



Central Whidbey Island Fire & Rescue

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Professionalism • Integrity • Compassion • Excellence

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2015 Fourth Quarter Report & Proposed Budget Adjustments

Submitted by:

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Introduction

Central Whidbey Island Fire & Rescue has expended 88.8% of its Maintenance and Operations (M&O) budget in 2015. This is well within budgeted funds (100%). However, based on analysis of expenditures and projections, we have identified a number of areas within the M&O budget which are recommended for adjustment.

Budget Adjustment Format

District Executive Staff have worked to provide clear, simple explanation for proposed adjustments in the Proposed Budget Change report and have provided expanded justification for major changes (defined as an adjustment of any line that is greater than \$2000).

The *2015 Fourth Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the *2015 Proposed Budget Changes* report (attached).

Budget Adjustment Overview

The *2015 Proposed Budget Changes* report (attached) details proposed adjustments to the General Fund budget on a line-by-line basis. This report identifies:

- Original (Adopted) Budget Amount
- Proposed (Adjusted) Budget Amount
- Difference (Increase or Decrease)
- Remarks providing explanation and justification

If a change in a line (increase or decrease) is in excess of \$2,000 additional explanation and justification for this proposed adjustment is provided in this report (by line number).

Proposed adjustment of lines in the Maintenance and Operations Budget has a net zero impact on the General Fund.

General Fund Adjustments

This section includes expanded explanation and justification of proposed changes (decrease) greater than \$2000. Explanation and justification of proposed changes of less than or equal to \$2000 are included directly on the *2015 Proposed Budget Changes* report (attached).

Administration Wages

522 10 11 02 Deputy Chief

The Deputy Chief's was established at a rate lower than budgeted (pending Chief Smith's completion of educational requirements for this position). Based on current expenditure, it is recommended that this line be reduced by \$10,330. This reduction will in part allow funding of recommended increases on other lines.

522 10 12 04 Office Assistant

As this position is currently vacant (to be filled in the first quarter of 2016), wages expended were lower than the budgeted amount. Based on current expenditure, it is recommended that this line be reduced by \$4,400. This reduction will in part allow funding of recommended increases on other lines.

Administration Professional Services

522 10 41 08 Consulting

An increase in this line is recommended in the amount of \$8166.66. This increase will fund initial public communications consulting expenses related to potentially placing a bond measure before the District's voters in 2016 (\$4,666,66) and to obtain an appraisal of the value of the land and building at Station 51 prior to discussions with Whidbey General Hospital regarding expansion and renovation of this shared facility (\$3,500). The specified public communications expenses were included in the 2016 budget and next year's expenditure will be reduced based on the 2015 payment.

Operations Wages

522 20 19 04 Quarterly Stipend

Based on current expenditure, a reduction of this line in the amount of \$10,523 is recommended. This reduction will in part allow funding of recommended increases on other lines.

Operations Communications

522 20 42 01 ICOM Dispatch Charges

The District has typically paid its first quarter ICOM dispatch charge assessment in January of each year. However, ICOM has pointed out that the Interlocal agreement between ICOM and member agencies requires this payment be made within 15 days of assessment (in December). An increase in this line in the amount of \$8,367.63 is recommended to allow this scheduled payment. This will bring the Districts payments into alignment with the requirements of our Interlocal agreement with ICOM.

2015 PROPOSED BUDGET CHANGES

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001 General Fund

Revenues	Original	Proposed	Difference		Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%	
<hr/>					
Expenditures	Original	Proposed	Difference		Remarks
<hr/>					
522 Fire Control					
<hr/>					
522 10 11 02 Deputy Chief	85,933.00	75,603.00	(10,330.00)	88.0%	Page 4
522 10 11 07 Command Duty Officer Stipend	10,599.00	11,457.09	858.09	108.1%	Revised estimate.
522 10 12 04 Office Assistant	11,960.00	7,560.00	(4,400.00)	63.2%	Page 4
522 10 19 01 Fire Chief (Def Comp)	9,145.00	9,145.20	0.20	100.0%	Revised estimate.
522 10 19 03 Office Manager (Def Comp)	2,128.00	2,128.08	0.08	100.0%	Revised estimate
101 Admin Wages	119,765.00	105,893.37	(13,871.63)	88.4%	
522 10 22 07 Command Duty (L&I)	0.00	20.14	20.14	0.0%	Revised estimate.
522 10 23 02 Deputy Chief (Medical/Dental)	21,844.00	21,873.32	29.32	100.1%	Revised estimate.
102 Admin Benefits	21,844.00	21,893.46	49.46	100.2%	
522 10 31 01 Office Supplies	5,795.00	5,900.74	105.74	101.8%	Revised estimate.
110 Admin Supplies	5,795.00	5,900.74	105.74	101.8%	
522 10 41 06 Information Technology	20,877.00	20,936.35	59.35	100.3%	Revised estimate.
522 10 41 08 Consulting	0.00	8,166.66	8,166.66	0.0%	Page 4
130 Admin Professional Services	20,877.00	29,103.01	8,226.01	139.4%	
522 10 42 03 Telephone	5,650.00	6,039.27	389.27	106.9%	Revised estimate.
522 10 42 05 Cable/Internet	2,720.00	3,160.67	440.67	116.2%	Revised estimate.
140 Admin Communication	8,370.00	9,199.94	829.94	109.9%	
522 10 49 01 Professional Memberships	4,700.00	4,906.00	206.00	104.4%	Revised estimate.
522 10 49 08 Finance Charges	500.00	507.95	7.95	101.6%	Revised estimate.
180 Admin Miscellaneous	5,200.00	5,413.95	213.95	104.1%	
522 20 10 03 Part-Time Firefighters Wages	150,475.00	150,779.24	304.24	100.2%	Revised estimate.
522 20 17 01 FT FF/LT AIC Pay	4,473.00	4,554.63	81.63	101.8%	Revised estimate.
522 20 19 04 Quarterly Stipend	30,731.00	20,207.82	(10,523.18)	65.8%	Page 4
201 Ops Wages	185,679.00	175,541.69	(10,137.31)	94.5%	
522 20 21 01 FT FF/LT (Medicare Only)	6,932.00	7,043.83	111.83	101.6%	Revised estimate.
522 20 21 03 PT FF (FICA/Medicare)	11,511.00	11,534.58	23.58	100.2%	Revised estimate.

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 20 23 01 FT FF/LT (Medical & Dental)	92,208.00	92,427.92	219.92	100.2%	Revised estimate.
202 Ops Benefits	110,651.00	111,006.33	355.33	100.3%	
522 20 31 07 Computer Software	1,395.00	1,465.00	70.00	105.0%	Revised esitmate.
210 Ops Supplies	1,395.00	1,465.00	70.00	105.0%	
522 20 35 01 Fire Equipment	10,950.00	12,038.19	1,088.19	109.9%	Revised estimate.
220 Ops Equipment	10,950.00	12,038.19	1,088.19	109.9%	
522 20 41 03 Recruitment & Testing	4,500.00	5,511.90	1,011.90	122.5%	Revised estiamte.
230 Ops Professional Services	4,500.00	5,511.90	1,011.90	122.5%	
522 20 42 01 ICOM Dispatch Charges	30,635.00	39,002.63	8,367.63	127.3%	Page 4
240 Ops Communication	30,635.00	39,002.63	8,367.63	127.3%	
522 30 49 01 Professional Memberships	100.00	225.37	125.37	225.4%	Revised estimate.
380 Life Safety Miscellaneous Services	100.00	225.37	125.37	225.4%	
522 45 12 01 FT CAPT (Training OT)	1,065.00	1,773.90	708.90	166.6%	Revised estimate.
401 Training FT Wages	1,065.00	1,773.90	708.90	166.6%	
522 45 24 01 FT CAPT (LEOFF)	4,709.00	4,814.38	105.38	102.2%	Revised estimate.
402 Training FT Benefits	4,709.00	4,814.38	105.38	102.2%	
522 45 35 01 Fire Trng-Sm Tools & Equip	0.00	1,194.61	1,194.61	0.0%	Revised estimate.
522 45 35 05 Computer Hardware	3,000.00	3,026.33	26.33	100.9%	Revised estimate.
420 Training Equipment	3,000.00	4,220.94	1,220.94	140.7%	
522 45 49 07 Tuition	5,780.00	7,228.96	1,448.96	125.1%	Revised estimate.
480 Training Miscellaneous	5,780.00	7,228.96	1,448.96	125.1%	
522 50 41 06 Pest Control Services	400.00	434.80	34.80	108.7%	Revised estimate.
530 Facilities Professional Services	400.00	434.80	34.80	108.7%	
522 50 47 01 Station 51 Electric	4,000.00	4,033.20	33.20	100.8%	Revised estimate.

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
570 Facilities Utilities	4,000.00	4,033.20	33.20	100.8%	
522 60 24 01 FT FF Mechanic (LEOFF)	3,480.00	3,493.24	13.24	100.4%	Revised estimate.
602 Vehicle Maintenance FT Benefits	3,480.00	3,493.24	13.24	100.4%	
522 Fire Control	548,195.00	548,195.00	0.00	100.0%	
Fund Expenditures:	548,195.00	548,195.00	0.00	100.0%	
Fund Excess/(Deficit):	(548,195.00)	(548,195.00)			

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110 Contingency Fund

Revenues	Original	Proposed	Difference	Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%
Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

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130 Grant Management Fund

Revenues	Original	Proposed	Difference	Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

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210 LTGO Debt Service Fund

Revenues	Original	Proposed	Difference	Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

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310 General Capital Projects

Revenues	Original	Proposed	Difference	Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%
Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

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610 Sick Leave Buyback Trust Fund

Revenues	Original	Proposed	Difference	Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%
Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

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Fund Totals

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Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
001 General Fund	0.00	0.00	0.00	0.0%	548,195.00	548,195.00	0.00	100.0%
110 Contingency Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 Grant Management Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
210 LTGO Debt Service Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
310 General Capital Projects	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
610 Sick Leave Buyback Trust Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Excess/(Deficit):	0.00	0.00	0.00	0.0%	548,195.00	548,195.00	0.00	100.0%