

General Fund	Description	Actual CY 2019	Actual CY 2020	Actual CY 2021	Actual CY 2022	Budget CY 2023	Actuals CY 2023 (*3rd Qtr)	Proposed CY 2024	Adopted CY 2024
<b>Budget Summary/Overview</b>									
<b>Beginning Fund Balance</b>		\$ 798,453	\$ 614,101	\$ 533,473	\$ 401,645	\$ 300,000	\$ 348,094	\$ 350,000	\$ -
<b>Resources</b>									
	Current Taxes	\$ 1,401,741	\$ 1,444,705	\$ 1,465,178	\$ 1,902,447	\$ 1,930,000	\$ 1,205,032	\$ 1,953,946	\$ -
	Contracts	\$ 346,759	\$ 394,005	\$ 347,293	\$ 22,517	\$ 10,000	\$ 18,135	\$ 27,700	\$ -
	Interest	\$ 11,216	\$ 1,599	\$ 163	\$ 240	\$ 1,000	\$ 515	\$ 1,000	\$ -
	Donations/Refunds/Other Income	\$ 100,236	\$ 13,763	\$ 11,054	\$ 238,126	\$ 6,000	\$ 78,482	\$ 792	\$ -
<b>Total Resources</b>		<b>\$ 2,658,404</b>	<b>\$ 2,468,172</b>	<b>\$ 2,357,161</b>	<b>\$ 2,564,976</b>	<b>\$ 2,247,000</b>	<b>\$ 1,650,259</b>	<b>\$ 2,333,438</b>	<b>\$ -</b>
<b>Expenditures - Personnel Services</b>									
	10 Staffing Positions - Payroll, Stipends, etc.	\$ 969,845	\$ 914,320	\$ 1,022,665	\$ 1,062,111	\$ 1,272,660	\$ 912,222	\$ 1,398,585	\$ -
	20 Staffing - Benefits	\$ 230,108	\$ 261,170	\$ 324,714	\$ 356,788	\$ 352,400	\$ 293,426	\$ 397,677	\$ -
	Staffing - Overtime	\$ -	\$ -	\$ 24,147	\$ 33,787	\$ 35,000	\$ 23,752	\$ 48,907	\$ -
	11.1 Commissioner Positions	\$ 9,006	\$ 9,984	\$ 5,760	\$ 5,892	\$ 7,500	\$ 4,864	\$ 11,178	\$ -
	11.2 Commissioner - Benefits	\$ 703	\$ 817	\$ 457	\$ 501	\$ 656	\$ 421	\$ 956	\$ -
<b>Total Personnel Services</b>		<b>\$ 1,209,663</b>	<b>\$ 1,186,291</b>	<b>\$ 1,377,743</b>	<b>\$ 1,459,081</b>	<b>\$ 1,668,216</b>	<b>\$ 1,234,686</b>	<b>\$ 1,857,304</b>	<b>\$ -</b>
<b>Expenditures - Materials &amp; Services</b>									
	31 Supplies (Office, Uniforms)	\$ 76,927	\$ 35,182	\$ 31,909	\$ 38,677	\$ 74,530	\$ 16,470	\$ 40,835	\$ -
	32 Fuels	\$ 19,965	\$ 20,978	\$ 22,199	\$ 36,129	\$ 33,750	\$ 20,537	\$ 33,750	\$ -
	35 Small Tools and Equipment	\$ 13,049	\$ 1,366	\$ 5,354	\$ 6,213	\$ 18,100	\$ 966	\$ 11,100	\$ -
	41 Professional Services	\$ 61,392	\$ 76,058	\$ 94,830	\$ 65,468	\$ 85,758	\$ 65,126	\$ 95,843	\$ -
	42 Communications	\$ 12,836	\$ 15,281	\$ 24,627	\$ 20,764	\$ 24,060	\$ 15,717	\$ 26,885	\$ -
	43 Travel Expenses	\$ 28,123	\$ 8,489	\$ 3,266	\$ 8,238	\$ 21,800	\$ 1,508	\$ 21,800	\$ -
	45 Equipment Rentals	\$ 24,791	\$ 20,109	\$ 4,949	\$ 18,464	\$ 12,000	\$ 3,732	\$ 12,110	\$ -
	46 Insurance Premiums	\$ 37,167	\$ 39,233	\$ 37,746	\$ 42,516	\$ 54,500	\$ 32,538	\$ 55,300	\$ -
	47 Utilities	\$ 30,610	\$ 34,593	\$ 33,104	\$ 34,247	\$ 36,900	\$ 24,027	\$ 34,425	\$ -
	48 Repairs and Maintenance	\$ 30,270	\$ 22,576	\$ 33,196	\$ 20,384	\$ 54,500	\$ 18,051	\$ 55,100	\$ -
	49 Miscellaneous	\$ 30,794	\$ 10,479	\$ 17,462	\$ 21,453	\$ 59,900	\$ 9,204	\$ 59,400	\$ -
<b>Total Materials and Services</b>		<b>\$ 365,923</b>	<b>\$ 284,345</b>	<b>\$ 308,642</b>	<b>\$ 312,555</b>	<b>\$ 475,798</b>	<b>\$ 207,876</b>	<b>\$ 446,548</b>	<b>\$ -</b>
<b>Capital Projects</b>									
	45.64.0001 Capital GF Purchases (Training)	\$ -	\$ 6,326	\$ -	\$ -	\$ 2,900	\$ 9,985	\$ -	\$ -
	22.64.0001 Capital GF Purchases (Admin/CRR)	\$ 6,428	\$ -	\$ 2,574	\$ -	\$ 9,000	\$ -	\$ -	\$ -
	22.64.0003 Capital GF Purchases (Electronics/Comms)	\$ 86,056	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -
	22.64.0004 Capital GF Purchases (Response)	\$ 86,897	\$ 42,613	\$ 20,367	\$ 1,074	\$ 20,833	\$ 292	\$ 20,833	\$ -
<b>Total Capital Outlay</b>		<b>\$ 179,381</b>	<b>\$ 49,099</b>	<b>\$ 22,941</b>	<b>\$ 1,074</b>	<b>\$ 32,733</b>	<b>\$ 10,277</b>	<b>\$ 27,333</b>	<b>\$ -</b>
<b>Transfers</b>									
	Adjustment for EFB	\$ (23,371)	\$ 62,257	\$ (106,517)	\$ 175,948	\$ -	\$ -	\$ -	\$ -
	Transfer to LOSAP Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund	Description	Actual CY 2019	Actual CY 2020	Actual CY 2021	Actual CY 2022	Budget CY 2023	Actuals CY 2023 (*3rd Qtr)	Proposed CY 2024	Adopted CY 2024
	Transfer to Capital Projects Fund	\$ 312,707	\$ 312,707	\$ 312,707	\$ 268,224	\$ -	\$ -	\$ -	\$ -
	Transfer to Reserve Fund	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b>\$ 289,336</b>	<b>\$ 414,964</b>	<b>\$ 246,190</b>	<b>\$ 444,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 2,044,303</b>	<b>\$ 1,934,699</b>	<b>\$ 1,955,516</b>	<b>\$ 2,216,882</b>	<b>\$ 2,176,747</b>	<b>\$ 1,452,839</b>	<b>\$ 2,331,185</b>	<b>\$ -</b>
	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ 614,101</b>	<b>\$ 533,473</b>	<b>\$ 401,645</b>	<b>\$ 348,094</b>	<b>\$ 70,253</b>	<b>\$ 197,419</b>	<b>\$ 2,253</b>	<b>\$ -</b>
	<b>Total Requirements</b>	<b>\$ 2,658,404</b>	<b>\$ 2,468,172</b>	<b>\$ 2,357,161</b>	<b>\$ 2,564,976</b>	<b>\$ 2,247,000</b>	<b>\$ 1,650,259</b>	<b>\$ 2,333,438</b>	<b>\$ -</b>
	Balance Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Reserve Fund	Description	Actual CY 2019	Actual CY 2020	Actual CY 2021	Actual CY 2022	Budget CY 2023	Actuals CY 2023 (*3rd Qtr) Aug-23	Proposed CY 2024	Adopted CY 2024
<b>Summary/Overview</b>									
<b>Resources</b>									
	Beginning Operating Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Beginning Capital Reserves	\$ 210,085	\$ 409,654	\$ 367,466	\$ 369,222	\$ 335,000	\$ 330,427	\$ 210,000	\$ -
	Interest	\$ 4,569	\$ -	\$ 257	\$ 2,521	\$ 900	\$ 4,287	\$ 1,000	\$ -
	Transfers from General Fund	\$ 195,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -
	<b>Total Resources</b>	<b>\$ 409,654</b>	<b>\$ 449,654</b>	<b>\$ 407,723</b>	<b>\$ 371,742</b>	<b>\$ 335,900</b>	<b>\$ 359,714</b>	<b>\$ 211,000</b>	<b>\$ -</b>
<b>Expenditures (Repairs &amp; Improvements)</b>									
	Facilities (Major)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Apparatus/Equipment (Major)	\$ -	\$ -	\$ 39,801	\$ 41,315	\$ 109,500	\$ 77,225	\$ -	\$ -
	Equipment or Apparatus (Mino)	\$ -	\$ 82,188	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 82,188</b>	<b>\$ 39,801</b>	<b>\$ 41,315</b>	<b>\$ 144,500</b>	<b>\$ 77,225</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 82,188</b>	<b>\$ 39,801</b>	<b>\$ 41,315</b>	<b>\$ 144,500</b>	<b>\$ 77,225</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserved for Future Expenditures</b>									
	Operating	\$ -	\$ -	\$ -		\$ -			
	Capital	\$ 409,654	\$ 367,466	\$ 367,922	\$ 330,427	\$ 191,400	\$ 282,489	\$ 211,000	\$ -
	<b>Total for Future Expenditures</b>	<b>\$ 409,654</b>	<b>\$ 367,466</b>	<b>\$ 367,922</b>	<b>\$ 330,427</b>	<b>\$ 191,400</b>	<b>\$ 282,489</b>	<b>\$ 211,000</b>	<b>\$ -</b>
	<b>Total Requirements</b>	<b>\$ 409,654</b>	<b>\$ 449,654</b>	<b>\$ 407,723</b>	<b>\$ 371,742</b>	<b>\$ 335,900</b>	<b>\$ 359,714</b>	<b>\$ 211,000</b>	<b>\$ -</b>
<b>Balance Check</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

LOSAP Funds	Description	Actual CY 2019	Actual CY 2020	Actual CY 2021	Actual CY 2022	Budget CY 2023	Actuals CY 2023 (*3rd Qtr)	Proposed CY 2024	Adopted CY 2024
<b>Summary/Overview</b>									
<b>Resources</b>									
	Beginning Operating Reserves	\$ 249,878	\$ 37,433	\$ 37,650	\$ 37,685	\$ 27,700	\$ 38,252	\$ 40,000	\$ -
	Interest	\$ 2,556	\$ -	\$ 36	\$ 567	\$ 200	\$ -	\$ 400	\$ -
	Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Resources</b>	<b>\$ 252,434</b>	<b>\$ 37,433</b>	<b>\$ 37,685</b>	<b>\$ 38,252</b>	<b>\$ 27,900</b>	<b>\$ 38,252</b>	<b>\$ 40,400</b>	<b>\$ -</b>
<b>Expenditures Payouts</b>									
	Transfers out	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Member payouts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Payouts</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserved for Future Expenditures</b>									
	Investments	\$ 37,434	\$ 37,433	\$ 37,685	\$ 37,900	\$ 27,900	\$ 38,252	\$ 40,400	\$ -
	<b>Total for Future Expenditures</b>	<b>\$ 37,434</b>	<b>\$ 37,433</b>	<b>\$ 37,685</b>	<b>\$ 37,900</b>	<b>\$ 27,900</b>	<b>\$ 38,252</b>	<b>\$ 40,400</b>	<b>\$ -</b>
	<b>Total Requirements</b>	<b>\$ 252,434</b>	<b>\$ 37,433</b>	<b>\$ 37,685</b>	<b>\$ 37,900</b>	<b>\$ 27,900</b>	<b>\$ 38,252</b>	<b>\$ 40,400</b>	<b>\$ -</b>
	<b>Balance Check</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



	Description	Actual CY 2019	Actual CY 2020	Actual CY 2021	Actual CY 2022	Budget CY 2023	Actual CY 2023 ('3rd Qtr)	Proposed CY 2024
<b>Revenues - General Fund</b>								
6561.00.308.80.00.0000	Beginning Fund Balance	\$ 798,453	\$ 614,101	\$ 533,473	\$ 401,645	\$ 300,000	\$ 348,094	\$ 350,000
6561.00.311.10.00.0000	Tax Revenue - Permanent Rate	\$ 1,400,169	\$ 1,443,184	\$ 1,463,993	\$ 1,891,442	\$ 1,930,000	\$ 1,196,277	\$ 1,953,946
337	Tax Revenue - Misc (Leasehold, Timber, etc.)	\$ 1,572	\$ 1,522	\$ 1,184	\$ 11,006	\$ -	\$ 8,755	\$ -
6561.00.342.21.00.0001	Reimb for IGAs	\$ 34,186	\$ 83,777	\$ 38,128	\$ 90	\$ -	\$ 10,057	\$ -
342.21	Fire Protection Services Contracts	\$ 312,573	\$ 310,228	\$ 309,165	\$ 22,427	\$ 10,000	\$ 8,078	\$ 27,700
6561.00.361.11.00.0000	Interest	\$ 11,216	\$ 1,599	\$ 163	\$ 240	\$ 1,000	\$ 515	\$ 1,000
6561.00.367.00.00.0001	Donations	\$ 60,000	\$ -	\$ 1,450	\$ 300	\$ -	\$ 1,000	\$ -
6561.00.322.90.22.0030	Burn Permits	\$ 6,936	\$ 5,062	\$ -	\$ 2,243	\$ 6,000	\$ -	\$ -
6561.00.362.50.16.0000	Building Rental (HQ training room)	\$ 8,429	\$ 3,901	\$ 2,808	\$ 4,018	\$ -	\$ 2,766	\$ -
	Other Revenue	\$ 24,871	\$ 4,800	\$ 6,796	\$ 231,565	\$ -	\$ 74,716	\$ 792
	<b>Total Resources</b>	<b>\$ 2,658,404</b>	<b>\$ 2,468,172</b>	<b>\$ 2,357,161</b>	<b>\$ 2,564,376</b>	<b>\$ 2,247,000</b>	<b>\$ 1,650,259</b>	<b>\$ 2,333,438</b>
<b>Revenues - Reserve Fund</b>								
6562.00.308.80.00.0000	Beginning Capital Reserves	\$ 210,085	\$ 409,654	\$ 367,466	\$ 369,222	\$ 335,000	\$ 330,427	\$ 210,000
6562.00.361.11.00.0000	Interest	\$ 4,569	\$ -	\$ 257	\$ 2,521	\$ 900	\$ 4,287	\$ 1,000
6562.00.397.00.00.0000	Transfers In/Other	\$ 195,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 25,000	\$ -
	<b>Total Resources</b>	<b>\$ 409,654</b>	<b>\$ 449,654</b>	<b>\$ 407,723</b>	<b>\$ 371,742</b>	<b>\$ 335,900</b>	<b>\$ 359,714</b>	<b>\$ 211,000</b>
<b>Revenues - LOSAP Fund</b>								
6565.00.308.80.00.0000	Beginning LOSAP Reserves	\$ 249,878	\$ 37,433	\$ 37,650	\$ 37,685	\$ 27,700	\$ 38,252	\$ 40,000
6565.00.361.11.00.0000	Interest	\$ 2,556	\$ -	\$ 36	\$ 567	\$ 200	\$ -	\$ 400
6565.00.397.00.00.0000	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Resources</b>	<b>\$ 252,434</b>	<b>\$ 37,433</b>	<b>\$ 37,685</b>	<b>\$ 38,252</b>	<b>\$ 27,900</b>	<b>\$ 38,252</b>	<b>\$ 40,400</b>

UofW (\$7,700) and Town of Friday Harbor (\$20,000)

389.60.00.0000

369-334-336 & Transfer In