



Central Whidbey Island Fire & Rescue

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Professionalism • Integrity • Compassion • Excellence

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2016 Fourth Quarter Report & Proposed Budget Adjustments

Submitted by:

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Introduction

Central Whidbey Island Fire & Rescue has expended 78.9% of its Maintenance and Operations (M&O) budget in 2016. This is well within our target of 91.7% (on an even prorated basis). However, based on analysis of expenditures and projections, we have identified a number of areas within the M&O and Capital budgets 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 *2016 Fourth Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the *2016 Proposed Budget Changes* report (attached).

Budget Adjustment Overview

The *2016 Proposed Budget Changes* report (attached) details proposed adjustments to the General Fund and Capital Projects Fund budgets 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 budget adjustments involves adjustment of lines in the Maintenance and Operations and Capital Budgets related to programs and projects that have a net zero impact on the General Fund. It was anticipated that a transfer from the Contingency Fund would be required to offset the expense of compensation increased related to the collective bargaining agreement reached between the District and Local 4299 International Association of Firefighters (IAFF). However, the proposed budget adjustment was accomplished with a net zero impact on the maintenance and operations budget through transfer between Divisions and lines as outlined in this document.

General Fund Internal 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 *2016 Proposed Budget Changes* report (attached).

General Fund Internal Adjustment

While there are a number of lines impacted by the collective bargaining agreement that are less than the \$2,000 threshold for explanation and justification, all lines requiring adjustment due to increased labor cost are identified due to the significant overall impact.

522 10 51 02 Non-Legislative Election Fees

The District did not place a bond measure on the ballot in 2016. It is recommended that this line be reduced by \$29,000 to offset increases in other lines.

522 20 41 04 Medical/Psychological

Fewer entry level physicals were required for new volunteer members than anticipated. In addition, members did not take advantage of District payment for periodic medical physicals in 2016. It is recommended that this line be reduced by \$15,650.

Collective Bargaining Agreement (Multiple Lines)

The collective bargaining agreement reached in September of 2016 had an effective date of January 2016 (due to expiration of the prior contract in December of 2015). As such the expense adjustments shown in Table 1 are related to retroactive compensation as well as increased compensation through the balance of 2016.

Table 1. Line Item Adjustments related to the Collective Bargaining Agreement

Line Number	Description	Adjustment
522 30 10 01	FT FF/LT Wages	\$13,020
522 30 11 01	FT FF Fully Qualified	\$669
522 30 16 01	FT FF/LT Holiday	\$515
522 30 17 01	FT FF AIC	\$300
522 30 18 01	FT FF/LT Def. Comp	\$375
522 30 19 01	FT FF/LT Longevity	\$4,477
522 30 24 01	FT FF/LT LEOFF	\$300
522 45 11 01	FT Captain Wages	\$5,050
522 45 15 01	FT Capt. Fully Qual Ed Incentive	\$1,215
522 45 16 01	Longevity	\$2,305
522 45 19 01	FT Capt. (Def Comp)	\$70
522 45 21 01	FT Capt (Medicare Only)	\$216
522 45 24 01	FT Capt (LEOFF)	\$700
522 60 11 01	FT FF Mechanic Wages	\$2,975

Table 1. Line Item Adjustments related to the Collective Bargaining Agreement (*Continued*)

Line Number	Description	Adjustment
522 60 13 01	FT FF Mechanic Education Incentive	\$30
522 60 19 01	FT FF Mechanic (Def Comp)	\$55
522 60 24 01	FT FF Mechanic (LEOFF)	\$100
Total		\$32,372

522 45 49 04 Officer Development Training

The District expanded its planned officer development training program by sending Captain Jerry Helm to the Blue Card Incident Management instructor course being held in Lake Stevens, Washington and to register our volunteer officers and acting officers for the Blue Card on-line training program. This expense was offset by decreases in other lines within the Training and Recruitment Division with a net zero impact on total training expenditures. It is recommended that this line be increased by \$5,850.

522 45 49 01 Fire Training Registrations

There were fewer registrations for external emergency medical services training than anticipated. It is recommended that this line be reduced by \$2,000 to offset the increased expense of officer development training.

522 45 49 02 EMS Training Registrations

There were fewer registrations for external emergency medical services training than anticipated. It is recommended that this line be reduced by \$3,850 to offset the increased expense of officer development training.

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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 22 07 Command Duty (L&I)	0.00	826.00	826.00	0.0%	Revised estimate
102 Admin Benefits	0.00	826.00	826.00	0.0%	
522 10 41 06 Information Technology	21,374.00	21,794.00	420.00	102.0%	Revised estimate
130 Admin Professional Services	21,374.00	21,794.00	420.00	102.0%	
522 10 42 03 Telephone	5,700.00	7,000.00	1,300.00	122.8%	Revised estimate
522 10 42 05 Cable/Internet	3,765.00	3,980.00	215.00	105.7%	Revised estimate
140 Admin Communication	9,465.00	10,980.00	1,515.00	116.0%	
522 10 48 03 Miscellaneous R&M	100.00	955.00	855.00	955.0%	Revised estimate
175 Admin Repair & Maintenance	100.00	955.00	855.00	955.0%	
522 10 49 02 Subscriptions	1,500.00	1,550.00	50.00	103.3%	Revised estimate
180 Admin Miscellaneous	1,500.00	1,550.00	50.00	103.3%	
522 10 51 02 Non-Legislative Election Fees	29,000.00	0.00	(29,000.00)	0.0%	Page 4
185 Admin Intergovernmental	29,000.00	0.00	(29,000.00)	0.0%	
522 20 21 01 OT Callback Medicare	50.00	150.00	100.00	300.0%	Revised estimate
202 Ops Benefits	50.00	150.00	100.00	300.0%	
522 20 31 02 EMS Supplies	2,278.00	2,998.00	720.00	131.6%	Revised estimate
522 20 31 07 Computer Software	1,395.00	2,425.00	1,030.00	173.8%	Revised estimate
210 Ops Supplies	3,673.00	5,423.00	1,750.00	147.6%	
522 20 35 03 Special Operations Equipment	7,270.00	7,420.00	150.00	102.1%	Revised estimate
522 20 35 04 Communications Equipment	5,676.00	6,898.00	1,222.00	121.5%	Revised estimate
220 Ops Equipment	12,946.00	14,318.00	1,372.00	110.6%	
522 20 41 04 Medical and Psychological	29,970.00	14,320.00	(15,650.00)	47.8%	Page 4
230 Ops Professional Services	29,970.00	14,320.00	(15,650.00)	47.8%	

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 30 10 01 Full-Time FF/LT	419,038.00	432,058.00	13,020.00	103.1%	Page 4
522 30 11 01 Fully Qualified Incentive (CRR)	0.00	669.00	669.00	0.0%	Page 4
522 30 16 01 FF/LT Holiday Pay	19,047.00	19,562.00	515.00	102.7%	Page 4
522 30 17 01 FT FF/LT AIC Pay	2,943.00	3,243.00	300.00	110.2%	Page 4
522 30 18 01 FT FF/LT Def Comp	16,762.00	17,137.00	375.00	102.2%	Page 4
522 30 19 01 Longevity (CRR)	0.00	4,477.00	4,477.00	0.0%	Page 4
301 CRR Wages	457,790.00	477,146.00	19,356.00	104.2%	
522 30 23 01 FT FF/LT (Medical & Dental)	92,651.00	92,886.00	235.00	100.3%	Revised estimate
522 30 24 01 FT FF/LT (LEOFF)	25,218.00	25,518.00	300.00	101.2%	Page 4
302 CRR Benefits	117,869.00	118,404.00	535.00	100.5%	
522 30 31 02 Fire Prevention Supplies	381.00	2,056.00	1,675.00	539.6%	Revised estimate
310 Life Safety Supplies	381.00	2,056.00	1,675.00	539.6%	
522 30 49 01 Professional Memberships	90.00	140.00	50.00	155.6%	Revised estimate
380 Life Safety Miscellaneous Services	90.00	140.00	50.00	155.6%	
522 45 11 01 FT CAPT	78,610.00	83,660.00	5,050.00	106.4%	Page 4
522 45 15 01 Fully Qualified Incentive (Training)	0.00	1,215.00	1,215.00	0.0%	Page 4
522 45 16 01 Longevity (Training)	0.00	2,305.00	2,305.00	0.0%	Page 4
522 45 19 01 FT CAPT (Def Comp)	3,144.00	3,214.00	70.00	102.2%	Page 4
401 Training FT Wages	81,754.00	90,394.00	8,640.00	110.6%	
522 45 21 01 FT CAPT (Medicare Only)	1,309.00	1,525.00	216.00	116.5%	Page 4
522 45 24 01 FT CAPT (LEOFF)	4,722.00	5,422.00	700.00	114.8%	Page 4
402 Training FT Benefits	6,031.00	6,947.00	916.00	115.2%	
522 45 35 01 Fire Trng-Sm Tools & Equip	0.00	760.00	760.00	0.0%	Revised estimate
522 45 35 07 Station Furniture	2,160.00	3,460.00	1,300.00	160.2%	Revised estimate
420 Training Equipment	2,160.00	4,220.00	2,060.00	195.4%	
522 45 43 05 Other Trng-(Tvl/Lodge/Meals)	3,900.00	4,150.00	250.00	106.4%	Revised estimate
450 Training Professional Development	3,900.00	4,150.00	250.00	106.4%	
522 45 49 01 Fire Trng-Registrations	8,500.00	6,500.00	(2,000.00)	76.5%	Page 5
522 45 49 02 EMS Trng-Registrations	6,740.00	2,890.00	(3,850.00)	42.9%	Page 5

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 45 49 04 Officer Develop Trng-Registratio	4,075.00	9,925.00	5,850.00	243.6%	Page 5
480 Training Miscellaneous	19,315.00	19,315.00	0.00	100.0%	
522 50 35 03 Grounds Equipment	1,000.00	1,320.00	320.00	132.0%	Revised estimate
520 Facilities Equipment	1,000.00	1,320.00	320.00	132.0%	
522 60 11 01 FT FF Mechanic	66,917.00	69,892.00	2,975.00	104.4%	Page 4
522 60 13 01 FT FF Mechanic (Educational Ince	1,338.00	1,368.00	30.00	102.2%	Page 5
522 60 19 01 FT FF Mechanic (Def Comp)	2,677.00	2,732.00	55.00	102.1%	Page 5
601 Vehicle Maintenance FT Wages	70,932.00	73,992.00	3,060.00	104.3%	
522 60 24 01 FT FF Mechanic (LEOFF)	3,727.00	3,827.00	100.00	102.7%	Page 5
602 Vehicle Maintenance FT Benefits	3,727.00	3,827.00	100.00	102.7%	
522 60 35 02 Vehicle Maintenance Tools	5,400.00	6,200.00	800.00	114.8%	Revised estimate
620 Vehicle Maintenance Equipment	5,400.00	6,200.00	800.00	114.8%	
522 Fire Control	878,427.00	878,427.00	0.00	100.0%	
Fund Expenditures:	878,427.00	878,427.00	0.00	100.0%	
Fund Excess/(Deficit):	(878,427.00)	(878,427.00)			

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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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210 LTGO Debt Service Fund

Revenues	Original	Proposed	Difference	Remarks
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Fund Revenues:	0.00	0.00	0.00	0.0%
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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%	878,427.00	878,427.00	0.00	100.0%
110 Contingency 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%	878,427.00	878,427.00	0.00	100.0%