



# Central Whidbey Island Fire & Rescue

1164 Race Road  
Coupeville, WA 98239

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Professionalism • Integrity • Compassion • Excellence

(360) 678-3602

[www.cwfire.org](http://www.cwfire.org)

## 2017 Second Quarter Proposed Budget Adjustments

**Submitted by:**

**Chief Ed Hartin, MS, EFO, FIFireE, CFO**

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## Introduction

Central Whidbey Island Fire & Rescue has expended 29.8% of its Maintenance and Operations (M&O) budget in the first four months of 2017. This is well within our target of 33.3% (on an even prorated basis). 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 *2017 Second Quarter Proposed Budget Adjustment* is comprised of this narrative report and the *2017 Proposed Budget Changes* report (attached).

### Budget Adjustment Overview

The *2017 Proposed Budget Changes* report (attached) details proposed adjustments to the General Fund 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 presented are adjustment of lines in the Maintenance and Operations related to programs and projects that have a net zero impact on the General Fund

## 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 *2017 Proposed Budget Changes* report (attached).

### Lines with a Recommended Increase

#### ***522 10 41 08 Consulting***

Estimated consulting expenses were based on a proposal previously submitted by Liz Loomis Public Affairs to provide support to placing a bond measure on the ballot in 2016 with a shorter timeline than available in 2017. This resulted in underestimation of the cost of services. In addition, when Rice Fergus Miller completed the facility study in 2015, we did not have them complete the project with development of materials to aid with public communication regarding capital facilities projects as the specific projects to be included in the any proposed bond had not yet been determined. The District did not include these consulting expenses within the 2017 budget. It is recommended that this line be increased by \$15,058.

#### ***522 20 48 02 Communications Equipment R&M***

The District has not previously budgeted for preventative maintenance on its mobile and portable radio equipment. Earlier this year investigation of radio communications problems identified that many of the District's radios were in need of service. Based on the immediate need for this service, it is recommended that this line be increased by \$5,500.

#### ***522 30 31 06 Pre-Incident Supplies***

In 2017 the District implemented a home safety survey program to address the risk of fires and falls among older adults. Due to several serious fires at the beginning of the year and the District's ongoing public education efforts (via the newsletter) there has been considerable demand for this service. As such the funds budgeted for purchase of smoke detectors has proved to be insufficient. As such it is recommended that this line be increased in the amount of \$2,148.

#### ***522 50 48 04 Station 54 (Repair & Maintenance)***

The District experienced an unanticipated failure of an apparatus room heater and house air compressor at Station 54 early in 2017. Funds budgeted for maintenance and repair at this station are insufficient for routine maintenance and to address replacement and repair of this equipment. It is recommended that this line be increased by \$2,575.

#### ***522 60 11 01 FT FF Mechanic***

Firefighter/Mechanic Mike Matros has progressed in achievement of his qualification as a Master Emergency Vehicle Technician (EVT) more quickly than anticipated. As the Firefighter/Mechanic's salary is tied to qualification this has had a budgetary impact. It is recommended to increase this line in the amount of \$3,430.

### **Lines Recommended for Decrease**

#### ***522 10 46 01 Liability/Umbrella***

Based on consultation with the District's insurance carrier, the expense for the Districts liability umbrella insurance policy will be less than budgeted. It is recommended that this line be decreased by \$8,000.

#### ***522 20 18 04 VIP Annual Pay***

Annual Volunteer Incentive Program payments are made in January (for the previous year). Expenses in January 2017 were less than budgeted. It is recommended that this line be reduced by \$2,350.

#### ***522 20 19 04 Quarterly Stipend***

Quarterly stipends paid to volunteer members in the first two quarters were lower than anticipated during development of the 2017 budget. It is recommended that this line be reduced by \$23,845. This reduction leaves sufficient funding in this line to make stipend payments to all current members at their anticipated rank and level of qualification and new members at their initial rank and qualification through the end of 2017.

#### ***522 20 41 05 Vaccinations***

The District provides hepatitis B vaccinations for new members (required for Emergency Medical Service providers) and offers flu vaccinations for members and their families (who do not receive this benefit through their health insurance. There has been little use of this program for flu vaccinations in the previous two years; as such it is recommended that this line be reduced by \$5,000.

## 2017 PROPOSED BUDGET CHANGES

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001 General Fund

Revenues	Original	Proposed	Difference		Remarks
<b>Fund Revenues:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<hr/>					
Expenditures	Original	Proposed	Difference		Remarks
<hr/>					
522 Fire Control					
<hr/>					
522 10 12 04 Office Assistant	10,751.00	9,251.00	(1,500.00)	86.0%	Revised estimate
101 Admin Wages	10,751.00	9,251.00	(1,500.00)	86.0%	
522 10 22 07 Command Duty (L&I)	0.00	1,400.00	1,400.00	0.0%	Revised estimate
102 Admin Benefits	0.00	1,400.00	1,400.00	0.0%	
522 10 35 03 Furniture	420.00	1,706.00	1,286.00	406.2%	Revised estimate
120 Admin Equipment	420.00	1,706.00	1,286.00	406.2%	
522 10 41 08 Consulting	28,000.00	43,058.00	15,058.00	153.8%	Page 4
130 Admin Professional Services	28,000.00	43,058.00	15,058.00	153.8%	
522 10 42 03 Telephone	5,820.00	6,820.00	1,000.00	117.2%	Revised estimate
522 10 42 05 Cable/Internet	3,768.00	4,173.00	405.00	110.7%	Revised estimate
140 Admin Communication	9,588.00	10,993.00	1,405.00	114.7%	
522 10 44 03 Admin Recruitment	125.00	375.00	250.00	300.0%	Revised estimate
160 Admin Advertising	125.00	375.00	250.00	300.0%	
522 10 46 01 Liability/Umbrella	42,038.00	34,038.00	(8,000.00)	81.0%	Page 5
167 Admin Insurance	42,038.00	34,038.00	(8,000.00)	81.0%	
522 10 49 07 Investment Fee/Misc Bank Fee	300.00	1,300.00	1,000.00	433.3%	Revised estimate
180 Admin Miscellaneous	300.00	1,300.00	1,000.00	433.3%	
522 20 18 04 VIP Annual Pay	6,050.00	3,700.00	(2,350.00)	61.2%	Page 5
522 20 19 04 Quarterly Stipend	53,913.00	30,068.00	(23,845.00)	55.8%	Page 5
201 Ops Wages	59,963.00	33,768.00	(26,195.00)	56.3%	
522 20 41 01 Breathing Air Testing	500.00	700.00	200.00	140.0%	Revised estimate
522 20 41 05 Vaccinations	10,425.00	5,425.00	(5,000.00)	52.0%	Page 5
230 Ops Professional Services	10,925.00	6,125.00	(4,800.00)	56.1%	

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
<b>522 Fire Control</b>					
522 20 42 01 ICOM Dispatch Charges	35,000.00	36,251.00	1,251.00	103.6%	Revised estimate
522 20 42 03 Data Cards for MDCs	1,890.00	2,890.00	1,000.00	152.9%	Revised estimate
240 Ops Communication	36,890.00	39,141.00	2,251.00	106.1%	
522 20 48 02 Communications Equipment R&M	4,500.00	10,000.00	5,500.00	222.2%	Page 4
275 Ops Repair & Maintenance	4,500.00	10,000.00	5,500.00	222.2%	
522 30 31 03 Fire Public Education Supplies	1,470.00	2,950.00	1,480.00	200.7%	Revised estimate
522 30 31 04 EMS Public Education Supplies	3,100.00	3,596.00	496.00	116.0%	Revised estimate
522 30 31 06 Pre-Incident Supplies	1,689.00	3,837.00	2,148.00	227.2%	Page 4
310 Life Safety Supplies	6,259.00	10,383.00	4,124.00	165.9%	
522 30 48 01 Miscellaneous R&M	0.00	585.00	585.00	0.0%	Revised estimate
375 Life Safety Repair & Maintenance	0.00	585.00	585.00	0.0%	
522 45 45 01 Learning Management System	5,000.00	5,845.00	845.00	116.9%	Revised estimate
465 Training Rentals & Leases	5,000.00	5,845.00	845.00	116.9%	
522 50 47 03 Station 51 Water	375.00	575.00	200.00	153.3%	Revised estimate
570 Facilities Utilities	375.00	575.00	200.00	153.3%	
522 50 48 04 Station 54 (Repair & Maint)	3,500.00	6,075.00	2,575.00	173.6%	Page 4
575 Facilities Repair & Maintenance	3,500.00	6,075.00	2,575.00	173.6%	
522 60 11 01 FT FF Mechanic	71,949.00	75,379.00	3,430.00	104.8%	Page 4
522 60 13 01 FT FF Mechanic (Educational Ince	1,439.00	1,508.00	69.00	104.8%	Revised estimate
522 60 19 01 FT FF Mechanic (Def Comp)	2,878.00	3,015.00	137.00	104.8%	Revised estimate
601 Vehicle Maintenance FT Wages	76,266.00	79,902.00	3,636.00	104.8%	
522 60 24 01 FT FF Mechanic (LEOFF)	4,003.00	4,183.00	180.00	104.5%	Revised estimate
602 Vehicle Maintenance FT Benefits	4,003.00	4,183.00	180.00	104.5%	
<b>522 Fire Control</b>	<b>298,903.00</b>	<b>298,703.00</b>	<b>(200.00)</b>	<b>99.9%</b>	
<b>Fund Expenditures:</b>	<b>298,903.00</b>	<b>298,703.00</b>	<b>(200.00)</b>	<b>99.9%</b>	

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001 General Fund

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<b>Fund Excess/(Deficit):</b>	<b>(298,903.00)</b>	<b>(298,703.00)</b>
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## 2017 PROPOSED BUDGET CHANGES

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110 Contingency Fund

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

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## 210 LTGO Debt Service Fund

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

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310 General Capital Projects

Revenues	Original	Proposed	Difference	Remarks
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<b>Fund Revenues:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
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Expenditures	Original	Proposed	Difference	Remarks
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522 Fire Control

522 10 49 09 Investment Fees (Capital)	0.00	200.00	200.00	0.0%	New line
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180 Admin Miscellaneous	0.00	200.00	200.00	0.0%
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522 Fire Control	0.00	200.00	200.00	0.0%
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<b>Fund Expenditures:</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>
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<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>(200.00)</b>
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610 Sick Leave Buyback Trust Fund

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

## 2017 PROPOSED BUDGET CHANGES

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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%	298,903.00	298,703.00	(200.00)	99.9%
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	200.00	200.00	0.0%
610 Sick Leave Buyback Trust Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>298,903.00</b>	<b>298,903.00</b>	<b>0.00</b>	<b>100.0%</b>