

San Juan Island Fire and Rescue
 Adopted CY2022 Budget

| | Description | Actual CY 2017 | Actual CY 2018 | Actual CY 2019 | Actual CY 2020 | | Budget CY 2021 | Actuals CY 2021 (*3rd Qtr) | | Proposed CY 2022 | Adopted CY 2022 |
|--|--|--------------------|--------------------|--------------------|--------------------|--|--------------------|----------------------------------|--|---------------------|--------------------|
| General Fund: Budget Summary/Overview | | | | | | | | | | | |
| Beginning Fund Balance | | | | | | | | | | | |
| | | \$ 1,147,299 | \$ 1,090,797 | \$ 798,453 | \$ 614,101 | | \$ 800,000 | \$ 682,817 | | \$ 550,000 | \$ 550,000 |
| Resources | | | | | | | | | | | |
| | Current Taxes | \$ 1,351,493 | \$ 1,377,684 | \$ 1,401,741 | \$ 1,444,705 | | \$ 1,434,000 | \$ 939,192 | | \$ 1,888,330 | \$ 1,888,330 |
| | Contracts | \$ 414,447 | \$ 418,669 | \$ 312,573 | \$ 310,228 | | \$ 311,000 | \$ 234,448 | | \$ 10,000 | \$ 10,000 |
| | Interest | \$ 5,156 | \$ 10,280 | \$ 11,216 | \$ 1,599 | | \$ 8,000 | \$ 128 | | \$ 1,000 | \$ 1,000 |
| | Donations/Refunds/Other Income | \$ 17,997 | \$ 21,673 | \$ 134,421 | \$ 97,540 | | \$ 11,000 | \$ 33,283 | | \$ - | \$ - |
| | Total Resources | \$2,936,392 | \$2,919,103 | \$2,658,404 | \$2,468,172 | | \$2,564,000 | \$1,889,868 | | \$2,449,330 | \$2,449,330 |
| Expenditures - Personnel Services | | | | | | | | | | | |
| 10 | Staffing Positions - Payroll, Stipends, etc. | \$ 823,075 | \$ 969,845 | \$ 914,320 | \$ 836,843 | | \$ 961,627 | \$ 778,891 | | \$ 1,221,164 | \$ 1,221,164 |
| 20 | Staffing - Benefits | \$ 203,363 | \$ 230,108 | \$ 261,170 | \$ 253,156 | | \$ 365,550 | \$ 248,354 | | \$ 238,050 | \$ 238,050 |
| | Staffing - Overtime | \$ - | \$ - | \$ - | \$ 2,418 | | \$ 65,586 | \$ 16,969 | | \$ 40,000 | \$ 40,000 |
| 11.1 | Commissioner Positions | \$ 7,296 | \$ 9,006 | \$ 9,984 | \$ 6,272 | | \$ 7,500 | \$ 4,224 | | \$ 7,500 | \$ 7,500 |
| 11.2 | Commissioner - Benefits | \$ 569 | \$ 703 | \$ 817 | \$ 515 | | \$ 650 | \$ 337 | | \$ 650 | \$ 650 |
| | Total Personnel Services | \$1,034,303 | \$1,209,663 | \$1,186,291 | \$1,099,204 | | \$1,400,913 | \$1,048,776 | | \$1,507,364 | \$1,507,364 |
| Expenditures - Materials & Services | | | | | | | | | | | |
| 31 | Supplies (Office, Uniforms) | \$ 90,346 | \$ 105,823 | \$ 76,927 | \$ 35,182 | | \$ 70,200 | \$ 17,197 | | \$ 63,550 | \$ 63,550 |
| 32 | Fuels | \$ 19,085 | \$ 21,767 | \$ 19,965 | \$ 20,978 | | \$ 17,000 | \$ 13,491 | | \$ 23,500 | \$ 23,500 |
| 35 | Small Tools and Equipment | \$ 30,137 | \$ 25,338 | \$ 13,049 | \$ 1,366 | | \$ 18,100 | \$ 3,845 | | \$ 18,100 | \$ 18,100 |
| 41 | Professional Services | \$ 29,393 | \$ 58,233 | \$ 61,392 | \$ 76,058 | | \$ 111,365 | \$ 58,704 | | \$ 115,733 | \$ 115,733 |
| 42 | Communications | \$ 8,681 | \$ 9,032 | \$ 12,836 | \$ 15,281 | | \$ 22,550 | \$ 17,812 | | \$ 24,060 | \$ 24,060 |
| 43 | Travel Expenses | \$ 22,842 | \$ 28,860 | \$ 28,123 | \$ 8,489 | | \$ 12,400 | \$ 3,411 | | \$ 21,800 | \$ 21,800 |
| 45 | Equipment Rentals | \$ 61,837 | \$ 39,363 | \$ 24,791 | \$ 20,109 | | \$ 32,000 | \$ 4,176 | | \$ 17,000 | \$ 17,000 |
| 46 | Insurance Premiums | \$ 38,581 | \$ 35,026 | \$ 37,167 | \$ 39,233 | | \$ 49,500 | \$ 29,701 | | \$ 54,500 | \$ 54,500 |
| 47 | Utilities | \$ 29,364 | \$ 31,767 | \$ 30,610 | \$ 34,593 | | \$ 33,915 | \$ 22,837 | | \$ 35,525 | \$ 35,525 |
| 48 | Repairs and Maintenance | \$ 56,607 | \$ 58,943 | \$ 30,270 | \$ 22,576 | | \$ 51,900 | \$ 30,681 | | \$ 51,500 | \$ 51,500 |
| 49 | Miscellaneous | \$ 56,607 | \$ 44,977 | \$ 30,794 | \$ 10,479 | | \$ 59,900 | \$ 13,158 | | \$ 59,900 | \$ 59,900 |
| | Total Materials and Services | \$ 443,482 | \$ 459,129 | \$ 365,923 | \$ 284,345 | | \$ 478,830 | \$ 215,013 | | \$ 485,168 | \$ 485,168 |

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| | | | | | | | | | | |
|----------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| Capital Projects | | | | | | | | | | |
| 45.64.0001 | Capital GF Purchases (Training) | \$ - | \$ - | \$ - | \$ 6,326 | \$ 800 | \$ - | \$ 800 | \$ 800 | |
| 22.64.0001 | Capital GF Purchases (Admin/CRR) | \$ 20,822 | \$ 4,563 | \$ 6,428 | \$ - | \$ 12,000 | \$ - | \$ 9,000 | \$ 9,000 | |
| 22.64.0003 | Capital GF Purchases (Electronics/Comms) | \$ 10,062 | \$ 6,483 | \$ 86,056 | \$ 160 | \$ - | \$ - | \$ - | \$ - | |
| 22.64.0004 | Capital GF Purchases (Response) | \$ 49,448 | \$ 120,606 | \$ 86,897 | \$ 42,613 | \$ 20,083 | \$ 20,367 | \$ 17,833 | \$ 17,833 | |
| | Total Capital Outlay | \$ 80,331 | \$ 131,652 | \$ 179,381 | \$ 49,099 | \$ 32,883 | \$ 20,367 | \$ 27,633 | \$ 27,633 | |
| Transfers | | | | | | | | | | |
| | Adjustment for EFB | \$ (11,170) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | Transfer to LOSAP Fund | \$ 12,000 | \$ 7,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | Transfer to Capital Projects Fund | \$ 286,648 | \$ 312,707 | \$ 312,707 | \$ 312,707 | \$ 313,000 | \$ 234,530 | \$ 313,000 | \$ 313,000 | |
| | Transfer to Reserve Fund | \$ - | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 | \$ 40,000 | |
| | Total Transfers | \$ 287,478 | \$ 320,207 | \$ 312,707 | \$ 352,707 | \$ 353,000 | \$ 234,530 | \$ 353,000 | \$ 353,000 | |
| | Total Expenditures | \$1,845,595 | \$2,120,650 | \$2,044,302 | \$1,785,355 | \$2,265,626 | \$1,518,686 | \$2,373,165 | \$2,373,165 | |
| Contingency | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Ending Fund Balance | | \$1,090,797 | \$ 798,453 | \$ 614,102 | \$ 682,817 | \$ 298,374 | \$ 371,181 | \$ 76,165 | \$ 76,165 | |
| Total Requirements | | \$2,936,392 | \$2,919,103 | \$2,658,404 | \$2,468,172 | \$2,564,000 | \$1,889,868 | \$2,449,330 | \$2,449,330 | |

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|-------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|--|-------------------|----------------------------------|--|---------------------|--------------------|
| LOSAP Fund: Summary/Overview | | | | | | | | | | | |
| Resources | | | | | | | | | | | |
| | Beginning Operating Reserves | \$ 223,960 | \$ 238,106 | \$ 249,878 | \$ 37,433 | | \$ 39,500 | \$ 37,650 | | \$ 37,700 | \$ 37,700 |
| | Interest | \$ 2,146 | \$ 4,271 | \$ 2,556 | \$ - | | \$ 500 | \$ 28 | | \$ 200 | \$ 200 |
| | Transfers from General Fund | \$ 12,000 | \$ 7,500 | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - |
| | Total Resources | \$ 238,106 | \$ 249,877 | \$ 252,434 | \$ 37,433 | | \$ 40,000 | \$ 37,677 | | \$ 37,900 | \$ 37,900 |
| Expenditures Payouts | | | | | | | | | | | |
| | Transfers out | \$ - | \$ - | \$ 215,000 | \$ - | | \$ - | \$ - | | \$ - | \$ - |
| | Member payouts | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - |
| | Total Payouts | \$ - | \$ - | \$ 215,000 | \$ - | | \$ - | \$ - | | \$ - | \$ - |
| | Total Expenditures | \$ - | \$ - | \$ 215,000 | \$ - | | \$ - | \$ - | | \$ - | \$ - |
| Reserved for Future Expenditures | | | | | | | | | | | |
| | Investments | \$ 238,106 | \$ 249,877 | \$ 37,434 | \$ 37,433 | | \$ 40,000 | \$ 37,677 | | \$ 37,900 | \$ 37,900 |
| | Total for Future Expenditures | \$ 238,106 | \$ 249,877 | \$ 37,434 | \$ 37,433 | | \$ 40,000 | \$ 37,677 | | \$ 37,900 | \$ 37,900 |
| | Total Requirements | \$ 238,106 | \$ 249,877 | \$ 252,434 | \$ 37,433 | | \$ 40,000 | \$ 37,677 | | \$ 37,900 | \$ 37,900 |

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|--|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------|--------------------|
| Reserve Fund: Summary/Overview | | | | | | | | | |
| Resources | | | | | | | | | |
| | Beginning Operating Reserves | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Beginning Capital Reserves | \$ 156,350 | \$ 206,334 | \$ 210,085 | \$ 409,654 | \$ 408,712 | \$ 368,766 | \$ 360,000 | \$ 360,000 |
| | Interest | \$ 1,836 | \$ 3,751 | \$ 4,569 | \$ - | \$ 3,000 | \$ 201 | \$ - | \$ - |
| | Transfers from General Fund | \$ - | \$ - | \$ 195,000 | \$ 40,000 | \$ 40,000 | \$ - | \$ 40,000 | \$ 40,000 |
| | Total Resources | \$ 158,186 | \$ 210,085 | \$ 409,654 | \$ 449,654 | \$ 451,712 | \$ 368,967 | \$ 400,000 | \$ 400,000 |
| Expenditures (Repairs & Improvements) | | | | | | | | | |
| | Facilities (Major) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Apparatus/Equipment (Major) | \$ - | \$ - | \$ - | \$ - | \$ 149,500 | \$ 9,000 | \$ 200,000 | \$ 200,000 |
| | Equipment or Apparatus (Minor) | \$ - | \$ - | \$ - | \$ 82,188 | \$ - | \$ - | \$ - | \$ - |
| | Total Capital Outlay | \$ - | \$ - | \$ - | \$ 82,188 | \$ 149,500 | \$ 9,000 | \$ 200,000 | \$ 200,000 |
| | Total Expenditures | \$ - | \$ - | \$ - | \$ 82,188 | \$ 149,500 | \$ 9,000 | \$ 200,000 | \$ 200,000 |
| Reserved for Future Expenditures | | | | | | | | | |
| | Operating | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Capital | \$ 158,186 | \$ 210,085 | \$ 409,654 | \$ 367,466 | \$ 302,212 | \$ 359,967 | \$ 200,000 | \$ 200,000 |
| | Total for Future Expenditures | \$ 158,186 | \$ 210,085 | \$ 409,654 | \$ 367,466 | \$ 302,212 | \$ 359,967 | \$ 200,000 | \$ 200,000 |
| | Total Requirements | \$ 158,186 | \$ 210,085 | \$ 409,654 | \$ 449,654 | \$ 451,712 | \$ 368,967 | \$ 400,000 | \$ 400,000 |