P108 **Program Funding**

1. ESFD funds either tax income revenue and/or donations will not be used for making contributions to ‘for profit’ or ‘not for profit funds’, or purchasing personal gifts for past or present ESFD members unless approved by the Commissioners.
2. Personal gifts in addition to those approved may be funded by volunteer contributions
3. ESFD funds as approved by the Chief or Commissioners, may be used for:
   1. Service Awards
   2. Honorary Status Awards
   3. Retirement gifts and/or recognition events permitted under ESFD policy
   4. Annual Celebration Banquet
   5. Other ESFD events as approved by the Commissioners