Local Business Expenditure Report

Prepared for the Board of Fire Commissioners by Fire Chief Christopher Carleton

District spending with local businesses

Whatcom County Fire District 5 reports $362,998.32 ($349,253.08) in purchases and payments to the local businesses and fuel stations identified in this report. These expenditures support district operations and member activities while directing district spending to businesses serving the community.

The Fire District also provides support to the Point Roberts Clinic and local newspaper. Installation of a new septic system provided additional local business support through collaboration between two taxing districts, the Water District and the Fire District.

This report summarizes the figures supplied for review. The reporting periods vary by business, and the combined amount is a cumulative total across those periods. It is not an annual spending figure or a complete accounting of all district purchases. Payments are reported as expenditure on goods and services.

Business or category	Reported period	Amount
Fuel stations	2019–2026	$122,190.75
Marketplace	Jan 2019–Oct 2026	$138,035.79
Nielson’s Hardware	Jan 2019–Oct 17, 2026	$35,031.93
Saltwater Cafe	Listed entries 2019–2025	$31,696.60
Breakwaters Restaurant	Listed entries 2019–2021	$7,328.17
Westcoast Construction	Nov 2016	$13,745.24
Optimum Contracting	Aug 2019–Nov 2019	$14,969.84
Combined reported expenditures	Periods shown above	$362,998.32 ($349,253.08)

The amount in parentheses is the total amount from 2019 onward minus the 2016 Westcoast Construction outlier of $13,745.24.

How to read this report

Annual restaurant, Marketplace, fuel and Nielson’s Hardware figures and charts follow, along with banquet comparisons. No Pier Restaurant spending records were located; the Pier is excluded from the totals and charts.

Sources: figures supplied by the Fire Chief, Fire District Financial Manager Patty Markel and Nielson’s Hardware Manager, Marketplace Data.xlsx and Fuel 2014-Oct 2026.xlsx.

Restaurant spending by year

The annual totals and payment count below provide two perspectives on the restaurant supplied records. A payment entry does not necessarily represent a separate visit or event.

Year	Saltwater Cafe	Breakwaters Restaurant	Combined
2019	$976.50	$6,750.19	$7,726.69
2020	$1,083.51	$468.84	$1,552.35
2021	—	$109.14	$109.14
2022	$4,825.78	—	$4,825.78
2023	$7,700.58	—	$7,700.58
2024	$7,858.44	—	$7,858.44
2025	$9,251.79	—	$9,251.79
Total	$31,696.60	$7,328.17	$39,024.77

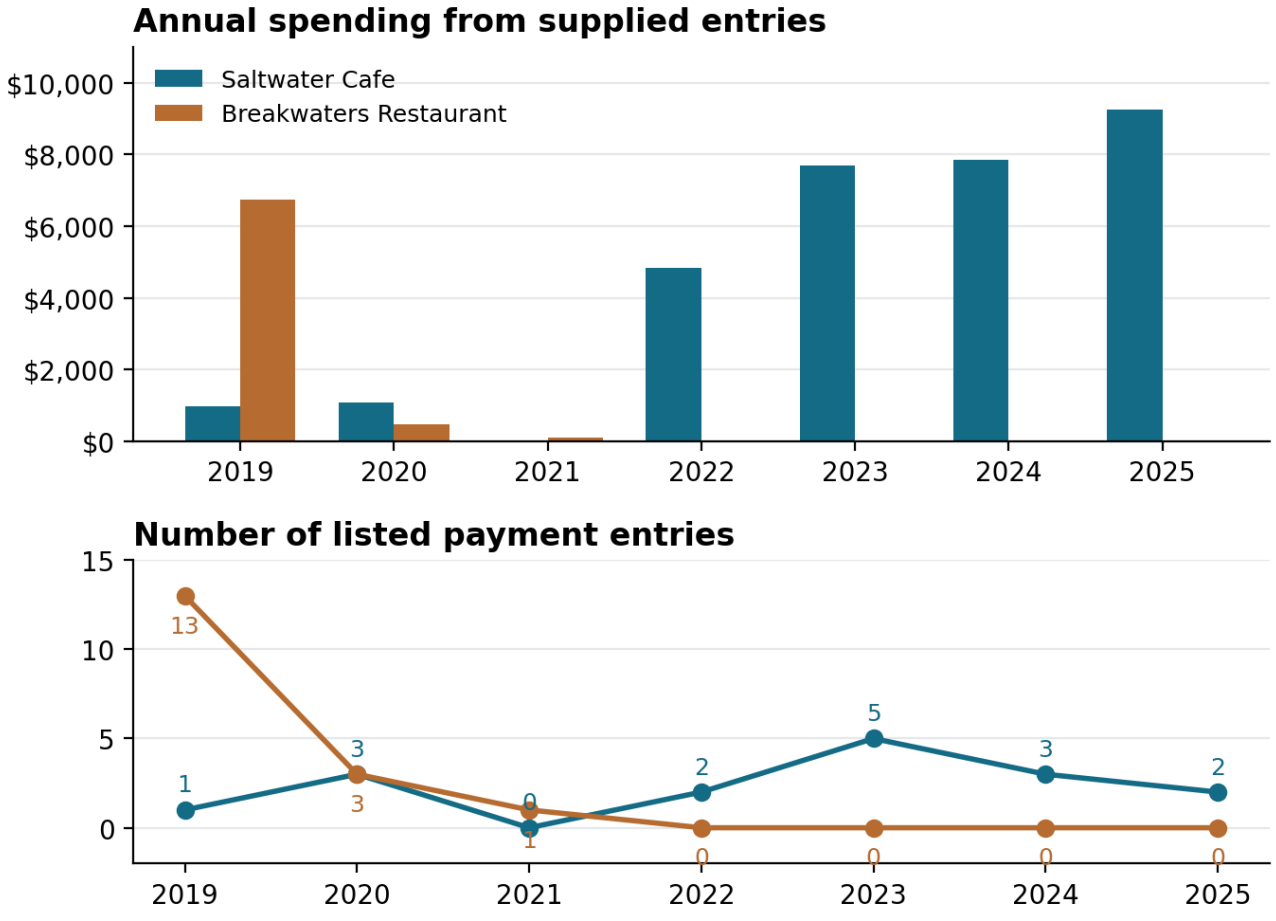
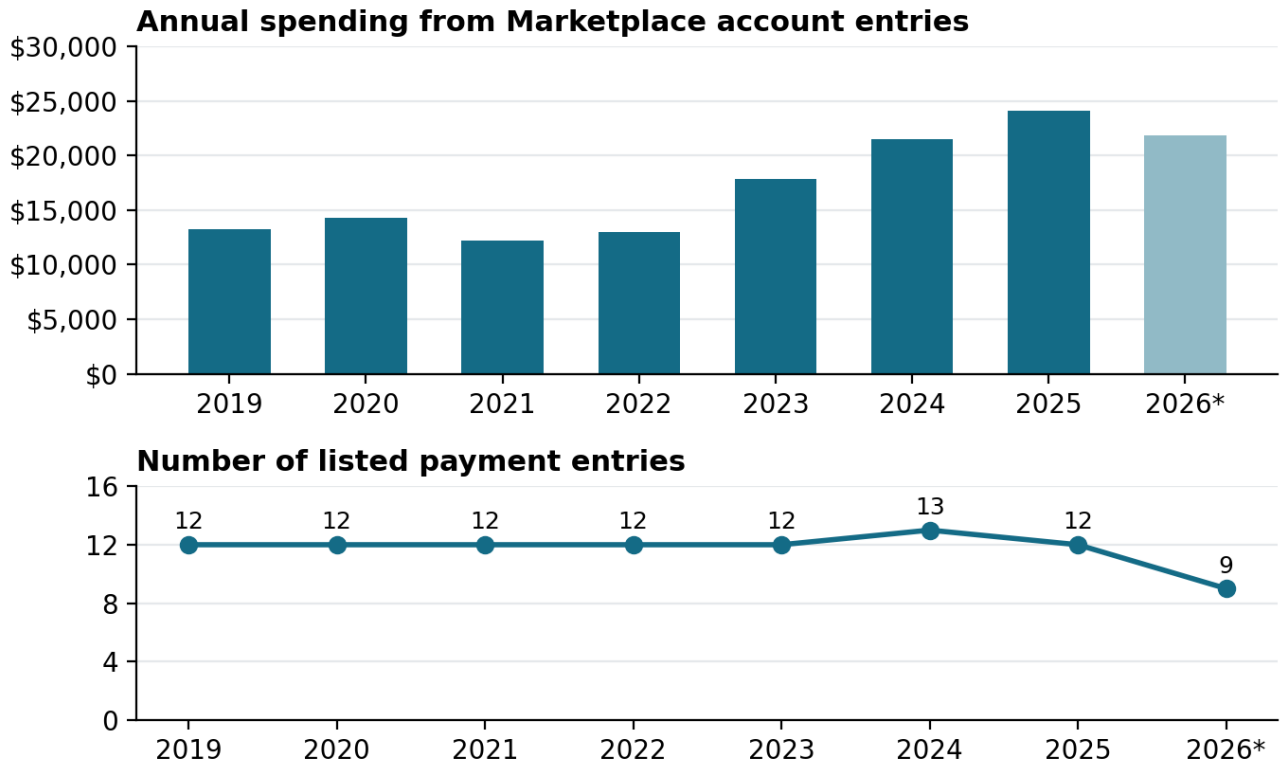


Chart zeros and table dashes indicate no listed entries for that business and year; they do not establish that no purchases occurred. No 2026 restaurant entries or Pier data were supplied. Banquet payments are included in annual spending and payment counts.

Marketplace spending by year

Marketplace account expenditures total $138,035.79 from January 2019 through October 31, 2026 ledger cutoff. The table and charts show annual spending and payment recorded in the supplied workbook.

Year	Reported coverage	Amount	Payment entries
2019	Jan–Dec	$13,229.88	12
2020	Jan–Dec	$14,334.55	12
2021	Jan–Dec	$12,172.87	12
2022	Jan–Dec	$13,001.27	12
2023	Jan–Dec	$17,863.47	12
2024	Jan–Dec	$21,517.95	13
2025	Jan–Dec	$24,092.29	12
2026	Jan–Oct*	$21,823.51	9
Total	2019–2026*	$138,035.79	94



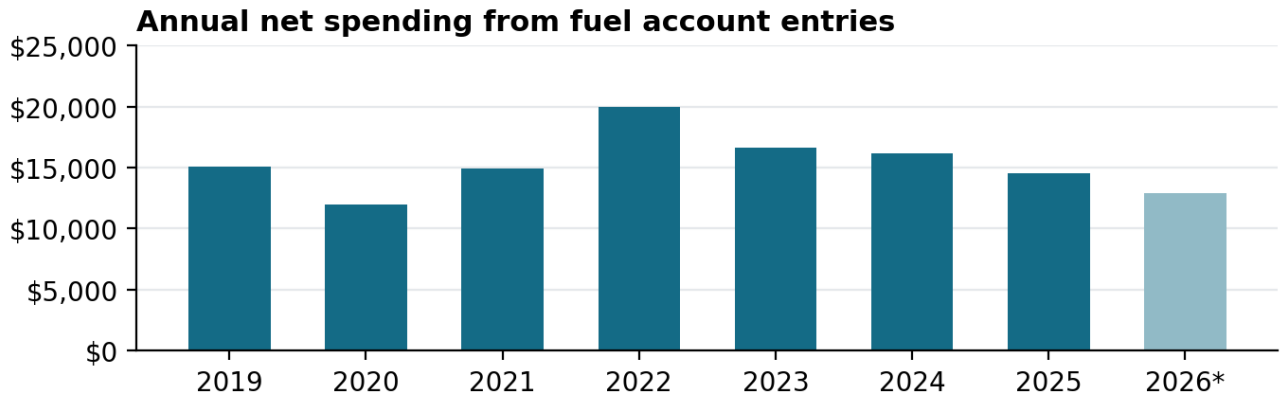
* 2026 is a partial year. The ledger ends October 31, 2026; the latest payment is September 22, and no October payment is listed. Do not compare this period directly with a full calendar year.

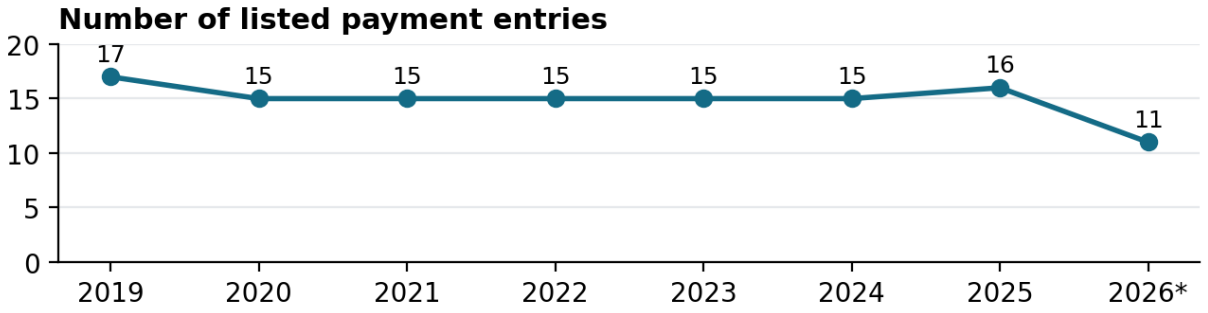
Source: Marketplace Data.xlsx, worksheet “2019-Sept 2026,” account 5219 / MARKETPLACE 3473.

Fuel spending by year

Fuel account expenditures total $122,190.75 from January 2019 through October 31, 2026 ledger cutoff. The summary on page 1 retains the full 2014–2026 fuel total of $184,377.28, including $62,186.53 from 2014–2018.

Year	Reported coverage	Net amount	Payment entries
2019	Jan–Dec	$15,045.50	17
2020	Jan–Dec	$11,972.22	15
2021	Jan–Dec	$14,941.92	15
2022	Jan–Dec	$19,994.73	15
2023	Jan–Dec	$16,627.90	15
2024	Jan–Dec	$16,158.83	15
2025	Jan–Dec	$14,526.20	16
2026	Jan–Oct*	$12,923.45	11
Total	2019–2026*	$122,190.75	119





* 2026 is a partial year. The ledger ends October 31, 2026; the latest payments are dated September 22, and no October payment is listed. This period is not directly comparable to a full calendar year.

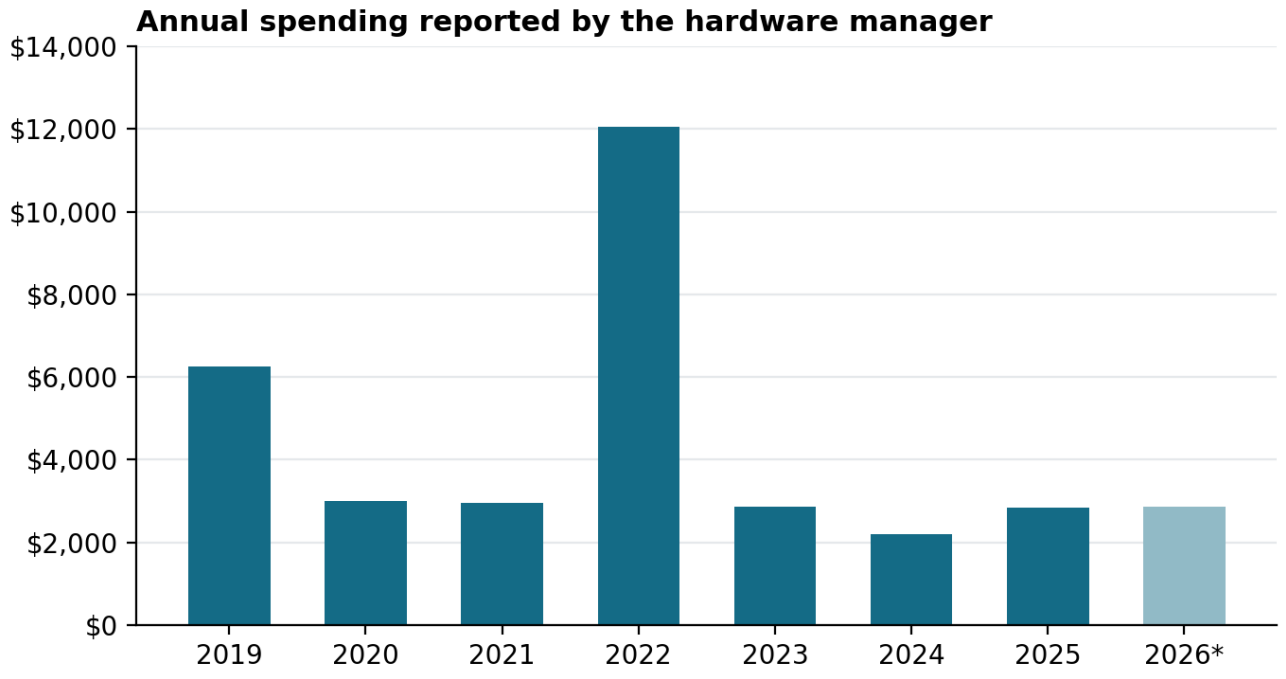
Source: Fuel 2014-Oct 2026.xlsx, General Ledger, account 5230 / FUEL.

The 2023 amount includes a $69.03 credit.

Nielson’s Hardware spending by year

Nielson’s Hardware expenditures total $35,031.93 from January 2019 through October 17, 2026. The annual figures provided by the manager reconcile the hardware total in the report summary.

Year	Reported coverage	Amount
2019	Jan–Dec	$6,254.26
2020	Jan–Dec	$2,994.62
2021	Jan–Dec	$2,952.34
2022	Jan–Dec	$12,055.64
2023	Jan–Dec	$2,866.39
2024	Jan–Dec	$2,207.28
2025	Jan–Dec	$2,831.99
2026	Jan–Oct 17*	$2,869.41
Total	2019–2026*	$35,031.93



* 2026 is a partial year covering January 1 through October 17. This period is not directly comparable to a full calendar year.

Source: annual spending figures provided by Nielson’s Hardware manager. Transaction counts were not provided.

Annual Awards Banquet amounts and supplied attendance notes

The participant counts and rates acquired from supplied invoice for the Banquet listed.

Year	Business	Participant × rate	Calculated base	Recorded Invoice
2019	Breakwaters	Unknown	Unknown	$3,804.96
2022	Saltwater	90 × $40	$3,600.00	$4,633.20
2023	Saltwater	70 × $45	$3,150.00	$3,424.05
2024	Saltwater	65 × $55	$3,575.00	$4,604.60
2025	Saltwater	70 × $89	$6,230.00	$8,163.79

Recorded invoices include taxes, gratuities, or other charges. The 2019-participant count and rate are unknown.

The Fire District's annual budget is online at www.wcfd5.com from 2011 through current year. Line # 5188 is Volunteer Recognition.