\$	1,260.00	\$	554.00
Total	\$	355,740.00	\$	361,422.71
 To Investments	\$	41,465.00	\$	47,147.71

WHATCOM COUNTY FIRE DISTRICT #16
BUDGET FOR 2023

ADMINISTRATION 1

Stipend	\$	17,500.00
L&I, Employment Security, Dept. of Rev.	\$	1,400.00
Chief's Salary	\$	57,600.00
Assistant Chief's Salary	\$	6,600.00
Administration Assistant Salary	\$	15,000.00
Insurance	\$	15,000.00
Pension	\$	2,500.00
Total	\$	115,600.00

ADMINISTRATION 2

Postage	\$	300.00
Dues & Subscriptions	\$	5,000.00
Election Costs	\$	1,000.00
Audit	\$	1,800.00
Legal Fees	\$	1,200.00
IT	\$	4,000.00
Total	\$	13,300.00

UTILITIES

Electric	\$	3,000.00
Natural Gas	\$	3,000.00
Propane	\$	3,250.00
Port-A-Potty	\$	800.00
Garbage	\$	325.00
Phones, Internet, Cell Phones	\$	6,500.00
Total	\$	16,875.00

EQUIPMENT

Bunker Gear	\$	7,500.00
Fire Equipment	\$	10,000.00
EMS Equipment	\$	7,500.00
SCBA's	\$	3,000.00
Radio & Pagers	\$	8,000.00
Medical Supplies	\$	4,000.00
Fire Hose	\$	9,000.00
Uniforms/Duty Shoes	\$	3,000.00
Total	\$	52,000.00

FUEL

Fuel	\$	10,000.00
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WHATCOM COUNTY FIRE DISTRICT #16
BUDGET FOR 2023

Maintenance

Equipment	\$	10,000.00
Building	\$	<u>9,000.00</u>
Total	\$	19,000.00

MISCELLANEOUS

Miscellaneous	\$	1,500.00
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PUBLIC INFORMATION

Newsletter	\$	1,500.00
Fire Prevention	\$	<u>500.00</u>
Total	\$	2,000.00

TESTING

Hose, Pump, SCBA Flow, Extinguisher Testing	\$	8,000.00
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TRAINING

Fire Training	\$	2,500.00
Recruit Academy	\$	2,500.00
Instructors	\$	1,000.00
EMS	\$	3,000.00
OTEP/CTB Inst.	\$	<u>2,000.00</u>
Total	\$	11,000.00

2023 FINAL BUDGET

TITLE	BUDGETED
COMMISSIONERS WAGES	\$ 4,500.00
LEGAL EXPENSES/VOUCHER CHECK CHARG	\$ 4,000.00
INSURANCE: PROPERTY/FIRE	\$ 6,500.00
PROFESSIONAL ASSOCIATION DUES	\$ 20,000.00
ELECTIONS & AUDITS	\$ 3,000.00
SECRETARY SALARY	\$ 27,000.00
FICA/UNEMPL ,ETC. SECRETARY/COMMISS.	\$ 3,000.00
ANNUAL FIREFIGHTER RECOGNITION	\$ 375.00
OFFICE SUPPLIES (CHIEF & SECRETARY)	\$ 700.00
OFFICE EQUIPMENT	\$ 500.00
BIAS SOFTWARE & BIAS & BARS TRAINING	\$ 1,500.00
GRANT WRITING AND CONSULT	\$ 1,500.00
CELL PHONES & AMBULANCE WIFI SERVICE	\$ 3,500.00
FIRE CHIEF SALARY	\$ 125,000.00
OFFICER SALARIES	\$ 8,400.00
FICA/UNEMPL FOR CHIEF & OFFICERS	\$ 22,500.00
FIRE CHIEF'S HEALTH CARE & PENSION	\$ 21,600.00
PERSONNEL-CALLS /TRAINING/BLS STIPEND	\$ 50,000.00
PERSONNEL EXP - DUTY SHIFTS - SICK DAY\$	\$ 42,000.00
VOLUNTEER PENSIONS & DISABILITY	\$ 1,000.00
VOLUNTEER MEDICAL EXAMS	\$ 400.00
BUNKER GEAR	\$ 1,000.00
UNIFORMS/JUMSUITS/SHIRTS/REPAIRS	\$ 1,000.00
FIREFIGHTERS GYM MEMBERSHIP	
C56 Fuel	\$ 800.00
B56 Fuel	\$ 600.00
E56 Fuel	\$ 500.00
E57 Fuel	\$ 400.00
R56 Fuel	\$ 500.00
A56 Fuel	\$ 2,000.00
MR56 Fuel	\$ 200.00
C56 Maintenance	\$ 300.00
B56 Maintenance	\$ 300.00
E56 Maintenance	\$ 1,000.00
E57 Maintenance	\$ 400.00
R56 Maintenance	\$ 600.00
A56 Maintenance	\$ 400.00
MR56 Maintenance	\$ 300.00
COMCAST / NW. TECH. IT SUPPORT	\$ 4,000.00
STATION 56 PROPANE	\$ 1,400.00
STATION 56 ELECTRICITY	\$ 2,000.00
STATION 56 WATER	\$ 400.00
STATION 56 SEWER	\$ 960.00
STATION 56 GARBAGE	\$ 265.00
STATION 56 ALARM MONITORING	\$ 360.00
STATION 56 BUILDING MAINTENANCE	\$ 1,500.00
STATION 57 PROPANE	\$ 450.00
STATION 57 ELECTRICITY	\$ 550.00
STATION 57 WATER	\$ 600.00
STATION 57 SEWER	\$ 960.00
STATION 57 BUILDING MAINTENANCE	\$ 1,500.00
FIRE SERVICE SUPPLIES	\$ 1,000.00
EMS MEDICAL SUPPLIES	\$ 1,000.00
FIRE EQUIPMENT- PURCHASE	\$ 3,600.00
EMS MEDICAL EQUIPMENT PURCHASING	\$ 500.00
PAGERS & RADIOS- PURCHASE	\$ 500.00
FIRE EQUIP. MAINTENANCE & ANNUAL TESTII	\$ 2,000.00
AID EQUIP MAINTENANCE	\$ 800.00
PAGERS & RADIOS- MAINTENANCE	\$ 1,000.00
FARS (RADIO USER SITE)	\$ 1,640.00
SERP (HAZMAT GROUP DUES)	\$ 170.00
FIRE PREVENTION (PUBLIC SAFETY MATERI/	\$ 1,000.00
FIRE TRAINING	\$ 600.00
EMS TRAINING- EMS CONNECT ONLINE COU	\$ 1,000.00
TRANSPORT BILLING FEES/SYSTEMS DESIGI	\$ 3,500.00
VEHICLE CAPITAL PURCHASE & RESERVE	
TOTAL BUDGET	\$ 390,530.00

REQUEST FOR PUBLIC RECORDS

NAME OF REQUESTER: Rachel Holladay

ADDRESS: 311 Grand Ave., Suite 105

CITY: Bellingham STATE WA ZIP 98225

PHONE: 360-778-5010 DATE OF REQUEST: 11/2/23 TIME: 9:30 AM

NATURE OF REQUEST:

1. Identification of records: 2022 and 2023 Budget Request for Whatcom County Fire District No. 18 (Expenditures and Revenue Lists)

2. Inspection only

3. Number of copies requested 1 copy per budget

I declare under penalty of perjury under the laws of the State of Washington that I do not intend to use any list of individuals that may be covered by this request for commercial purposes.

Signature Rachel Holladay

For Office Use Only: Date 11-2-23 Time 10:20

(1) Request Granted Record Withheld Record withheld In Part

(2) If a consent is needed, name of individual: _____

(3) If withheld, identify the exemption contained in chapter 42.56 RCW or other applicable statute that authorizes the withholding of the record or part of record: _____

(4) If withheld, explain how the exemption applies to the record withheld: _____

Signature David Dand

Whatcom County Fire District #18
Budget Overview
 January through December 2022

Accrual Basis

	Jan - Dec 22	Budget	% of Budget
Income			
BLS Transport Revenue	16,897.69	12,000.00	140.8%
Grant Income	1,125.00	1,300.00	86.5%
Interest Income	2,161.06	1,800.00	120.1%
Tax Receipts			
Fire Tax Income	365,337.62	373,000.00	97.9%
Total Tax Receipts	365,337.62	373,000.00	97.9%
Total Income	385,521.37	388,100.00	99.3%
Gross Profit	385,521.37	388,100.00	99.3%
Expense			
Administration			
522.10.10 Salaries/Wages	26,515.89	29,216.00	90.8%
522.10.20 P/R Taxes & Benefits	14,107.85	13,200.00	106.9%
522.10.30 Supplies	1,195.99	3,000.00	39.9%
522.10.40 Professional Service	20,122.33	11,000.00	182.9%
522.10.42 Communications	3,113.39	3,080.00	101.1%
522.10.43 Travel/Training	33.19	1,500.00	2.2%
522.11.10 Legislative Salaries	3,456.00	7,296.00	47.4%
522.11.20 Legislative P/R Taxes	452.73	500.00	90.5%
522.11.43 Legislative Travel/Tr	2,554.45	1,000.00	255.4%
Total Administration	71,551.82	69,792.00	102.5%
Facilities			
522.50.30 Supplies	0.00	500.00	0.0%
522.50.47 Public Utility Svc.	8,282.87	7,000.00	118.3%
522.50.48 Repairs/Maintenance	4,337.47	7,000.00	62.0%
522.50.63 Improvement-not bldgs	0.00	659.00	0.0%
Total Facilities	12,620.34	15,159.00	83.3%
Operations			
522.20.10 Salaries/Wages	79,170.16	89,532.00	88.4%
522.20.20 P/R Taxes & Benefits	11,678.44	10,500.00	111.2%
522.20.30 Supplies	16,918.18	15,000.00	112.8%
522.20.40 Prof. Service	3,583.78	4,000.00	89.6%
522.20.41 Duty Coverage	36,535.00	44,241.00	82.6%
522.20.46 Insurance	17,581.00	19,500.00	90.2%
522.20.48 Repair/Maintenance	31,675.14	35,000.00	90.5%
522.20.50 Intergov Services	1,630.83	1,800.00	90.6%
594.22.60 Fire Capital	777.28	2,500.00	31.1%
594.22.61 Fire Capital Investme	0.00	69,814.00	0.0%
Total Operations	199,549.81	291,887.00	68.4%
Prevention			
522.30.30 Supplies	0.00	600.00	0.0%
Total Prevention	0.00	600.00	0.0%
Training			
522.40.30 Supplies	691.75	562.00	123.1%
522.40.42 Professional Services	1,210.41	900.00	134.5%
522.40.43 Travel/Training	4,372.21	8,000.00	54.7%
522.40.64 Machinery/Equipment	332.96	1,200.00	27.7%
Total Training	6,607.33	10,662.00	62.0%
Total Expense	290,329.30	388,100.00	74.8%
Net Income	95,192.07	0.00	100.0%

Whatcom County Fire District #18
Budget Overview
 January through December 2023

Accrual Basis

	Jan - Dec 23	Budget	% of Budget
Income			
BLS Transport Revenue	4,842.34	12,000.00	40.4%
Grant Income	554.00	1,100.00	50.4%
Interest Income	4,360.76	1,800.00	242.3%
Misc. Income	74,439.24		
Tax Receipts			
Fire Tax Income	222,038.05	385,079.00	57.7%
Total Tax Receipts	222,038.05	385,079.00	57.7%
Total Income	306,234.39	399,979.00	76.6%
Gross Profit	306,234.39	399,979.00	76.6%
Expense			
Administration			
522.10.10 Salaries/Wages	22,634.39	28,680.00	78.9%
522.10.20 P/R Taxes & Benefits	7,383.94	13,200.00	55.9%
522.10.30 Supplies	380.07	3,000.00	12.7%
522.10.40 Professional Service	10,948.83	13,000.00	84.2%
522.10.42 Communications	2,168.82	3,080.00	70.4%
522.10.43 Travel/Training	0.00	1,500.00	0.0%
522.11.10 Legislative Salaries	2,432.00	7,296.00	33.3%
522.11.20 Legislative P/R Taxes	254.60	500.00	50.9%
522.11.43 Legislative Travel/Tr	0.00	3,000.00	0.0%
Total Administration	46,202.65	73,256.00	63.1%
Facilities			
522.50.30 Supplies	0.00	500.00	0.0%
522.50.47 Public Utility Svc.	6,634.91	8,000.00	82.9%
522.50.48 Repairs/Maintenance	12,890.44	7,000.00	184.1%
522.50.63 Improvement-not bldgs	43.49	700.00	6.2%
Total Facilities	19,568.84	16,200.00	120.8%
Operations			
522.20.10 Salaries/Wages	54,758.78	88,542.00	61.8%
522.20.20 P/R Taxes & Benefits	12,208.56	10,500.00	116.3%
522.20.30 Supplies	18,121.65	15,000.00	120.8%
522.20.40 Prof. Service	7,137.82	4,000.00	178.4%
522.20.41 Duty Coverage	28,420.00	50,577.00	56.2%
522.20.46 Insurance	17,580.00	19,500.00	90.2%
522.20.48 Repair/Maintenance	40,859.49	25,000.00	163.4%
522.20.50 Intergov Services	2,068.43	2,100.00	98.5%
594.22.60 Fire Capital	19,396.69	14,500.00	133.8%
594.22.61 Fire Capital Investme	0.00	69,404.00	0.0%
Total Operations	200,551.42	299,123.00	67.0%
Prevention			
522.30.30 Supplies	0.00	600.00	0.0%
Total Prevention	0.00	600.00	0.0%
Training			
522.40.30 Supplies	465.63	500.00	93.1%
522.40.42 Professional Services	1,080.00	1,800.00	60.0%
522.40.43 Travel/Training	1,675.99	8,000.00	20.9%
522.40.64 Machinery/Equipment	0.00	500.00	0.0%
Total Training	3,221.62	10,800.00	29.8%
Total Expense	269,544.53	399,979.00	67.4%
Net Income	36,689.86	0.00	100.0%

Mgt. Level Code	EXPENDITURES		Fund - GENERAL EXPENSE	Glacier Fire & Rescue		
				Year - 2023		Page 4
Account No.			Description	2023		2022
SUB	ELE	OBJ				
522			ADMINISTRATION			
	10	10	Commissioners Compensation Gross	6,000		
			Secretary Compensation Gross	24,000		
			Fire Chief Compensation Gross	36,000		
			Operations Officer Gross	6,000		
			Operations Assistant	3,000		
			Training Assistant	3,000		
			Training Officer Gross	6,000		
			Facilities Officer Gross	6,000		
			Facilities Assistant	3,000		
			Volunteer Stand By Compensation	10,500		
			Payroll Tax	10,000		
					113,500	
	10	30	Supplies			
			Office Supplies, Computer supplies and maintenance, Miscl. Supplies	11,500		
					11,500	
	10	40	Attorney / Accountant fees	3,500		
	10	40	Telephone & internet	1,800		
	10	40	Audit fees	1,300		
	10	40	Election Costs			
	10	40	WSRB	5,000		
	10	40	Insurance	20,000		
	10	40	Utilities	3,500		
	10	40	Dues, subscriptions, memberships, late fees and charges	4,100		
	10	40	FINANCIAL SERVICES - Audits			
					39,200	
	50	40	Grounds Mtce./Bldg. Mtce.	1,600		
594	22	60	Building improvements <\$5000	4,900		
594	22	60	Other improvements >\$5000	20,000		
522	60	40	Machinery and Equipment			
			TOTAL ADMINISTRATION			190,700

			Subtotal - Page 4			190,700

Mgt. Level Code	EXPENDITURES		Fund - GENERAL EXPENSE	Glacier Fire & Rescue		
				Year - 2023		Page 5
Account No.			Description			
SUB	ELE	OBJ				
522	20		FIRE SUPPRESSION			
	20	20	Payments to Volunteer Board	2,100		
			Payments for Volunteers Medical	3,000		
	20	30	Fuel	2,750		
			Supplies	2,500		
			Small Tools & minor equipment	5,000		
			Volunteer turnout gear & equipment	20,000		
			Wildland Program	5,000		
	20	40	Volunteer compensation - fire calls	150		
	45	40	Training	10,000		
	50	40	Facilities	500		
			Vehicle Maintenance	6,434		
			Other maintenance - Testing	5,000		
	60	40	Capital - equipment and tools	50,000		
	60	40	Pierce Engine Payment	42,845		
			TOTAL FIRE SUPPRESSION		155,279	
522	70		AMBULANCE, RESCUE & EMERG. AID			
	70	20	Volunteer compensation - aid calls	2,000		
	70	20	EM - Disaster Prep	5,000		
	70	30	Medical Supplies	2,000		
			Small Tool & minor equipment	2,000		
			Volunteer personal medical gear	1,500		
			Repairs & Mtce. (i.e. Air gas, N2O)	150		
			Rescue	5,000		
	45	40	Training	10,000		
	70	40	Ambulance Mainenance	5,000		
	70	30	Major medical equipment & Tools	25,000		
			Ambulance fund	170,000		
			TOTAL AMBULANCE, RESCUE		227,650	

			Subtotal - Page 5			382,929

Mgt. Level Code	EXPENDITURES		Fund - GENERAL EXPENSE	Glacier Fire & Rescue		
				Year - 2023		Page 6
Account No.			Description			
SUB	ELE	OBJ				
594			COMMUNICATIONS, ALARMS & DISPATCH			
594	28	20	Charges for Dispatch services	1,100		
					1,100	
594	28	30	Operating Supplies	250		
			Radio Maintenance	2,000		
			Small Tools & Minor Equipment	1,500		
					3,750	
594	28	60	Radios and Communication Equip.	10,000		
					10,000	
			TOTAL COMMUNICATIONS, ALARMS & DISPATCH			14,850
						14,850
			TOTAL - (Pages 4, 5, & 6)			588,479

Mgt. Level Code	REVENUES		Fund - RESERVE FUND	Glacier Fire & Rescue		
				Year - 2023		Page 7
Account No.			Description			
SUB	ELE	OBJ				
310	00		Beginning Net Cash & Investments	272,994		
311	10		Real & Personal Property Tax	-		
312	10		Forest Excise Tax	300		
317	20		Leasehold Excise Tax	10		
361	11		Investment Interest	2,900		
300	00		TOTAL RESOURCES		276,204	
591	22		Payment for new Fire Engine	(24,699)		
					251,505	
			TOTAL RESERVE FUND			251,505

South Whatcom Fire Authority



2023 Annual Budget

BOARD OF FIRE COMMISSIONERS

Brian Martin · Jim Peebles · Stefen Paige

James Willson · Robert Ekdahl

SOUTH WHATCOM FIRE AUTHORITY

ANNUAL BUDGET 2023

COMMISSIONERS

District 1: Brian Martin
District 2: James Willson
District 3: Robert Ekdahl
District 4: Stefen Paige
District 5: Jim Peeples

Fire Chief

Mitchell D Nolze

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SOUTH WHATCOM FIRE AUTHORITY

CRITICAL BUDGET ASSUMPTIONS

**CRITICAL BUDGET ASSUMPTIONS
2023**

1. The 2023 Budget, as presented, has been approved by the Board of Fire Commissioners and reflects a level of service commensurate with the mission of the fire authority and Board of Fire Commissioners direction.
2. The basic demand for services for 2023 will increase above the demand in 2022. Alarms for 2023 are estimated to total 1,250.
3. For the purpose of computing the 2023 regular levy rate, the 2022 actual adjusted assessed valuation is \$3,701,014,125. The assessed value of new construction in 2022 is \$23,256,431. The regular levy amount collected in 2023 will total \$4,390,279 and will be assigned to the Fire Authority's Expense Fund. **The 2023 Regular Levy Tax Rate is \$1.1862 per \$1,000.00 of assessed valuation.**
4. The 2023 revenue calculations for the Expense Fund include an estimated 98.8% collection rate of maximum allowable amount of \$4,390,279.22 tax levy totaling \$4,337,594.90. \$16,200 in anticipated previous year's unpaid property tax revenues, \$26,600 in earned interest from investments, \$272,879 to include fees for services, miscellaneous revenues such as Washington State Department of Health, State Patrol, BVFF, timber tax, School fee, GEMT, FEMA Grant, and BLS transport fees. The total projected revenue for the Expense Fund is \$4,703,734.
5. The 2023 revenue calculations for the Capital Improvement Fund will include \$0.00 in anticipated previous year's unpaid property tax revenue, \$125.00 in earned interest from investments, miscellaneous revenues to include timber tax, and fees for service. There will not be any 2023 property tax collections assigned to the capital improvement fund this year. All funds for Capital Improvement projects will be transferred from the Expense Fund.
6. The Fire Authority has one outstanding voter approved General Obligation Bond (GOB), which was approved by the voters in April 2016. Funds from this were used to purchase and equip three new fire engines in 2017. The current remaining balance of the bond total (principal & interest) is \$947,500. The 2023 bond payment is \$205,000.00 in principle plus \$26,400.00 in interest. Payments for the succeeding years as follows.

Year	Principal	Interest	Total
2023	205,000	26,400	231,400
2024	215,000	20,250	235,250
2025	225,000	13,800	238,800
<u>2026</u>	<u>235,000</u>	<u>7,050</u>	<u>242,050</u>
Total	880,000	67,500	947,500

7. The Voted Bond Levy is for the purpose of funding the Bond Repayment portion of the annual budget. The fire authority is permitted to set a Voted Bond Levy tax rate based on the anticipated amount of taxes needed, plus a percentage (up to a maximum of 7%) allowed to compensate for uncollected taxes. Therefore, based on an adjusted assessed valuation (includes senior citizen exemption) of \$3,655,423,782, **the Voted Bond Levy tax rate will be \$0.0633 per \$1,000.00 of assessed valuation** that will yield \$231,400.00. The total revenues are forecast to be \$232,400.00, which includes \$1,000 in interest earnings.

8. No emergency or legal obligations will occur during 2023 that would require a substantial outlay of fire authority funds.
9. The inflation rate for 2023 will not exceed 7.5%.
10. Medical insurance costs for 2023 reflect a 2.5% increase from last year's premiums. There is no change to dental insurance premiums from 2022. Administrative employees will contribute 15% of their dependent's medical and dental premiums. Chiefs and CBA employees will contribute 12% of their dependent's medical and dental premium costs.
11. All personnel positions have been identified and funded for 2023. The budget provides for two full-time and one part-time office non-uniform positions in the administrative division. The budget also provides for 2 executive staff officers, 23 full-time career positions, and 7 part-time firefighter positions.
12. All revenues available for general government services have been identified and formulated by the Whatcom County Assessor.
13. The current fire authority investment program will remain unchanged. Investments will be made into the Whatcom County Local Government Investment Pool yielding an average rate of return of less than 1%.
14. The fire authority will continue to realize limited increases in new construction. Such new construction will be directly affected by the limitations set forth by Whatcom County for building within Lake Whatcom, Lake Padden, and Lake Samish Watersheds.
15. Capital expenditures for 2023 will be identified in this budget. The capital improvements will include facilities improvements of re-keying Stations 21, 22, and 28. Other capital improvements include purchasing personal protective clothing (turnouts), new helmets, replacing fire hose, hose appliances and adaptors, mobile modem upgrades for 9 first-out apparatus, 2 laptop replacements for chief officers and misc. network hardware, SCBA modifications, and upgrades of mobile communication radios on 2 engines, Tender, 3 utilities and the boat.

SOUTH WHATCOM FIRE AUTHORITY

REVENUES



BOARD OF COMMISSIONERS

PUBLIC HEARING

NOTICE

There will be a Public Hearing of the South Whatcom Fire Authority Board of Commissioners

Thursday, November 10, 2022

2:45 p.m.

Geneva Station
4518 Cable Street

The purpose of the Public Hearing will be to solicit public comment on the 2023 Operations and Capital Budget and proposed tax increase. The Regular Board Meeting will follow the Public Hearing.

Regularly scheduled Board Meetings are the second Thursday of every month at the Geneva Fire Station, 4518 Cable Street, at 3:00 p.m. Any changes of date, time, or location are posted at the fire station.

2022 Regular Board Meeting Dates

Thursday, January 13
Thursday, February 10
Thursday, March 10
Thursday, April 14
Thursday, May 12
Thursday, June 16
Thursday, July 14

Thursday, August 11
Thursday, September 15
Thursday, October 13
Thursday, November 10 (Public
Hearing)
Thursday, November 10
Thursday, December 15

**THANK YOU FOR YOUR INTEREST IN
THE SOUTH WHATCOM FIRE AUTHORITY
2050 Lake Whatcom Blvd.
Bellingham, WA 98229
(360) 676-8080
Fax (360) 734-0437
Email info@swrfa.org**

SOUTH WHATCOM FIRE AUTHORITY
2050 LAKE WHATCOM BLVD.
BELLINGHAM, WA 99229
(360) 676-8080

Resolution No. 2022-11
ADOPTING THE TAXES FOR 2023 BUDGET

BE IT RESOLVED BY THE COMMISSIONERS OF SOUTH WHATCOM REGIONAL FIRE AUTHORITY AS FOLLOWS:

1. That the County Assessor has notified the Board of Fire Commissioners of South Whatcom Fire Authority that the **certified** assessed valuation of real properties lying within the boundaries of said Fire Authority for the calendar year 2022 is \$ 3,697,981,336.
2. That the Honorable County Council of Whatcom County, Washington, be and are hereby requested to make a levy for (year) 2022 for said South Whatcom Fire Authority of \$ 4,621,679.22.
3. That the County Treasurer of Whatcom County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 above in the amounts and funds specified below:

- | | |
|--------------------|---|
| A. \$ 4,390,279.22 | into the Expense Fund of said Fire Authority |
| B. \$ - 0 - | into the Reserve Fund of said Fire Authority |
| C. \$ - 0 - | Registered Warrant Fund |
| D. \$ 232,800.00 | to be used for the sole purpose of paying the |


interest and principal of said Fire Authorities General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.

- | | |
|-------------|--|
| E. \$ - 0 - | into the Capital Improvement Fund of said Fire Authority |
|-------------|--|


4. That one copy of this resolution shall be delivered to each of the following:

Board of County Council and Assessor of Whatcom County, Washington.

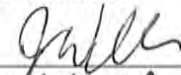
Adopted at a meeting of the Board of Commissioners, South Whatcom Regional Fire Authority, this 10th day of November, 2022.



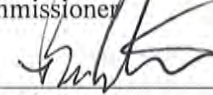
Commissioner



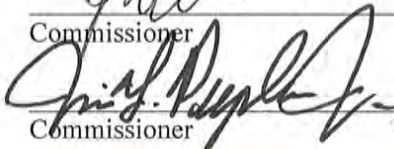
Commissioner



Commissioner



Commissioner



Commissioner

ATTEST:



Erika Barquist, Board Secretary

ORIGINAL

South Whatcom
Regional Fire Authority

Year 2023

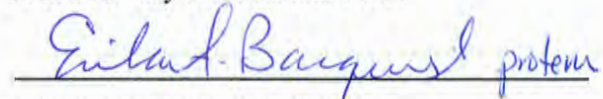
CERTIFICATION

STATE OF WASHINGTON
COUNTY OF WHATCOM

I, Erika Barquist, Secretary for the Board of Fire Commissioners of South Whatcom Fire Authority, do hereby certify that the following is a true and correct copy of the budget for the year 2023 adopted by the fire commissioners of said South Whatcom Fire Authority and appearing in the minutes of a meeting held on the 10th day of November, 2022, requesting the County Council of Whatcom County to levy taxes as follows:

A.	EXPENSE FUND:	
	(1) REGULAR LEVY (752)	\$ 4,390,279.22
	(2) EMERGENCY MEDICAL SERVICES LEVY	\$ - 0 -
	(3) EXCESS LEVY	\$ - 0 -
	(4) REFUND LEVY	\$ - 0 -
B.	RESERVE FUND (75220)	\$ - 0 -
C.	REGISTERED WARRANT FUND	\$ - 0 -
D.	G.O. BOND FUND (75210)	\$ 231,400.00
E.	CAPITAL IMPROVEMENT FUND (75230)	\$ - 0 -
F.	OTHER _____	\$ - 0 -
	TOTAL TAXES REQUIRED	\$ 4,621,679.22

Given under my hand and the official seal of said district on this 10th day of November 2022.



Erika Barquist, Board Secretary
South Whatcom Regional Fire Authority

**SOUTH WHATCOM FIRE AUTHORITY
2050 LAKE WHATCOM BLVD.
BELLINGHAM, WA 99229
(360) 676-8080**

Resolution No. 2022-13

**RESOLUTION TO REPLACE RESOLUTION 2022-11 ADOPTING THE
TAXES FOR 2023 BUDGET**

BE IT RESOLVED BY THE COMMISSIONERS OF SOUTH WHATCOM REGIONAL FIRE AUTHORITY AS FOLLOWS:

1. That the County Assessor has notified the Board of Fire Commissioners of South Whatcom Fire Authority that the **certified** assessed valuation of real properties lying within the boundaries of said Fire Authority for the calendar year 2022 is \$ 3,697,981,336.
2. That the Honorable County Council of Whatcom County, Washington, be and are hereby requested to make a levy for (year) 2022 for said South Whatcom Fire Authority of \$ 4,621,679.22.
3. That the County Treasurer of Whatcom County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 above in the amounts and funds specified below:

A. \$ 4,390,279.22
B. \$ - 0 -
C. \$ - 0 -
D. \$ 231,400.00

into the Expense Fund of said Fire Authority
into the Reserve Fund of said Fire Authority
Registered Warrant Fund
to be used for the sole purpose of paying the

interest and principal of said Fire Authorities General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.

E. \$ - 0 -


into the Capital Improvement Fund of said Fire

Authority

4. That one copy of this resolution shall be delivered to each of the following:

Board of County Council and Assessor of Whatcom County, Washington.


Adopted at a meeting of the Board of Commissioners, South Whatcom Regional Fire Authority, this 22nd day of November, 2022.



Commissioner



Commissioner



Commissioner



Commissioner



Commissioner

ATTEST:



Erika Barquist, Board Secretary


CERTIFICATION

STATE OF WASHINGTON
 COUNTY OF WHATCOM

I, Erika Barquist, Secretary for the Board of Fire Commissioners of South Whatcom Fire Authority, do hereby certify that the following is a true and correct copy of the budget for the year 2023 adopted by the fire commissioners of said South Whatcom Fire Authority and appearing in the minutes of a meeting held on the 22nd day of November, 2022, requesting the County Council of Whatcom County to levy taxes as follows:

A.	EXPENSE FUND:	
	(1) REGULAR LEVY (752)	\$ 4,390,279.22
	(2) EMERGENCY MEDICAL SERVICES LEVY	\$ - 0 -
	(3) EXCESS LEVY	\$ - 0 -
	(4) REFUND LEVY	\$ - 0 -
B.	RESERVE FUND (75220)	\$ - 0 -
C.	REGISTERED WARRANT FUND	\$ - 0 -
D.	G.O. BOND FUND (75210)	\$ 231,400.00
E.	CAPITAL IMPROVEMENT FUND (75230)	\$ - 0 -
F.	OTHER _____	\$ - 0 -
	TOTAL TAXES REQUIRED	\$ 4,621,679.22

Given under my hand and the official seal of said district on this 22nd day of November 2022.



 Erika Barquist, Board Secretary
 South Whatcom Regional Fire Authority

Levy Certification

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I **Erika Barquist** (Name),
Board Secretary (Pro Tem) (Title), for **South Whatcom Regional Fire Authority** (District name),
do hereby certify to the **Whatcom** (Name of county) County legislative authority
that the **Commissioners** (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in **2023** (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on **11-10-2022** (Date of public hearing).

Regular levies

Levy	General levy	Other levy* GO Bond Levy
Total certified levy request amount, which includes the amounts below.	\$ 4,390,279.22	\$ 231,400.00
Administrative refund amount	\$ 0.00	
Non-voted bond debt amount	\$ 0.00	
Other*		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy*
Total certified levy request amount, which includes the amounts below.					
Administrative refund amount					
Other*					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: Erika J. Barquist Date: 11/10/2022

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

TAXING DISTRICT

SOUTH WHATCOM FIRE

IPD INFLATION PERCENTAGE FOR 2023 TAXES IS:

6.457%

PYL - Previous Year's Levy	<u>\$4,189,077.15</u>
REF - Previous Year's Refund amount Levied	<u>\$0.00</u>
ACTUAL LEVY- Previous Year's Actual Levy	<u>\$4,189,077.15</u>

1% Increase over PYL	<u>\$4,230,967.92</u>
(PYL+1%) / ACTUAL LEVY = Percent Increase	<u>1.00000%</u>
(PYL+1%) - ACTUAL LEVY = Increase Amount	<u>\$41,890.77</u>

Any amounts Levy Requested greater than the amounts indicated above will reduce banked capacity.

BANKED CAPACITY AVAILABLE (If Any)	
HLLA Highest Lawful Levy Allowed since 1985	<u>\$4,199,393.50</u>
1% Increase over HLLA	<u>\$4,241,387.44</u>
(HLLA+1%)/Actual Levy = Percent Increase	<u>1.24873%</u>
(HLLA+1%) minus Actual Levy = Increase Amount	<u>\$52,310.28</u>

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT S Whatcom Fire Authority - 2nd of 6 yr limit factor **2022** Levy for **2023** Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year	<u>2022</u>		<u>\$4,199,393.50</u>	x	<u>104.000%</u>	=	<u>\$4,367,369.24</u>
		Highest Lawful Levy Since 1985			Limit Factor/Max Increase 101%		

B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).

<u>\$23,256,431</u>	x	<u>1.446437887230</u>	÷	<u>\$1,000</u>	=	<u>\$33,638.98</u>
A.V.		Last Year's Levy Rate				

C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)

<u> </u>	x	<u>1.446437887230</u>	÷	<u>\$1,000</u>	=	<u>\$0.00</u>
A.V.		Last Year's Levy Rate				

D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).

<u>\$37,410,722</u>	-	<u>\$35,435,973</u>	=	<u>\$ 1,974,749.00</u>		
Current Year's A.V.		Previous Year's A.V.		Remainder		
<u>\$1,974,749</u>	x	<u>1.446437887230</u>	÷	<u>\$1,000</u>	=	<u>\$2,856.35</u>
Remainder from Line D		Last Year's Levy Rate				

E. Regular property tax limit: A+B+C+D = \$4,403,864.57

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.

<u>\$4,403,864.57</u>	÷	<u>\$3,701,014,125</u>	x	<u>\$1,000</u>	=	<u>1.189907528386</u>
Total in Line E		Assessed Value Less Annexed AV				

G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.

<u> </u>	x	<u>1.189907528386</u>	÷	<u>\$1,000</u>	=	<u>0</u>
Annexed Area's A.V.		Rate in Line F				

H. Regular property tax limit including annexation E+G = \$4,403,864.57

I. **Statutory maximum calculation**
 Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.

<u>1.500000000000</u>	-	<u> </u>	-	<u> </u>	+	<u> </u>	=	<u>1.500000000000</u>
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
<u>\$3,701,014,125</u>	x	<u>1.500000000000</u>	÷	<u>\$1,000</u>	=	<u>\$5,551,521.19</u>		<u> </u>
A.V. of District		Statutory Rate Limit				Statutory Amount		

J. **Highest lawful Levy For This Tax Year (Lesser of H and I)** = \$4,403,864.57

K. **New highest lawful levy since 1985** (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$4,403,864.57

L. **Tax Base For Excess Levies**

1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)	<u>\$3,701,014,125</u>
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value.	<u>\$46,678,571</u>
3. Plus Timber Assessed Value (TAV)	<u>\$1,088,228</u>
4. Tax base for excess and voted bond levies (1-2+3)	<u>\$3,655,423,782</u>

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

<u> </u>	÷	<u>\$3,655,423,782</u>	x	<u>\$1,000</u>	=	<u>0.000000000000</u>
Levy Amount		A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

<u>\$231,400.00</u>	÷	<u>\$3,655,423,782</u>	x	<u>\$1,000</u>	=	<u>0.063303193775</u>
Levy Amount		A.V. from Line L4 above				

Population: Less than 10,000 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy? Yes No

Was a second resolution/ordinance adopted authorizing an increase over the IPD? Yes No N/A

If so, what was the percentage increase? _____ Calculated % Increase 4.000000095486%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year <u>2022</u>	<u>\$4,189,077.15</u>	+	<u>167,563.09</u>	=	<u>\$4,356,640.24</u>
	<small>Previous Year's Actual Levy</small>		<small>Plus Resolution Increase Amount</small>		
Year <u>2022</u>	<u>\$4,189,077.15</u>	×	<u>4.000000000000%</u>	=	<u>\$4,356,640.24</u>
	<small>Previous Year's Actual Levy</small>		<small>Resolution Percentage of Increase</small>		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$33,638.98

C. Amount for increment value increase (Line C page 1) = \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1) = \$2,856.35

E. Amount for increase in annexation (Line G, page 1) = 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E) = \$4,393,135.57

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$4,393,135.57</u>	+	<u>\$0.00</u>	=	<u>\$4,393,135.57</u>
<small>Total from Line F</small>		<small>Amount to be Refunded</small>		<small>Amount allowable per</small>

H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$4,390,279.22

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$4,403,864.57</u>	+	<u>\$0.00</u>	=	<u>\$4,403,864.57</u>
<small>Line H, Page 1</small>		<small>Amount to be Refunded</small>		<small>Total</small>

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$4,390,279.22</u>	-	<u> </u>	=	<u>\$4,390,279.22</u>
<small>Lesser of G, H, or I</small>		<small>Amount Held in Abeyance</small>		<small>Total</small>

K. Statutory limit from line I on page 1 (dollar amount, not the rate) = \$5,551,521.19

L. Lesser of J & K \$4,390,279.22

M. **Levy Corrections** Year of Error: _____

1. Minus amount over levied (if applicable) _____

2. Plus amount under levied (if applicable) _____

N. **Total: L +/- M** \$4,390,279.22

O. **Regular Levy Rate Computation Without Levy Error Correction**
Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

<u>\$4,390,279.22</u>	÷	<u>\$3,701,014,125</u>	×	<u>\$1,000</u>	=	<u>1.186236818267</u>
<small>Lesser of K and L</small>		<small>Amount on line L1 on page 1</small>				<small>rate w/o error correction</small>

P. **Regular Levy Rate Computation:** Lesser of K and N divided by the assessed value in line L1 on page 1.
Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

<u>\$4,390,279.22</u>	÷	<u>\$3,701,014,125</u>	×	<u>\$1,000</u>	=	<u>1.186236818267</u>
<small>Lesser of K & N</small>		<small>Amount on line L1 on page 1</small>				<small>rate before aggregate check</small>

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**

R. _____ **OR** _____
Amount shifted TO this taxing district Amount shifted FROM this taxing district

S. \$4,390,279.22 ÷ \$3,701,014,125 × \$1,000 = 1.186236818267
Post Shift Levy Amount Amount on line L1 on page 1 Post Shift Levy Rate

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

10.300 Expense Fund

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
	Beginning Balance					
311.10.00.100	Current Year Taxes	4,189,077.51	4,152,453.84	36,623.67	4,337,594.90	3.55%
311.10.00.101	Delinquent Taxes - 1 year	10,000.00	7,960.47	2,039.53	10,000.00	0.00%
311.10.00.102	Delinquent Taxes - 2 year	3,000.00	6,543.81	(3,543.81)	4,000.00	33.33%
311.10.00.103	Delinquent Taxes - 3 year	2,000.00	2,336.28	(336.28)	2,000.00	0.00%
311.10.00.104	Delinquent Taxes - 4+ year	300.00	1,597.05	(1,297.05)	200.00	(33.33%)
311.11.00.100	Tax Title Sale	0.00	0.00	0.00	0.00	
331.10.00.100	Direct Federal Grants	0.00	0.00	0.00	0.00	
332.92.10.100	COVID 19 Non-Grant	0.00	0.00	0.00	0.00	
332.93.40.100	Ground Emergency Med Trans	90,000.00	220,578.12	(130,578.12)	108,000.00	20.00%
333.97.05.100	Indirect Federal Grants	0.00	3,855.77	(3,855.77)	3,797.00	
334.01.30.100	WA State Patrol	6,000.00	8,400.00	(2,400.00)	6,000.00	0.00%
334.04.90.100	Wa State Dept of Health	1,200.00	1,125.00	75.00	1,100.00	(8.33%)
334.06.90.100	WA State BVFF	1,600.00	1,800.00	(200.00)	1,500.00	(6.25%)
337.20.00.100	Leasehold Excise Tax	100.00	427.30	(327.30)	150.00	50.00%
337.40.00.100	Private Timber Harvest Tax	300.00	2,216.62	(1,916.62)	300.00	0.00%
342.21.00.101	Fire Service/School District	850.00	891.80	(41.80)	900.00	5.88%
342.21.00.102	Fire Service/Parks & Rec	2,600.00	3,383.93	(783.93)	3,400.00	30.77%
342.21.00.103	Fire Service/DNR	0.00	0.00	0.00	0.00	
342.21.00.104	Fire Service-Water District	3,500.00	1,307.36	2,192.64	1,300.00	(62.86%)
342.21.00.105	Fire Services - WWU	1,200.00	1,413.42	(213.42)	1,432.00	19.33%
342.60.00.100	Ambulance/Aid Transport Fees	130,000.00	166,136.56	(36,136.56)	145,000.00	11.54%
342.90.00.100	Public Safety-Other	0.00	0.00	0.00	0.00	
361.11.00.100	Investment Interest	28,000.00	33,718.32	(5,718.32)	28,000.00	0.00%
361.19.00.100	Investment Service Fee	(1,100.00)	(986.74)	(113.26)	(1,400.00)	27.27%
361.40.00.101	FBL Interest	0.00	0.00	0.00	0.00	
361.40.00.105	Refunds Interest	0.00	(21.62)	21.62	0.00	
361.90.00.100	FBL Interest - DNR	0.00	0.00	0.00	0.00	
362.50.00.110	State Forest Board	300.00	0.00	300.00	0.00	(100.00%)
367.00.00.100	Donations	0.00	25.00	(25.00)	0.00	
369.10.00.101	Sale of Surplus	7,500.00	51,883.00	(44,383.00)	50,000.00	566.67%
369.90.00.192	Other Prior Year Adjustments	0.00	0.00	0.00	0.00	
369.91.00.100	Other-Miscellaneous Income	300.00	2,386.43	(2,086.43)	500.00	66.67%
395.10.00.100	Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	
397.00.00.100	Transfers In	0.00	0.00	0.00	0.00	
597.00.00.100	Transfers Out	(208,200.00)	(190,000.00)	(18,200.00)	(477,200.00)	(100.00%)
	Annual Revenue Income	4,268,527.51	4,669,431.72	(192,704.21)	4,226,573.90	(0.98%)
	Revenue minus Transfers Out	4,268,527.51	4,479,431.72	(210,904.21)	4,226,573.90	(0.98%)

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

11.300 General Obligation Bond Fund

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
	Beginning Balance					
311.10.00.110	Current Year Taxes	232,800.00	229,952.30	2,847.70	231,400.00	(0.60%)
311.10.00.112	Delinquent Taxes - 1 year	0.00	472.72	(472.72)	0.00	
311.10.00.113	Delinquent Taxes - 2 year	0.00	393.20	(393.20)	0.00	
311.10.00.114	Delinquent Taxes - 3 year	0.00	189.72	(189.72)	0.00	
311.10.00.115	Delinquent Taxes - 4+ year	0.00	106.73	(106.73)	0.00	
311.30.00.110	Tax Title Sale	0.00	0.00	0.00	0.00	
312.10.00.110	Private Timber Harvest Tax	0.00	0.00	0.00	0.00	
317.20.00.110	Leasehold Excise Tax	0.00	0.00	0.00	0.00	
361.11.00.110	Investment Interest	1,000.00	2,052.52	(1,052.52)	1,100.00	10.00%
361.19.00.110	Investment Service Fee	(100.00)	(50.84)	(49.16)	(100.00)	0.00%
361.40.00.115	Refunds Interest	0.00	(9.05)	9.05	0.00	
361.90.00.110	Other Interest Earnings	0.00	0.00	0.00	0.00	
362.50.10.110	State Forest Board	0.00	0.00	0.00	0.00	
369.90.00.110	Miscellaneous Income	0.00	0.00	0.00	0.00	
392.00.00.110	2016 UTGO Proceeds from Premiur	0.00	0.00	0.00	0.00	
397.00.00.110	Transfers In	0.00	0.00	0.00	0.00	
597.00.00.110	Transfers Out	(232,800.00)	(232,700.00)	(100.00)	(231,400.00)	(0.60%)
	Annual Revenue Income	900.00	233,107.30	592.70	1,000.00	11.11%
	Revenue minus Transfers Out	900.00	407.30	492.70	1,000.00	11.11%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

12.300 Reserve Fund

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
	Beginning Balance					
311.10.00.120	Current Year Taxes	0.00	0.00	0.00	0.00	
311.10.00.121	Delinquent Taxes - 1 year	0.00	0.00	0.00	0.00	
311.10.00.122	Delinquent Taxes - 2 year	0.00	0.00	0.00	0.00	
311.10.00.123	Delinquent Taxes - 3 year	0.00	0.00	0.00	0.00	
311.10.00.124	Delinquent Taxes - 4+ year	0.00	0.00	0.00	0.00	
311.30.00.120	Tax Title Sale	0.00	0.00	0.00	0.00	
312.10.00.120	Private Timber Harvest Tax	0.00	0.00	0.00	0.00	
317.20.00.120	Leasehold Excise Tax	0.00	0.00	0.00	0.00	
361.11.00.120	Investment Interest	4500.00	6047.12	(1547.12)	4,500.00	0.00%
361.19.00.120	Investment Service Fee	(250.00)	(186.97)	(63.03)	(250.00)	0.00%
361.90.00.120	Other Interest Earnings	0.00	0.00	0.00	0.00	
369.90.01.120	Miscellaneous Income	0.00	0.00	0.00	0.00	
397.00.00.120	Transfers In	0.00	0.00	0.00	325,000.00	
597.00.00.120	Transfers Out	0.00	0.00	0.00	0.00	
	Annual Revenue Income	4250.00	5860.15	(1610.15)	329,250.00	7647.06%
	TOTAL REVENUE	4,250.00	5,860.15	(1,610.15)	329,250.00	7647.06%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

13.300 Capital Improvement Fund

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
	Beginning Balance					
311.10.00.131	Current Year Taxes	0.00	0.00	0.00	0.00	
311.10.00.132	Delinquent Taxes - 1 year	0.00	0.00	0.00	0.00	
311.10.00.133	Delinquent Taxes - 2 year	0.00	0.00	0.00	0.00	
311.10.00.134	Delinquent Taxes - 3 year	0.00	0.00	0.00	0.00	
311.10.00.135	Delinquent Taxes - 4+ year	0.00	28.01	(28.01)	0.00	
361.11.00.130	Investment Interest	0.00	465.64	(465.64)	125.00	
361.19.00.130	Investment Service Fee	0.00	(18.36)	18.36	0.00	
361.40.01.130	FBL Interest	0.00	0.00	0.00	0.00	
361.40.05.130	Interest Refunds	0.00	0.00	0.00	0.00	
395.20.00.130	Comp for Loss of Asset	0.00	344.62	(344.62)	0.00	
397.00.00.013	Transfers In	208,200.00	190,000.00	18,200.00	152,200.00	(26.90%)
597.00.00.013	Transfers Out	0.00	0.00	0.00	0.00	
	Annual Revenue Income	0.00	819.91	(819.91)	152,325.00	
	Revenue plus Transfers In	208,200.00	190,819.91	17,380.09	152,325.00	(26.84%)

SOUTH WHATCOM FIRE AUTHORITY

BUDGET

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
SALARIES AND WAGES						
	Fire Commissioners / Board Secretary	17,095.00	13,597.95	3,497.05	13,000.00	(23.95%)
	Administration & Staff	379,249.72	373,794.89	5,454.83	429,241.99	13.18%
	Firefighter / Maint / Overtime	8,503.83	7,622.36	881.47	4,001.92	(52.94%)
	Career Firefighters / Supp/EMS / OT	1,709,228.16	1,757,727.85	(48,499.69)	1,912,397.10	11.89%
	Special Assignment Training	0.00	0.00	0.00	0.00	
	Facilities Maint	17,500.00	15,187.50	2,312.50	17,500.00	0.00%
	Vol. Firefighter Response Stipends	1,000.00	182.50	817.50	200.00	(80.00%)
	Vol. Firefighter Duty Shift	334,000.00	145,845.00	188,155.00	182,000.00	(45.51%)
	Firefighter / Part-Time	180,000.00	167,065.00	12,935.00	180,000.00	0.00%
	Vol. Firefighter Training Stipends	9,500.00	6,437.00	3,063.00	9,000.00	(5.26%)
	Special Assignment Shift	0.00	0.00	0.00	0.00	
	sub-total	2,656,076.71	2,487,460.05	168,616.66	2,747,341.01	3.44%
PERSONNEL BENEFITS						
Insurance / Payroll						
	Social Security	24,584.03	11,997.77	12,586.26	14,923.23	(39.30%)
	Medicare	38,513.12	37,241.99	1,271.13	39,836.44	3.44%
	Labor & Industries	75,540.82	80,299.20	(4,758.38)	100,563.52	33.12%
	Unemployment Compensation	500.00	524.08	(24.08)	500.00	0.00%
	ESD - PFMLA Rounding PD by ER	7.00	13.41	(6.41)	10.00	
	Medical Insurance / Career	302,509.38	287,215.95	15,293.43	344,439.49	13.86%
	Dental Insurance / Career	25,017.33	24,379.56	637.77	26,696.65	6.71%
	Life Insurance / Career / Part Time	5,329.80	5,797.25	(467.45)	6,800.00	27.58%
	Disability / Career	5,235.00	5,155.00	80.00	6,000.00	14.61%
	Medical Insurance / Volunteer	2,500.00	1,231.00	1,269.00	1,200.00	(52.00%)
	Disability / Volunteer	3,200.00	2,875.00	325.00	3,200.00	0.00%
	Employee Assistance Program	2,000.00	2,221.85	(221.85)	2,000.00	0.00%

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
	Medical Expense Reimb Plan (MERP)	17,100.00	17,850.00	(750.00)	19,650.00	14.91%
	Deferred Compensation	84,006.76	79,437.00	4,569.76	104,289.56	24.14%
	sub-total	586,043.24	556,239.06	29,804.18	670,108.90	14.34%
	Retirement					
	Retirement / Career	115,887.82	118,124.01	(2,236.19)	127,526.62	10.04%
	Retirement / Part-time	18,450.00	17,183.11	1,266.89	18,702.00	1.37%
	Retirement / Volunteer	4,500.00	2,429.00	2,071.00	2,400.00	(46.67%)
	Uniforms					
	Apparel Commissioners	750.00	134.29	615.71	500.00	(33.33%)
	Uniforms / Career	9,000.00	12,784.33	(3,784.33)	15,950.00	77.22%
	Uniforms / Volunteer	8,500.00	4,154.86	4,345.14	4,250.00	(50.00%)
	Uniforms / Other	0.00	0.00	0.00	0.00	
	Fitness Program	3,500.00	832.00	2,668.00	2,000.00	(42.86%)
	Medical Physicals					
	Initial & Annual Physicals	17,000.00	8,211.51	8,788.49	14,000.00	(17.65%)
	Immunizations	4,000.00	2,776.00	1,224.00	4,000.00	0.00%
	TB Testing	2,000.00	300.00	1,700.00	700.00	(65.00%)
	Substance Abuse Testing	1,200.00	1,620.00	(420.00)	1,200.00	0.00%
	Tuition Reimbursement	6,500.00	2,269.00	4,231.00	6,500.00	0.00%
	sub-total	191,287.82	170,818.11	20,469.71	197,728.62	3.37%
	SUPPLIES					
	Office / Operational Supplies					
	Office Supplies	2,750.00	2,465.36	284.64	2,750.00	0.00%
	Operational Supplies	32,700.00	26,940.83	5,759.17	35,970.00	10.00%
	Books and Publications	3,400.00	3,319.39	80.61	1,650.00	(51.47%)
	Vehicle Parts	23,000.00	33,666.74	(10,666.74)	26,200.00	13.91%
	Protective Clothing	13,000.00	10,194.17	2,805.83	14,000.00	7.69%
	Tool Breakage Allowance	0.00	0.00	0.00	0.00	
	Other Supplies	0.00	0.00	0.00	0.00	

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
Fuel Consumed						
	Gasoline	14,250.00	19,591.41	(5,341.41)	16,750.00	17.54%
	Diesel	19,000.00	30,820.73	(11,820.73)	22,400.00	17.89%
	Items Purchased for Resale	0.00	0.00	0.00	0.00	
	Small Tools and Equipment	15,500.00	13,690.50	1,809.50	13,250.00	(14.52%)
	sub-total	123,600.00	140,689.13	(17,089.13)	132,970.00	7.58%
SERVICES						
Professional Services						
	Audit-State Auditor Office	12,000.00	10,414.17	1,585.83	18,000.00	50.00%
	Auditor-County Election Charges	0.00	0.00	0.00	19,000.00	
	Investment Fees	0.00	0.00	0.00	0.00	
	Legal	2,000.00	16,766.21	(14,766.21)	3,500.00	75.00%
	DMV Reports	400.00	408.00	(8.00)	400.00	0.00%
	Criminal Background Checks	800.00	672.00	128.00	800.00	0.00%
	SERP	1,200.00	1,246.30	(46.30)	1,400.00	16.67%
	FARS Fees	7,820.00	7,817.07	2.93	9,460.00	20.97%
	Other Professional Services	94,700.00	87,782.42	6,899.82	101,600.00	7.29%
	Computer Consultant	32,000.00	31,959.48	40.52	34,000.00	6.25%
	District Mapping Services	1,000.00	240.00	760.00	750.00	(25.00%)
Communication						
	Postage	800.00	611.08	188.92	850.00	6.25%
	Telephone	26,850.00	24,223.60	2,626.40	26,850.00	0.00%
	Freight	350.00	239.87	110.13	400.00	14.29%
Travel						
	Meals	3,950.00	1,808.47	2,141.53	3,350.00	(15.19%)
	Lodging	7,650.00	7,265.67	384.33	8,250.00	7.84%
	Mileage	2,325.00	1,456.50	868.50	3,375.00	45.16%

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
	Advertising	1,000.00	894.00	106.00	1,250.00	25.00%
	Rentals	7,150.00	892.55	6,257.45	5,950.00	(16.78%)
	Lease Payments (Debt Service)	0.00	2,508.36	(2,508.36)	0.00	
	Insurance	46,588.84	47,615.00	(1,026.16)	53,804.95	15.49%
	Public Utilities					
	Fuel	10,500.00	8,831.67	1,668.33	11,500.00	9.52%
	Electricity	19,700.00	18,435.05	1,264.95	22,000.00	11.68%
	Natural Gas	7,000.00	8,335.42	(1,335.42)	9,000.00	28.57%
	Water Sewer	8,200.00	8,541.61	(341.61)	8,500.00	3.66%
	Garbage	3,500.00	3,873.56	(373.56)	4,000.00	14.29%
	Maintenance					
	Vehicle Repairs	18,750.00	33,596.83	(14,846.83)	23,250.00	24.00%
	Portable Equipment Repairs	10,000.00	8,653.54	1,346.46	4,000.00	(60.00%)
	Misc. Repairs / Maint.	19,400.00	27,582.39	(8,182.39)	19,150.00	(1.29%)
	Miscellaneous					
	Professional Organization Dues	6,710.00	6,450.42	259.58	6,860.00	2.24%
	Registration and Tuition	51,100.00	40,344.23	10,755.77	47,100.00	(7.83%)
	Laundry Service	1,100.00	836.06	263.94	750.00	(31.82%)
	Printing Service	350.00	0.00	350.00	200.00	(42.86%)
	Other Services and Charges	4,300.00	3,691.25	608.75	4,700.00	9.30%
	Volunteer Recognition	6,500.00	3,841.27	2,658.73	5,200.00	(20.00%)
	Newsletter Publication	15,800.00	16,086.53	(286.53)	17,500.00	10.76%
	Firefighter Portraits	500.00	0.00	500.00	500.00	0.00%
	Dispatch Fees	0.00	0.00	0.00	0.00	
	sub-total	431,993.84	433,920.58	(1,926.74)	477,199.95	10.46%
	TOTAL OPERATIONS EXPENDITURES	3,989,001.61	3,789,126.93	199,874.68	4,225,348.48	5.92%

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
FIRE CONTROL / LONG TERM DEBT						
	LTGO,UTGO and LOCAL Debt Principal	200,000.00	200,000.00	0.00	205,000.00	2.50%
	sub-total	200,000.00	200,000.00	0.00	205,000.00	2.50%
FIRE CONTROL / DEBT SERVICE						
	LTGO,UTGO and LOCAL Debt Interest	32,400.00	32,400.00	0.00	26,400.00	(18.52%)
	Debt Service Charges	400.00	300.00	100.00	400.00	0.00%
	sub-total	32,800.00	32,700.00	100.00	26,800.00	(18.29%)
	TOTAL	232,800.00	232,700.00	100.00	231,800.00	(0.43%)

**SOUTH WHATCOM FIRE AUTHORITY
FIRE AUTHORITY ANNUAL BUDGET**

ACCOUNT	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
FIRE CONTROL / CAPITAL						
Capital Outlays						
Buildings and Structures						
	Facility Improvements	32,000.00	54,513.95	(22,513.95)	13,000.00	(59.38%)
	sub-total	32,000.00	54,513.95	(22,513.95)	13,000.00	(59.38%)
	Other Improvements	0.00	0.00	0.00	0.00	
Machinery and Equipment						
	Personal Protective Equipment	60,000.00	58,481.35	1,518.65	48,000.00	(0.20)
	Fire Hose	5,200.00	5,362.83	(162.83)	5,200.00	0.00%
	EMS Equipment	0.00	0.00	0.00	0.00	
	Networking and Computer Equip	9,000.00	8,404.56	595.44	22,000.00	144.44%
	Suppression Tools	2,000.00	1,058.85	941.15	0.00	(100.00%)
	Self Contained Breathing Apparatus	26,000.00	24,100.75	1,899.25	32,000.00	0.23
	Special Rescue Tools	4,000.00	3,065.51	934.49	0.00	(100.00%)
	Radio Communication Equipment	70,000.00	50,126.05	19,873.95	20,000.00	0.00
	Physical Fitness Equipment	0.00	0.00	0.00	0.00	
	Staff Command Vehicle	0.00	0.00	0.00	12,000.00	
	sub-total	176,200.00	150,599.90	25,600.10	139,200.00	(21.00%)
	TOTAL	208,200.00	205,113.85	3,086.15	152,200.00	(26.90%)
	BUDGET TOTALS	4,430,001.61	4,226,940.78	203,060.83	4,609,348.48	4.05%

SOUTH WHATCOM FIRE AUTHORITY

ADMINISTRATIVE DIVISION 522.10

FIRE CHIEF

Mitchell Nolze

ASSISTANT CHIEF

Stephen Mitchell

ADMINISTRATIVE ASSISTANT

Gerri Gilmore

OFFICE ASSISTANT

Erika Barquist

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.10 Administration

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
522.10.10 SALARIES AND WAGES						
522.10.10.001	Fire Chief Salary	132,383.99	132,384.00	(0.01)	134,945.82	1.94%
522.10.10.002	Assistant Chief	105,914.35	105,914.40	(0.05)	118,000.00	11.41%
522.10.10.003	Admin. Assistant Salary	60,953.05	60,953.04	0.01	65,219.76	7.00%
522.10.10.004	Office Assistants (1-FT, 1-PT)	68,498.33	63,076.50	5,421.83	76,008.01	10.96%
522.10.10.009	Other Salaries	3,500.00	3,483.20	16.80	24,068.40	587.67%
522.10.10.010	Overtime	0.00	0.00	0.00	0.00	
522.10.20 PERSONNEL BENEFITS						
INSURANCE / PAYROLL						
522.10.20.001	Social Security-Office Assistant	1,080.14	767.84	312.30	1,177.83	9.04%
522.10.20.002	Medicare- Chief's & Admin	5,383.12	5,604.90	(221.78)	6,064.51	12.66%
522.10.20.003	Labor & Industries-Chief's & Admin	5,370.75	5,420.83	(50.08)	8,668.52	61.40%
522.10.20.004	Medical Insurance-Chief's & Admin	39,763.02	39,763.08	(0.06)	64,082.59	61.16%
522.10.20.005	Dental Insurance-Chief's & Admin	4,223.91	4,224.00	(0.09)	4,842.35	14.64%
522.10.20.006	Life Insurance-Chief's & Admin	1,800.00	1,558.20	241.80	2,000.00	11.11%
522.10.20.007	Disability-Chief's & Admin	435.00	395.00	40.00	480.00	10.34%
522.10.20.013	ESD-PFMLA Rounding	7.00	13.41	(6.41)	10.00	42.86%
522.10.20.015	Unemployment Comp-Admin	0.00	0.00	0.00	0.00	
RETIREMENT/DEFERRED COMP						
522.10.20.020	Retirement / Fire Chief	7,228.35	7,254.88	(26.53)	7,152.13	(1.05%)
522.10.20.021	Retirement Assistant Chief	5,804.26	5,752.58	51.68	6,254.00	7.75%
522.10.20.022	Retirement / Admin. Assistant	6,247.67	6,276.12	(28.45)	6,776.33	8.46%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.10 Administration

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
522.10.20.023	Retirement / Office Assistants	5,201.25	5,232.56	(31.31)	5,923.41	13.88%
522.10.20.025	Deferred Compensation Admin	13,491.90	13,488.00	3.90	23,260.93	72.41%
UNIFORM ALLOWANCE						
522.10.20.040	Fire Chief Uniform	500.00	0.00	500.00	750.00	50.00%
522.10.20.041	Assistant Chief Uniform	500.00	1,721.56	(1,221.56)	3,200.00	540.00%
522.10.20.042	Admin. Assistant Uniform	0.00	0.00	0.00	0.00	
FITNESS/PHYSICAL						
522.10.20.050	Fitness Program / Admin	0.00	0.00	0.00	0.00	
TUITION REIMBURSEMENT						
522.10.20.060	Tuition Reimbursement	3,500.00	1,269.00	2,231.00	3,500.00	0.00%

522.10.30 SUPPLIES

OFFICE SUPPLIES / OPERATIONAL

522.10.31.001	Office Supplies	2,750.00	2,465.36	284.64	2,750.00	0.00%
522.10.31.002	Operational Supplies	500.00	163.87	336.13	500.00	0.00%
522.10.31.003	Books and Publications	0.00	0.00	0.00	0.00	
522.10.31.004	Vehicle Parts	1,000.00	634.30	365.70	2,200.00	120.00%
522.10.31.005	Protective Clothing	0.00	0.00	0.00	0.00	

FUEL CONSUMED

522.10.32.001	Gasoline	6,500.00	8,069.56	(1,569.56)	7,500.00	15.38%
522.10.32.002	Diesel	0.00	0.00	0.00	0.00	

SMALL TOOLS AND MINOR EQUIPMENT

522.10.35.000	Small Tools and Equipment	1,000.00	3,662.29	(2,662.29)	1,500.00	50.00%
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**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.10 Administration

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
522.10.40 SERVICES						
PROFESSIONAL SERVICES						
522.10.41.001	DMV Reports	400.00	408.00	(8.00)	400.00	0.00%
522.10.41.002	Criminal Background Checks	800.00	672.00	128.00	800.00	0.00%
522.10.41.003	Other Professional Svcs-Admin	36,000.00	33,452.89	2,547.11	32,500.00	(9.72%)
522.10.41.004	Computer Consultant	32,000.00	31,959.48	40.52	34,000.00	6.25%
522.10.41.005	District Mapping/Lockbox Services	1,000.00	240.00	760.00	750.00	(25.00%)
COMMUNICATION						
522.10.42.001	Postage	800.00	611.08	188.92	850.00	6.25%
522.10.42.002	Telephone/Internet	26,850.00	24,223.60	2,626.40	26,850.00	0.00%
522.10.42.003	Freight	0.00	0.00	0.00	0.00	
TRAVEL						
522.10.43.001	Meals	1,200.00	909.47	290.53	1,200.00	0.00%
522.10.43.002	Lodging	1,800.00	2,689.81	(889.81)	2,400.00	33.33%
522.10.43.003	Mileage/Airfare	250.00	249.00	1.00	1,600.00	540.00%
ADVERTISING						
522.10.44.001	Advertising	500.00	894.00	(394.00)	750.00	50.00%
OPERATING RENTALS						
522.10.45.001	Rentals	2,650.00	135.38	2,514.62	3,000.00	13.21%
INSURANCE						
522.10.46.000	Insurance-Admin	3,916.50	4,169.80	(253.30)	4,711.87	20.31%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.10 Administration

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ Remaining	2023 BUDGET	% INC/DEC
REPAIRS / MAINTENANCE						
522.10.48.001	Vehicle Repair / Maint	750.00	479.31	270.69	750.00	0.00%
522.10.48.002	Portable Equip Repair / Maint	0.00	0.00	0.00	0.00	
522.10.48.003	Misc. Repairs / Maintenance	250.00	128.96	121.04	250.00	0.00%
MISCELLANEOUS						
522.10.49.001	Professional Org Dues-Admin	3,750.00	3,480.42	269.58	3,750.00	0.00%
522.10.49.002	Registration / Tuition-Admin	3,000.00	1,934.00	1,066.00	3,500.00	16.67%
522.10.49.004	Printing Service	100.00	0.00	100.00	100.00	0.00%
522.10.49.005	Other Services and Charges	2,800.00	3,508.90	(708.90)	3,200.00	14.29%
522.10.49.006	Volunteer Recognition	6,500.00	3,841.27	2,658.73	5,200.00	(20.00%)
522.10.49.007	Firefighter Portraits	500.00	0.00	500.00	500.00	0.00%
Debt Service						
591.10.70.000	Lease Payments (Copier)	0.00	2,508.36	(2,508.36)	0.00	
	TOTAL	609,352.59	596,044.21	13,308.38	703,896.48	15.52%

The Administrative Division is responsible for administrative and operational management of the Fire Authority to include managing budget expenditures, purchasing, payroll, personnel, policy and procedure development and implementation, and records and data management.

Division Summary:

- CPI is 9.0% for Seattle-Tacoma- Bellevue, August 2021-2022.
- Salary for administrative support staff includes 7% Cost of Living Adjustment. Full-time Office Assistant position includes 5% increase due to changes of essential duties.
- PERS II Pension contributions are increasing with an employer contribution rate of 10.39%.
- Network Hard drive is due for replacement. A subscription for a cloud service system is budgeted and included within the Computer Consultant line item.
- Fuel prices reflect a 15% increase over 2022.
- Insurance is increasing through all budget line items due to plan increases, we will be transitioning our insurance broker services to Guide insurance who is a local firm.
- The Assistant Fire Chief salary is place held at the top end of the scale, setting of salary and compensation for the position are yet to be finalized.
- Other salaries include contractual compensation for unused sick leave and vacation for current Fire Chief Rod Topel.
- Uniform expenses for Assistant Fire Chief are for initial duty uniforms, class A, boots, sweatshirts, and jacket.

522.10.10.001 Fire Chief:.....\$ 134,945.82

The fire chief's salary reflects the rate set by the Board of Fire Commissioners in the new executive staff contractual agreement.

522.10.10.002 Assistant Chief:.....\$118,000.00

The Assistant Chief's salary reflects the rate set by the Board of Fire Commissioners in the new executive staff contractual agreement.

522.10.10.003 Administrative Assistant:.....\$65,219.76

The Administrative Assistant's position for 2023 reflects a 7.0% salary increase as a cost-of-living adjustment. The monthly salary is calculated on working an average of 173.33 hours per month. No additional funds were budgeted for overtime. Authorized hours worked in excess of 40 hours per week will be paid in the form of compensatory time or attributed to other salaries.

522.10.10.004 Office Assistants:.....\$76,008.01

The full time Office Assistant's position for 2023 reflects a 7.0% salary as a cost-of-living adjustment, along with a 5% increase due to changes to essential duties. The monthly salary is calculated on working an average of 173.33 hours per month. No additional funds were budgeted for overtime. Authorized hours worked in excess of 40 hours per week will be paid in the form of compensatory time or attributed to other salaries. In addition, this line item includes a second part-time Office Assistant position at a rate of \$26.11 per hour, which includes a 7% cost-of-living adjustment, with no medical benefits, and is budgeted for 14 hours per week.

522.10.10.009 Other Salaries:.....\$24,068.40

This line item is used for additional salaries in the administrative division to include payouts of unused vacation for the year. For 2023, this line item also includes the Fire Chief's unused vacation and sick leave cash out, per contractual agreement upon retirement/contract expiration.

522.10.20.001 Social Security:.....\$1,177.83

The Fire Authority's contribution to Social Security equals 6.2% of the gross salaries earned. The second part time Office Assistant is the only employee covered in the 2023 budgeted year in the administration division for Social Security.

522.10.20.002 Medicare:.....\$6,064.51

The Fire Authority's contribution to Medicare equals 1.45% of the gross salaries earned. The Chief, Assistant Chief, Administrative Assistant, and Office Assistants are the employees covered in the 2023 budgeted year in the administration division for Medicare.

522.10.20.003 Labor and Industries:.....\$8,668.52

The budgeted amount is based on a calculation of the number of hours worked times the L&I rate. The rate is set by the Department of Labor & Industries and varies for each job classification. This line item covers all the employees covered in the Administration division.

522.10.20.004 Medical Ins. / Chiefs and Admin:.....\$64,082.59

The amount budgeted reflects the cost of medical benefits for administrative personnel. The 2023 medical premiums for all WFCA PPO plans have an increase of 2.5%. The budgeted amount includes the fire chief and assistant fire chief contributing 12%, and other administrative employees contributing 15% of their dependent coverage premiums.

522.10.20.005 Dental Ins. / Chiefs and Admin:.....\$4,842.35

The amount budgeted reflects the cost of dental benefits for administrative personnel. The 2023 dental premiums have no premium increase and include the fire chief and assistance fire chief contributing 12%, and all other administrative personnel contributing 15%, of their respective dependent premiums.

522.10.20.006 Life Insurance - Chiefs and Admin:.....\$2,000.00

The cost of life insurance is for the Fire Chief, Assistant Chief, Administrative Assistant, and full time Office Assistant position in this division. The 2023 amount includes an anticipated 11% increase over the previous year.

522.10.20.007 Disability – Chiefs and Admin:.....\$480.00

The cost of disability insurance is for the Fire Chief, Assistant Chief, Administrative Assistant, and full time Office Assistant position in this division. The 2023 amount includes an anticipated 10% increase over the previous year.

522.10.20.013 PFMLA Rounding:.....\$10.00

In 2019, Washington State began a program for Paid Family and Medical Leave. Each employee must contribute to this program which is administered by the Employment Securities Department. When PFML is calculated quarterly by the ESD, differences may occur between balances on the reports and the Fire Authority accounting software deductions. This line item reflects this adjustment for fractions of cents.

522.10.20.015 Unemployment Compensation:.....\$0.00

The Fire Authority does not pay quarterly unemployment insurance. Because the Fire Authority is a governmental agency, they are exempted from prepayments. Should an employee terminate from the department and be eligible for unemployment compensation, the Employment Security Division will bill the Fire Authority at the time benefits are collected. There are no unemployment compensations planned in the budgeted year.

522.10.20.020 Retirement / Fire Chief:.....\$7,152.13

LEOFF II retirement contributions for the Fire Chief are mandated by state statute. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.3% and includes an estimated amount from pay associated with additional duty coverages. The amount budgeted reflects the rate as approved by the WSDRS. The Fire Chief also contributes to the retirement program, but that contribution is not part of this line budget.

522.10.20.021 Retirement / Assistant Chief:.....\$6,254.00

LEOFF II retirement contributions for the Assistant Chief are mandated by state statute. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.3% and includes an estimated amount from pay associated with additional duty coverages. The amount budgeted reflects the rate as approved by the WSDRS. The Assistant Chief also contributes to the retirement program, but that contribution is not part of this line budget.

522.10.20.022 Retirement / Administrative Assistant:.....\$6,776.33

The Fire Authority pays the employer portion of the Washington State Public Employees Retirement System (PERS) for the Administrative Assistant retirement. The Fire Authority's contribution is calculated based on gross earnings multiplied by the employer rate of 10.39%. The amount budgeted reflects the rate as approved by the WSDRS. The Administrative Assistant position contributes to the retirement program, but that contribution is not part of the budget.

522.10.20.023 Retirement / Office Assistant:.....\$5,923.41

The Fire Authority pays the employer portion of the Washington State Public Employees Retirement System (PERS) for the Office Assistant's retirement. The Fire Authority's contribution is calculated based on gross earnings multiplied by the employer rate of 10.39%. The amount budgeted reflects the rate as approved by the WSDRS. The Office Assistant position contributes to the retirement program, but that contribution is not part of this line budget.

522.10.20.025 Deferred Compensation:.....\$23,260.93

The budgeted amount is based on the Fire Authority matching 6.2% of the Fire Chief, Assistant Chief, Administrative Assistant, and full time Office Assistant's salary. This is an increase from 2022 due to the Fire Chief contributing to the Deferred Compensation Program and receiving a 6.2% match per the fire chief's contractual agreement.

522.10.20.040 Fire Chief Uniforms:.....\$750.00

The employment contract for the Fire Chief identifies a uniform allowance of \$750.00 for the first year to replace or purchase uniforms and clothing pertinent to the position. The budgeted amount reflects the contract language and will incorporate alterations to Class A uniform.

522.10.20.041 Assistant Chief Uniforms:.....\$3,200.00

As outlined in the Assistant Chief's contract, the Fire Authority will outfit and maintain uniforms and clothing pertinent to the position. The budgeted amount reflects the purchase of a complete Class "A" uniform.

522.10.20.042 Admin Assistant Uniforms:.....\$0.00

This line item is used for the administrative office staff to purchase department embroidered shirts and/or blouse to be used in department sponsored activities or regular office hours. Funds are not allocated due to non-use.

522.10.20.050 Fitness Program:.....\$0.00

Funds are not allocated due to non-use.

522.10.20.060 Tuition Reimbursement:..... \$3,500.00

The amount budgeted meets the contractual needs for tuition reimbursement for the Fire Chief and Assistant Fire Chief according to contract.

522.10.31.001 Office Supplies:.....\$2,750.00

Office supplies are expensed to this division but will be used by all divisions.

522.10.31.002 Operational Supplies:.....\$500.00

This budgeted amount is used for administrative upgrades to software and equipment.

522.10.31.003 Books and Publications:.....\$0.00

The amount budgeted is for magazine subscriptions and other informational materials used by the fire chief and other administrative staff. No funds are allocated due to non-use.

522.10.31.004 Vehicle Parts:.....\$2,200.00

The budgeted amount covers vehicle parts for the Fire Chief's truck, the Assistant Chief's truck, and the Division Chief's truck.

522.10.31.005 Protective Clothing:.....\$0.00

This line item is for protective clothing for the administrative personnel who respond to emergency incidents.

522.10.32.001 Gasoline Fuel:.....\$7,500.00

The fuel costs of vehicles assigned to the administrative staff are reflected in this line item.

522.10.35.000 Small Tools and Equipment:\$1,500.00

The amount budgeted reflects the costs of adding small tools and equipment for the administrative division. This includes items such as cell phones, desk top monitors, etc. An increase for 2023 is included to accommodate office and job function needs for a new Assistant Chief.

522.10.41.001 DMV Background Checks:.....\$400.00

The amount budgeted reflects the cost for obtaining a Department of Motor Vehicles driving abstract on all new firefighter applicants and a random check of existing firefighters.

522.10.41.002 Criminal Background Checks:.....\$800.00

The amount budgeted reflects the cost for obtaining a criminal background check on all new firefighter applicants.

522.10.41.003 Other Professional Services:.....\$32,500.00

The amount budgeted in this line item includes professional services associated with the administrative division. This includes costs associated with consultants; cloud-based hosting of CrewSense Personnel Scheduler and Springbrook Financial software, user fees for asset management program software, social media archiving software, and Lexipol policy subscription service. In 2022, additional funds were budgeted for architectural services; future fees will be budgeted as part of the capital facilities improvement plan.

522.10.41.004 Computer Consulting and Programming:.....\$34,000.00

The amount budgeted reflects the cost of computer maintenance, to include software and program maintenance. For the 2023 budgeted year this includes a contract with Northwest Technology which will provide IT (Information Technology) services for all department computers, servers, and Mobile Data Terminals (MDT's) on the apparatus. This budgeted amount also includes some small IT hardware purchases directly from NW Technology, Office 365 subscription management, a hosted server subscription, and device management contracts.

522.10.41.005 District Mapping/Lockbox Services:.....\$750.00

This budget line item reflects costs to maintain map books for all the apparatus and stations, as well as installing/replacing lock boxes for building access. This line also includes updating addresses, road names and reprinting of maps.

522.10.42.001 Postage:-----\$850.00

This line item reflects the cost of postage for monthly mailing of vouchers, payroll, and administrative correspondence.

522.10.42.002 Telephone:-----\$26,850.00

Funds in this line item cover the cost of cellular, VOI protocol phone system and data terminals. The amount also includes cable and fiber optic internet services and device management subscriptions.

522.10.42.003 Freight:-----\$0.00

The amount budgeted is for shipping costs for items shipped for repair as well as other costs associated with moving goods by freight. No funds allocated due to no planned use.

522.10.43.001 Meals:-----\$1,200.00

This line item covers food expenses for the Fire Chief, Assistant Chief and Administrative Assistant when traveling out of Whatcom County, along with meetings, training, and other official Fire Authority business.

522.10.43.002 Lodging:-----\$2,400.00

This line item covers lodging expenses for the Fire Chief, Assistant Chief, and Administrative Assistant when traveling out of Whatcom County for meetings, training, and other official Fire Authority business.

522.10.43.003 Mileage/Airfare:-----\$1,600.00

This budget line item provides funding for expenses incurred by Authority staff for approved travel and/or when using their personal vehicle for Fire Authority business.

522.10.44.001 Advertising:-----\$750.00

This budget line item provides funding for required advertising for calls for bids and advertising as needed. Such advertising can also include recruiting firefighters, filling vacant positions, or advertising other fire authority functions or business.

522.10.45.001 Rentals and Leasing:-----\$3,000.00

The amount budgeted in this category is for copier leasing and monthly fees associated with the copiers. Increased lease costs are anticipated as the current copier lease ends in early 2023.

522.10.46.00 Insurance:-----\$4,711.87

Each division within this budget that uses insurance has a proportionate amount of the total premium of insurance. The budgeted amount reflects that charge to the administrative division.

522.10.48.001 Vehicle Repairs / Maintenance:.....\$750.00

The budgeted amount reflects vehicle repairs and maintenance to the administrative staff vehicles which include the Fire Chief, Assistant Chief, and Division Chief command vehicles.

522.10.48.002 Portable Equipment Repairs and Maintenance:.....\$0.00

The budgeted amount is to cover expenditures for repairs to portable equipment such as portable radios and portable computers that are assigned to this division. No funds are allocated due to non-use.

522.10.48.003 Misc. Repairs and Maintenance:.....\$250.00

Funds in this line item are provided for expenses incurred in repairing administrative equipment such as printers/copiers, computers, and other office equipment.

522.10.49.001 Professional Organization Dues:.....\$3,750.00

The amount budgeted for this line item reflects the costs for association membership in the Whatcom County Association of Fire Chiefs, the Washington State Association of Fire Chiefs, the National Volunteer Fire Council, the International Association of Fire Chiefs, and the National Fire Protection Association.

522.10.49.002 Registration and Tuition:.....\$3,500.00

The line item covers administrative personnel attending conferences and seminars throughout the budgeted year. The 2023 budget also includes training software subscriptions for administrative staff skills enhancement with office software applications.

522.10.49.004 Printing Services:..... \$100.00

The line item is for the printing of special documents and other materials associated within the administrative division.

522.10.49.005 Other Services and Charges:.....\$3,200.00

The budgeted amount for this line item is for expenditures that occur on occasion but do not warrant a separate budget line item. This includes miscellaneous expenses for special meetings and fees associated with administrative duties. The line item also covers expenditures for fees and assessments including County Storm Water assessment fees.

522.10.49.006 Volunteer Recognition:.....\$5,200.00

The amount budgeted for this line item is for the annual recognition banquet and for other charges associated with recognizing volunteer firefighters' contribution or outstanding service to the Fire Authority.

522.10.49.007 Firefighter Portraits.....\$500.00

The amount budgeted is planned to maintain the current picture rosters of each staff and volunteer member at each station, along with providing identification badges.

TOTAL

\$703,896.48

SOUTH WHATCOM FIRE AUTHORITY

LEGISLATIVE DIVISION 522.11

COMMISSIONERS

District 1: Brian Martin
District 2: James Willson
District 3: Robert Ekdahl
District 4: Stefen Paige
District 5: Jim Peeples

BOARD SECRETARY

Erika Barquist

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.11 Legislative

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
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522.11.10 SALARIES AND WAGES

522.11.10.000	Commissioner Salaries	13,000.00	11,136.00	1,864.00	13,000.00	0.00%
522.11.10.005	Board Secretary Salary	4,095.00	2,461.95	1,633.05	0.00	(100.00%)

522.11.20 PERSONNEL BENEFITS

INSURANCE / PAYROLL

522.11.20.001	Social Security-Legislative	1,059.89	838.69	221.20	806.00	(23.95%)
522.11.20.002	Medicare-Legislative	247.88	196.26	51.62	188.50	(23.96%)
522.11.20.003	Labor & Industries-Legislative	40.00	31.94	8.06	35.00	(12.50%)
522.11.20.016	Unemployment Comp-Legislative	0.00	0.00	0.00	0.00	

UNIFORM ALLOWANCE

522.11.20.045	Uniform/Apparel-Legislative	750.00	134.29	615.71	500.00	(33.33%)
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522.11.40 SERVICES

PROFESSIONAL SERVICES

522.11.41.000	Audit-State Auditor Office	12,000.00	10,414.17	1,585.83	18,000.00	50.00%
522.11.41.001	Auditor-County Office Election	0.00	0.00	0.00	19,000.00	
522.11.41.002	Investment Fees	0.00	0.00	0.00	0.00	
522.11.41.007	Legal-Legislative	2,000.00	16,766.21	(14,766.21)	3,500.00	75.00%
522.11.41.008	Other Professional-Legislative	500.00	0.00	500.00	500.00	0.00%

TRAVEL

522.11.43.004	Meals-Legislative	1,200.00	840.00	360.00	1,000.00	(16.67%)
522.11.43.005	Lodging-Legislative	4,500.00	4,469.64	30.36	4,500.00	0.00%
522.11.43.006	Mileage/Airfare-Legislative	1,800.00	1,207.50	592.50	1,500.00	(16.67%)

ADVERTISING

522.11.44.000	Advertising-Legislative	500.00	0.00	500.00	500.00	0.00%
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**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.11 Legislative

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
INSURANCE						
522.11.46.000	Insurance-Legislative	14,000.00	14,943.00	(943.00)	16,885.59	20.61%
MISCELLANEOUS						
522.11.49.008	Professional Organization Dues	2,850.00	2,970.00	(120.00)	3,000.00	5.26%
522.11.49.009	Registration/Tuition	2,000.00	1,335.00	665.00	1,500.00	(25.00%)
522.11.49.010	Other Services and Charges	100.00	0.00	100.00	100.00	0.00%
522.11.49.011	Printing Services	0.00	0.00	0.00	0.00	
TOTAL		60,642.77	67,744.65	(7,101.88)	84,515.09	39.37%

The Legislative Division is responsible for legal governance of the Fire Authority, including final budget approval. This division is staffed by the Board of Fire Commissioners, which has five elected officials, each who serves a six-year term. The Board Secretary is an appointed position.

Division Summary:

- In late 2022, we initiated the biennial financial audit for 2020-2021. The bulk of the audit and associated costs will extend into the 2023 budget year.
- The Board Secretary position for 2023 is recommended to be filled by personnel from the administrative division.

522.11.10.000 Fire Commissioners:.....\$13,000.00

Fire Commissioners are salaried employees and are compensated for attending meetings and conferences. The compensation rate is set by RCW and is considered a day of service for their work on behalf of the department. The set rate for a day of service in 2023 is \$128. For budget calculation purposes 20 commissioner meetings or days of service were used with each commissioner attending each meeting.

5 x \$128 x 12 meetings = \$7,680 plus additional 5 x \$128 x 8 meeting = \$5,120

522.11.10.005 Secretary to the Board of Fire Commissioners:.....\$0.00

The Secretary to the Board of Fire Commissioners is anticipated to be filled through existing Administrative division staff in 2023 due to the retirement of the independent Board Secretary in 2022. The position is not currently funded through the Legislative Division.

522.11.20.001 Social Security:.....\$806.00

Social Security is calculated using a standard rate of 6.20% of salaries earned from the commissioners and board secretary.

522.11.20.002 Medicare:.....\$188.50

Medicare is calculated using the standard rate of 1.45% of salaries earned from the commissioners and board secretary.

522.11.20.003 Labor and Industries:.....\$35.00

The Labor and Industries rate for Fire Commissioners and the Secretary to the Board of Fire Commissioners is \$0.12285 per hour worked. The total hours worked is estimated to be 295 hours.

522.11.20.045 Uniform/Apparel:.....\$500.00

The uniform/apparel line item will be used for identification and/or shirts for the commissioners at meetings and conferences for South Whatcom Fire Authority.

522.11.41.000 Audit Expense:.....\$18,000.00

The Fire Authority is being audited for the periods of 2020 and 2021 at the end of 2022. The budgeted amount is for approximately 75% billable auditor fees generated in 2022.

522.11.41.001 Auditors Office Election Charges:.....\$19,000.00

The budgeted amount includes election costs for (2) Commissioner positions due for election in 2023.

522.11.41.002 Investment Fees:.....\$0.00

Currently there is nothing budgeted for this line item.

522.11.41.007 Legal Service:.....\$3,500.00

The budgeted amount is to be used for attorney fees for department business. Primary use is for review of contracts and documents for procurement procedures.

522.11.41.008 Other Professional:.....\$500.00

The budgeted amount is anticipated for use for consultants and other types of professional contract services within the Legislative division. The budget also includes service charges for searches relating to public records requests of our email system, and charges to facilitate public records requests of social media.

522.11.43.004 Meals Expense:.....\$1,000.00

Expenditures for meals are for commissioners to attend conferences and/or training sessions. Fire Commissioners have been attending conferences and additional training, and plan to continue in 2023.

522.11.43.005 Lodging Expense:.....\$4,500.00

Expenditures for lodging are for commissioners to attend conferences and/or training sessions.

522.11.43.006 Mileage/Airfare Expense:.....\$1,500.00

Expenditures for travel and mileage are for commissioners to attend conferences and/or training sessions. Commissioners attending conferences may use their personal vehicles for transportation or travel by plane.

522.11.44.000 Advertising:.....\$500.00

This line item will be used as needed for legal required advertising.

522.11.46.000 Insurance Expense:.....\$16,885.59

This division is charged with insurance costs for Errors and Omissions coverage. Each division within this budget that uses insurance has a percentage amount of the total premium of insurance.

522.11.49.008 Professional Organization Dues.....\$3,000.00

The Fire Authority is a voting member of the Washington Fire Commissioners Association and the Whatcom County Fire Commissioners Association. The budgeted amount is based on the SWFA assessed property valuations to determine the appropriate dues amount, which is set by each of the associations.

522.11.49.009 Registration and Tuition.....\$1,500.00

Expenditures for registration and tuition are for commissioners attending conferences and/or training sessions.

522.11.49.010 Other Services and Charges.....\$100.00

This line item is used for charges that are usually a one-time expense and do not fall into a specific BARS account for the Legislative division. The amount budgeted reflects no change from the previous budget year.

522.11.49.011 Printing Services.....\$0.00

No budgeted amount for printing services for 2023.

TOTAL

\$84,515.09

SOUTH WHATCOM FIRE AUTHORITY

SUPPRESSION DIVISION 522.20

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.20 Suppression

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.20.10 SALARIES AND WAGES						
522.20.10.001	Division Chief Salary	52,300.48	52,300.56	(0.08)	52,767.06	0.89%
522.20.10.002	Battalion Chief/Duty Officer	4,000.00	3,991.88	8.12	5,500.00	37.50%
522.20.10.003	Captain-Career	49,307.92	49,307.52	0.40	24,428.77	(50.46%)
522.20.10.004	Lieutenant-Career	350,536.51	347,260.04	3,276.47	336,904.66	(3.89%)
522.20.10.005	Firefighter-Career	289,319.17	324,345.82	(35,026.65)	422,252.72	45.95%
522.20.10.006	Out of Class-Career	2,600.00	1,851.67	748.33	4,000.00	53.85%
522.20.10.010	Firefighter-Part-time	90,000.00	83,532.50	6,467.50	90,000.00	0.00%
522.20.10.011	Firefighter-Volunteer Duty Shift	165,000.00	71,057.50	93,942.50	90,000.00	(45.45%)
522.20.10.012	Firefighter-Volunteer Response	500.00	12.00	488.00	100.00	(80.00%)
522.20.10.015	Special Assignment Shifts	0.00	0.00	0.00	0.00	
522.20.10.090	Other Salaries	0.00	0.00	0.00	6,295.36	
522.20.10.095	Firefighter-Overtime	85,000.00	75,198.96	9,801.04	85,000.00	0.00%

522.20.20 PERSONNEL BENEFITS

INSURANCE / PAYROLL

522.20.20.001	Social Security	10,261.00	4,570.29	5,690.71	5,586.20	(45.56%)
522.20.20.002	Medicare	15,784.18	15,575.35	208.83	16,200.10	2.64%
522.20.20.003	Labor & Industries	34,000.00	36,894.28	(2,894.28)	45,000.00	32.35%
522.20.20.004	Medical Insurance-Career	131,373.18	123,726.78	7,646.40	140,178.45	6.70%
522.20.20.005	Dental Insurance-Career	10,363.76	10,078.56	285.20	10,927.15	5.44%
522.20.20.006	Life Insurance-Career	1,764.90	1,927.53	(162.63)	2,400.00	35.99%
522.20.20.007	Disability-Career	2,400.00	2,380.00	20.00	2,760.00	15.00%
522.20.20.008	Medical Exp Reimb Plan-Career	8,550.00	8,925.00	(375.00)	9,825.00	14.91%
522.20.20.009	Medical Insurance-Volunteer	1,250.00	615.50	634.50	600.00	(52.00%)
522.20.20.010	Life Ins-Volunteer/Part-Time	0.00	192.00	(192.00)	0.00	
522.20.20.011	Disability-Volunteer/Part-Time	1,600.00	1,437.50	162.50	1,600.00	0.00%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.20 Suppression

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.20.20.012	Employee Assist Program	1,000.00	1,110.93	(110.93)	1,000.00	0.00%
522.20.20.015	Unemployment Compensation	250.00	262.04	(12.04)	250.00	0.00%
RETIREMENT / DEFERRED COMP						
522.20.20.020	Retirement-Career	44,189.12	46,804.51	(2,615.39)	49,377.37	11.74%
522.20.20.022	Retirement-Part-time	9,225.00	8,591.70	633.30	9,351.00	1.37%
522.20.20.021	Retirement-Volunteer	2,250.00	1,214.50	1,035.50	1,200.00	(46.67%)
522.20.20.025	Deferred Compensation-Career	35,257.43	32,974.50	2,282.93	40,514.31	14.91%
UNIFORM ALLOWANCE						
522.20.20.040	Uniforms-Career	4,000.00	5,531.41	(1,531.41)	6,000.00	50.00%
522.20.20.041	Uniforms-Volunteer-Part Time	4,000.00	1,854.12	2,145.88	2,000.00	(50.00%)
522.20.20.042	Uniforms-Other	0.00	0.00	0.00	0.00	
FITNESS / PHYSICAL						
522.20.20.050	Fitness Program	1,750.00	416.00	1,334.00	1,000.00	(42.86%)
522.20.20.051	Physicals	8,500.00	4,105.76	4,394.24	7,000.00	(17.65%)
522.20.20.052	Immunizations	2,000.00	1,388.00	612.00	2,000.00	0.00%
522.20.20.053	TB/Titer Testing	1,000.00	150.00	850.00	350.00	(65.00%)
522.20.20.055	Substance Abuse Testing	600.00	810.00	(210.00)	600.00	0.00%
VOLUNTEER RECRUITMENT & RETENTION						
522.20.20.060	Tuition Reimbursement	1,500.00	500.00	1,000.00	1,500.00	0.00%
522.20.30 SUPPLIES						
OFFICE AND OPERATING SUPPLIES						
522.20.31.002	Operational Supplies	4,500.00	3,576.68	923.32	4,500.00	0.00%
522.20.31.003	Books and Publications	0.00	0.00	0.00	0.00	
522.20.31.004	Vehicle Parts	11,500.00	13,263.22	(1,763.22)	13,000.00	13.04%
522.20.31.005	Protective Clothing	10,500.00	5,657.74	4,842.26	10,500.00	0.00%
522.20.31.006	Other Supplies	0.00	0.00	0.00	0.00	

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.20 Suppression

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
FUEL CONSUMED						
522.20.32.001	Gasoline	0.00	0.00	0.00	0.00	
522.20.32.002	Diesel	13,500.00	21,900.62	(8,400.62)	16,000.00	18.52%
SUPPLIES PURCHASED FOR INVENTORY OR RESALE						
522.20.34.000	Items Purchased for Resale	0.00	0.00	0.00	0.00	
SMALL TOOLS AND EQUIPMENT						
522.20.35.000	Small Tools and Equipment	4,000.00	1,530.98	2,469.02	3,000.00	(25.00%)
522.20.40 SERVICES						
PROFESSIONAL SERVICES						
522.20.41.001	SERP	1,200.00	1,246.30	(46.30)	1,400.00	16.67%
522.20.41.002	FARS Fees	3,910.00	3,908.53	1.47	4,730.00	20.97%
522.20.41.003	Other Professional Services	18,500.00	19,626.32	(1,126.32)	22,000.00	18.92%
COMMUNICATION						
522.20.42.003	Freight	100.00	137.23	(37.23)	150.00	50.00%
TRAVEL						
522.20.43.001	Meals	500.00	0.00	500.00	300.00	(40.00%)
522.20.43.002	Lodging	0.00	0.00	0.00	0.00	
522.20.43.003	Mileage	0.00	0.00	0.00	0.00	
OPERATING RENTALS						
522.20.45.000	Rentals	0.00	0.00	0.00	0.00	
INSURANCE						
522.20.46.000	Insurance / Apparatus	9,208.54	8,530.28	678.26	9,639.22	4.68%
REPAIRS AND MAINTENANCE						
522.20.48.001	Vehicle Repairs	7,500.00	12,198.48	(4,698.48)	10,000.00	33.33%
522.20.48.002	Portable Equipment Repairs	4,500.00	5,834.07	(1,334.07)	1,500.00	(66.67%)
522.20.48.003	Misc. Repairs / Maint.	1,500.00	1,057.93	442.07	1,500.00	0.00%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.20 Suppression

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
MISCELLANEOUS						
522.20.49.003	Laundry Service	0.00	0.00	0.00	0.00	
522.20.49.005	Other Services and Charges	500.00	15.03	484.97	500.00	0.00%
	TOTAL	1,512,851.19	1,419,378.12	93,473.07	1,573,187.36	3.99%

The Suppression Division is responsible for fire suppression related operations. This includes expenses encompassing routine and emergency operations. The Assistant Fire Chief of Operations is responsible for the management of the budget in this division. The Assistant Chief reports budget management related information directly to the Fire Chief.

Division Summary:

- Collective Bargaining Agreement negotiations are ongoing and current 2022 wages/hours will continue into 2023 per current contract until a new contract is ratified. The total FTE count for each rank currently is 1 Division Chief, 1 Captain, 8 Lieutenants and 13 firefighters, an increase of 3 FTE from 2022 budgeted positions. There are currently additional salaries added for 8 members opting out of dependent medical premiums.
- Medical premiums will increase 2.5% for 2023. Dental premiums remain unchanged.
- The position of the maintenance captain is planned to attrition out with retirement of personnel.
- Part-Time positions receive \$20.00 per hour. Seven (7) positions are budgeted.
- Volunteer duty shift line items have reduced by 45% due to decreased participation observed in 2022.
- Overtime remains pronounced given increased minimum staffing levels and anticipated vacancies from career members for FMLA and PFML events.
- Diesel fuel costs are anticipated to remain high. An 18% increase for 2023 has been included.
- Cash out of unused sick leave and approved leave banks are anticipated for the retirement of Maintenance Captain in accordance with the collective bargaining agreement.

522.20.10.001 Division Chief Salary:.....\$52,767.06

The position is responsible for Training, Recruitment and Retention of Volunteer staff, and pulls a duty officer position of being on call 1 week out of every 5 weeks. This line is debited 50% to Division 522.20 (Suppression Services) and 50% is debited to Division 522.70 (EMS Services). The Division Chief salary is based on the 2022 CBA and includes longevity and medical/dental opt out.

522.20.10.002 Battalion Chief/Duty Officer Salary:.....\$5,500.00

This line item covers 50% of the amount of a duty shift stipend for the position of the Department's Duty Officer for the open 5th week of duty officer rotation. The remaining 50% is placed in the EMS Division. The current compensation for an open/additional duty shift is \$100.00 per shift for contracted chief officers.

522.20.10.003 Captain Salary / Career:.....\$24,428.77

The captain of facilities and maintenance is responsible for facilities and fleet management. 50% of the total salary is debited to Division 522.20 and 50% is debited to Division 522.70, excluding the maintenance premium. The captain salary is based on the 2022 CBA and includes longevity and an opt out of deferred compensation. The bulk of the captain's position is directly assigned to suppression and EMS activities and typically is assigned to an Engine Company as the Company Officer. The position is budgeted for 6-months of 2023 due to a projected retirement and is not planned to continue being funded.

522.20.10.004 Lieutenant Salary / Career:.....\$336,904.66

There are 8 career Lieutenant firefighters budgeted for the year 2023. 50% of the total career lieutenant's salary is debited to Division 522.20 and 50% is debited to Division 522.70. The salaries are based on the 2022 CBA and include longevity, education premiums and medical/dental opt out.

522.20.10.005 Firefighter Salary / Career:.....\$422,252.72

There are 13 FTE Firefighter positions all with step increases at varying times during the year. 50% of the total career firefighter's salary is debited to Division 522.20 and 50% is debited to Division 522.70. The salaries are based on the 2022 CBA and include longevity, education premiums and medical/dental opt out.

522.20.10.006 Out-of-Class Pay / Career:.....\$4,000.00

Out-of-Class pay for career firefighters has been budgeted for 2023. 50% is debited to Division 522.20 and 50% is debited to Division 522.70. The pay is based on the 2022 CBA which provides for a 6% increase in the hourly rate for this type of compensation.

522.20.10.010 Part Time Firefighter Pay:.....\$90,000.00

The part time firefighter will be assigned to a duty shift and will average 24 hours per week at \$20.00 per hour. For the 2023 budgeted year, there are 7 part-time positions being funded. 50% of the total cost is debited to Division 522.20 and the other 50% is debited to Division 522.70.

522.20.10.011 Firefighter / Volunteer Duty Shift:.....\$90,000.00

This line item is used for volunteer firefighters who sign up for shifts to be assigned to a station for emergency responses. The volunteers receive a stipend amount for their shift dependent on the level of training. 50% of the total cost for paid on call personnel is debited to Division 522.20 - Suppression and the other 50% is debited to Division 522.70 - EMS. The 2023 budget includes a 45% reduction in funding due to decreased duty shift participation by volunteer personnel.

522.20.10.012 Firefighter \ Volunteer Response Pay:.....\$100.00

Volunteer firefighters receive a stipend reimbursement for services rendered when participating in Fire Authority emergency responses. The amount paid is dependent on the individual firefighter's qualifications. The 2023 budget includes an 80% reduction due to decreased use.

522.20.10.015 Special Assignment Shifts:.....\$0.00

There is currently no budget for this line item.

522.20.10.090 Other Salaries:.....\$6,295.36

This line item is used for additional salaries in the Suppression division to include payouts of unused vacation during the year. 50% of the total amount is debited to Division 522.20 – Suppression, and 50% is debited to Division 522.70 – EMS Services. The 2023 budget includes the projected payout of unused sick leave and prorated unused vacation time of one employee projected to retire mid-year.

522.20.10.095 Career Firefighter Overtime:.....\$85,000.00

This line item is used for the career firefighters who work overtime from their regular assigned schedule. No change is proposed from the previous year's budgeted amount.

522.20.20.001 Social Security:.....\$5,586.20

This line item is used for the department's contribution to Social Security for battalion chiefs and firefighters who receive volunteer stipend earnings. Career and part time firefighters do not participate in Social Security. The authority's contribution to social security is 6.2% of the gross salary. 50% is debited to 522.20 and 50% is debited to 522.70.

522.20.20.002 Medicare:.....\$16,200.10

This line item is used for the department's contribution to Medicare for career firefighters, battalion chiefs, part time firefighters, and volunteer firefighters who receive stipend earnings. The authority's contribution to Medicare equals 1.45% of the gross salaries earned. 50% is debited to 522.20 and 50% is debited to 522.70.

522.20.20.003 Labor & Industries:.....\$45,000.00

This line item includes career and part time firefighters only. The Labor and Industries rate for career and part time firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L & I because the Washington State Board for Volunteer Firefighters' pension fund covers them. 50% is debited to 522.20 and 50% is debited to 522.70.

522.20.20.004 Medical Insurance / Career:.....\$140,178.45

The amount budgeted is for medical insurance for 23 career firefighters (includes officers). Medical premiums increased by 2.5% for 2023. The Fire Authority pays for each firefighter and their dependents monthly medical premiums. The career firefighters contribute 12% of their total dependent medical premiums. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.005 Dental Insurance / Career:.....\$10,927.15

The amount budgeted is for dental insurance for 23 career firefighters (includes officers). There is no Dental premium increase for 2023. The Fire Authority pays for each firefighter and their dependents monthly dental premiums. The career firefighters contribute 12% of their total dependent dental premiums. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.006 Life Insurance / Career:.....\$2,400.00

The line is used to provide a life insurance policy for 23 career firefighters. The Fire Authority pays for a \$50,000 life insurance policy for each career firefighter per the collective bargaining agreement. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.007 Disability / Career:-----\$2,760.00

The Fire Authority contributes to a disability insurance policy for 23 career firefighters as per the collective bargaining agreement. 50% of the disability insurance premium payment total is debited to Division 522.20 and 50% is debited to 522.70.

522.20.20.008 Medical Expense Reimbursement Plan / Career (MERP):-----\$9,825.00

The Fire Authority will contribute \$75.00 per month for 20 career firefighters - full year, 2 firefighters for 8-months, and 1 firefighter for 6-months, as per the collective bargaining agreement. 50% of the medical expense reimbursement plan contribution is debited to Division 522.20 and 50% is debited to Division 522.70. The employer amount is deducted from the deferred compensation matching amount and put into this medical reimbursement plan.

522.20.20.009 Medical Insurance / Volunteer:-----\$600.00

The amount budgeted is for medical insurance for volunteer personnel for injuries or illness incurred while on Fire Authority activities. The authority pays \$30.00 for each volunteer firefighter annually. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70. This line item is budgeted for 40 volunteer members.

522.20.20.010 Life Insurance / Volunteer and Part-Time:-----\$0.00

There is nothing currently budgeted for this line item.

522.20.20.011 Disability / Volunteer and Part-Time:-----\$1,600.00

The Fire Authority provides a group Accidental Death & Dismemberment (AD&D) policy for volunteer and part-time response Fire Authority personnel. 50% of the AD&D insurance premium payment is debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.012 Employee Assistance Program:-----\$1,000.00

The amount is divided between 522.20 and 522.70 evenly.

522.20.20.015 Unemployment Compensation-----\$250.00

This line item is to cover the Fire Authority's contribution on part-time members who qualify for Washington State unemployment compensation due to their other employment ending. The amount is divided between 522.20 and 522.70 evenly.

522.20.20.020 Retirement / Career:-----\$49,377.37

LEOFF II retirement contributions are mandated by Washington State's RCW for 23 career firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.30%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The career firefighters also contribute to the retirement program, but that contribution is not part of the budget.

522.20.20.021 Retirement / Volunteer:-----\$1,200.00

The Fire Authority contributes annually to the volunteer firefighter pension fund for each volunteer member who meets the requirements for pension benefits. The annual premium is \$60 per firefighter. 50% of the retirement fund payment total is debited to Division 522.20 and 50% is debited to Division 522.70. The authority will pay 100% of the retirement contribution for the volunteer. We are budgeting for 40 volunteer firefighters.

522.20.20.022 Retirement / Part Time:-----\$9,351.00

PERS retirement contributions are mandated by Washington State's RCW for 7 part time firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 10.39%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The part-time firefighters also contribute to the retirement program, but that contribution is not part of the budget.

522.20.20.025 Deferred Compensation / Career:-----\$40,514.31

This line-item expense is for the Fire Authority's portion of deferred compensation for 22 of 23 career firefighters (Maintenance Captain has opted out in accordance with the CBA). The Fire Authority will match up to 6.20% of the employee's contribution less the \$75.00 the employer is contributing to MERP. This amount matches the amount that the Fire Authority would be paying into the Social Security System. 50% of the deferred compensation payment total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.040 Uniform / Career:-----\$6,000.00

This line item provides the career firefighters with a uniform and other necessary apparel including Class A uniforms. 50% of the costs for uniforms are debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.041 Uniform / Volunteer and Part-Time:-----\$2,000.00

This line item provides volunteer and part-time firefighters with uniforms and other necessary apparel (t-shirts, coat). 50% of the costs for uniforms are debited to Division 522.20 and 50% is debited to Division 522.70.

522.20.20.042 Uniform / Other:-----\$0.00

There is nothing budgeted for this line item.

522.20.20.050 Fitness Program:-----\$1,000.00

The fitness program is a reimbursement benefit for volunteer and part-time firefighters to encourage their participation in a physical fitness program. Currently, the Fire Authority allows up to \$32 a month reimbursement for a minimum of 8 workout days in the month. 50% of the costs are debited to Division 522.20 and 50% is debited to Division 522.70. The amount includes reward incentives to non-bargaining unit part-time and volunteer firefighting personnel to meet fitness standards.

522.20.20.051 Medical Physicals:.....\$7,000.00

This budgeted item will fund medical physicals for new volunteer and career applicants as well as for the existing volunteer and career membership. Medical physicals will be provided in accordance with Fire Authority policy, required every 2 years for all members. The total amount budgeted for physicals is divided equally between Divisions 522.20 and 522.70.

522.20.20.052 Immunizations:.....\$2,000.00

This budgeted item is used for Fire Authority personnel for Hepatitis B, Tetanus, immunizations, and Flu shots. The line item is based on expenditure history and required 2 year physical requirements for all members. The total amount budgeted for immunizations is divided equally between Divisions 522.20 and 522.70.

522.20.20.053 TB/Titer Testing:.....\$350.00

The Fire Authority will conduct testing for Tuberculosis for all Fire Authority personnel during their scheduled medical physical. The total amount budgeted for testing is divided equally between Divisions 522.20 and 522.70.

522.20.20.055 Substance Abuse Testing:.....\$600.00

This budget item is used to test all new applicants in accordance with Fire Authority policy. The total amount budgeted for testing is divided equally between Divisions 522.20 and 522.70.

522.20.20.060 Tuition Reimbursement:.....\$1,500.00

The total amount budgeted for the year is \$3,000.00. Members can be reimbursed up to \$500 a quarter for college tuition. The total amount budgeted for tuition reimbursement has been divided equally between Divisions 522.20 and 522.70.

522.20.31.002 Operational Supplies:.....\$4,500.00

This line item is used for a wide variety of supply items directly supporting the suppression division.

522.20.31.004 Vehicle Parts:.....\$13,000.00

This line item is used to purchase vehicle parts for the Fire Authority's fire suppression engines. This line amount is typically used for vehicle repairs where the parts are separated out from labor costs. There are no anticipated significant projects forecast. The 2023 budget includes battery replacements for (2) engines and (1) tender.

522.20.31.005 Protective Clothing:.....\$10,500.00

This line item covers items that are continually used on the fire ground that need to be replaced for safety reasons. These items include bunker gear boots, gloves, hoods, helmet shields, etc.

522.20.31.006 Other Supplies:.....\$0.00

This line item is for single item purchases for items that do not fall into another budget category. Currently, this line item is not funded.

522.20.32.002 Diesel Fuel:.....\$16,000.00

The amount budgeted is for diesel fuel expenses for the Fire Authority's fire engines. The 2023 budget includes an 18% increase.

522.20.34.000 Items Purchased for Resale:.....\$0.00

Currently this line item is not funded.

522.20.35.000 Small Tools and Equipment:.....\$3,000.00

This line item is used to update tools and equipment used for suppression activities.

522.20.41.001 SERP:.....\$1,400.00

This budgeted item covers Specialized Emergency Response Program (SERP) team response for the Fire Authority. SERP specializes in handling hazardous materials incidents in our response area.

522.20.41.002 FARS Fees:.....\$4,730.00

The budgeted amount includes monies for our share in the maintenance of FARS (Fire Agency Radio System), which is the management group who oversees the fire radio communications system. These costs are shared throughout the county fire agency users. The budgeted amount reflects a 20% increase from the previous year. 50% of the total FARS Fees are debited to Division 522.20 and 50% to Division 522.70.

522.20.41.003 Other Professional Services:.....\$22,000.00

This budgeted item covers annual SCBA flow testing, hose and ladder testing, pump testing on all engines as well as the diagnostic air sampling and maintenance service conducted on our Breathing Air Fill Station at Station 28 and the Station 21 Air Trailer.

522.20.42.003 Freight:.....\$150.00

This line item pays for the freight on suppression items sent to the manufacturer for repairs and maintenance (mostly PPE and air samples).

522.20.43.001 Meals:.....\$300.00

Meals are purchased for firefighter personnel when prolonged fire suppression activities occur and for rehab supplies carried on suppression equipment.

522.20.45.000 Rentals:.....\$0.00

Currently there are no funds budgeted under this line item for this budget year.

522.20.46.000 Insurance:.....\$9,639.22

This line item covers insurance premiums for the Fire Authority's fire engines and equipment which include our 7 fire engines, tender, air trailer and a percentage of the liability and physical damage coverage (auto). This amount has increased by an estimated 13% over 2022 actuals.

522.20.48.001 Vehicle Repairs:.....\$10,000.00

This line item is used for repairs of apparatus and vehicles assigned to the Suppression division. An increase of 25% was added for 2023 to account for the change of no longer utilizing internal personnel for such repairs.

522.20.48.002 Portable Equipment Repairs:.....\$1,500.00

The line item covers all portable equipment repairs on the engines including portable and mobile radio maintenance. The line item will provide for 50% of the preventative maintenance on portable and mobile radios.

522.20.48.003 Misc. Repairs / Maintenance:.....\$1,500.00

This line item is used for repairs and maintenance to suppression equipment and is usually a one-time repair, not a regular maintenance item.

522.20.49.003 Laundry Service:.....\$0.00

This line item is no longer funded. All NFPA and Biohazard cleaning is being conducted using department owned extractor.

522.20.49.005 Other Services and Charges:.....\$500.00

These charges are for specific one-time charges that do not fit into another line item.

TOTAL \$1,573,187.36

SOUTH WHATCOM FIRE AUTHORITY

SUPPRESSION TRAINING DIVISION 522.21

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.21 Suppression Training

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.21.10 SALARIES AND WAGES						
522.21.10.003	Firefighter Training	5,500.00	3,244.50	2,255.50	5,000.00	(9.09%)
522.21.10.015	Special Training Assignments	0.00	0.00	0.00	0.00	
522.21.10.095	Overtime	34,500.00	33,615.99	884.01	28,500.00	(17.39%)
522.21.20 PERSONNEL BENEFITS						
INSURANCE / PAYROLL						
522.21.20.001	Social Security	341.00	122.99	218.01	310.00	(9.09%)
522.21.20.002	Medicare	580.00	28.75	551.25	485.75	(16.25%)
522.21.20.003	Labor & Industries	695.07	332.66	362.41	765.00	10.06%
RETIREMENT / DEFERRED COMP						
522.21.20.020	Retirement-Career	1,838.85	0.00	1,838.85	1,510.50	(17.86%)
522.21.30 SUPPLIES						
OFFICE / OPERATIONAL SUPPLIES						
522.21.31.002	Operational Supplies	800.00	0.00	800.00	800.00	0.00%
522.21.31.003	Books and Publications	1,600.00	1,599.11	0.89	1,000.00	(37.50%)
522.21.31.004	Vehicle Parts	0.00	0.00	0.00	0.00	
FUEL CONSUMED						
522.21.32.001	Gasoline	0.00	0.00	0.00	0.00	
SMALL TOOLS AND MINOR EQUIPMENT						
522.21.35.000	Small Tools and Equipment	1,000.00	0.00	1,000.00	500.00	(50.00%)

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.21 Suppression Training

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.21.40 SERVICES						
PROFESSIONAL SERVICES						
522.21.41.003	Other Professional	4,500.00	4,084.35	415.65	4,500.00	0.00%
TRAVEL						
522.21.43.001	Meals	900.00	59.00	841.00	700.00	(22.22%)
522.21.43.002	Lodging	1,200.00	106.22	1,093.78	1,200.00	0.00%
522.21.43.003	Mileage	100.00	0.00	100.00	100.00	0.00%
OPERATING RENTALS						
522.21.45.001	Rentals	3,750.00	0.00	3,750.00	2,200.00	(41.33%)
INSURANCE						
522.21.46.000	Insurance	0.00	0.00	0.00	0.00	
REPAIRS AND MAINTENANCE						
522.21.48.001	Vehicle Repairs	0.00	0.00	0.00	0.00	
522.21.48.002	Portable Equipment Repairs	0.00	0.00	0.00	0.00	
522.21.48.003	Misc. Repairs / Maint.	0.00	0.00	0.00	0.00	
MISCELLANEOUS						
522.21.49.001	Professional Organization Dues	55.00	0.00	55.00	55.00	0.00%
522.21.49.002	Registration and Tuition	22,000.00	20,864.00	1,136.00	22,000.00	0.00%
522.21.49.004	Printing Service	0.00	0.00	0.00	0.00	
522.21.49.005	Other Services and Charges	50.00	0.00	50.00	50.00	0.00%
	TOTAL	79,409.92	64,057.57	15,352.35	69,676.25	(12.26%)

The Suppression Training Division is responsible for training fire authority response personnel in all aspects of fire suppression activities. The funds established in this division are for providing the necessary fire training classes, equipment, and instructors to ensure fire authority personnel satisfy all statutory and operational requirements essential to fire fighting.

522.21.10.003 Firefighter Training:----- \$5,000.00

The budgeted amount is used as a stipend for volunteer firefighters that attend training.

522.21.10.015 Special Training Assignments:----- \$0.00

There are no funds budgeted for this line item this budget year.

522.21.10.095 Overtime:----- \$28,500.00

The budgeted amount is used for career firefighters to attend training when not available on their normally scheduled shift. Additionally, this covers overtime costs associated for recruit academies; post recruit academy training; instructor, wildland, pump operator, and officer tactics training; and IFSAC testing.

522.21.20.001 Social Security:----- \$310.00

This budgeted amount is part of the employer cost for volunteers when assigned to a special training assignment or firefighter training stipend. The authority's contribution to Social Security is 6.2% of the total volunteer stipends.

522.21.20.002 Medicare:----- \$485.75

This budgeted item is to fund the authority's contribution to Medicare for volunteer stipends and overtime costs for the career firefighters. The authority's contribution to Medicare is 1.45% of the gross salaries earned.

522.21.20.003 Labor & Industries:----- \$765.00

This line item includes only career firefighters and overtime hours associated with suppression training. The Labor and Industries rate for career firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L&I, the Washington State Board for Volunteer Firefighters' pension fund covers them.

522.21.20.020 Retirement / Career:----- \$1,510.50

LEOFF II retirement contributions are mandated by Washington State's RCW for career firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.30%. This line item reflects wages earned from career firefighters overtime associated with Suppression Training. The State Retirement Board reviews the rates annually and changes are made in July of each year.

522.21.31.002 Operational Supplies:----- \$800.00

This line item is to be used for office supplies and consumable materials specific to the training division.

522.21.31.003 Books and Publications:-----\$1,000.00

The amount budgeted is to be used for the maintenance and/or improvement of the fire authority library and reference materials for training.

522.21.31.004 Vehicle Parts:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.21.32.001 Gasoline Fuel:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.21.35.000 Small Tools and Equipment:-----\$500.00

This line item is used for specific small tools that are needed for the training division.

522.21.41.003 Other Professional:-----\$4,500.00

This budgeted item is for contracting with outside instructional resources to train fire authority personnel in various specialty areas. It includes funds for IFSAC testing control officer, live fire safety officers for live fire training at Station 12, and learning management system membership expenses.

522.21.43.001 Meals Expense:-----\$700.00

This line item covers food expenses for fire authority personnel when traveling out of Whatcom County for training, as well as for meal expenses associated with in-county training events.

522.21.43.002 Lodging Expense:-----\$1,200.00

This line item covers lodging expenses for fire authority personnel when traveling out of Whatcom County for training.

522.21.43.003 Mileage Expense:-----\$100.00

This budget line item provides funding for expenses incurred by authority personnel when using their personal vehicle for traveling to training classes and conferences.

522.21.45.001 Rentals:----- \$2,200.00

This line item covers the cost of facility use fees associated with suppression training.

522.21.46.000 Insurance:----- \$0.00

There are no funds budgeted for this line item this budget year.

522.21.48.001 Vehicle Repairs:----- \$0.00

There are no funds budgeted for this line item this budget year.

522.21.48.002 Portable Equipment Repairs:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.21.48.003 Misc. Repairs / Maintenance:.....\$0.00

There are no funds budgeted for this line item this budget year.

522.21.49.001 Professional Organization Dues:.....\$55.00

This line item is for membership associated with the human resource association where we can get updates related to management of health and safety. 50% of the costs are debited to Division 522.21 and 50% is debited to Division 522.71.

522.21.49.002 Registration and Tuition:.....\$22,000.00

This line item reflects the cost of sending firefighters to training courses. These classes include 2 recruit academies, pump academy, and other specialized training.

522.21.49.004 Printing Services:.....\$0.00

This line item reflects the anticipated cost of printing special handouts or other training materials. There are no funds budgeted for this line item this budget year.

522.21.49.005 Other Services and Charges:.....\$50.00

This line item is used for specific services or charges that generally are one-time expenditures that do not reoccur.

TOTAL \$69,676.25

SOUTH WHATCOM FIRE AUTHORITY

**FIRE PREVENTION/PUBLIC EDUCATION
DIVISION 522.30**

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.30 Fire Prevention / Public Education

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	% REMAINING	2023 BUDGET	% INC/DEC
522.30.10 SALARIES AND WAGES							
522.30.10.001	Fire Prev/ Pub Ed Vol. Duty Shifts	4,000.00	3,730.00	270.00	6.75%	2,000.00	(50.00%)
522.30.10.095	Career Overtime	2,800.00	2,959.09	(159.09)	(5.68%)	2,800.00	0.00%
522.30.20 PERSONNEL BENEFITS							
INSURANCE / PAYROLL							
522.30.20.001	Social Security	248.00	228.46	19.54	7.88%	124.00	(50.00%)
522.30.20.002	Medicare	98.60	53.45	45.15	45.79%	69.60	(29.41%)
522.30.20.003	Labor & Industries		0.00	0.00	0.00%	75.00	
522.30.30 SUPPLIES							
OFFICE / OPERATIONAL SUPPLIES							
522.30.31.002	Operational Supplies	1,000.00	1,644.57	(644.57)	(64.46%)	3,370.00	237.00%
522.30.31.003	Books and Publications	0.00	89.00	(89.00)	0.00%	100.00	
SMALL TOOLS AND MINOR EQUIPMENT							
522.30.35.000	Small Tools and Equipment	1,000.00	353.98	646.02	64.60%	500.00	(50.00%)
522.30.40 SERVICES							
PROFESSIONAL							
522.30.41.003	Other Professional Services	2,000.00	1,784.01	215.99	10.80%	3,900.00	95.00%
TRAVEL							
522.30.43.001	Meals	150.00	0.00	150.00	100.00%	150.00	0.00%
522.30.43.002	Lodging	150.00	0.00	150.00	100.00%	150.00	0.00%
522.30.43.003	Mileage	75.00	0.00	75.00	100.00%	75.00	0.00%
INSURANCE							
522.30.46.000	Insurance	59.56	366.68	(307.12)	(515.65%)	414.35	595.68%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.30 Fire Prevention / Public Education

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	% REMAINING	2023 BUDGET	% INC/DEC
REPAIRS / MAINTENANCE							
522.30.48.003	Misc. Repairs / Maint	350.00	0.00	350.00	100.00%	100.00	(71.43%)
MISCELLANEOUS							
522.30.49.002	Registration and Tuition	300.00	95.00	205.00	68.33%	300.00	0.00%
522.30.49.006	Newsletter Publication	15,800.00	16,086.53	(286.53)	(1.81%)	17,500.00	10.76%
	TOTAL	28,031.16	27,390.77	640.39	2.28%	31,627.95	12.83%

The Fire Prevention/Public Education Division is responsible for the fire prevention and public education programs of the Fire Authority. This division will conduct educational programs in elementary schools within the Fire Authority as well as coordinate other prevention and education programs for the public, to include the publishing of the Fire Authority newsletter.

Division Summary:

- SWFA applied and received an indirect federal grant for the continued work in child passenger seat safety. The grant is administered as an expense reimbursement grant. Monies budgeted in other professional and operational supplies include funds from the grant. Total grant funds awarded are \$3,797.00.

522.30.10.001 Fire Prevention/Pub Ed Volunteer Duty Stipends:.....\$2,000.00

The amount budgeted is to be used for volunteer duty shift stipends to support the fire prevention/public education programs. These types of activities include fire station tours, classroom instruction at pre-schools and elementary schools, and public CPR classes.

522.30.10.095 Career Overtime:.....\$2,800.00

This line item is used to compensate career staff outside of normal duty hours to lead instruction for public education classes when volunteer labor pools are unavailable, and to attend training in public education related courses such as public CPR instruction and Child Passenger Seat Technician.

522.30.20.001 Social Security:.....\$124.00

This line item is used for the department's contribution to Social Security for the fire prevention/public education volunteer shift stipends. The Fire Authority's contribution to Social Security is 6.2% of the total volunteer duty shift budgeted amount.

522.30.20.002 Medicare:.....\$69.60

This line item is used for the department's contribution to Medicare for the fire prevention/public education volunteer shift stipends and career overtime. The Fire Authority's contribution to Medicare is 1.45% of gross salaries earned.

522.21.20.003 Labor & Industries:.....\$75.00

This line item includes only career firefighters and overtime hours associated with pub ed. The Labor and Industries rate for career firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L&I, the Washington State Board for Volunteer Firefighters' pension fund covers them.

522.30.31.002 Operational Supplies:.....\$3,370.00

The amount budgeted is for the purchase of educational materials and other supplies necessary for conducting educational programs. The 2023 amount includes car seats and instructional materials for the Child Passenger Safety program that will be reimbursed through an indirect federal grant.

522.30.31.003 Books and Publications:.....\$100.00

The amount budgeted is used to provide materials to support Public Education such as updated CPR instructor materials and textbooks for public education related training courses.

522.30.35.000 Small Tools and Equipment:.....\$500.00

This line item is used for purchasing small tools and equipment for public education presentations and information.

522.30.41.003 Other Professional Services:.....\$3,900.00

This line item will be used for contract services to assist with editing and publishing biannual newsletters in 2023. The amount also covers costs associated with the Child Passenger Safety program that is provided regionally and reimbursed to the Fire Authority through an indirect federal grant.

522.30.43.001 Meals Expense:.....\$150.00

This line item is used to assist in the public education programs within the authority. This includes providing minor refreshments (coffee, cookies) to the public during open houses and programs.

522.30.43.002 Lodging Expense:.....\$150.00

The amount budgeted is to be used for Fire Authority personnel who attend fire prevention/public education training or conferences.

522.30.43.003 Mileage Expense:.....\$75.00

The amount budgeted is to be used for Fire Authority personnel who attend fire prevention/public education training or conferences in their own personal vehicle.

522.30.46.000 Insurance:.....\$414.35

This budget line item covers the insurance for vehicles and equipment assigned to the Fire Prevention-Public Education division.

522.30.48.003 Miscellaneous Repairs and Equipment:.....\$100.00

Funds in this line item are provided for expenses incurred in repairing equipment used with the fire prevention division.

522.30.49.002 Registration and Tuition:.....\$300.00

This line item is budgeted for Fire Authority personnel to attend public education courses.

522.30.49.006 Newsletter Publication:.....\$17,500.00

The amount budgeted reflects the cost of publishing the Fire Authority newsletters that are mailed to all registered voters who reside within the authority.

TOTAL \$31,627.95

SOUTH WHATCOM FIRE AUTHORITY

FACILITIES & MAINTENANCE DIVISION 522.50

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.50 Facilities

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.50.10 SALARIES AND WAGES						
522.50.10.001	Maintenance Salary	7503.83	7,503.84	(0.01)	3,751.92	(50.00%)
522.50.10.015	Facility and Hydrant Maintenance Salary	17500.00	15,187.50	2,312.50	17,500.00	0.00%
522.50.10.095	Overtime	1000.00	118.52	881.48	250.00	(75.00%)
522.50.20 PERSONNEL BENEFITS						
INSURANCE / PAYROLL						
522.50.20.001	Social Security	1085.00	840.12	244.88	1,085.00	0.00%
522.50.20.002	Medicare	377.06	196.49	180.57	311.78	(17.31%)
522.50.20.003	Labor & Industries	1200.00	557.03	642.97	600.00	(50.00%)
522.50.20.015	Unemployment Compensation	0.00	0.00	0.00	0.00	
RETIREMENT / DEFERRED COMP						
522.50.20.020	Retirement-Maint. Career FF	453.25	0.00	453.25	212.10	(53.20%)
UNIFORM ALLOWANCE						
522.50.20.041	Uniforms-Maint. Assistant	500.00	446.62	53.38	250.00	(50.00%)
FITNESS / PHYSICAL						
522.50.20.050	Fitness Program	0.00	0.00	0.00	0.00	
522.50.30 SUPPLIES						
OFFICE / OPERATIONAL SUPPLIES						
522.50.31.002	Operational Supplies	10500.00	8,103.39	2,396.61	10,500.00	0.00%
522.50.31.003	Books and Publications	0.00	0.00	0.00	0.00	
522.50.31.004	Vehicle Parts	1500.00	863.38	636.62	1,500.00	0.00%
522.50.31.005	Protective Clothing	0.00	0.00	0.00	0.00	
522.50.31.006	Other Supplies	0.00	0.00	0.00	0.00	
522.50.31.007	Tool Breakage Allowance	0.00	0.00	0.00	0.00	

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.50 Facilities

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
FUEL CONSUMED						
522.50.32.001	Gasoline	2300.00	3,831.95	(1,531.95)	2,750.00	19.57%
522.50.32.002	Diesel	200.00	163.66	36.34	100.00	(50.00%)
SMALL TOOLS AND EQUIPMENT						
522.50.35.000	Small Tools and Equipment	5000.00	7,782.85	(2,782.85)	4,500.00	(10.00%)
522.50.40 SERVICES						
PROFESSIONAL SERVICES						
522.50.41.003	Other Professional	8500.00	6,706.07	1,793.93	12,500.00	47.06%
COMMUNICATION						
522.50.42.003	Freight	100.00	0.00	100.00	100.00	0.00%
TRAVEL						
522.50.43.001	Meals	0.00	0.00	0.00	0.00	
522.50.43.002	Lodging	0.00	0.00	0.00	0.00	
OPERATING RENTALS						
522.50.45.000	Rentals	650.00	757.17	(107.17)	650.00	0.00%
INSURANCE						
522.50.46.000	Insurance / Facilities	14633.09	15,752.48	(1,119.39)	17,800.30	21.64%
UTILITY SERVICES						
522.50.47.001	Fuel/Propane	10500.00	8,831.67	1,668.33	11,500.00	9.52%
522.50.47.002	Electricity	19700.00	18,435.05	1,264.95	22,000.00	11.68%
522.50.47.003	Natural Gas	7000.00	8,335.42	(1,335.42)	9,000.00	28.57%
522.50.47.004	Water / Sewer	8200.00	8,541.61	(341.61)	8,500.00	3.66%
522.50.47.005	Garbage	3500.00	3,873.56	(373.56)	4,000.00	14.29%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.50 Facilities

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
REPAIRS AND MAINTENANCE						
522.50.48.001	Vehicle Repairs	1500.00	71.61	1,428.39	1,500.00	0.00%
522.50.48.002	Portable Equipment Repairs	500.00	0.00	500.00	500.00	0.00%
522.50.48.003	Misc. Repairs / Maint.	16000.00	26,280.17	(10,280.17)	16,000.00	0.00%
MISCELLANEOUS						
522.50.49.001	Professional Organization Dues	0.00	0.00	0.00	0.00	
522.50.49.002	Registration and Tuition	0.00	0.00	0.00	0.00	
522.50.49.003	Laundry Service	1100.00	836.06	263.94	750.00	(31.82%)
522.50.49.005	Other Services and Charges	500.00	32.64	467.36	500.00	0.00%
	TOTAL	141,502.23	144,048.86	(2,546.63)	148,611.10	5.02%

The Facilities/Maintenance Division is responsible for the maintenance and repair of all Fire Authority equipment, facilities, and grounds. This division budget identifies related expenses encompassing routine maintenance and repairs of all Fire Authority equipment, facilities, and grounds. The Fire Authority Maintenance Officer is responsible for the management of the budget in this division. The Maintenance Officer reports budget management related information directly to the Fire Chief.

Division Summary:

- The Maintenance Captain position is being funded for 6-months of 2023 due to attrition out of the position with the retirement of the Maintenance Captain.
- The gasoline line item has been increased by 17% to account for rising costs.

522.50.10.001 Maintenance Salary:.....\$3,751.92

The maintenance premium for the captain assigned to Facilities and Apparatus maintenance is by collective bargaining agreement 10% of the top step firefighter wage per the 2022 CBA. The 2023 amount reflects 6-months of funding due to projected retirement and no intent to continue funding the position.

522.50.10.015 Facilities & Hydrant Maintenance Assistant Salary:.....\$17,500.00

The facilities maintenance position is a full year part-time position that performs maintenance on facilities and grounds and may also include hydrants if not completed by seasonal firefighter. The position is budgeted for \$25.00 per hour for 14 hours per week and covers 50 weeks for the year. Because the position is expected to be less than 70 hours each month, it does not qualify for PERS pension contributions. This line item will also cover funds to complete contracted hydrant maintenance. Hydrant maintenance hours are compensated at 50% from Lake Whatcom Water and Sewer District. The budgeted amount includes funds attributed from the water district.

522.50.10.095 Overtime:.....\$250.00

The overtime is budgeted specifically for time dedicated to Facilities and Apparatus maintenance. It will cover time associated with bringing the maintenance Captain back for projects, or back-fill to the maintenance Captain to allow attendance at such divisional responsibilities such as pump testing. The amount for 2023 has been reduced by 75% due to minimal use and retirement of the position.

522.50.20.001 Social Security:.....\$1,085.00

The amount budgeted is to cover the Facilities and Hydrant Maintenance Assistant position. The authority will pay 6.20% of the gross salary to Social Security.

522.50.20.002 Medicare:.....\$311.78

The amount budgeted is to cover the Facilities and Hydrant Maintenance Assistant Salary, the Maintenance Officer's mechanic premium, and career overtime. The Fire Authority's contribution to Medicare equals 1.45% of the gross salaries earned.

522.50.20.003 Labor & Industries:.....\$600.00

The amount budgeted is a calculation based on the number of hours worked.

522.50.20.015 Unemployment Compensation:.....\$0.00

The Fire Authority does not pay quarterly employment insurance. Because the Fire Authority is a governmental agency, they are exempted from such payments. Should an employee terminate the authority and be eligible for unemployment compensation, the Employment Security Division will bill the Fire Authority at the time benefits are collected. There is no anticipated reduction in force for 2023.

522.50.20.020 Retirement / Career:.....\$212.10

LEOFF II retirement contributions are mandated by Washington State statute for career firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.30%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The amount budgeted reflects the rate used for 2023. The career firefighters also contribute to the retirement program, but that contribution is not part of the budget. Contributions are paid on career earnings only.

522.50.20.041 Uniform / Facilities Maintenance Assistant:.....\$250.00

This budget line covers the costs of uniforms/coveralls for the facilities maintenance assistant position.

522.50.20.050 Fitness Program:.....\$0.00

This line item is no longer funded.

522.50.31.002 Operational Supplies:.....\$10,500.00

This line item covers supplies needed to operate each of the authority fire stations. This includes maintaining floors to replacing light bulbs, cleaning supplies, paper supplies, etc.

522.50.31.003 Books and Publications:.....\$0.00

Currently, there is nothing budgeted for this line item.

522.50.31.004 Vehicle Parts:.....\$1,500.00

The amount budgeted reflects the cost of maintaining and repairing apparatus assigned to the maintenance division. Currently, vehicles assigned to this department are all utility and brush fire response vehicles not typically assigned to first out emergency mitigation incidents.

522.50.31.005 Protective Clothing:.....\$0.00

Currently, there is nothing budgeted for this line item.

522.50.31.006 Other Supplies:.....\$0.00

This line item is for single item purchases of items that do not fall into another maintenance budget category. Currently, there is nothing budgeted for this line item.

522.50.31.007 Tool Breakage Allowance:.....\$0.00

Currently, there is nothing budgeted for this line item.

522.50.32.001 Gasoline:.....\$2,750.00

The amount budgeted is for the expense of gasoline used by the maintenance division when performing routine maintenance duties and responsibilities. Such uses include gasoline used by utility vehicles, lawn mowers, and other portable equipment.

522.50.32.002 Diesel Fuel:.....\$100.00

This line item covers diesel fuel for facility related equipment.

522.50.35.000 Small Tools and Equipment:.....\$4,500.00

This line item includes improving and replacing the small tools inventory of the Fire Authority at the stations.

522.50.41.003 Other Professional:.....\$12,500.00

Services include annual emergency generator checks, station air compressor maintenance, fire alarm and security/camera monitoring, and inspection and maintenance of fire protection and notification systems. These are specialized units that require certified technicians to perform the annual maintenance. The 2023 increase includes monthly service fees for security system camera and access control management systems anticipated to be installed at our facilities through the Capital Facilities budget.

522.50.42.003 Freight:.....\$100.00

The amount budgeted is used for freight charges used in the facilities/maintenance division.

522.50.43.001 Meals:.....\$0.00

This amount is now budgeted in the appropriate training divisions.

522.50.43.002 Lodging:.....\$0.00

This amount is now budgeted in the appropriate training divisions.

522.50.45.001 Rentals:.....\$650.00

This line item provides the cost of renting specialized equipment to perform maintenance functions. This line item is also used for water cooler rentals at stations where drinking water is needed, and the yearly fee for renting propane tanks for emergency generators at the stations.

522.50.46.001 Insurance:.....\$17,800.30

This budgeted amount reflects the total cost to insure the seven fire station facilities. This amount also covers the premium cost for three utility vehicles and utility trailers that are assigned to the maintenance division.

522.50.47.001 Fuel/Propane:.....\$11,500.00

The amount budgeted reflects the cost of supplying propane fuel to Stations 18, 28 and 29, the back-up generators located at Stations 21, 22 and 29.

522.50.47.002 Electricity:.....\$22,000.00

The amount budgeted reflects the cost of electricity for all facilities for the entire year.

522.50.47.003 Natural Gas:.....\$9,000.00

The amount budgeted reflects the cost of using natural gas to heat stations 16, 21 and 22.

522.50.47.004 Water/Sewer:.....\$8,500.00

The amount budgeted reflects the cost of supplied water and sewer service for all authority facilities, and septic system pumping, as needed.

522.50.47.005 Garbage Service:.....\$4,000.00

The amount budgeted reflects the cost of garbage removal service for all facilities.

522.50.48.001 Vehicle Repairs:.....\$1,500.00

The amount budgeted reflects the cost of sending vehicles out for repairs assigned to this division that are not able to be completed internally.

522.50.48.002 Portable Equipment Repairs:.....\$500.00

The amount funded is to be used for repair and maintenance for all equipment associated with facilities such as lawn mowers, brush cutters, and similar.

522.50.48.003 Misc. Repairs / Maintenance:.....\$16,000.00

Plumbing repairs, general electrical repairs, and other minor facility maintenance and repair costs will be charged to this line item.

522.50.49.002 Registration and Tuition:.....\$0.00

This amount is now budgeted in the appropriate training divisions.

522.50.49.003 Laundry Service:.....\$750.00

The funds are used for cleaning of shop rags and coveralls, and for placing floor mats at the authority's fire stations.

522.50.49.005 Other Services and Charges:.....\$500.00

This line item is for maintenance costs that may occur where such costs are not identified in another line item. The amount budgeted reflects no change from the previous budget year.

TOTAL \$148,611.10

SOUTH WHATCOM FIRE AUTHORITY

**EMERGENCY MEDICAL SERVICES
DIVISION 522.70**

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.70 EMERGENCY MEDICAL SERVICES

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2,023.00 BUDGET	% INC/DEC
522.70.10 SALARIES AND WAGES						
522.70.10.001	Division Chief Salary	52,300.48	52,300.32	0.16	52,767.06	0.89%
522.70.10.002	Battalion Chief/Duty Officer	4,000.00	3,991.87	8.13	5,500.00	37.50%
522.70.10.003	Captain-Career	49,307.92	49,307.40	0.52	24,428.77	(50.46%)
522.70.10.004	Lieutenant-Career	350,536.51	347,258.50	3,278.01	336,904.66	(3.89%)
522.70.10.005	Firefighter-Career	289,319.17	324,344.30	(35,025.13)	422,252.72	45.95%
522.70.10.006	Out of Class-Career	2,600.00	1,851.46	748.54	4,000.00	53.85%
522.70.10.010	Firefighter-Part-time	90,000.00	83,532.50	6,467.50	90,000.00	0.00%
522.70.10.011	Firefighter-Volunteer Duty Shift	165,000.00	71,057.50	93,942.50	90,000.00	(45.45%)
522.70.10.012	Firefighter-Volunteer Response	500.00	170.50	329.50	100.00	(80.00%)
522.70.10.015	Special Assignment Shifts	0.00	0.00	0.00	0.00	
522.70.10.090	Other Salaries	0.00	0.00	0.00	6,295.36	
522.70.10.095	Firefighter-Overtime	85,000.00	76,240.45	8,759.55	85,000.00	0.00%

522.70.20 PERSONNEL BENEFITS

INSURANCE / PAYROLL

522.70.20.001	Social Security	10,261.00	4,571.28	5,689.72	5,586.20	(45.56%)
522.70.20.002	Medicare	15,784.18	15,573.22	210.96	16,200.10	2.64%
522.70.20.003	Labor & Industries	34,000.00	36,888.86	(2,888.86)	45,000.00	32.35%
522.70.20.004	Medical Insurance -Career	131,373.18	123,726.09	7,647.09	140,178.45	6.70%
522.70.20.005	Dental Insurance-Career	10,429.66	10,077.00	352.66	10,927.15	4.77%
522.70.20.006	Life Insurance-Career	1,764.90	1,927.52	(162.62)	2,400.00	35.99%
522.70.20.007	Disability-Career	2,400.00	2,380.00	20.00	2,760.00	15.00%
522.70.20.008	Medical Exp Reimb Plan-Career	8,550.00	8,925.00	(375.00)	9,825.00	14.91%
522.70.20.009	Medical Insurance-Volunteer	1,250.00	615.50	634.50	600.00	(52.00%)
522.70.20.010	Life Ins-Volunteer/Part-Time	0.00	192.00	(192.00)	0.00	
522.70.20.011	Disability-Volunteer/Part-Time	1,600.00	1,437.50	162.50	1,600.00	0.00%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.70 EMERGENCY MEDICAL SERVICES

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2,023.00 BUDGET	% INC/DEC
522.70.20.012	Employee Assist Program	1,000.00	1,110.92	(110.92)	1,000.00	0.00%
522.70.20.015	Unemployment Compensation	250.00	262.04	(12.04)	250.00	0.00%
RETIREMENT / DEFERRED COMP						
522.70.20.020	Retirement-Career	44,189.12	46,803.36	(2,614.24)	49,377.37	11.74%
522.70.20.022	Retirement-Part-time	9,225.00	8,591.41	633.59	9,351.00	1.37%
522.70.20.021	Retirement-Volunteer	2,250.00	1,214.50	1,035.50	1,200.00	(46.67%)
522.70.20.025	Deferred Compensation	35,257.43	32,974.50	2,282.93	40,514.31	14.91%
UNIFORMS						
522.70.20.040	Uniforms-Career	4,000.00	5,531.36	(1,531.36)	6,000.00	50.00%
522.70.20.041	Uniforms-Volunteer/Part-Time	4,000.00	1,854.12	2,145.88	2,000.00	(50.00%)
522.70.20.042	Uniforms-Other	0.00	0.00	0.00	0.00	
FITNESS / PHYSICAL						
522.70.20.050	Fitness Program	1,750.00	416.00	1,334.00	1,000.00	(42.86%)
522.70.20.051	Physicals	8,500.00	4,105.75	4,394.25	7,000.00	(17.65%)
522.70.20.052	Immunizations	2,000.00	1,388.00	612.00	2,000.00	0.00%
522.70.20.053	TB/Titer Testing	1,000.00	150.00	850.00	350.00	(65.00%)
522.70.20.055	Substance Abuse Testing	600.00	810.00	(210.00)	600.00	0.00%
VOLUNTEER RECRUITMENT & RETENTION						
522.70.20.060	Tuition Reimbursement	1,500.00	500.00	1,000.00	1,500.00	0.00%

522.70.30 SUPPLIES

OFFICE / OERATIONAL SUPPLIES						
522.70.31.002	Operational Supplies	14,200.00	13,452.32	747.68	16,000.00	12.68%
522.70.31.003	Books and Publications	0.00	0.00	0.00	0.00	
522.70.31.004	Vehicle Parts	7,500.00	17,907.34	(10,407.34)	8,500.00	13.33%
522.70.31.005	Protective Clothing	500.00	0.00	500.00	500.00	0.00%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.70 EMERGENCY MEDICAL SERVICES

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2,023.00 BUDGET	% INC/DEC
522.70.31.006	Other Supplies	0.00	0.00	0.00	0.00	
FUEL CONSUMED						
522.70.32.001	Gasoline	5,100.00	7,398.72	(2,298.72)	6,100.00	19.61%
522.70.32.002	Diesel	5,300.00	8,756.45	(3,456.45)	6,300.00	18.87%
SUPPLIES PURCHASED FOR INVENTORY OR RESALE						
522.70.34.000	Items Purchased for Resale	0.00	0.00	0.00	0.00	
SMALL TOOLS AND EQUIPMENT						
522.70.35.000	Small Tools and Equipment	1,500.00	149.05	1,350.95	1,500.00	0.00%
522.70.40 SERVICES						
PROFESSIONAL SERVICES						
522.70.40.000	GEMT Payments and Fees	0.00	0.00	0.00	0.00	
522.70.41.001	BLS Billing Services	8,700.00	9,084.66	(384.66)	9,200.00	5.75%
522.70.41.002	FARS Fees	3,910.00	3,908.54	1.46	4,730.00	20.97%
522.70.41.003	Other Professional Services	0.00	17.76	(17.76)	0.00	
COMMUNICATION						
522.70.42.003	Freight	50.00	25.80	24.20	50.00	0.00%
TRAVEL						
522.70.43.001	Meals	0.00	0.00	0.00	0.00	
OPERATING RENTALS						
522.70.45.000	Rentals	0.00	0.00	0.00	0.00	
INSURANCE						
522.70.46.000	Insurance / Apparatus	4,196.51	3,257.04	939.47	3,680.46	(12.30%)

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.70 EMERGENCY MEDICAL SERVICES

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2,023.00 BUDGET	% INC/DEC
REPAIRS AND MAINTENANCE						
522.70.48.001	Vehicle Repairs	8,000.00	19,208.24	(11,208.24)	10,000.00	25.00%
522.70.48.002	Portable Equipment Repairs	4,500.00	2,748.87	1,751.13	1,500.00	(66.67%)
522.70.48.003	Misc. Repairs / Maint.	300.00	115.33	184.67	300.00	0.00%
MISCELLANEOUS						
522.70.49.003	Laundry Service	0.00	0.00	0.00	0.00	
522.70.49.005	Other Services and Charges	300.00	134.68	165.32	300.00	0.00%
TOTAL		1,485,555.06	1,408,245.53	77,309.53	1,543,128.60	3.88%

The Emergency Medical Services Division is responsible for Fire Authority emergency medical response operations. This division budget is to be used for emergency medical care related expenses encompassing routine and emergency operations. The Assistant Chief of Operations is responsible for the management of the budget in this division. The Assistant Chief reports budget management related information directly to the Fire Chief.

Division Summary:

- Collective Bargaining Agreement negotiations are ongoing and current 2022 wages/hours will continue into 2023 per current contract until a new contract is ratified. The total FTE count for each rank currently is 1 Division Chief, 1 Captain, 8 Lieutenants and 13 firefighters, an increase of 3 FTE from 2022 budgeted positions. There are currently additional salaries added for 8 members opting out of dependent medical premiums.
- Medical premiums will increase 2.5% for 2023. Dental premiums remain unchanged.
- The position of the maintenance captain is planned to attrition out with retirement of personnel.
- Part-Time positions receive \$20.00 per hour. Seven (7) positions are budgeted.
- Volunteer duty shift line items have reduced by 45% due to decreased participation observed in 2022.
- Overtime remains pronounced given increased minimum staffing levels and anticipated vacancies from career members for FMLA and PFML events.
- Gasoline and diesel fuel costs are anticipated to remain high. An 18% increase for 2023 has been included.
- Cash out of unused sick leave and approved leave banks are anticipated for the retirement of Maintenance Captain in accordance with the collective bargaining agreement.

522.70.10.001 Division Chief Salary:.....\$52,767.06

The position is responsible for Training, Recruitment and Retention of Volunteer staff, and pulls a duty officer position of being on call 1 week out of every 5 weeks. This line is debited 50% to Division 522.20 (Suppression Services) and 50% is debited to Division 522.70 (EMS Services). The Division Chief salary is based on the 2022 CBA and includes longevity and medical/dental opt out.

522.70.10.002 Battalion Chief/Duty Officer Salary:.....\$5,500.00

This line item covers 50% of the amount of a duty shift stipend for the position of the Department's Duty Officer for the open 5th week of duty officer rotation. The other 50% is placed in the Suppression Division. The current compensation for an open/additional duty shift is \$100.00 per shift.

522.70.10.003 Captain Salary / Career:.....\$24,428.77

The captain of facilities and maintenance is responsible for facilities and fleet management. 50% of the total salary is debited to Division 522.20 and 50% is debited to Division 522.70, excluding the maintenance premium. The captain's salary is based on the 2022 CBA and includes longevity and an opt out of deferred compensation. The bulk of the captain's position is directly assigned to suppression and EMS activities and typically is assigned to an Engine Company as the Company Officer. The position is budgeted for 6-months of 2023 due to a projected retirement and is not planned to continue being funded.

522.70.10.004 Lieutenant Salary / Career:-----\$336,904.66

There are 8 career Lieutenant firefighters budgeted for the year 2023. 50% of the total career lieutenant's salary is debited to Division 522.20 and 50% is debited to Division 522.70. The salaries are based on the 2022 CBA and include longevity, education premiums and medical/dental opt out.

522.70.10.005 Firefighter Salary / Career:-----\$422,252.72

There are 13 FTE Firefighter positions all with step increases at varying times during the year. 50% of the total career firefighter's salary is debited to Division 522.20 and 50% is debited to Division 522.70. The salaries are based on the 2022 CBA and include longevity, education premiums and medical/dental opt out.

522.70.10.006 Out-of-Class Pay / Career:-----\$4,000.00

Out-of-Class pay for career firefighters has been budgeted for 2023. 50% is debited to Division 522.20 and 50% is debited to Division 522.70. The pay is based on the 2022 CBA which provides for a 6% increase in the hourly rate for this type of compensation.

522.70.10.010 Part Time Firefighter Pay:-----\$90,000.00

The part time firefighter will be assigned to a duty shift and will average 24 hours per week at \$20.00 per hour. For the 2023 budgeted year, there are 7 part-time positions being funded. 50% of the total cost is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.10.011 Firefighter / Volunteer Duty Shift:-----\$90,000.00

This line item is used for volunteer firefighters who sign up for shifts to be assigned to a station for emergency responses. The volunteers receive a stipend amount for their shift dependent on the level of training. 50% of the total cost for paid on call personnel is debited to Division 522.20 - Suppression and the other 50% is debited to Division 522.70 - EMS. The 2023 budget includes a 45% reduction in funding due to decreased duty shift participation by volunteer personnel.

522.70.10.012 Firefighter \ Volunteer Response Pay:-----\$100.00

Volunteer firefighters receive a stipend reimbursement for services rendered when participating in Fire Authority emergency responses. The amount paid is dependent on the individual firefighter's qualifications. The 2023 budget includes an 80% reduction due to decreased use.

522.70.10.015 Special Assignment Shifts:-----\$0.00

There is currently no budget for this line item.

522.70.10.090 Other Salaries:-----\$6,295.36

This line item is used for additional salaries in the EMS division to include payouts of unused vacation during the year. 50% of the total amount is debited to Division 522.20 – Suppression, and 50% is debited to Division 522.70 – EMS Services. The 2023 budget includes the projected payout of unused sick leave and prorated unused vacation time of one employee projected to retire mid-year.

522.70.10.095 Career Firefighter / Overtime:.....\$85,000.00

This line item is used for the career firefighters who work overtime from their regular assigned schedule. No change is proposed from the previous year's budgeted amount.

522.70.20.001 Social Security:.....\$5,586.20

This line item is used for the department's contribution into Social Security for battalion chiefs and firefighters who receive volunteer stipend earnings. Career and part time firefighters do not participate in Social Security. The authority's contribution to social security is 6.2% of the gross salary. 50% is debited to 522.20 and 50% is debited to 522.70.

522.70.20.002 Medicare:.....\$16,200.10

This line item is used for the department's contribution to Medicare for career firefighters, battalion chiefs, part time firefighters, and volunteer firefighters who receive stipend earnings. The authority's contribution to Medicare equals 1.45% of the gross salaries earned. 50% is debited to 522.20 and 50% to 522.70.

522.70.20.003 Labor & Industries:.....\$45,000.00

This line item includes career and part time firefighters only. The Labor and Industries rate for career and part time firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L & I because the Washington State Board for Volunteer Firefighters' pension fund covers them. 50% is debited to 522.20 and 50% is debited to 522.70.

522.70.20.004 Medical Insurance / Career:.....\$140,178.45

The amount budgeted is for medical insurance for 23 career firefighters (includes officers). Medical premiums increased by 2.5% for 2023. The Fire Authority pays for each firefighter and their dependents monthly medical premiums. The career firefighters contribute 12% of their total dependent medical premiums. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.005 Dental Insurance / Career:.....\$10,927.15

The amount budgeted is for dental insurance for 23 career firefighters (includes officers). There is no dental premium increase for 2023. The Fire Authority pays for each firefighter and their dependents monthly dental premiums. The career firefighters contribute 12% of their total dependent dental premiums. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.006 Life Insurance / Career:.....\$2,400.00

The line is used to provide a life insurance policy for 23 career firefighters. The Fire Authority pays for a \$50,000 life insurance policy for each career firefighter per the collective bargaining agreement. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.007 Disability / Career:.....\$2,760.00

The Fire Authority contributes to a disability insurance policy for 23 career firefighters as per the collective bargaining agreement. 50% of the disability insurance premium payment total is debited to Division 522.20 and 50% is debited to 522.70.

522.70.20.008 Medical Expense Reimbursement Plan (MERP) / Career:.....\$9,825.00

The Fire Authority will contribute \$75.00 per month for 20 career firefighters - full year, 2 firefighters for 8-months, and 1 firefighter for 6-months, as per the collective bargaining agreement. 50% of the medical expense reimbursement plan contribution is debited to Division 522.20 and 50% is debited to Division 522.70. The employer amount is deducted from the deferred compensation matching amount and put into this medical reimbursement plan.

522.70.20.009 Medical Insurance / Volunteer:.....\$600.00

The amount budgeted is for medical insurance for volunteer personnel for injuries or illness incurred while on Fire Authority activities. The authority pays \$30.00 for each volunteer firefighter annually. 50% of the total is debited to Division 522.20 and 50% is debited to Division 522.70. This line item is budgeted for 40 volunteer members.

522.70.20.010 Life Insurance / Volunteer and Part-Time:.....\$0.00

There is nothing currently budgeted for this line item.

522.70.20.011 Disability / Volunteer and Part-Time:.....\$1,600.00

The Fire Authority provides a group Accidental Death & Dismemberment (AD&D) policy for volunteer and part-time response Fire Authority personnel. 50% of the AD&D insurance premium payment is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.012 Employee Assistance Program:.....\$1,000.00

The amount is divided between 522.20 and 522.70 evenly.

522.70.20.015 Unemployment Compensation.....\$250.00

This line item is to cover the Fire Authority's contribution on part-time members who qualify for Washington State unemployment compensation due to their other employment ending. The amount is divided between 522.20 and 522.70 evenly.

522.70.20.020 Retirement / Career:.....\$49,377.37

LEOFF II retirement contributions are mandated by Washington State's RCW for 23 career firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.30%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The career firefighters also contribute to the retirement program, but that contribution is not part of the budget.

522.70.20.021 Retirement / Volunteer:-----\$1,200.00

The Fire Authority contributes annually to the volunteer firefighter pension fund for each volunteer member who meets the requirements for pension benefits. The annual premium is \$60 per firefighter. 50% of the retirement fund payment total is debited to Division 522.20 and 50% is debited to Division 522.70. The authority will pay 100% of the retirement contribution for the volunteer. We are budgeting for 40 volunteer firefighters.

522.70.20.022 Retirement / Part Time:-----\$9,351.00

PERS retirement contributions are mandated by Washington State’s RCW for 7 part time firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 10.39%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The part-time firefighters also contribute to the retirement program, but that contribution is not part of the budget.

522.70.20.025 Deferred Compensation / Career:-----\$40,514.31

This line-item expense is for the Fire Authority’s portion of deferred compensation for the 22 of 23 career firefighters (Maintenance Captain has opted out in accordance with the CBA). The Fire Authority will match up to 6.20% of the employee’s contribution less the \$75.00 the employer is contributing to MERP. This amount matches the amount that the Fire Authority would be paying into the Social Security System. 50% of the deferred compensation payment total is debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.040 Uniform / Career:-----\$6,000.00

This line item provides the career firefighters with a uniform and other necessary apparel including Class A uniforms. 50% of the costs for uniforms are debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.041 Uniform / Volunteer and Part-Time:-----\$2,000.00

This line item provides volunteer and part-time firefighters with uniforms and other necessary apparel (t-shirts, coat). 50% of the costs for uniforms are debited to Division 522.20 and 50% is debited to Division 522.70.

522.70.20.042 Uniform / Other:-----\$0.00

There is nothing budgeted for this line item.

522.70.20.050 Fitness Program:-----\$1,000.00

The fitness program is a reimbursement benefit for volunteer and part-time firefighters to encourage their participation in a physical fitness program. Currently, the Fire Authority allows up to \$32 a month reimbursement for a minimum of 8 workout days in the month. 50% of the costs are debited to Division 522.20 and 50% is debited to Division 522.70. The amount includes reward incentives to non-bargaining unit part-time and volunteer firefighting personnel to meet fitness standards.

522.70.20.051 Medical Physicals.....\$7,000.00

This budgeted item will fund medical physicals for new volunteer and career applicants as well as for the existing volunteer and career membership. Medical physicals will be provided in accordance with Fire Authority policy, required every 2 years for all members. The total amount budgeted for physicals is divided equally between Divisions 522.20 and 522.70.

522.70.20.052 Immunizations.....\$2,000.00

This budgeted item is used for Fire Authority personnel for Hepatitis B, Tetanus, immunizations, and Flu shots. This line item is based on expenditure history and required 2 year physical requirements for all members. The total amount budgeted for immunizations is divided equally between Divisions 522.20 and 522.70.

522.70.20.053 TB/Titer Testing.....\$350.00

The Fire Authority will conduct testing for Tuberculosis for all Fire Authority personnel during their scheduled medical physical. The total amount budgeted for testing is divided equally between Divisions 522.20 and 522.70.

522.70.20.055 Substance Abuse Testing.....\$600.00

This budget item is used to test all new applicants in accordance with Fire Authority policy. The total amount budgeted for testing has been divided equally between Divisions 522.20 and 522.70.

522.70.20.060 Tuition Reimbursement.....\$1,500.00

The total amount budgeted for the year is \$3,000.00. Members can be reimbursed up to \$500 a quarter for college tuition. The total amount budgeted for tuition reimbursement has been divided equally between Divisions 522.20 and 522.70.

522.70.31.002 Operational Supplies.....\$16,000.00

This budget line item provides for supplies needed to operate the Basic Life Support (BLS) response. This is to include soft goods such as gloves, masks and other EMS supplies used on a regular basis.

522.70.31.003 Books and Publications.....\$0.00

Currently, there is no amount budgeted for this line item.

522.70.31.004 Vehicle Parts.....\$8,500.00

This line item is used to purchase vehicle parts for the Fire Authority's ambulances. This line amount is typically used for vehicle repairs where the parts are separated out from labor costs. There are no anticipated significant projects forecasted.

522.70.31.005 Protective Clothing.....\$500.00

This budgeted item is for purchasing additional personal protective equipment and clothing.

522.70.31.006 Other Supplies:.....\$0.00

This line item is for single item purchases for items that do not fall into another budget category. Currently, there is nothing budgeted in this line item.

522.70.32.001 Gasoline:.....\$6,100.00

This line item is for the expense of fuel for the newest ambulance. It also covers miscellaneous gasoline powered small tools and equipment assigned to the EMS division. The 2023 budget includes an approximate 18% increase.

522.70.32.002 Diesel Fuel:.....\$6,300.00

Diesel fuel is used for 2 of the authority's ambulances. The amount budgeted is characteristic for the number of predicted EMS incidents annually. The 2023 budget includes an 18% increase.

522.70.35.000 Small Tools and Equipment:.....\$1,500.00

This line item provides for replacement and/or additional equipment as needed to support the Basic Life Support response.

522.70.41.000 GEMT Payments and Fees:.....\$0.00

This line item covers the payments and fees associated with the Ground Emergency Medical Transport reimbursement program that SWFA is receiving as added revenues. The amount reflects possible reconciliation overpayments by the HCA.

522.70.41.001 BLS Billing Services:.....\$9,200.00

The budgeted amount is the cost for using an outside company to do BLS billing for all our ambulance transports. This 2023 estimate is for an average of 30 transports per month at \$25.55 per transport.

522.70.41.002 FARS Fees:.....\$4,730.00

The budgeted amount includes monies for our share in the maintenance of FARS (Fire Agency Radio System), which is the management group who oversees the fire radio communications system. These costs are shared throughout the county fire agency users. The budgeted amount reflects a 20% increase from the previous year. 50% of the total FARS Fees are debited to Division 522.20 and 50% to Division 522.70.

522.70.41.003 Other Professional Services:.....\$0.00

This line item is not funded.

522.70.42.003 Freight:.....\$50.00

This line item is funded this year to track the freight on shipping items from the EMS division back to supplier or for maintenance.

522.70.43.001 Meals:.....\$0.00

Currently there are no funds budgeted under this line item for this budget year.

522.70.45.000 Rentals:.....\$0.00

Currently there are no funds budgeted under this line item for this budget year.

522.70.46.000 Insurance:.....\$3,680.46

This line item covers insurance premiums for the Fire Authority's ambulances and equipment that are assigned to the EMS Division, and a percentage of the liability and physical damage coverage (auto). This amount has increased by an estimated 13% over 2022 actuals.

522.70.48.001 Vehicle Repairs:.....\$10,000.00

This line item is used for repairs of apparatus and vehicles assigned to the EMS division. An increase of 25% was added for 2023 to account for the change of no longer utilizing internal personnel for such repairs.

522.70.48.002 Portable Equipment Repairs:.....\$1,500.00

This line item maintains portable equipment that is used for EMS, including portable and mobile radios. The line item will provide for 50% of the preventative maintenance on portable and mobile radios.

522.70.48.003 Misc. Repairs / Maintenance:.....\$300.00

This line item is for repair and or maintenance of items not specifically assigned to a budget line item within the EMS Division.

522.70.49.003 Laundry Service:.....\$0.00

This line item is no longer funded. All NFPA and Biohazard cleaning are being conducted using department owned extractor.

522.70.49.005 Other Services and Charges:.....\$300.00

These charges are for specific one-time expenses that do not fit into another line item.

TOTAL \$1,543,128.60

SOUTH WHATCOM FIRE AUTHORITY

EMERGENCY MEDICAL SERVICES TRAINING DIVISION 522.71

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.71 Emergency Medical Services Training

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.71.10 SALARIES AND WAGES						
522.71.10.003	Firefighter Training Pay	4,000.00	3,192.50	807.50	4,000.00	0.00%
522.71.10.015	Special Training Assignments	0.00	0.00	0.00	0.00	
522.71.10.095	Overtime	3,800.00	3,231.72	568.28	3,800.00	0.00%
522.71.20 PERSONNEL BENEFITS						
INSURANCE / PAYROLL						
522.71.20.001	Social Security	248.00	58.10	189.90	248.00	0.00%
522.71.20.002	Medicare	113.10	13.57	99.53	113.10	0.00%
522.71.20.003	Labor & Industries	60.00	101.74	(41.74)	100.00	66.67%
RETIREMENT / DEFERRED COMP						
522.71.20.020	Retirement-Career	202.65	0.00	202.65	201.40	(0.62%)
522.71.40 SUPPLIES						
OFFICE / OPERATIONAL SUPPLIES						
522.71.31.002	Operational Supplies	200.00	0.00	200.00	200.00	0.00%
522.71.31.003	Books and Publications	1,500.00	1,631.28	(131.28)	250.00	(83.33%)
522.71.31.004	Vehicle Parts	0.00	0.00	0.00	0.00	
FUEL CONSUMED						
522.71.32.001	Gasoline	0.00	0.00	0.00	0.00	
SMALL TOOLS AND MINOR EQUIPMENT						
522.71.35.000	Small Tools and Equipment	500.00	0.00	500.00	250.00	(50.00%)
522.71.40 SERVICES						
PROFESSIONAL SERVICES						
522.71.41.003	Other Professional	10,000.00	13,026.36	(3,026.36)	15,000.00	50.00%

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

522.71 Emergency Medical Services Training

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
TRAVEL						
522.71.43.001	Meals	0.00	0.00	0.00	0.00	
522.71.43.002	Lodging	0.00	0.00	0.00	0.00	
522.71.43.003	Mileage	100.00	0.00	100.00	100.00	0.00%
INSURANCE						
522.71.46.000	Insurance	0.00	0.00	0.00	0.00	
REPAIRS / MAINTENANCE						
522.71.48.001	Vehicle Repairs	0.00	0.00	0.00	0.00	
522.71.48.002	Portable Equipment Repairs	0.00	0.00	0.00	0.00	
522.71.48.003	Misc. Repairs / Maint.	0.00	0.00	0.00	0.00	
MISCELLANEOUS						
522.71.49.001	Professional Organization Dues	55.00	0.00	55.00	55.00	0.00%
522.71.49.002	Registration and Tuition	16,800.00	13,716.23	3,083.77	15,000.00	(10.71%)
522.71.49.004	Printing Service	0.00	0.00	0.00	0.00	
522.71.49.005	Other Services and Charges	50.00	0.00	50.00	50.00	0.00%
	TOTAL	37,628.75	34,971.50	2,657.25	39,367.50	4.62%

The Emergency Medical Services Training Division is responsible for training Fire Authority response personnel in all aspects of emergency medical care activities. The funds established in this division are for providing the necessary EMS training classes, equipment, and instructors to ensure Fire Authority personnel satisfy all statutory and operational requirements essential to emergency medical care.

Division Summary:

- Budget for this year includes additional funds in other professional for contracting of specialized scenario trainings similar to what the most recent County Paramedic Class conducted.

522.71.10.003 Firefighter Training Pay:-----\$4,000.00

The budgeted amount is used as a stipend for volunteer firefighters when they attend training.

522.71.10.015 Special Training Assignments:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.71.10.095 Overtime:-----\$3,800.00

The budgeted amount is used for career firefighters to attend required training that is not on their normally scheduled shift. There is a minimal amount of time when the career fighters will not be able to attend EMS training while on their normal scheduled shift.

522.71.20.001 Social Security:-----\$248.00

The budgeted amount is the employer cost for volunteers when assigned to a special training assignment or firefighter training stipends. The fire authority's contribution to Social Security is 6.2% of volunteer stipends.

522.71.20.002 Medicare:-----\$113.10

This budgeted item is to fund the authority's contribution to Medicare for the volunteer stipends and overtime costs for career firefighters. The authority's contribution to Medicare is 1.45% of the gross salaries earned.

522.71.20.003 Labor & Industries:-----\$100.00

This line item includes only career firefighters and overtime hours associated with EMS training. The Labor and Industries rate for career firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L&I, the Washington State Board for Volunteer Firefighters' pension fund covers them.

522.71.20.020 Retirement / Career:-----\$201.40

LEOFF II retirement contributions are mandated by Washington State's RCW for career firefighters. The employer retirement contribution is calculated based on gross earnings multiplied by the employer contribution rate of 5.30%. This line item reflects wages earned from career firefighters overtime associated with EMS Training. The State Retirement Board reviews the rates annually and changes are made in July of each year.

522.71.31.002 Operational Supplies:-----\$200.00

This line item is to be used for office supplies and consumable materials specific to the training division.

522.71.31.003 Books and Publications:-----\$250.00

This budgeted item is used for the maintenance and/or improvement of the Fire Authority library and reference materials.

522.71.31.004 Vehicle Parts:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.71.32.001 Gasoline Fuel:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.71.35.000 Small Tools and Equipment:-----\$250.00

This line item is used for specific small tools that are needed for the training division, EMT Class supplies, and training room items.

522.71.41.003 Other Professional Services:-----\$15,000.00

This budgeted item is for contracting with outside instructional resources to train Fire Authority personnel in various specialty areas. This will also include online learning management systems and paramedic instructors for EMS skills maintenance. The 2023 budget amount includes contracting for specialized scenario-based training.

522.71.43.001 Meals Expense:-----\$0.00

This line item covers food expenses for authority personnel when traveling out of Whatcom County for training, as well as for meal expenses associated with in county training events.

522.71.43.002 Lodging Expense:-----\$0.00

This line item covers lodging expenses for authority personnel when traveling out of Whatcom County for training.

522.71.43.003 Mileage Expense:-----\$100.00

This budget line item provides funding for expenses incurred by authority personnel when using their personal vehicle for traveling to training classes and conferences.

522.71.46.000 Insurance:-----\$0.00

There are no funds budgeted for this line item this budget year.

522.71.48.001 Vehicle Repairs:.....\$0.00

There are no funds budgeted for this line item this budget year.

522.71.48.002 Portable Equipment Repairs:.....\$0.00

There are no funds budgeted for this line item this budget year.

522.71.48.003 Misc. Repairs / Maintenance:.....\$0.00

This budgeted line item will be used for repairs to items not assigned to other line items within the training budget.

522.71.49.001 Professional Organization Dues:.....\$55.00

This line item is for membership associated with the human resource association where we can get updates related to management of health and safety. 50% of the costs are debited to Division 522.21 and 50% is debited to Division 522.71.

522.71.49.002 Registration and Tuition:.....\$15,000.00

This line item reflects the cost of sending firefighters to Emergency Medical Technician training. The budget reflects the cost of Whatcom Co. EMT Class hosted by District 14 and/or Bellingham Technical College.

522.71.49.004 Printing Services:.....\$0.00

The line item reflects the anticipated cost of printing special handouts or other training materials.

522.71.49.005 Other Services and Charges:.....\$50.00

This line item is used for specific services or charges that generally are one-time expenditures that do not re-occur.

TOTAL \$39,367.50

SOUTH WHATCOM FIRE AUTHORITY

SPECIAL RESCUE DIVISION 522.72

**SOUTH WHATCOM FIRE AUHTORITY
GENERAL LEDGER MASTER**

2023

522.72 Special Rescue

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.72.10	SALARIES AND WAGES					
522.72.10.001	Special Rescue Salary	0.00	0.00	0.00	0.00	
522.72.10.095	Overtime	10,000.00	16,354.05	(6,354.05)	14,000.00	40.00%
522.72.20	PERSONNEL BENEFITS					
	INSURANCE / PAYROLL					
522.72.20.001	Social Security	0.00	0.00	0.00	0.00	
522.72.20.002	Medicare	145.00	0.00	145.00	203.00	40.00%
522.72.20.003	Labor & Industries	175.00	71.86	103.14	320.00	82.86%
	RETIREMENT / DEFERRED COMP					
522.72.20.020	Retirement-Career	533.30	0.00	533.30	742.00	39.13%
522.72.20.025	Deferred Compensation	0.00	0.00	0.00	0.00	
	UNIFORM ALLOWANCE					
522.72.20.041	Uniforms-Volunteer	0.00	0.00	0.00	0.00	
522.72.30	SUPPLIES					
	OFFICE / OPERATIONAL SUPPLIES					
522.72.31.001	Office Supplies	0.00	0.00	0.00	0.00	
522.72.31.002	Operational Supplies	1,000.00	0.00	1,000.00	100.00	(90.00%)
522.72.31.003	Books and Publications	300.00	0.00	300.00	300.00	0.00%
522.72.31.004	Vehicle Parts	1,500.00	998.50	501.50	1,000.00	(33.33%)
522.72.31.005	Protective Clothing	2,000.00	4,536.43	(2,536.43)	3,000.00	50.00%
522.72.31.006	Other Supplies	0.00	0.00	0.00	0.00	
	FUEL CONSUMED					
522.72.32.001	Gasoline	350.00	291.18	58.82	400.00	14.29%
	SMALL TOOLS AND EQUIPMENT					
522.72.35.000	Small Tools and Equipment	1,500.00	211.35	1,288.65	1,500.00	0.00%

**SOUTH WHATCOM FIRE AUHTORITY
GENERAL LEDGER MASTER**

2023

522.72 Special Rescue

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
522.72.40 SERVICES						
PROFESSIONAL SERVICES						
522.72.41.003	Other Professional Services	6,000.00	0.00	6,000.00	1,500.00	(75.00%)
COMMUNICATION						
522.72.42.003	Freight	100.00	76.84	23.16	100.00	0.00%
TRAVEL						
522.72.43.001	Meals	0.00	0.00	0.00	0.00	
522.72.43.002	Lodging	0.00	0.00	0.00	0.00	
OPERATING RENTALS						
522.72.45.000	Rentals	100.00	0.00	100.00	100.00	0.00%
INSURANCE						
522.72.46.000	Insurance	574.64	595.72	(21.08)	673.16	17.15%
REPAIRS AND MAINTENANCE						
522.72.48.001	Vehicle Repairs	1,000.00	1,639.19	(639.19)	1,000.00	0.00%
522.72.48.002	Portable Equipment Repairs	500.00	70.60	429.40	500.00	0.00%
522.72.48.003	Misc. Repairs / Maint.	1,000.00	0.00	1,000.00	1,000.00	0.00%
MISCELLANEOUS						
522.72.49.002	Registration / Tuition	7,000.00	2,400.00	4,600.00	4,800.00	(31.43%)
522.72.49.003	Laundry Service	0.00	0.00	0.00	0.00	
522.72.49.004	Printing	250.00	0.00	250.00	100.00	(60.00%)
522.72.49.005	Other Services and Charges	0.00	0.00	0.00	0.00	
	TOTAL	34,027.94	27,245.72	6,782.22	31,338.16	(7.90%)

The Special Rescue Division specializes in water and rope rescue emergencies and is identified as a component of Emergency Medical Care Services. The Special Rescue Division is responsible for implementing a water and rope rescue program to include training of personnel and conducting rescue related operations on lakes and trails within the Fire Authority.

522.72.10.095 Overtime:.....\$14,000.00

The budgeted amount is for career firefighters who are not on their regular assigned shift to attend training. Budgeted amount also includes instructor and student time for career rope and water operations training.

522.72.20.001 Social Security:.....\$0.00

This line item is used for employer contributions to Social Security of 6.2% on volunteers training stipends only. Currently, there are no funds budgeted for this line item.

522.72.20.002 Medicare:.....\$203.00

This budgeted item is to fund the authority's contribution to Medicare for overtime costs for career fighters. The authority's contribution to Medicare equals 1.45% of the gross salaries earned.

522.72.20.003 Labor & Industries:.....\$320.00

This line item includes only career firefighters and overtime hours associated with special rescue training. The Labor and Industries rate for career firefighters is \$1.5769 per hour worked. The volunteer firefighters do not participate in L&I, the Washington State Board for Volunteer Firefighters' pension fund covers them.

522.72.20.020 Retirement / Career:.....\$742.00

LEOFF II retirement contributions are mandated by Washington State's RCW for career firefighters. The employer retirement contribution is calculated based on gross overtime earnings multiplied by the employer contribution rate of 5.30%. The State Retirement Board reviews the rates annually and changes are made in July of each year. The amount budgeted reflects the rate used for 2023. The career firefighters also contribute to the retirement program, but that contribution is not part of the budget.

522.72.20.041 Uniforms / Volunteer:.....\$0.00

This line item will be used to purchase designated special rescue t-shirts & sweat-shirts for current special rescue members. Currently, there is nothing budgeted for this line item.

522.72.31.001 Office Supplies:.....\$0.00

This line item will be used to purchase office supplies specifically used for special rescue. Currently, there is nothing budgeted for this line item.

522.72.31.002 Operational Supplies:.....\$100.00

This line item is used for day to day operational items to support the Special Rescue division. These items can include batteries, propane heaters, portable lights, and other operational items.

522.72.31.003 Books and Publications:-----\$300.00

The amount budgeted for this line item includes training books and videos related to special rescue operations.

522.72.31.004 Vehicle Parts:-----\$1,000.00

This line item reflects costs for vehicle parts for apparatus assigned to the special rescue division.

522.72.31.005 Protective Clothing:-----\$3,000.00

The amount budgeted reflects the cost for replacing or repairing the specialized personal protective equipment and clothing unique to water and rope rescue operations. These items can include dry suits, wet suits, and gloves for rope and water rescue operations.

522.72.31.006 Other Supplies:-----\$0.00

This line item is intended for items that would not be considered routine and does not apply to any of the other specific line items.

522.72.32.001 Gasoline:-----\$400.00

This line item is used for the expense of fuel operating the rescue boat and other portable equipment.

522.72.35.000 Small Tools and Equipment:-----\$1,500.00

The amount budgeted is used for tools and equipment to specifically support the special rescue program. These items include throw bags, swim assist devices, rescue pulleys, and ropes.

522.72.41.003 Other Professional Services:-----\$1,500.00

This line item will be used to bring in outside instructors to provide supplemental training for rope rescue.

522.72.42.003 Freight:-----\$100.00

This line item will be used to pay for the freight on equipment and items sent to the manufacturer for repairs and maintenance. It will also be used to track the freight on shipping items back to the supplier.

522.72.43.001 Meals:-----\$0.00

This line item covers food expenses for personnel when traveling out of Whatcom County for special rescue training, as well as for meal expenses associated with in county training events.

522.72.43.002 Lodging:-----\$0.00

This line item covers lodging expenses for personnel when traveling out of Whatcom County for special rescue training.

522.72.45.000 Rentals:.....\$100.00

The amount budgeted reflects the cost of renting the city pool for conducting water rescue training.

522.72.46.000 Insurance:.....\$673.16

This budget line item covers the insurance for vehicles and equipment assigned to the Special Rescue division.

522.72.48.001 Vehicle Repairs:.....\$1,000.00

The amount budgeted reflects costs for vehicle repairs assigned to the Special Rescue division. These costs are for repairs done outside of the fire authorities repair facilities.

522.72.48.002 Portable Equipment Repairs:.....\$500.00

This budgeted line item is used to repair portable equipment used by the Special Rescue division. This includes items like portable lighting, generators, and radios.

522.72.48.003 Misc. Repairs / Maintenance:.....\$1,000.00

This line item is intended for use on items such as wet suits and/or dry suits that have historically needed repairing throughout the year. These special suits are used by a lot of people and are expensive to repair.

522.72.49.002 Registration / Tuition:.....\$4,800.00

This line item is used for registration and/or tuition for personnel to attend special rescue classes or trainings.

522.72.49.003 Laundry Service:.....\$0.00

Currently there are no funds budgeted under this line item.

522.72.49.004 Printing:.....\$100.00

This line item is used for the cost of printing manuals for new water rescue personnel and other necessary printing.

522.72.49.005 Other Services and Charges:.....\$0.00

This line item is intended for items that would not be considered routine and does not apply to any of the other specific line items. There are no funds budgeted for this line item this budget year.

TOTAL \$31,338.16

SOUTH WHATCOM FIRE AUTHORITY

DEBT / DEBT SERVICE
591.22 / 592.22

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

591.22 Redemption of Debt

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
591.22.70 DEBT SERVICE PRINCIPAL						
591.22.78.004	SWFA UTGO Prinicipal (2016 Engines)	200,000.00	200,000.00	0.00	205,000.00	2.50%
	sub-total	200,000.00	200,000.00	0.00	205,000.00	2.50%
	TOTAL	200,000.00	200,000.00	0.00	205,000.00	2.50%

The Bond Debt portion of the annual budget identifies the amount the fire authority will spend for the annual payment of UTGO bonded debt. Principle payments are made on December 1 of each year. The Board of Fire Commissioners is responsible for management of debt payments.

591.22.78.004 SWFA UTGO Debt Principal — (2016 Fire Engines):.....\$205,000.00

SWFA received funding through a voter approved General Obligation Bond (GOB) in 2016 to purchase and equip three new fire engines. The principal payment is due on December 1, 2023. The GOB ends in 2026.

TOTAL \$205,000.00

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

592.22 Interest and Other Debt Service Costs

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
592.22.80 DEBT SERVICE: INTEREST AND RELATED COSTS						
592.22.83.005	SWFA 2016 UTGO Interest (Fire Engines)	32,400.00	32,400.00	0.00	26,400.00	(18.52%)
592.22.89.001	SWFA UTGO Debt Service Cost	400.00	300.00	100.00	400.00	0.00%
	sub-total	32,800.00	32,700.00	100.00	26,800.00	(18.29%)
	TOTAL	32,800.00	32,700.00	100.00	26,800.00	(18.29%)

The Debt Interest portion of the annual budget identifies the amount the fire authority will spend for annual payment of UTGO interest. The interest payment on remaining debt is paid twice yearly, one-half on June 1 and the remainder on December 1 of each year. The Board of Fire Commissioners is responsible for management of bond debt payments.

592.22.83.005 SWFA UTGO Debt Interest (Fire Engines):.....\$26,400.00

Interest to be paid on the voter approved General Obligation Bond. The debt is finished in 2026.

592.22.89.001 UTGO Debt Service Cost:.....\$400.00

Annual debt service charge for the UTGO (New Engines) is \$400.00.

TOTAL \$26,800.00

SOUTH WHATCOM FIRE AUTHORITY

**CAPITAL IMPROVEMENTS
594.22**

**SOUTH WHATCOM FIRE AUTHORITY
GENERAL LEDGER MASTER**

2023

594.22 Capitalized Expenditures

ACCOUNT NO.	DESCRIPTION	2022 BUDGET	2022 ACTUAL	22 BUDGET/ REMAINING	2023 BUDGET	% INC/DEC
594.22.61 LAND AND LAND IMPROVEMENTS						
594.22.62 BUILDINGS AND STRUCTURES						
594.22.62.001	Facility Improvements	32,000.00	54,513.95	(22,513.95)	13,000.00	(59.38%)
	sub-total	32,000.00	54,513.95	(22,513.95)	13,000.00	(59.38%)
594.22.63 OTHER IMPROVEMENTS						
		0.00	0.00	0.00	0.00	
594.22.64 MACHINERY AND EQUIPMENT						
594.22.64.001	Personal Protective Equipment	60,000.00	58,481.35	1,518.65	48,000.00	(20.00%)
594.22.64.005	Fire Hose	5,200.00	5,362.83	(162.83)	5,200.00	0.00%
594.22.64.006	EMS Equipment	0.00	0.00	0.00	0.00	
594.22.64.007	Networking and Computer Equip	9,000.00	8,404.56	595.44	22,000.00	144.44%
594.22.64.010	Suppression Tools	2,000.00	1,058.85	941.15	0.00	(100.00%)
594.22.64.013	Self Contained Breathing Apparatus	26,000.00	24,100.75	1899.25	32,000.00	23.08%
594.22.64.014	Special Rescue Tools	4,000.00	3,065.51	934.49	0.00	(100.00%)
594.22.64.015	Radio Communication Equip	70,000.00	50,126.05	19,873.95	20,000.00	
594.22.64.020	Physical Fitness Equipment	0.00	0.00	0.00	0.00	
594.22.64.029	Staff Command Vehicle	0.00	0.00	0.00	12,000.00	0.00%
	sub-total	176,200.00	150,599.90	25,600.10	139,200.00	(21.00%)
	TOTAL	208,200.00	205,113.85	3,086.15	152,200.00	(26.90%)

Capital Improvement expenditures are for basic assets for the fire authority such as purchasing properties, vehicles and or other equipment that would not be considered a day-to-day operational expense. These expenditures typically have a value of more than one thousand dollars and will last longer than two years. The fire authority has a specific Capital Improvement Fund that these items are paid out of. The Authority Fire Chief outlines the capital expenditures each year and they are approved by the Authority Board of Fire Commissioners.

594.22.62.001 Facility Improvements:-----\$13,000.00

The facility improvements for 2023 will include upgrading access controls for Station 28, and roof repairs at Station 22 to prevent future leak potential.

594.22.64.001 Personal Protective Equipment:-----\$48,000.00

The amount budgeted will be used for purchasing 13 new sets of fire suppression protective clothing ensemble meeting WAC 296-305 requirements, and 30 new fire helmets that are due to reach end-of-life in 2023. Additional bunker gear needs to be purchased before a significant amount of gear reaches its 10-year life span.

594.22.64.005 Fire Hose:-----\$5,200.00

The amount budgeted reflects the cost to purchase replacement hose, hose appliances, and adaptors.

594.22.64.006 EMS Equipment:-----\$0.00

There are no planned purchases for Capital for 2023.

594.22.64.007 Network and Computer Equipment:-----\$22,000.00

The amount budgeted reflects the necessary replacements of cellular modems for vehicle MDCs, Staff Chief laptop replacements, and miscellaneous hardware needs.

594.22.64.010 Suppression Tools:-----\$0.00

There are not planned purchases for Capital for 2023.

594.22.64.013 SCBAs:-----\$32,000.00

The amount budgeted will cover modifications to remaining 50% of the department SCBAs to improve interoperability with neighboring departments for emergency air management; along with purchasing equipment to utilize Bluetooth capabilities of new portable radios directly into SCBA packs for more effective communications.

594.22.64.014 Special Rescue Tools:-----\$0.00

There are no planned purchases for Capital for 2023.

594.22.64.015 Radio Communications Equipment:.....\$20,000.00

The amount budgeted will cover replacement of mobile radios for (2) reserve engines, (1) tender, (3) utility vehicles, and the rescue boat.

594.26.64.020 Physical Fitness Equipment:.....\$0.00

There are no planned purchases for Capital in 2023.

594.22.64.029 Staff Command Vehicle:.....\$12,000.00

The amount budgeted will be used to replace the custom personal box in one staff chief's command vehicle in order to standardize equipment across all (3) vehicles. Charging system upgrades are also needed to maintain proper charging and battery maintenance of the (3) staff chief vehicles and to maintain operational readiness.

TOTAL: \$152,200.00

For details regarding departmental capital projects, see the [2023-2024 Capital Budget and 2023-2028 Capital Facilities Plan](#).

Police Department - Operating Expenditures, Fund Group	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
001-811 Police Administration	6,814,682	6,117,848	5,631,616	7,516,698	8,038,115	8,092,878
001-821 Patrol/Traffic Operations	13,422,324	13,478,512	12,931,098	13,663,094	15,872,525	16,492,044
001-822 Police Special Operations	385,332	469,085	730,925	632,729	314,068	319,618
001-823 Police Investigations	4,508,422	4,192,804	3,664,141	3,591,501	3,870,091	3,978,675
001-824 Police Off of Prof	700,563	700,486	641,085	808,545	1,114,269	1,138,756
001-825 Police Records Operations	1,357,771	1,404,098	1,370,836	1,414,299	1,682,246	1,746,387
001-826 Police Proactive Operations	1,570,306	1,672,549	1,647,127	1,647,526	1,181,890	1,253,409
General Fund	28,759,400	28,035,383	26,616,827	29,274,393	32,073,204	33,021,768
136-823 Police Investigations	-	-	148,491	122,837	251,000	251,000
Environmental Remediation	-	-	148,491	122,837	251,000	251,000
151-811 Police Administration	8,682	6,317	6,344	2,461	3,221	3,221
151-821 Patrol/Traffic Operations	28,787	34,783	24,296	25,193	30,000	30,000
Police Federal Equitable Share	37,469	41,100	30,641	27,654	33,221	33,221
152-811 Police Administration	3,310	3,310	2,204	2,204	1,099	1,099
152-823 Police Investigations	1,317	(401)	-	1,991	5,000	5,000
Asset Forfeiture /Drug Enforce.	4,627	2,910	2,204	4,194	6,099	6,099
153-811 Police Administration	618,108	265,847	240,140	307,439	245,940	245,940
153-821 Patrol/Traffic Operations	38,892	-	8,901	-	50,000	25,000
Criminal Justice	657,000	265,847	249,041	307,439	295,940	270,940
160-829 Police Dispatch Operations	5,079,858	5,157,849	5,972,132	5,603,530	6,332,473	6,401,956
Public Safety Dispatch	5,079,858	5,157,849	5,972,132	5,603,530	6,332,473	6,401,956
TOTAL EXPENDITURE	34,538,355	33,503,089	33,019,336	35,340,047	38,991,938	39,984,984

Group Descriptions

The Police Administration group includes the Police Chief, Deputy Chiefs, and department accounting.

The Patrol/Traffic Operations group accounts for the uniformed officers that respond to 9-1-1 calls, including crime scene investigators and K-9 officers. This group also includes traffic officers that focus on traffic violations and complaints and may serve as first responders to traffic accidents.

Police Special Operations includes Special Weapons and Tactics (SWAT) and Special Emphasis activities.

Police Investigations provides follow up on initial crimes from patrol officers when needed. The unit is divided into two divisions - Major Crimes and Special Victims Unit.

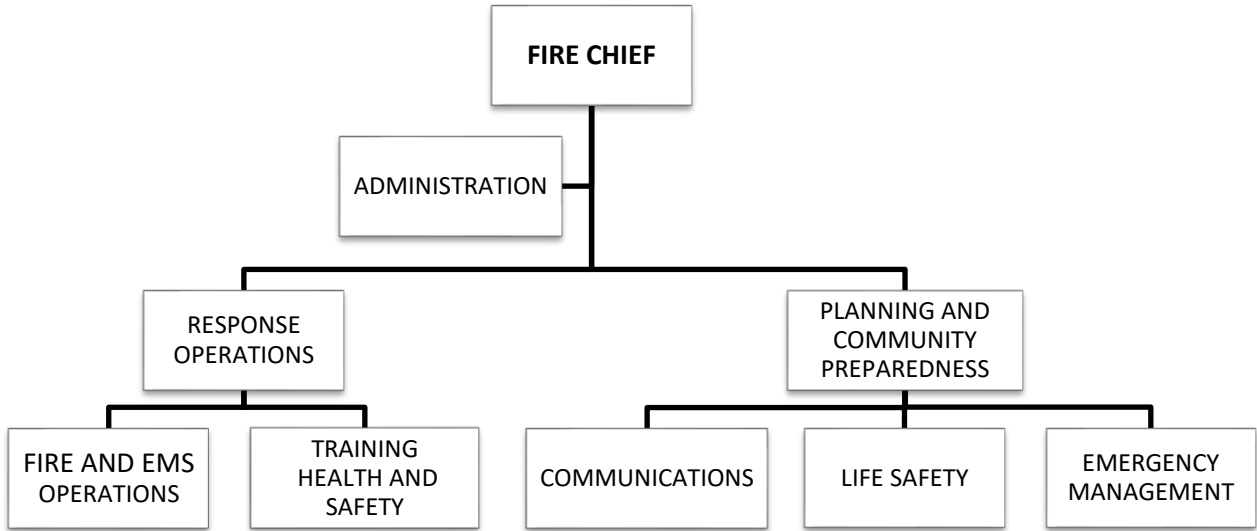
The Police Office of Professional Responsibility provides training, department certification, and internal affairs.

The Police Records Operations group assembles, maintains, retrieves, and disseminates all pertinent police data related to department operations, needs, processing protection orders, citations, warrants, disclosure requests, concealed pistol licenses, firearm purchase background checks, and more.

Police Proactive Operations Group includes the Outreach Division, which works to establish positive relations, build trust, and encourage community involvement. The unit provides education resources to schools, businesses, and neighborhood organizations.

The Police Dispatch Operations group operates the WhatComm dispatch center, providing 24-hour communications services for the Bellingham Police and Fire Departments, the Whatcom County Sheriff's Office, and various fire districts and other agencies throughout the county.

Fire Department



Bellingham Fire Department Mission and Vision

Helping People Every Day

We focus on the value and safety of people as we strive for excellence
in providing service to our neighborhoods and community.

Description of Services

The department is organized and designed to provide efficient and effective response for the protection of life and property within the City of Bellingham. The department is also responsible for a portion of the Whatcom County Medic Advanced Life Support (ALS) Services, and all Whatcom County 911 fire and emergency medical dispatching.

Major initiatives administered by the department include: fire and emergency medical dispatch and response, disaster preparedness, fire code compliance/enforcement, fire investigation, public safety education, and fire and emergency medical training.

The Fire Department Headquarters is located in Fire Station 1, at 1800 Broadway. There are six fire stations in the City and one paramedic station in the county that house the emergency apparatus and crews. The Bellingham Fire Department provides full fire and emergency medical response services to Fire District 8, operating the two district fire stations.

Visit the Bellingham Fire [Department web page](#) for more information.

2023-2024 Work Plan

- Continue response to fire, emergency medical, and other service calls 24 hours a day.
- Continue disaster preparedness, community outreach, community paramedicine and fire prevention activities.
- Expand on duty resources for emergency medical responses.
- Continue to increase DEI efforts.
- Continue with two hiring processes each year with two lateral academies and two entry level academies each year.

Significant Changes to 2023-2024 Budget

The budget significantly expands capacity in the Fire Department to provide increased resources as demand for services increases in the community.

The budget adds a total of 16 firefighters over the biennium. Six will allow the fire department to professionalize District 8 (Marietta) operations, eliminating reliance on a dwindling volunteer pool. The other 10 will staff the City's second, full-time dedicated, basic life support ambulance, freeing up engine crews and better distributing call load.

In addition, the budget adds a battalion chief for administrative support, a captain to oversee emergency medical support training for basic and advanced life support crews and a logistics coordinator to distribute equipment and supplies.

Also included are several one-time expenses to provide for firefighter safety. This includes updated protective clothing for vegetation fires, updated equipment for the self-contained breathing apparatus, and station upgrades to prevent disease transmission and alerting systems that reduce the physical stress on firefighters.

Budget Summary

Includes the Bellingham Fire Department, Prospect Fire Dispatch, and the portion of Whatcom Medic One service provided by Bellingham's Fire Department. Funding includes General, Medic One, and Public Safety Dispatch Funds.

Department Budgets

Fire Department - Operating All Funds	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TAXES	867,972	841,394	974,921	1,074,444	1,058,000	1,108,000
LICENSES AND PERMITS	855	750	600	840	-	-
INTERGOVERNMENTAL REVENUE	4,138,866	3,564,947	4,461,243	2,322,262	3,148,029	3,148,029
CHARGES FOR GOODS AND SERVICES	9,411,764	10,576,899	10,676,829	15,440,902	15,443,680	16,148,051
MISCELLANEOUS REVENUE	40,789	38,224	39,589	39,275	-	-
NON REVENUES	-	-	856,433	1,500,000	-	-
OTHER FINANCING SOURCES	-	18,366	-	-	-	-
TOTAL REVENUE	14,460,247	15,040,579	17,009,615	20,377,723	19,649,709	20,404,080
NON-EXPENDITURES	110,221	110,221	123,848	123,848	123,848	123,848
SALARIES AND WAGES	21,033,362	21,527,767	22,820,410	25,898,160	25,027,697	27,638,993
PERSONNEL BENEFITS	6,159,172	6,662,129	6,595,473	7,896,089	7,710,873	8,482,126
SUPPLIES	1,235,399	1,082,735	2,148,186	1,487,284	1,629,374	1,342,589
OTHER SERVICES AND CHARGES	4,911,047	5,340,124	6,175,735	6,715,825	9,135,833	8,474,578
CAPITAL OUTLAYS	247,693	417,432	382,344	-	-	-
DEBT SERVICE PRINCIPAL	-	-	124,714	169,633	171,319	172,763
DEBT SERVICE INTEREST/COSTS	1,861	-	7,600	5,952	4,063	2,618
TOTAL EXPENDITURE	33,698,754	35,140,408	38,378,310	42,296,791	43,803,007	46,237,515

Fire Department - Operating General Fund	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
TRANSFERS OUT	110,221	110,221	123,848	123,848	123,848	123,848
NON-EXPENDITURES	110,221	110,221	123,848	123,848	123,848	123,848
SALARIES AND WAGES	12,652,872	13,598,630	13,984,619	15,352,286	14,943,191	17,052,992
OVERTIME AND HAZARD DUTY	2,361,337	1,908,326	2,355,548	2,390,231	1,429,077	1,505,813
SALARIES AND WAGES	15,014,209	15,506,956	16,340,167	17,742,517	16,372,268	18,558,805
PERSONNEL BENEFITS	4,539,753	4,840,605	4,672,396	5,329,599	5,043,907	5,743,342
PERSONNEL BENEFITS	4,539,753	4,840,605	4,672,396	5,329,599	5,043,907	5,743,342
OFFICE AND OPERATING SUPPLIES	221,796	311,040	296,878	352,932	237,214	301,306
FUEL CONSUMED	89,797	70,412	118,791	168,649	74,748	74,748
SMALL TOOLS AND MINOR	528,488	358,106	1,367,130	382,226	721,477	327,599
SUPPLIES	840,081	739,558	1,782,799	903,807	1,033,439	703,653
PROFESSIONAL SERVICES	873,048	830,391	1,022,840	1,144,048	1,793,838	1,810,173
COMMUNICATION	235,534	242,274	199,340	240,905	268,138	272,818
TRAVEL	20,520	2,047	4,853	15,944	25,151	25,151
TAXES & OPERATING ASSESSMENTS	1	0	-	1	-	-
OPERATING RENTALS AND LEASES	853,419	1,341,145	1,983,625	2,066,520	2,803,260	2,547,485
INSURANCE	68,400	68,400	184,394	307,699	386,654	386,654
UTILITY SERVICE	32,665	34,087	32,114	43,994	49,167	48,331
REPAIRS & MAINTENANCE	586,118	598,865	138,397	218,301	663,285	173,285
MISCELLANEOUS	111,046	56,899	90,680	122,367	101,546	101,546
OTHER SERVICES AND CHARGES	2,780,750	3,174,108	3,656,244	4,159,778	6,091,038	5,365,443
INTEREST ON INTERFUND DEBT	1,861	-	-	-	-	-
DEBT SERVICE INTEREST/COSTS	1,861	-	-	-	-	-
TOTAL EXPENDITURE	23,286,873	24,371,448	26,575,453	28,259,549	28,664,500	30,495,091

Fire Department - Operating Public Safety Dispatch	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	1,091,284	1,167,401	1,225,370	1,301,501	1,447,714	1,502,038
OVERTIME AND HAZARD DUTY	119,007	106,559	119,553	169,181	163,901	170,181
SALARIES AND WAGES	1,210,291	1,273,960	1,344,923	1,470,682	1,611,615	1,672,219
PERSONNEL BENEFITS	504,647	522,822	554,191	608,081	607,414	622,714
PERSONNEL BENEFITS	504,647	522,822	554,191	608,081	607,414	622,714
OFFICE AND OPERATING SUPPLIES	8,498	6,598	6,603	3,141	4,111	4,111
SMALL TOOLS AND MINOR	5,336	1,369	13,071	176,181	33,495	76,495
Inter Fund Billing	-	-	-	1,788	-	-
SUPPLIES	13,834	7,967	19,673	181,111	37,606	80,606
PROFESSIONAL SERVICES	18,868	23,265	118,867	123,039	228,455	229,230
COMMUNICATION	46,387	47,340	45,582	47,871	59,644	59,873
TRAVEL	6,702	2,133	-	1,054	8,174	8,174
OPERATING RENTALS AND LEASES	21,406	23,373	24,612	29,409	27,374	28,569
INSURANCE	-	-	8,497	14,287	14,293	14,293
REPAIRS & MAINTENANCE	16,225	54,266	155,342	44,212	137,532	137,532
MISCELLANEOUS	10,090	5,599	1,039	2,412	9,058	9,058
OTHER SERVICES AND CHARGES	119,678	155,975	353,939	262,283	484,531	486,729
MACHINERY AND EQUIPMENT	-	-	382,344	-	-	-
CAPITAL OUTLAYS	-	-	382,344	-	-	-
INTERFUND LOANS (EXP)	-	-	124,714	169,633	171,319	172,763
DEBT SERVICE PRINCIPAL	-	-	124,714	169,633	171,319	172,763
INTEREST ON INTERFUND DEBT	-	-	7,600	5,952	4,063	2,618
DEBT SERVICE INTEREST/COSTS	-	-	7,600	5,952	4,063	2,618
TOTAL EXPENDITURE	1,848,449	1,960,723	2,787,383	2,697,742	2,916,547	3,037,649

Fire Department - Operating Medic One	ACTUAL FY2019	ACTUAL FY2020	ACTUAL FY2021	PRELIMINARY FY2022	ADOPTED FY2023	ADOPTED FY2024
SALARIES AND WAGES	4,257,320	4,231,683	4,617,124	6,008,667	6,927,679	7,285,305
OVERTIME AND HAZARD DUTY	551,542	515,169	518,197	676,295	116,135	122,665
SALARIES AND WAGES	4,808,862	4,746,851	5,135,321	6,684,961	7,043,814	7,407,970
PERSONNEL BENEFITS	1,114,772	1,298,703	1,368,887	1,958,409	2,059,552	2,116,070
PERSONNEL BENEFITS	1,114,772	1,298,703	1,368,887	1,958,409	2,059,552	2,116,070
OFFICE AND OPERATING SUPPLIES	252,876	284,018	291,448	312,625	494,329	494,329
FUEL CONSUMED	43,685	32,392	43,819	68,940	55,000	55,000
SMALL TOOLS AND MINOR	84,923	18,799	10,447	20,802	9,000	9,000
SUPPLIES	381,484	335,210	345,713	402,367	558,329	558,329
PROFESSIONAL SERVICES	719,879	649,371	630,698	633,692	765,556	771,931
COMMUNICATION	27,424	29,394	29,227	31,286	31,433	31,773
TRAVEL	7,421	3,173	1,879	7,754	3,500	3,500
TAXES & OPERATING ASSESSMENTS	19	19	19	19	20	20
OPERATING RENTALS AND LEASES	126,544	127,513	427,093	422,165	541,740	547,167
INSURANCE	14,122	14,122	21,931	36,928	36,767	36,767
UTILITY SERVICE	10,149	12,488	20,189	21,585	12,817	12,817
REPAIRS & MAINTENANCE	165,472	303,136	20,760	22,788	26,000	26,000
MISCELLANEOUS	939,589	870,825	1,013,758	1,117,545	1,142,431	1,192,431
OTHER SERVICES AND CHARGES	2,010,620	2,010,041	2,165,553	2,293,763	2,560,265	2,622,406
MACHINERY AND EQUIPMENT	84,856	417,432	-	-	-	-
CAPITAL OUTLAYS	84,856	417,432	-	-	-	-
TOTAL EXPENDITURE	8,400,595	8,808,237	9,015,474	11,339,500	12,221,960	12,704,774

GENERAL FUND

FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Employee (Full Time Equivalents)	15	16	18*
Volunteers	13	3	3
Part Time Employees	1	2	2

* Proposed initiative to add 2 FTE FF, bringing total to 15 FTE FF

Mission Statement:

The Lynden Fire Department exists to provide the highest level of expertise in the areas of fire suppression, rescue, hazardous material response, emergency medical service delivery, Basic Life Support (BLS) transport, code enforcement, fire prevention and public education.

Services Provided:

Fire Prevention and

Inspections:

The Lynden Fire Department provides pre-incident planning, commercial fire alarm & suppression system plans review and testing, fire safety education, fire extinguisher training, and business life safety and occupancy inspections.

Fire Suppression

and Emergency

Response:

The Lynden Fire Department provides residential, commercial, and wildland fire suppression, hazardous materials, rescue, and vehicle accident response.

Aid & Ambulance

Service:

The Lynden Fire Department provides Basic Life Support (BLS) service and transport using Washington State certified EMT's and works cooperatively with the Whatcom County Medic One System for Advanced Life Support (ALS) response.

2022 Highlights:

- As the year began, COVID-19 continued to impact most of our public education deliveries and life safety inspections, by mid-year, we transitioned back to more normal, activities including Community CPR classes and station tours.
- Averaged just over 4-minute response time to all incidents.
- Finished station renovation project 11/21 and moved back in from temporary station.
- Continued participation in on-call Duty Officer B-76 rotation with NWFRS.
- Continued participation in Whatcom County Fire and EMS planning committees.
- Completed accommodations to facilitate a smooth transition to the 5th Medic unit - implementation delayed with the latest projection being 1/23.

CONTINUED – FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT

- Submitted application for GEMT funding - \$190,000 for 2021.
- Hired new Support Services Manager.
- Hired new Assistant Chief.
- Purchased new Command vehicle - \$70,000.
- Ordered new ambulance from Braun \$180,000 – delivery 1/2023.
- City to be reimbursed for 2 power loaders - \$50,000.

2023 Goals and Objectives:

- Continue public education programs – CPR, tours, schools.
- Resume business life safety inspections.
- Continue implementation of Lexipol SOP’s.
- Apply for GEMT funding.
- Apply for AFG – TBD.
- Increase local and regional training opportunities.
- Continue Duty Officers rotation with NWFRS.
- Apply for SAFER grant for 2 additional FTE.
- Spec and order new Quint to replace L-75 and E-7502, estimate \$1.4 million.
- Design and construct training facility using donated Conex boxes – possible AFG.

Response/Service Data:	2021 Actual	2022 Estimate	2023 Estimate
Incidents:			
Total Calls for Service	2043	2150	2250
EMS/Aid/Service Calls	1539	1720	1800
Fire Calls	44	50	60
Overlapping Calls	608	645	675
Average Response Time	6:28	4:30	4:30
Mutual/Auto Aid Given	214	250	275
Mutual/Auto Aid Received	74	85	95
Transports	408	430	450
Total Training Hours	1746	2000	2500
Budget:	\$5,470,037	\$3,177,479	\$3,441,748

001/005 FIRE AND EMS DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES				
Legal Services				
Professional Services - Attorney	\$4,192	\$0	\$0	\$0
TOTAL LEGAL SERVICES	\$4,192	\$0	\$0	\$0
Administration				
Salaries & Wages	\$306,709	\$228,608	\$361,336	\$376,253
Overtime	31,920	0	1,500	0
Personnel Benefits	100,001	84,218	79,500	107,100
Supplies	8,421	5,019	8,000	4,500
Professional Services	26,411	36,698	22,500	20,000
Communications	11,684	4,929	8,000	6,500
Travel	239	2,297	2,500	2,500
Insurance	408	926	1,019	1,274
Repairs & Maintenance	1,124	0	0	0
Miscellaneous	7,475	5,674	77,221	12,600
Capital Outlay	0	0	70,000	0
TOTAL ADMINISTRATION	\$494,392	\$368,369	\$561,576	\$530,727
Fire Suppression and EMS				
Salaries & Wages	\$1,134,845	\$1,236,054	\$1,477,202	\$1,662,202
Overtime	162,259	205,666	110,000	155,000
Personnel Benefits	408,379	456,485	463,200	500,450
Supplies	96,007	73,000	79,700	80,700
Professional Services	199,425	228,350	188,800	224,366
Communications	21,225	21,504	13,500	13,500
Travel	1,324	183	0	0
Operating Rentals & Leases	1,425	1,425	2,000	3,200
Insurance	5,019	6,484	7,132	8,915
Repairs & Maintenance	3,649	143	1,000	3,500
Miscellaneous	1,250	522	13,246	13,250
Capital Outlay	22,773	53,373	29,000	0
Transfers Out	0	0	0	0
TOTAL FIRE SUPPRESSION AND EMS	\$2,057,580	\$2,283,189	\$2,384,780	\$2,665,083
Fire Prevention and Investigation				
Supplies	\$0	\$0	\$700	\$500
Professional Services	0	0	200	0
Travel	0	0	0	0
Public Utility Services	0	0	0	0
Miscellaneous	0	0	1,500	1,000
TOTAL FIRE PREVENTION AND INVESTIGATION	\$0	\$0	\$2,400	\$1,500
Training (Provided to Employees)				
Salaries & Wages	\$20,467	\$12,067	\$12,000	\$12,000
Overtime	0	341	0	0
Personnel Benefits	152	0	0	0
Supplies	4,809	1,467	5,000	3,000
Professional Services	560	1,260	500	0
Communications	0	0	1,000	0
Travel	2,361	261	800	700
Insurance	0	0	0	0
Public Utility Services	0	0	0	0
Miscellaneous	2,626	11,856	8,000	8,000
TOTAL TRAINING	\$30,975	\$27,252	\$27,300	\$23,700

001/005 FIRE AND EMS DEPARTMENT

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
EXPENDITURES				
Facilities				
Salaries & Wages	\$634	\$614	\$1,500	\$1,500
Overtime	0	0	0	0
Personnel Benefits	12	0	0	0
Supplies	6,369	29,391	5,250	6,700
Professional Services	2,115	2,421	0	0
Communications	0	0	0	0
Operating Rentals & Leases	31,310	33,141	0	0
Insurance	14,367	16,157	17,773	27,838
Public Utility Services	15,870	19,203	14,400	18,700
Repairs & Maintenance	48,608	36,232	2,500	2,500
Miscellaneous	5	5	0	0
Interest	0	0	80,000	80,000
Capital Outlay	374,866	2,578,576	0	0
TOTAL FACILITIES	\$494,156	\$2,715,740	\$121,423	\$137,238
Vehicles and Equipment Maintenance				
Supplies	\$3,911	\$4,083	\$5,000	\$3,500
Repairs & Maintenance	32,285	26,717	25,000	30,000
TOTAL VEHICLE & EQUIPMENT MAINTENANCE	\$36,196	\$30,800	\$30,000	\$33,500
Disaster Services				
Supplies	\$0	\$0	\$0	\$0
Professional Services	44,218	42,887	50,000	50,000
Capital Outlay	0	0	0	0
TOTAL EMERGENCY CHARGES & SERVICES	\$44,218	\$42,887	\$50,000	\$50,000
Refund of Deposits				
Refund of Deposits	\$1	\$1,800	\$0	\$0
TOTAL REFUND OF DEPOSITS	\$1	\$1,800	\$0	\$0
TOTAL FIRE AND EMS DEPARTMENT	\$3,161,710	\$5,470,037	\$3,177,479	\$3,441,748