



# **2024 Year-End Financial Statements**

# **BALANCE SHEET**

Bainbridge Island Fire Department  
Balance Sheet  
As of 12/31/2024

|                               | Expense Fund  | Reserve Fund | Bond Fund | Capital Fund | Total         |
|-------------------------------|---------------|--------------|-----------|--------------|---------------|
| Assets                        |               |              |           |              |               |
| Current Assets                |               |              |           |              |               |
| Cash - Treasurer              | 136,712.53    | 0.00         | 7,152.48  | 5,318.54     | 149,183.55    |
| Cash in Bank - Payroll        | 0.00          | 0.00         | 0.00      | 0.00         | 0.00          |
| Petty Cash Fund               | 500.00        | 0.00         | 0.00      | 0.00         | 500.00        |
| KeyBank - Payroll Account     | 1,253.33      | 0.00         | 0.00      | 0.00         | 1,253.33      |
| Temporary Investments         | 11,716,574.47 | 641,263.26   | 81,781.72 | 33,074.79    | 12,472,694.24 |
| Accounts Receivable           | 117.01        | 0.00         | 0.00      | 0.00         | 117.01        |
| Other                         | 0.00          | 0.00         | 0.00      | 0.00         | 0.00          |
| Total Current Assets          | 11,855,157.34 | 641,263.26   | 88,934.20 | 38,393.33    | 12,623,748.13 |
| Non-Current Assets            |               |              |           |              |               |
| Due From/To Other Accounts    | 0.00          | 0.00         | 0.00      | 0.00         | 0.00          |
| Total Non-Current Assets      | 0.00          | 0.00         | 0.00      | 0.00         | 0.00          |
| Total Assets                  | 11,855,157.34 | 641,263.26   | 88,934.20 | 38,393.33    | 12,623,748.13 |
| Liabilities                   |               |              |           |              |               |
| Accounts Payable - A/P System | 0.00          | 0.00         | 0.00      | 0.00         | 0.00          |
| Other                         | 177,218.13    | 0.00         | 0.00      | 19.37        | 177,237.50    |
| Total Liabilities             | 177,218.13    | 0.00         | 0.00      | 19.37        | 177,237.50    |
| Fund Balance                  |               |              |           |              |               |
| Total Fund Balance            | 11,677,939.21 | 641,263.26   | 88,934.20 | 38,373.96    | 12,446,510.63 |
|                               | 11,677,939.21 | 641,263.26   | 88,934.20 | 38,373.96    | 12,446,510.63 |
| Liabilities & Fund Balance    | 11,855,157.34 | 641,263.26   | 88,934.20 | 38,393.33    | 12,623,748.13 |

**Bainbridge Island Fire Department  
Balance Sheet Notes\*  
12-31-2024**

**Expense Fund**  
**Reserve Fund**

1. Fund Balance designated for unfunded liabilities such as LEOFF 1 medical obligations and Compensated Absences.

**Bond Fund**

2. General Obligation Bond principal debt of \$9,355,000 as of 12/31/2024.

**Capital Fund**

3. Fund Balance reflects future planned capital apparatus and equipment purchases.

\*Balance sheet notes are intended to explain each Fund's future obligations against its fund balance.

# **EXPENSE FUND**

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|                |                                 | <b>Expense Fund</b>  |                      |                   |
|----------------|---------------------------------|----------------------|----------------------|-------------------|
|                |                                 | <b>Budget</b>        | <b>Actual</b>        | <b>Variance</b>   |
| Revenues       |                                 |                      |                      |                   |
| 4000           | Tax Revenue - Property Taxes    | 7,621,078.00         | 7,562,339.89         | (58,738.11)       |
| 4001           | EMS Levy Revenue                | 3,981,303.00         | 3,950,644.78         | (30,658.22)       |
| 4010           | Other Tax Revenue               | 0.00                 | 6,876.19             | 6,876.19          |
| 4100           | COBI Fire Safety Contract       | 206,000.00           | 201,571.00           | (4,429.00)        |
| 4130           | BI School Fire Safety Contract  | 4,500.00             | 0.00                 | (4,500.00)        |
| 4150           | WA Ferries Fire Safety Contract | 30,000.00            | 14,984.25            | (15,015.75)       |
| 4210           | Rental Income - Meeting Rooms   | 0.00                 | 360.00               | 360.00            |
| 4301           | P&R Fuel Contract               | 40,000.00            | 43,617.33            | 3,617.33          |
| 4400           | Grants                          | 2,000.00             | 65,441.69            | 63,441.69         |
| 4500           | Interest Income                 | 250,000.00           | 429,769.21           | 179,769.21        |
| 4600           | Transport Income                | 1,250,000.00         | 1,635,692.66         | 385,692.66        |
| 4800           | Other Income                    | 25,000.00            | 189,779.84           | 164,779.84        |
| 4810           | Sale of Surplus Assets          | 0.00                 | 56,105.00            | 56,105.00         |
| 4900           | Transfers From Other Funds      | 128,200.00           | 356,550.00           | 228,350.00        |
| Total Revenues |                                 | <u>13,538,081.00</u> | <u>14,513,731.84</u> | <u>975,650.84</u> |

# Bainbridge Island Fire Department

## Statement of Activities

From 1/1/2024 Through 12/31/2024

|          |                                          | Expense Fund  |               |             |
|----------|------------------------------------------|---------------|---------------|-------------|
|          |                                          | Budget        | Actual        | Variance    |
| Expenses |                                          |               |               |             |
| 5220     | Other Payroll Taxes                      | 0.00          | 0.00          | 0.00        |
| 310      | Fire Operations                          |               |               |             |
| 5025     | Battalion Chief Salary                   | 475,601.00    | 484,659.64    | (9,058.64)  |
| 5026     | Battalion Chief Overtime                 | 275,000.00    | 311,215.43    | (36,215.43) |
| 5027     | Admin Battalion Chief Salary             | 171,566.00    | 167,736.69    | 3,829.31    |
| 5028     | Admin Battalion Chief OT                 | 2,000.00      | 37,668.20     | (35,668.20) |
| 5032     | Lieutenant Salaries                      | 1,272,364.00  | 1,279,542.74  | (7,178.74)  |
| 5033     | Lieutenant Overtime                      | 325,000.00    | 349,465.69    | (24,465.69) |
| 5037     | Lieutenant/Paramedic Salaries            | 300,534.00    | 201,263.98    | 99,270.02   |
| 5038     | Lieutenant/PM OT                         | 275,000.00    | 318,801.32    | (43,801.32) |
| 5040     | Firefighter/EMT Salaries                 | 2,401,570.00  | 2,500,546.22  | (98,976.22) |
| 5041     | FF/EMT Overtime                          | 350,000.00    | 404,260.19    | (54,260.19) |
| 5042     | Out of Class-Acting                      | 40,000.00     | 67,466.25     | (27,466.25) |
| 5080     | Hourly Paramedic Wages                   | 251,299.00    | 254,754.88    | (3,455.88)  |
| 5082     | FF/Paramedic Salaries                    | 962,115.00    | 622,298.76    | 339,816.24  |
| 5083     | FF/Paramedic Trainee Salaries            | 119,868.00    | 120,933.73    | (1,065.73)  |
| 5084     | FF/Paramedic Overtime                    | 350,000.00    | 310,283.50    | 39,716.50   |
| 5131     | Other Compensation                       | 75,000.00     | 68,371.19     | 6,628.81    |
| 5200     | Social Security Tax Expense              | 442,828.00    | 415,621.27    | 27,206.73   |
| 5201     | Medicare Tax Expense                     | 99,204.00     | 111,398.91    | (12,194.91) |
| 5210     | L & I Tax Expense                        | 199,012.00    | 261,337.53    | (62,325.53) |
| 5215     | WA Family Medical Leave                  | 14,272.00     | 14,007.19     | 264.81      |
| 5220     | Other Payroll Taxes                      | 0.00          | 17,315.76     | (17,315.76) |
| 5300     | Employee Medical Insurance Benefits      | 1,494,578.00  | 1,543,572.86  | (48,994.86) |
| 5320     | Retirement Plans Expense                 | 345,567.00    | 424,546.09    | (78,979.09) |
| 5330     | Deferred Compensation Plans Expense      | 285,181.00    | 221,315.74    | 63,865.26   |
| 5620     | ST/LT Disability Plans                   | 57,400.00     | 58,481.77     | (1,081.77)  |
| 6000     | Personal Protective Equipment            | 60,000.00     | 115,331.33    | (55,331.33) |
| 6001     | Uniforms                                 | 35,000.00     | 42,860.03     | (7,860.03)  |
| 6010     | Fire Fighting Supplies                   | 9,100.00      | 12,409.63     | (3,309.63)  |
| 6030     | Program Development & Supplies           | 1,000.00      | 528.34        | 471.66      |
| 6032     | Health & Wellness                        | 7,500.00      | 1,744.14      | 5,755.86    |
| 6060     | Maintenance Supplies                     | 6,120.00      | 4,913.09      | 1,206.91    |
| 6090     | Emergency Preparedness Supplies          | 5,000.00      | 0.00          | 5,000.00    |
| 6120     | Reference Materials                      | 1,000.00      | 83.95         | 916.05      |
| 6510     | Equipment Purchased                      | 5,000.00      | 0.00          | 5,000.00    |
| 6520     | Equipment Rental/Lease Expense           | 300.00        | 561.71        | (261.71)    |
| 6710     | Dues & Subscription Services             | 1,500.00      | 358.95        | 1,141.05    |
| 6720     | Personnel Physicals                      | 30,000.00     | 60,618.83     | (30,618.83) |
| 6800     | Maintenance Service                      | 22,000.00     | 23,318.92     | (1,318.92)  |
| 6810     | Repair Service                           | 3,000.00      | 160.16        | 2,839.84    |
| 6960     | Recruiting Expense                       | 10,000.00     | 39,646.72     | (29,646.72) |
| 6970     | Deployment Expenses                      | 0.00          | 2,810.73      | (2,810.73)  |
|          | Total Fire Operations                    | 10,781,479.00 | 10,872,212.06 | (90,733.06) |
| 315      | Fire Investigation                       |               |               |             |
| 6010     | Fire Fighting Supplies                   | 300.00        | 438.96        | (138.96)    |
| 6030     | Program Development & Supplies           | 300.00        | 0.00          | 300.00      |
| 6120     | Reference Materials                      | 250.00        | 0.00          | 250.00      |
| 6710     | Dues & Subscription Services             | 800.00        | 441.00        | 359.00      |
|          | Total Fire Investigation                 | 1,650.00      | 879.96        | 770.04      |
| 320      | Community Risk Reduction                 |               |               |             |
| 5107     | Community Risk Reduction Coordinator Sal | 123,818.00    | 124,944.00    | (1,126.00)  |

# Bainbridge Island Fire Department

## Statement of Activities

From 1/1/2024 Through 12/31/2024

|      |                                         | Expense Fund |            |             |
|------|-----------------------------------------|--------------|------------|-------------|
|      |                                         | Budget       | Actual     | Variance    |
| 5108 | Community Risk Reduction Coordinator OT | 2,000.00     | 10,384.04  | (8,384.04)  |
| 5131 | Other Compensation                      | 1,000.00     | 4,890.38   | (3,890.38)  |
| 5200 | Social Security Tax Expense             | 8,235.00     | 9,051.06   | (816.06)    |
| 5201 | Medicare Tax Expense                    | 1,926.00     | 2,116.77   | (190.77)    |
| 5210 | L & I Tax Expense                       | 454.00       | 301.92     | 152.08      |
| 5215 | WA Family Medical Leave                 | 274.00       | 296.43     | (22.43)     |
| 5300 | Employee Medical Insurance Benefits     | 26,675.00    | 37,577.04  | (10,902.04) |
| 5320 | Retirement Plans Expense                | 11,990.00    | 12,594.79  | (604.79)    |
| 5330 | Deferred Compensation Plans Expense     | 6,191.00     | 6,247.20   | (56.20)     |
| 5620 | ST/LT Disability Plans                  | 780.00       | 808.80     | (28.80)     |
| 6030 | Program Development & Supplies          | 14,000.00    | 6,951.64   | 7,048.36    |
|      | Total Community Risk Reduction          | 197,343.00   | 216,164.07 | (18,821.07) |
| 330  | Special Operations                      |              |            |             |
| 6000 | Personal Protective Equipment           | 2,000.00     | 0.00       | 2,000.00    |
| 6030 | Program Development & Supplies          | 6,000.00     | 6,000.00   | 0.00        |
| 6060 | Maintenance Supplies                    | 2,500.00     | 1,199.62   | 1,300.38    |
| 6500 | Small Equipment & Tools                 | 4,000.00     | 1,798.52   | 2,201.48    |
|      | Total Special Operations                | 14,500.00    | 8,998.14   | 5,501.86    |
| 360  | Emergency Medical Services              |              |            |             |
| 5085 | Medical Services Officer                | 153,184.00   | 108,285.60 | 44,898.40   |
| 5086 | MSO OVERTIME                            | 17,000.00    | 13,316.09  | 3,683.91    |
| 5200 | Social Security Tax Expense             | 10,114.00    | 3,114.29   | 6,999.71    |
| 5201 | Medicare Tax Expense                    | 2,365.00     | 1,807.68   | 557.32      |
| 5210 | L & I Tax Expense                       | 4,975.00     | 2,504.70   | 2,470.30    |
| 5215 | WA Family Medical Leave                 | 338.00       | 105.53     | 232.47      |
| 5300 | Employee Medical Insurance Benefits     | 35,310.00    | 11,304.29  | 24,005.71   |
| 5320 | Retirement Plans Expense                | 8,256.00     | 6,411.79   | 1,844.21    |
| 5330 | Deferred Compensation Plans Expense     | 7,659.00     | 3,658.72   | 4,000.28    |
| 5620 | ST/LT Disability Plans                  | 900.00       | 470.78     | 429.22      |
| 6030 | Program Development & Supplies          | 3,500.00     | 3,322.84   | 177.16      |
| 6040 | Medical Supplies                        | 70,000.00    | 65,211.33  | 4,788.67    |
| 6060 | Maintenance Supplies                    | 2,000.00     | 0.00       | 2,000.00    |
| 6120 | Reference Materials                     | 500.00       | 0.00       | 500.00      |
| 6500 | Small Equipment & Tools                 | 2,500.00     | 0.00       | 2,500.00    |
| 6510 | Equipment Purchased                     | 14,700.00    | 28,053.45  | (13,353.45) |
| 6520 | Equipment Rental/Lease Expense          | 7,900.00     | 8,449.98   | (549.98)    |
| 6710 | Dues & Subscription Services            | 26,831.00    | 26,831.00  | 0.00        |
| 6740 | Transport Expense                       | 13,150.00    | 7,707.60   | 5,442.40    |
| 6800 | Maintenance Service                     | 18,250.00    | 11,745.28  | 6,504.72    |
| 6910 | Legal & Other Professional Services     | 0.00         | 5,111.90   | (5,111.90)  |
| 6940 | Printing Expense                        | 250.00       | 0.00       | 250.00      |
|      | Total Emergency Medical Services        | 399,682.00   | 307,412.85 | 92,269.15   |
| 500  | Training & Safety                       |              |            |             |
| 5062 | Training Lieutenant                     | 150,168.00   | 151,558.08 | (1,390.08)  |
| 5063 | Training Lieutenant OT                  | 2,000.00     | 2,349.95   | (349.95)    |
| 5200 | Social Security Tax Expense             | 9,434.00     | 8,947.41   | 486.59      |
| 5201 | Medicare Tax Expense                    | 2,206.00     | 2,316.98   | (110.98)    |
| 5210 | L & I Tax Expense                       | 4,975.00     | 4,897.60   | 77.40       |
| 5215 | WA Family Medical Leave                 | 332.00       | 300.24     | 31.76       |
| 5300 | Employee Medical Insurance Benefits     | 35,310.00    | 33,968.81  | 1,341.19    |
| 5320 | Retirement Plans Expense                | 8,095.00     | 8,187.89   | (92.89)     |
| 5330 | Deferred Compensation Plans Expense     | 7,508.00     | 6,661.11   | 846.89      |
| 5620 | ST/LT Disability Plans                  | 900.00       | 981.12     | (81.12)     |



# Bainbridge Island Fire Department

## Statement of Activities

From 1/1/2024 Through 12/31/2024

|      |                                     | Expense Fund |            |             |
|------|-------------------------------------|--------------|------------|-------------|
|      |                                     | Budget       | Actual     | Variance    |
| 6030 | Program Development & Supplies      | 5,000.00     | 1,407.17   | 3,592.83    |
| 6060 | Maintenance Supplies                | 0.00         | 17.45      | (17.45)     |
| 6120 | Reference Materials                 | 500.00       | 1,104.90   | (604.90)    |
| 6500 | Small Equipment & Tools             | 1,000.00     | 149.53     | 850.47      |
| 6520 | Equipment Rental/Lease Expense      | 2,000.00     | 0.00       | 2,000.00    |
| 6710 | Dues & Subscription Services        | 10,000.00    | 9,114.15   | 885.85      |
| 7100 | Training                            | 3,000.00     | 725.00     | 2,275.00    |
| 7105 | KC Fire Training Consortium         | 37,700.00    | 34,195.00  | 3,505.00    |
| 7310 | Training/Fire Operations            | 50,000.00    | 40,794.63  | 9,205.37    |
| 7315 | Training/Fire Investigation         | 6,000.00     | (9.45)     | 6,009.45    |
| 7320 | Training/Community Risk Reduction   | 3,000.00     | 249.35     | 2,750.65    |
| 7330 | Training/Special Operation          | 8,000.00     | 7,102.94   | 897.06      |
| 7360 | Training/EMS Services               | 23,000.00    | 25,690.08  | (2,690.08)  |
| 7600 | Training/Vehicles                   | 2,500.00     | 2,876.57   | (376.57)    |
| 7850 | Training/Code Management            | 3,500.00     | 2,479.93   | 1,020.07    |
| 7900 | Training/Legislative                | 1,000.00     | 2.00       | 998.00      |
| 7915 | Training/General Business           | 5,000.00     | 9,250.75   | (4,250.75)  |
|      | Total Training & Safety             | 382,128.00   | 355,319.19 | 26,808.81   |
| 600  | Vehicles                            |              |            |             |
| 5071 | EVT/Mechanic Salary                 | 115,492.00   | 121,266.60 | (5,774.60)  |
| 5072 | EVT/Mechanic Overtime               | 2,000.00     | 1,989.49   | 10.51       |
| 5131 | Other Compensation                  | 0.00         | 1,144.99   | (1,144.99)  |
| 5200 | Social Security Tax Expense         | 7,686.00     | 8,088.80   | (402.80)    |
| 5201 | Medicare Tax Expense                | 1,797.00     | 1,891.76   | (94.76)     |
| 5210 | L & I Tax Expense                   | 3,056.00     | 3,216.12   | (160.12)    |
| 5215 | WA Family Medical Leave             | 256.00       | 262.97     | (6.97)      |
| 5300 | Employee Medical Insurance Benefits | 13,108.00    | 13,135.42  | (27.42)     |
| 5320 | Retirement Plans Expense            | 11,197.00    | 11,472.19  | (275.19)    |
| 5330 | Deferred Compensation Plans Expense | 5,775.00     | 6,063.36   | (288.36)    |
| 5620 | ST/LT Disability Plans              | 720.00       | 785.04     | (65.04)     |
| 6000 | Personal Protective Equipment       | 350.00       | 57.28      | 292.72      |
| 6050 | Vehicle Fuel Purchases              | 125,000.00   | 107,145.97 | 17,854.03   |
| 6060 | Maintenance Supplies                | 60,000.00    | 39,119.60  | 20,880.40   |
| 6120 | Reference Materials                 | 500.00       | 0.00       | 500.00      |
| 6510 | Equipment Purchased                 | 12,400.00    | 10,181.96  | 2,218.04    |
| 6710 | Dues & Subscription Services        | 3,500.00     | 3,991.48   | (491.48)    |
| 6740 | Transport Expense                   | 500.00       | 0.00       | 500.00      |
| 6770 | License & Inspection Fees           | 7,000.00     | 8,197.00   | (1,197.00)  |
| 6800 | Maintenance Service                 | 17,500.00    | 17,026.65  | 473.35      |
| 6810 | Repair Service                      | 25,000.00    | 19,872.93  | 5,127.07    |
|      | Total Vehicles                      | 412,837.00   | 374,909.61 | 37,927.39   |
| 700  | Facilities & Grounds                |              |            |             |
| 6060 | Maintenance Supplies                | 12,000.00    | 12,137.39  | (137.39)    |
| 6190 | Other Supplies                      | 6,420.00     | 5,222.79   | 1,197.21    |
| 6510 | Equipment Purchased                 | 7,000.00     | 16,746.93  | (9,746.93)  |
| 6520 | Equipment Rental/Lease Expense      | 100.00       | 242.92     | (142.92)    |
| 6770 | License & Inspection Fees           | 4,000.00     | 3,892.46   | 107.54      |
| 6800 | Maintenance Service                 | 43,000.00    | 55,533.28  | (12,533.28) |
| 6801 | Grounds Maintenance                 | 20,000.00    | 23,039.12  | (3,039.12)  |
| 6802 | Facility Maintenance Contract       | 130,000.00   | 116,759.40 | 13,240.60   |
| 6810 | Repair Service                      | 50,000.00    | 53,092.19  | (3,092.19)  |
| 6820 | Electricity                         | 55,000.00    | 61,681.27  | (6,681.27)  |
| 6830 | Telecommunications                  | 0.00         | 0.00       | 0.00        |

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|      |                                     | <b>Expense Fund</b> |               |                 |
|------|-------------------------------------|---------------------|---------------|-----------------|
|      |                                     | <b>Budget</b>       | <b>Actual</b> | <b>Variance</b> |
| 6840 | Water & Sewer                       | 20,000.00           | 15,925.19     | 4,074.81        |
| 6850 | Garbage & Recycling                 | 6,300.00            | 9,479.90      | (3,179.90)      |
| 6860 | Storm Water Management Fees         | 14,000.00           | 14,632.00     | (632.00)        |
| 6870 | Generator, Heating & Other Fuels    | 15,000.00           | 20,404.61     | (5,404.61)      |
| 6930 | Advertising Expense                 | 0.00                | 135.00        | (135.00)        |
|      | Total Facilities & Grounds          | 382,820.00          | 408,924.45    | (26,104.45)     |
| 750  | Communications & IT                 |                     |               |                 |
| 5102 | IT Administrator                    | 139,110.00          | 151,514.36    | (12,404.36)     |
| 5103 | IT Administrator OT                 | 2,000.00            | 0.00          | 2,000.00        |
| 5131 | Other Compensation                  | 0.00                | 81.64         | (81.64)         |
| 5200 | Social Security Tax Expense         | 9,102.00            | 9,399.68      | (297.68)        |
| 5201 | Medicare Tax Expense                | 2,129.00            | 2,198.28      | (69.28)         |
| 5210 | L & I Tax Expense                   | 454.00              | 327.08        | 126.92          |
| 5215 | WA Family Medical Leave             | 308.00              | 320.50        | (12.50)         |
| 5300 | Employee Medical Insurance Benefits | 26,675.00           | 34,485.47     | (7,810.47)      |
| 5320 | Retirement Plans Expense            | 13,448.00           | 21,164.07     | (7,716.07)      |
| 5330 | Deferred Compensation Plans Expense | 6,956.00            | 492.68        | 6,463.32        |
| 5620 | ST/LT Disability Plans              | 864.00              | 916.87        | (52.87)         |
| 6060 | Maintenance Supplies                | 4,000.00            | 548.84        | 3,451.16        |
| 6500 | Small Equipment & Tools             | 500.00              | 1,533.26      | (1,033.26)      |
| 6510 | Equipment Purchased                 | 20,000.00           | 13,722.78     | 6,277.22        |
| 6700 | CENCOM Services                     | 70,623.00           | 80,786.13     | (10,163.13)     |
| 6800 | Maintenance Service                 | 94,123.00           | 73,129.91     | 20,993.09       |
| 6810 | Repair Service                      | 2,500.00            | 890.03        | 1,609.97        |
| 6830 | Telecommunications                  | 49,970.00           | 44,559.33     | 5,410.67        |
| 6850 | Garbage & Recycling                 | 0.00                | 222.46        | (222.46)        |
| 6960 | Recruiting Expense                  | 0.00                | 2,400.66      | (2,400.66)      |
|      | Total Communications & IT           | 442,762.00          | 438,694.03    | 4,067.97        |
| 850  | Code Management                     |                     |               |                 |
| 5045 | Fire Marshal Salary                 | 131,446.00          | 132,332.95    | (886.95)        |
| 5046 | Fire Marshal OT                     | 1,000.00            | 536.42        | 463.58          |
| 5055 | Fire Prevention Technician Salary   | 86,142.00           | 50,883.27     | 35,258.73       |
| 5056 | Fire Prevention Tech OT             | 1,000.00            | 0.00          | 1,000.00        |
| 5131 | Other Compensation                  | 0.00                | 3,793.16      | (3,793.16)      |
| 5200 | Social Security Tax Expense         | 14,418.00           | 12,116.18     | 2,301.82        |
| 5201 | Medicare Tax Expense                | 3,372.00            | 2,833.60      | 538.40          |
| 5210 | L & I Tax Expense                   | 909.00              | 478.04        | 430.96          |
| 5215 | WA Family Medical Leave             | 477.00              | 396.53        | 80.47           |
| 5300 | Employee Medical Insurance Benefits | 61,985.00           | 52,990.46     | 8,994.54        |
| 5320 | Retirement Plans Expense            | 20,927.00           | 17,118.97     | 3,808.03        |
| 5330 | Deferred Compensation Plans Expense | 10,879.00           | 8,652.31      | 2,226.69        |
| 5620 | ST/LT Disability Plans              | 1,320.00            | 1,135.92      | 184.08          |
| 6001 | Uniforms                            | 500.00              | 1,276.26      | (776.26)        |
| 6030 | Program Development & Supplies      | 1,250.00            | 90.56         | 1,159.44        |
| 6120 | Reference Materials                 | 500.00              | 0.00          | 500.00          |
| 6510 | Equipment Purchased                 | 1,500.00            | 34.78         | 1,465.22        |
| 6710 | Dues & Subscription Services        | 2,500.00            | 2,401.99      | 98.01           |
| 6940 | Printing Expense                    | 250.00              | 0.00          | 250.00          |
| 6960 | Recruiting Expense                  | 0.00                | 2,876.00      | (2,876.00)      |
|      | Total Code Management               | 340,375.00          | 289,947.40    | 50,427.60       |
| 900  | Legislative                         |                     |               |                 |
| 5000 | Commissioner Compensation           | 18,840.00           | 17,227.00     | 1,613.00        |
| 5200 | Social Security Tax Expense         | 1,168.00            | 1,068.07      | 99.93           |

# Bainbridge Island Fire Department

## Statement of Activities

From 1/1/2024 Through 12/31/2024

|      |                                     | Expense Fund |              |             |
|------|-------------------------------------|--------------|--------------|-------------|
|      |                                     | Budget       | Actual       | Variance    |
| 5201 | Medicare Tax Expense                | 273.00       | 249.78       | 23.22       |
| 5210 | L & I Tax Expense                   | 41.00        | 16.83        | 24.17       |
| 5215 | WA Family Medical Leave             | 41.00        | 36.38        | 4.62        |
| 6001 | Uniforms                            | 500.00       | 0.00         | 500.00      |
| 6130 | Meeting Expense                     | 100.00       | 50.14        | 49.86       |
| 6710 | Dues & Subscription Services        | 8,000.00     | 7,923.00     | 77.00       |
| 6930 | Advertising Expense                 | 0.00         | 20.36        | (20.36)     |
|      | Total Legislative                   | 28,963.00    | 26,591.56    | 2,371.44    |
| 910  | Administrative Personnel            |              |              |             |
| 5001 | Fire Chief Salary                   | 223,600.00   | 223,599.96   | 0.04        |
| 5021 | Deputy Chief Salary                 | 173,741.00   | 173,740.69   | 0.31        |
| 5099 | Finance Manager Salary              | 146,470.00   | 146,469.60   | 0.40        |
| 5100 | Finance Administrator Salaries      | 122,659.00   | 122,659.20   | (0.20)      |
| 5110 | Staff Assistant Salary              | 0.00         | 70,967.76    | (70,967.76) |
| 5111 | Administrative Assistant Salary     | 70,304.00    | 0.00         | 70,304.00   |
| 5113 | Staff Assistant Overtime            | 0.00         | 2,149.56     | (2,149.56)  |
| 5114 | Administrative Assistant Overtime   | 500.00       | 0.00         | 500.00      |
| 5120 | Hourly Wages                        | 100,000.00   | 95,550.00    | 4,450.00    |
| 5200 | Social Security Tax Expense         | 48,595.00    | 43,078.85    | 5,516.15    |
| 5201 | Medicare Tax Expense                | 12,985.00    | 11,261.18    | 1,723.82    |
| 5210 | L & I Tax Expense                   | 2,271.00     | 1,509.60     | 761.40      |
| 5215 | WA Family Medical Leave             | 1,880.00     | 1,436.35     | 443.65      |
| 5300 | Employee Medical Insurance Benefits | 268,616.00   | 256,768.89   | 11,847.11   |
| 5320 | Retirement Plans Expense            | 53,534.00    | 53,023.49    | 510.51      |
| 5330 | Deferred Compensation Plans Expense | 40,193.00    | 40,225.93    | (32.93)     |
| 5360 | Life Insurance                      | 18,000.00    | 17,997.00    | 3.00        |
| 5500 | LEOFF I Medical Expense             | 28,900.00    | 28,479.15    | 420.85      |
| 5620 | ST/LT Disability Plans              | 3,840.00     | 4,705.03     | (865.03)    |
| 6960 | Recruiting Expense                  | 0.00         | 1,211.00     | (1,211.00)  |
|      | Total Administrative Personnel      | 1,316,088.00 | 1,294,833.24 | 21,254.76   |
| 915  | General Business                    |              |              |             |
| 6100 | Office Supplies                     | 10,000.00    | 8,887.19     | 1,112.81    |
| 6110 | Postage & Shipping                  | 1,500.00     | 1,017.77     | 482.23      |
| 6130 | Meeting Expense                     | 500.00       | 97.68        | 402.32      |
| 6140 | Awards & Recognition                | 5,000.00     | 5,986.90     | (986.90)    |
| 6520 | Equipment Rental/Lease Expense      | 2,500.00     | 2,551.68     | (51.68)     |
| 6710 | Dues & Subscription Services        | 4,500.00     | 6,921.06     | (2,421.06)  |
| 6740 | Transport Expense                   | 500.00       | 109.80       | 390.20      |
| 6750 | Transport Service Billing           | 55,000.00    | 57,751.26    | (2,751.26)  |
| 6800 | Maintenance Service                 | 1,000.00     | 630.96       | 369.04      |
| 6900 | Liability & Casualty Insurance      | 136,000.00   | 136,834.00   | (834.00)    |
| 6910 | Legal & Other Professional Services | 110,000.00   | 123,878.20   | (13,878.20) |
| 6935 | Public Information                  | 500.00       | 0.00         | 500.00      |
| 6940 | Printing Expense                    | 1,500.00     | 1,702.23     | (202.23)    |
| 9600 | Communications Equipment            | 0.00         | 0.00         | 0.00        |
|      | Total General Business              | 328,500.00   | 346,368.73   | (17,868.73) |
| 940  | Volunteer Services                  |              |              |             |
| 5100 | Finance Administrator Salaries      | 0.00         | 0.00         | 0.00        |
| 5200 | Social Security Tax Expense         | 2,003.00     | 1,332.45     | 670.55      |
| 5201 | Medicare Tax Expense                | 468.00       | 311.61       | 156.39      |
| 5210 | L & I Tax Expense                   | 0.00         | 0.00         | 0.00        |
| 5300 | Employee Medical Insurance Benefits | 0.00         | 0.00         | 0.00        |
| 5320 | Retirement Plans Expense            | 0.00         | 0.00         | 0.00        |

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|      |                                                | <b>Expense Fund</b> |               |                 |
|------|------------------------------------------------|---------------------|---------------|-----------------|
|      |                                                | <b>Budget</b>       | <b>Actual</b> | <b>Variance</b> |
| 5330 | Deferred Compensation Plans Expense            | 0.00                | 0.00          | 0.00            |
| 5600 | Volunteer Reimbursement                        | 30,000.00           | 21,439.00     | 8,561.00        |
| 5610 | Volunteer Pension & Disability Fees            | 4,000.00            | 660.00        | 3,340.00        |
| 6001 | Uniforms                                       | 4,000.00            | 4,105.65      | (105.65)        |
| 6141 | Volunteer Incentives                           | 500.00              | 0.00          | 500.00          |
| 6720 | Personnel Physicals                            | 12,750.00           | 3,452.68      | 9,297.32        |
| 6930 | Advertising Expense                            | 500.00              | 0.00          | 500.00          |
| 6940 | Printing Expense                               | 0.00                | 0.00          | 0.00            |
| 6960 | Recruiting Expense                             | 30,000.00           | 5,628.00      | 24,372.00       |
| 7100 | Training                                       | 25,000.00           | 19,498.00     | 5,502.00        |
|      | Total Volunteer Services                       | 109,221.00          | 56,427.39     | 52,793.61       |
| 980  | Contingencies & Transfers to Other Funds       |                     |               |                 |
| 8950 | Transfers to Other Funds                       | 800,000.00          | 840,000.00    | (40,000.00)     |
|      | Total Contingencies & Transfers to Other Funds | 800,000.00          | 840,000.00    | (40,000.00)     |
|      | Total Expenses                                 | 15,938,348.00       | 15,837,682.68 | 100,665.32      |

# **RESERVE FUND**

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|      |                 | <b>Reserve Fund</b> |               |                 |
|------|-----------------|---------------------|---------------|-----------------|
|      |                 | <b>Budget</b>       | <b>Actual</b> | <b>Variance</b> |
| 4500 | Revenues        |                     |               |                 |
|      | Interest Income | 0.00                | 24,974.91     | 24,974.91       |
|      | Total Revenues  | 0.00                | 24,974.91     | 24,974.91       |

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2024 Through 12/31/2024

|          |                                                | Reserve Fund |            |          |
|----------|------------------------------------------------|--------------|------------|----------|
|          |                                                | Budget       | Actual     | Variance |
| Expenses |                                                |              |            |          |
| 980      | Contingencies & Transfers to Other Funds       |              |            |          |
| 8950     | Transfers to Other Funds                       | 356,550.00   | 356,550.00 | 0.00     |
|          | Total Contingencies & Transfers to Other Funds | 356,550.00   | 356,550.00 | 0.00     |
|          | Total Expenses                                 | 356,550.00   | 356,550.00 | 0.00     |

# **BOND FUND**



**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|          |                              | <b>Bond Fund</b>    |                     |                 |
|----------|------------------------------|---------------------|---------------------|-----------------|
|          |                              | <b>Budget</b>       | <b>Actual</b>       | <b>Variance</b> |
| Revenues |                              |                     |                     |                 |
| 4000     | Tax Revenue - Property Taxes | 1,105,788.00        | 1,098,628.89        | (7,159.11)      |
| 4010     | Other Tax Revenue            | 0.00                | 184.50              | 184.50          |
| 4500     | Interest Income              | 0.00                | 14,616.69           | 14,616.69       |
|          | Total Revenues               | <u>1,105,788.00</u> | <u>1,113,430.08</u> | <u>7,642.08</u> |

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|          |                        | <b>Bond Fund</b> |               |                 |
|----------|------------------------|------------------|---------------|-----------------|
|          |                        | <b>Budget</b>    | <b>Actual</b> | <b>Variance</b> |
| Expenses |                        |                  |               |                 |
| 915      | General Business       |                  |               |                 |
| 8910     | Interest Expense       | 355,788.00       | 355,787.50    | 0.50            |
| 8920     | Bond Principal Expense | 750,000.00       | 750,000.00    | 0.00            |
|          | Total General Business | 1,105,788.00     | 1,105,787.50  | 0.50            |
|          | Total Expenses         | 1,105,788.00     | 1,105,787.50  | 0.50            |

# **CAPITAL FUND**

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|          |                            | <b>Capital Fund</b> |               |                 |
|----------|----------------------------|---------------------|---------------|-----------------|
|          |                            | <b>Budget</b>       | <b>Actual</b> | <b>Variance</b> |
| Revenues |                            |                     |               |                 |
| 4500     | Interest Income            | 0.00                | 21,784.89     | 21,784.89       |
| 4900     | Transfers From Other Funds | 800,000.00          | 840,000.00    | 40,000.00       |
|          | Total Revenues             | 800,000.00          | 861,784.89    | 61,784.89       |

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2024 Through 12/31/2024

|          |                            | <b>Capital Fund</b> |                     |                 |
|----------|----------------------------|---------------------|---------------------|-----------------|
|          |                            | <b>Budget</b>       | <b>Actual</b>       | <b>Variance</b> |
| Expenses |                            |                     |                     |                 |
| 990      | Capital Improvements       |                     |                     |                 |
| 9100     | Station 21                 | 10,000.00           | 0.00                | 10,000.00       |
| 9200     | Station 22                 | 10,000.00           | 0.00                | 10,000.00       |
| 9300     | Station 23                 | 20,000.00           | 37,205.84           | (17,205.84)     |
| 9520     | EMS Vehicles               | 600,000.00          | 613,388.03          | (13,388.03)     |
| 9530     | Engines                    | 850,000.00          | 832,512.00          | 17,488.00       |
| 9590     | Other Vehicles             | 55,000.00           | 57,742.07           | (2,742.07)      |
| 9600     | Communications Equipment   | 45,000.00           | 43,613.36           | 1,386.64        |
| 9620     | SUPPRESSION EQUIPMENT      | 55,000.00           | 56,572.17           | (1,572.17)      |
| 9630     | IT EQUIPMENT               | 23,200.00           | 18,740.62           | 4,459.38        |
|          | Total Capital Improvements | <u>1,668,200.00</u> | <u>1,659,774.09</u> | <u>8,425.91</u> |
|          | Total Expenses             | <u>1,668,200.00</u> | <u>1,659,774.09</u> | <u>8,425.91</u> |

# **CASH FLOW STATEMENT**

[illegible]