

EXAMPLES OF ALLOWABLE & UNALLOWABLE EXPENDITURES

W.Va. Code §8-15-8b authorizes expenditures of revenues allocated to volunteer and part volunteer fire companies and departments from certain state funds for purposes outlined in 14 different categories. Listed below are each of the 14 permissible categories of expenditures along with some examples for each category of expenditures that would be allowable and some that have been identified in prior audits as unallowable. These examples are not all encompassing and are only meant to assist the department in making informed decisions regarding its expenditures of restricted funds.

CATEGORY 1 - Personal protective equipment, including helmet, bunker coats, pants, boots, gloves, or combination of bunker pants and boots, coats, and gloves

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Suspenders	Dress/Class A uniforms
Coats	Class A accessories: ties, pins, belts, etc.
Helmets	Clothing unnecessary for firefighting
Bunker Boots	Machines for custom clothing
Elk Skin Gloves	Custom clothing supplies
Hazmat Suits	T-shirts
Turnout Gear	

CATEGORY 2 - Equipment for compliance with the national fire protection standard or automotive fire apparatus, NFPA-1901.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Equipment indicated in NFPA-1901	Equipment not indicated in NFPA-1901
Equipment and vehicle maintenance	

CATEGORY 3 - Compliance with insurance service office recommendations relating to fire departments.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Training required by insurance service office	Meals and per diems while attending training
Insurance service office compliance costs	

CATEGORY 4 - Rescue equipment, communications equipment, and ambulance equipment: *Provided*, that no moneys received from the Municipal Pensions and Protection Fund, or the Fire Protection Fund may be used for equipment for personal vehicles owned or operated by volunteer or part-volunteer fire company or department members.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Fire hoses, jaws of life, air tanks, etc.	Lights for member vehicles
Pagers, radios and accessories	Radios for member vehicles
Defibrillators, monitors, O2, cots, BVMs, etc.	EMS fuel

CATEGORY 5 - The direct costs incurred due to the purchase of land, the construction of new facilities, or the expansion of current facilities, when these costs can be demonstrated by the department to increase the effectiveness and efficiency of the fire protection services; as well as maintenance required to maintain the functionality of physical facilities of the department.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Land for new substation	New community center or bingo hall
Fire station expansion-not fundraising related	Expanding a community center or bingo hall
New bay for fire vehicles	Car wash facility
Storage for firefighting equipment	Storage for non-firefighting equipment
Maintenance of fire station-not fundraising related	Maintenance for any fundraising related facility.

CATEGORY 6 - Retirement of debts, but only if the debts were incurred exclusively for the purchase of the goods and services allowed under this subsection.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Mortgages for items in category 5	Loans for items not required for firefighting
Long term loan agreements	Refinance of debt that was used for purposes not permissible
Lease purchase payments	
Refinance past debt used for allowable expense	Leases, & mortgages required for firefighting

CATEGORY 7 - Payment of utility bills, including internet and telephone bills which may include cell phones when the cell phone is used for fire department related work only

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Electric, gas, water, sewer for fire station	Electric, gas, water sewer not for station
Internet, telephone for fire station	Internet, telephone not for station
Cell phones if only for fire department use	Personal cell phone bills of firefighters
Oil and coal for heating	Firewood
Garbage service	Cable or satellite TV
	Netflix or similar streaming services
	Gaming subscriptions

CATEGORY 8 - Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood-borne pathogens only when: (A) purchased through the state immunization program or lowest-cost provider; and (B) no-cost or low-cost administration from local boards of health or other similar programs are unavailable.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Immunizations for hep-b and other blood borne pathogens purchased as described in code	Immunizations for anything other than hep-b or blood borne pathogens
Lab work related to hep-b and other blood borne pathogens immunizations	Immunizations for hep-b and other blood borne pathogens not purchased as described
	Lab work for other immunizations

CATEGORY 9 - Insurance policies, including: (A) Property/casualty insurance premiums for protection and indemnification against loss or damage or liability; (B) Life insurance premiums to provide a benefit not to exceed \$20,000 for firefighters; (C) Accident and sickness insurance premiums which may be offered to cover individual members of a volunteer or part-volunteer fire company; or (D) Umbrella policies that contain various types of insurance policies to protect against loss and liability, so long as life insurance premiums in the amounts prescribed above and property/casualty insurance are part of any umbrella policy.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Property and/or casualty insurance premiums	Life insurance over \$20,000 per firefighter
Life insurance up to \$20,000 per firefighter	Personal vehicle insurance of firefighter
Accident and sickness insurance	Umbrella policy incorporating insurance types not allowed, or including life insurance over \$20,000 per firefighter
Umbrella policy incorporating allowed insurance types	
Accidental Death & Dismemberment	

CATEGORY 10 - Operating expenses reasonably required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage, and accounting costs.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Gas and diesel for firefighting equipment	Fuel for member vehicles
Bank account service fees	Penalty payments (NSF fees, late fees, etc.)
Postage for department business	EMS fuel
Accounting fees	Grant writing fees
Office supplies necessary to department operations	Fuel for fire equipment when not used for official department business
	Postage, mailings, auction items, etc. for fundraising
	Member obtaining certification to teach courses

CATEGORY 11 - Dues paid to national, state, and county associations.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Membership in IAFF, NVFC, NFFPA, or other similar national association for fire protection	Membership in a national association not focused on fire protection
Membership in WVSFA, PFFWV, or other similar state association for fire protection	Membership in a state association not focused on fire protection
Membership in Raleigh County, Nicholas County, etc. Firefighter's associations or other similar county associations for fire protection	Membership in a county association not focused on fire protection

CATEGORY 12 - Workers' compensation premiums.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Worker's comp. premium of the department	Worker's comp. premium for other entities

CATEGORY 13 - Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Rulers, pencils, stickers, etc. used for educational, training and promotion of fire prevention totaling no more than \$500/yr.	Promotional and educational expenditures in excess of \$500 in aggregate per calendar year.

CATEGORY 14 - Food, bottled water, and food-related items, like disposable plates and utensils, to provide necessary meals and water to a fire company when responding to an emergency and is in no way connected to any fundraising events.

Examples of Allowable Expenditures	Examples of Expenditures <u>NOT</u> Allowable
Food and bottled water for firefighters directly attributable to an emergency response.	Supplies, food, beverages, etc. for the monthly fish fry or any other fundraising event.
Disposable plates and utensils for firefighters directly attributable to an emergency response.	Supplies, food, beverages, etc. for meetings, get togethers, or training.