

RESOLUTION NO. 25-02

A RESOLUTION amending the 2025 Budget for San Juan County
Fire Protection District No. 3.

WHEREAS, the budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025 was adopted on November 14, 2024; and

WHEREAS, the voters of San Juan County, Washington approved Proposition No. 1 lifting the levy lid for Fire Protection District No. 3; and

WHEREAS, certain beginning cash balances need to be amended; and

WHEREAS, certain estimated revenues need to be amended; and

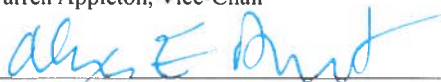
WHEREAS, certain estimated expenditures need to be amended;

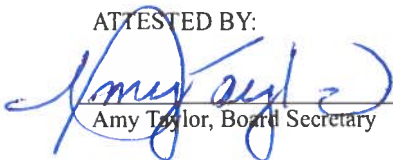
NOW THEREFORE BE IT RESOLVED, by the Board of Fire Commissioners of San Juan County Fire Protection District No. 3 that certain beginning balances, revenue estimates, expenditure estimates, and ending cash balances in the 2025 Budget are hereby amended as attached hereto in Exhibit A.

ADOPTED this 10th day of June, 2025.


Dwight Colley, Chair


Warren Appleton, Vice-Chair


Alexa Rust, Member

ATTESTED BY:

Amy Taylor, Board Secretary

BUDGET - 2025		Description	2025 Preliminary	2025 Adjustment	
General Fund Beginning					
Fund Balance					
308.91.00.0000			\$ 600,000.00	\$ 661,220.00	
GF Resources					
311.10.00.0000		Property Tax Revenue HLL	\$ 4,700,000.00	\$ 4,700,000.00	
322.90.22.0003		Fire Marshal Burn Permit Agreement	\$ 38,500.00	\$ 6,000.00	
333.10.66.4000		Volunteer Fire Assistance (VFA) Grant - DNR	\$ -	\$ 35,546.00	
334.04.92.0000		Dept of Health Trauma Grant	\$ 500.00	\$ 778.00	
337 336.02.31.0000		DNR PILT NAP/NRCA		\$ 100.00	
337.20.00.0000		Leasehold Tax - San Juan Fire 3		\$ 11,000.00	
337.40.00.0000		Timber Harvest Tax		\$ 300.00	
342.21.00.0001		Reimb for Inter Gov't Services: WRN/AMB Grant DNR		\$ 11,500.00	
342.21.00.0003		Fire Protect Svc - Town of FH Insp		\$ 20,000.00	
342.21.00.0004		Fire Protect Svc - University of Wa		\$ 15,609.00	
342.21.00.0007		Fire Protect Svc - State Parks		\$ 500.00	
342.21.00.0008		Fire Protect Svc - EMS		\$ -	
342.21.00.0009		Fire Protect Svc - Sheriff		\$ -	
342.21.00.0010		Fire Protect Svc - Coroner		\$ -	
362.50.16.0000		Facility Rental	\$ 10,450.00	\$ 150.00	
367.00.00.0001		Donations	\$ -	\$ 100.00	
369.80.00.0000		Other Misc Revenues		\$ 100.00	
369.91.00.0093		OPALCO Capital Credits		\$ 500.00	
369.91.00.0095		Refunds of Prior Year Expenditures		\$ -	
361.11.00.0000		Investment Interest - LGIP		\$ 550.00	
395.20.00.0000		Insurance Premium-Station 35		\$ 40,556.00	
6565.000.00.00.6561		Transfers-in; LOSAP (6565)		\$ 42,577.00	
		Transfers-in; Reserve		\$ -	
388.30.00.0000		Error Correction		\$ -	
Total Resources			\$ 5,349,450.00	\$ 5,547,086.00	104%
GF Expenditures - Personnel					
Services					
	10	Staffing Positions - Career and Volunteer Payroll; Salaries, Fees, etc.	\$ 1,603,136.41	\$ 1,547,603.37	97%
	20	Staffing - Benefits; Federal, State, Medical, Pension	\$ 548,491.23	\$ 420,860.07	77%
	10	Staffing - Overtime; 5% all positions	\$ 49,353.02	\$ 44,366.24	90%
	11.1	Commissioner & Secretary Positions; Up to eighteen meetings	\$ 11,394.00	\$ 9,594.00	84%
	11.2	Commissioner - Benefits; State and Federal	\$ 1,007.23	\$ 848.11	84%
Total Personnel Services			\$ 2,213,381.88	\$ 2,023,271.79	91%
GF Expenditures - Materials					
& Services					
	31	Supplies	\$ 71,100.00	\$ 62,050.00	87%
	32	Fuels	\$ 27,500.00	\$ 28,500.00	104%
	35	Small Tools and Equipment	\$ 23,500.00	\$ 21,500.00	91%
	41	Professional Services	\$ 118,375.00	\$ 140,827.00	119%
	42	Communications	\$ 29,504.00	\$ 26,764.00	91%
	43	Travel Expenses	\$ 43,000.00	\$ 37,500.00	87%
	45	Equipment Rentals	\$ 6,910.00	\$ 12,310.00	178%

46 Insurance Premiums	\$ 46,800.00	\$ 60,500.00	129%
47 Utilities	\$ 37,235.50	\$ 37,488.50	101%
48 Repairs and Maintenance	\$ 106,650.00	\$ 127,650.00	120%
49 Miscellaneous	\$ 111,105.00	\$ 93,920.00	85%

Total Materials and Services	\$ 621,679.50	\$ 649,009.50	104%
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GF Expenditures - Capital

Purchases

6561.00.594.22.64.0001	Office Furniture	\$ -	\$ 6,000.00	
6561.00.594.22.64.0002	Office Equipment	\$ 5,200.00	\$ 5,200.00	100%
6561.00.594.22.64.0003	Computer ITT Software & Hardware	\$ 4,100.00	\$ 6,800.00	166%
6561.00.594.22.64.0004	Firefighter Equipment Response & Services	\$ 63,800.00	\$ 63,800.00	100%
6561.00.594.22.64.0005	Fire Hydrants	\$ 8,000.00	\$ 8,000.00	100%
6561.00.594.22.64.0006	Electronics and Communications Equipment	\$ 15,000.00	\$ 19,875.18	133%
6561.00.594.22.64.0007	Community Risk Reduction and Fire Prevention	\$ -	\$ -	
6561.00.594.22.64.0008	Training Equipment	\$ -	\$ -	
6561.00.594.22.64.0009	Capital Building Repairs	\$ -	\$ 154,710.00	

Total GF Capital Purchases	\$ 96,100.00	\$ 264,385.18	275%
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Capital Fund Expenditures -

Capital Projects

6567 Apparatus Purchase (Fire Boat 31 Loan + Principle Balloon)	\$ 42,000.00	\$ 84,000.00	200%
6567 Stuart West Station	\$ 30,000.00	\$ 100,000.00	333%
6567 Apparatus Refurb	\$ 20,000.00	\$ 20,000.00	100%

Total Capital Projects	\$ 92,000.00	\$ 204,000.00	222%
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Total Capital Fund Expense	\$ 188,100.00	\$ 204,000.00	108%
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GF Transfers

	Adjustment for EFB	\$ -	\$ -	
	Transfers Out to LOSAP Fund (6565)	\$ -	\$ -	
6561.597.00.00.6567	Transfers Out to Capital Fund (6567)	\$ 92,000.00	\$ 204,000.00	222%
6561.597.00.00.6562	Transfers Out to Reserve Fund (6562)	\$ 1,620,000.00	\$ 1,620,000.00	100%

Total Transfers to Capital and Reserve	\$ 1,712,000.00	\$ 1,824,000.00	107%
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Total Requirements	\$ 4,643,161.38	\$ 4,760,666.47	103%
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Ending Fund Balance	\$ 706,288.62	\$ 786,419.53	111%
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Total Requirements	\$ 5,349,450.00	\$ 5,547,086.00	103.69%
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Balance Check = \$0	\$ -	\$ -	
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Reserve Fund - 6562		2025 Preliminary	2025 Adjustment
Description			
Summary/Overview			
Resources			
Beginning Operating Reserves			
Beginning Reserve Fund		\$ 165,000.00	\$ 173,636.00
Interest		\$ 5,000.00	\$ 10,000.00
Transfers In - General Fund		\$ 1,620,000.00	\$ 1,620,000.00
Total Resources		\$ 1,790,000.00	\$ 1,803,636.00
Expenditures			
Transfers Out - General Fund		\$ -	\$ -
Transfers Out - Capital Fund		\$ -	\$ 15,000.00
Total Expenditures		\$ -	\$ 15,000.00
Reserved for Future Expenditures			
Operating		\$ 50,000.00	\$ 50,000.00
Capital		\$ 50,000.00	\$ 50,000.00
Investments - LGIP		\$ 1,690,000.00	\$ 1,688,636.00
Total for Future Expenditures		\$ 1,790,000.00	\$ 1,788,636.00
Total Requirements		\$ 1,790,000.00	\$ 1,803,636.00
Balance Check		\$ -	\$ -

LOSAP Funds - 6565		2025 New	
	Description	2025 Preliminary	Budget Amount
Summary/Overview			
Resources			
	Beginning Operating Reserves	\$ 41,500.00	\$ 41,777.00
	Interest	\$ 1,000.00	\$ 800.00
	Transfers from General Fund	\$ -	\$ -
	Total Resources	\$ 42,500.00	\$ 42,577.00
Expenditures - Payouts			
	Transfers Out - General (6561)	\$ 42,500.00	\$ 42,577.00
	Total Expenditures	\$ 42,500.00	\$ 42,577.00
Reserved for Future Expenditures			
	Investments	\$ -	\$ -
	Total for Future Expenditures	\$ -	\$ -
	Total Requirements	\$ 42,500.00	\$ 42,577.00
Balance Check		\$ -	\$ -

Capital Fund - 6567		2025 Preliminary	2025 Adjustment
Description			
Resources			
	Beginning Capital Fund	\$ -	\$ -
	Interest	\$ -	\$ -
	Transfers In from General Fund	\$ 92,000.00	\$ 204,000.00
	Transfers In from Reserve Fund	\$ -	\$ 15,000.00
	Total Resources	\$ 92,000.00	\$ 219,000.00
Expenditures			
	Transfers to General Fund	\$ -	\$ -
	Capital Purchases	\$ 30,000.00	
	Capital Projects	\$ 62,000.00	\$ 219,000.00
	Total Expenditures	\$ 92,000.00	\$ 219,000.00
	Total Requirements	\$ 92,000.00	\$ 219,000.00
Balance Check		\$ -	\$ -