

# Central Whidbey Island Fire-Rescue

## 2016 Budget Summary



Public input during our strategic planning process provided us with the foundation of our community value proposition. Community members indicated that they wanted excellent service that was efficient and affordable. To that end, we have established strategic goals focused on sound fiscal policies, long term financial planning, and transparency to earn the trust of those that we serve on a daily basis.

The District budget document serves two purposes. The first is to provide a clear picture of the services provided, the cost of those services, and the policy decisions underlying financial decisions. The second purpose of the budget document is to serve as a financial and operating plan that complies with regulatory requirements and exemplifies best practices in budgeting and financial reporting. For the last two years, the Government Finance Officers Association of the United States and Canada (GFOA) has presented a *Distinguished Budget Presentation Award* to Central Whidbey Island Fire & Rescue for its annual budget and we will be submitting the 2016 budget for GFOA review in December.

The 2016 Adopted District budget is 4.26% higher than in 2015. The majority of this increase is due to expenses related to a bond measure for capital facilities and apparatus improvements. This increase is within the District's long term financial plan and provides for improvement over current service delivery levels with a continued increase in volunteer staffing. Overall, the District is fiscally healthy. We are debt free, financially sound, operate under a balanced budget and have successfully passed all accountability audits by the State Auditors Office.

There are several major structural changes in the 2016 Adopted District budget. Most significant of these is the transfer of the personal services expense for six full-time employees from Operations to Life Safety/Community Risk Reduction (CRR). While not having an overall economic impact, this more accurately represents the primary role and responsibility of these employees. A second change involves transferring training related overtime from other Divisions to Training & Recruitment. This provides a more accurate picture of expenses related to the training function.

In addition to capital expenditures for apparatus and equipment necessary to maintain operational capability, the District has significant long term capital facilities needs. In 2015, the District, assisted by the architectural and engineering firm Rice Fergus Miller, completed an assessment of current capital facilities and developed a long term (50 year) capital facilities plan outlining renovation and additions to existing District facilities. In addition, the District completed a Long Term Financial Plan examining alternative approaches to meeting operational and capital improvement needs over the long run. One approach is to request a voter approved bond, allowing the District to borrow funds for major capital expenditures with a separate tax levy to fund the debt service (payment on borrowed funds) for these expenditures. This option would provide a fiscally sound mechanism to meet operational needs as well as addressing capital facilities and apparatus improvements.

We welcome feedback on the design of the budget document and its content. Feel free to contact me via e-mail ([ehartin@cwfire.org](mailto:ehartin@cwfire.org)), telephone (360) 678-3602, or stop by our headquarters station at 1164 Race Road.



**Professionalism • Integrity • Compassion • Excellence**

General Fund	Actual	Adjusted	Adopted
	2014	2015	2016
<b>Beginning General Fund Balance</b>	\$1,570,348	\$1,329,154	\$1,062,680
Contingency (Administrative) Fund (10% of M&O)	\$173,909	\$207,640	\$210,785
Beginning GF Balance (Less Contingency)	\$1,396,439	\$1,121,514	\$851,895
<b>Revenue</b>			
Investment Interest	\$2,277	\$2,500	\$2,500
Property Taxes Rev (Includes New Construction)	\$2,111,153	\$2,165,519	\$2,187,496
Other Taxes/State Assessed Property	\$1,926	\$2,280	\$2,280
WGH Contract	\$302,243	\$201,495	\$201,495
Other Deposits	\$41,256	\$43,920	\$44,000
Voided Warrants & Vendor Credits	\$6,418	\$0	\$0
Total Operating Revenues	\$2,465,273	\$2,415,714	\$2,437,771
<b>Expenditures</b>			
Regular Budgeted Expenditures (M&O General Fund)	\$1,739,094	\$2,076,395	\$2,107,852
Contingency Expenditures	\$11,817	\$0	\$0
Investment Fee	\$121	\$300	\$300
Tax Adjustment	\$2,081	\$200	\$200
Correction & Vendor Credits	\$6,418	\$0	\$0
Total Expenditures	\$1,759,531	\$2,076,895	\$2,108,352
<b>Interfund Transfers</b>			
To General Capital Projects Fund	\$933,671	\$605,293	\$288,000
To Compensated Absences Fund	\$13,265	\$0	\$9,440
To Grants Management Fund	\$0	\$0	\$0
To Debt Service Fund	\$0	\$0	\$0
Total Transfers From General Fund	\$946,936	\$605,293	\$297,440
<b>Ending General Fund Balance</b>			
Contingency (Administrative Fund Ending Balance)	\$162,092	\$207,640	\$210,785
Ending GF Balance (Less Congingency)	\$1,167,062	\$855,041	\$883,874
<b>Total Ending General Fund Balance</b>	\$1,329,154	\$1,062,680	\$1,094,659
<b>General Capital Projects Fund</b>			
<b>Beginning Capital Projects Fund Balance</b>	\$486,341	\$933,671	\$1,034,996
<b>Revenue</b>			
Bond Revenue	\$0	\$0	\$0
<b>Interfund Transfers</b>			
From General Fund	\$933,671	\$605,293	\$288,000
<b>Expenditures</b>			
Vouchers (Capital Projects Fund)	\$486,341	\$503,967	\$48,200
<b>Ending Capital Projects Fund Balance</b>	\$933,671	\$1,034,996	\$1,274,796
<b>Compensated Absences Trust Fund</b>			
<b>Beginning Compensated Absences Balance</b>	\$13,923	\$17,672	\$17,672
<b>Interfund Transfers</b>			
From General Fund	\$13,265	\$0	\$9,440
<b>Expenditures</b>			
Vouchers (Compensated Absences)	\$9,516	\$0	\$0
<b>Ending Compensated Absences Balance</b>	\$17,672	\$17,672	\$27,112
<b>All Funds</b>			
<b>Total Ending Balance (All Funds)</b>	\$2,280,497	\$2,115,348	\$2,396,567

General Fund Budget by Division

