



Central Whidbey Island Fire & Rescue

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Professionalism • Integrity • Compassion • Excellence

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2018 Fourth Quarter Report & Proposed Budget Adjustments

Submitted by:

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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 *2018 Proposed Budget Changes* report (attached).

General Fund Internal Adjustment

Increases in multiple lines within the General Fund Budget total \$15,465. These increases have been offset by decreases in other lines totaling \$15,465. This results in a net zero impact to General Fund expense.

522 20 31 06 Uniforms (PT & Volunteer)

Uniform outfitting of Part-time and Volunteer personnel was lower than budgeted due to lower than anticipated incoming part-time personnel. If decrease in this line approved, sufficient funds remain for members to receive their annual uniform stipend through the remainder of the year.

This line is recommended to be decreased in the amount of \$4,000.

522 20 48 04 Marine Equipment (R&M)

Several unanticipated repairs were needed on Marine 5 in 2018, most significantly was the need to replace the seating in the cabin.

This line is recommended for increase by \$3,200.

522 30 13 01 Projects Overtime (CRR)

Projects Overtime has been lower than budgeted.

This line is recommended to be decreased in the amount of \$2,500.

522 45 43 04 Officer Development (Tvl/Lodging/Meals)

Officer Development (Travel/Lodging/Meals) expenses has been lower than initially anticipated.

This line is recommended to be decreased in the amount of \$2,400.

522 50 48 01 Station 51 (Repair & Maintenance)

Station 51 (Repair & Maintenance) expenses have been lower than budgeted.

This line is recommended to be decreased in the amount of \$3,240.

Introduction

Central Whidbey Island Fire & Rescue has expended 89.6 % of its Maintenance and Operations (M&O) budget in the first 12 months of 2018. This is well within our target of 100% (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 as required by *Standard Operating Guideline (SOG) 1.3.1 Budget* (defined as an adjustment of any line that is greater than \$2000).

The *2018 Fourth Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the *2018 Proposed Budget Changes* report (attached).

Budget Adjustment Overview

The *2018 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).

2018 4th Qtr Budgety Adjustment

Maintenance & Operations

522-10-11-07	Command Duty Officer Stipend	\$400.00
522-10-13-05	Commissioners	\$228.00
522-10-19-02	Deputy Chief (Def Comp)	\$1.00
522-10-24-03	Finance Officer (PERs)	\$15.00
522-10-31-02	Computer Software	\$930.00
522-10-41-06	Information Technology	\$84.00
522-10-42-03	Telephone	\$700.00
522-10-42-04	Cellular Phone	\$11.00
522-10-49-05	On-Site Meeting Expense	\$305.00
522-20-22-01	OT (L&I)	\$31.00
522-20-31-01	Fire Supplies	\$1,840.00
522-20-31-05	Marine Supplies	\$100.00
522-20-31-07	Computer Software	\$430.00
522-20-42-01	ICOM Dispatch Charges	\$1,000.00
522-20-48-04	Marine Equipment R&M	\$3,200.00
522-30-10-01	Full-Time FF/LT	\$57.00
522-30-12-01	Shift Coverage Overtime	\$160.00
522-30-21-01	FT FF/LT Medicare Only	\$140.00
522-30-24-01	FT FF/LT (LEOFF)	\$660.00
522-45-11-01	FT CAPT	\$1.00
522-45-13-01	Training Education Incentive (Training)	\$1.00
522-45-19-01	FT CAPT (Def Comp)	\$1.00
522-45-31-08	Books & Publications	\$305.00
522-45-43-05	Other Training (Tvl/Lodge/Meals)	\$700.00
522-45-43-07	CRR Training (Tvl/Lodge/Meals)	\$225.00
522-45-43-08	Vision Training (Tvl/Lodge/Meals)	\$1,000.00
522-45-49-01	Fire Trng - Registrations	\$1,200.00
522-45-49-08	Professional Memberships	\$200.00
522-50-35-02	Facilities Equipment & Tools	\$100.00
522-50-41-02	Generator Testing & Maintenance	\$840.00
522-51-41-04	Fire & Security Systems	\$600.00

\$15,465.00

Off Set By:

522-20-31-04	Small Equipment Supplies	\$600.00
522-20-31-06	Uniforms (PT & Vol)	\$4,000.00
522-30-13-01	Project Overtime (CRR)	\$2,500.00
522-45-43-03	Special Ops Training (Tvl/Lodge/Meals)	\$1,725.00
522-45-43-04	Officer Development (Tvl/Lodge/Meals)	\$2,400.00
522-45-49-10	Vision Training	\$1,000.00
522-50-48-01	Station 51 (Repair & Maintenance)	\$3,240.00

\$15,465.00

2018 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5
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001 General Fund

Revenues	Original	Proposed	Difference		Remarks
Fund Revenues:	0.00	0.00	0.00	0.0%	

Expenditures	Original	Proposed	Difference		Remarks
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522 Fire Control

522 10 11 07 Command Duty Officer Stipend	10,599.00	10,999.00	400.00	103.8%	Revised estimate
522 10 13 05 Commissioners	13,680.00	13,908.00	228.00	101.7%	Revised estimate
522 10 19 02 Deputy Chief (Def Comp)	8,463.00	8,464.00	1.00	100.0%	Revised estimate
101 Admin Wages	32,742.00	33,371.00	629.00	101.9%	
522 10 24 03 Finance Officer (PERS)	7,738.00	7,753.00	15.00	100.2%	Revised estimate
102 Admin Benefits	7,738.00	7,753.00	15.00	100.2%	
522 10 31 02 Computer Software	9,020.00	9,950.00	930.00	110.3%	Revised estimate
110 Admin Supplies	9,020.00	9,950.00	930.00	110.3%	
522 10 41 06 Information Technology	22,494.00	22,578.00	84.00	100.4%	Revised estimate
130 Admin Professional Services	22,494.00	22,578.00	84.00	100.4%	
522 10 42 03 Telephone	7,848.00	8,548.00	700.00	108.9%	Revised estimate
522 10 42 04 Cellular Telephones	2,645.00	2,656.00	11.00	100.4%	Revised estimate
140 Admin Communication	10,493.00	11,204.00	711.00	106.8%	
522 10 49 05 On-site Meeting Expense	550.00	855.00	305.00	155.5%	Revised estimate
180 Admin Miscellaneous	550.00	855.00	305.00	155.5%	
522 20 22 01 OT (L&I)	235.00	266.00	31.00	113.2%	Revised estimate
202 Ops Benefits	235.00	266.00	31.00	113.2%	
522 20 31 01 Fire Supplies	4,260.00	6,100.00	1,840.00	143.2%	Revised estimate
522 20 31 04 Small Equipment Supplies	2,350.00	1,750.00	(600.00)	74.5%	Revised estimate
522 20 31 05 Marine Supplies	100.00	200.00	100.00	200.0%	Revised estimate
522 20 31 06 Uniforms-(PT & Vol)	22,980.00	18,980.00	(4,000.00)	82.6%	Page 4
522 20 31 07 Computer Software	2,300.00	2,730.00	430.00	118.7%	Revised estimate
210 Ops Supplies	31,990.00	29,760.00	(2,230.00)	93.0%	
522 20 42 01 ICOM Dispatch Charges	39,100.00	40,100.00	1,000.00	102.6%	Revised estimate

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
240 Ops Communication	39,100.00	40,100.00	1,000.00	102.6%	
522 20 48 04 Marine Equipment R&M	6,500.00	9,700.00	3,200.00	149.2%	Page 4
275 Ops Repair & Maintenance	6,500.00	9,700.00	3,200.00	149.2%	
522 30 10 01 Full-Time FF/LT	469,961.00	470,018.00	57.00	100.0%	Revised estimate
522 30 12 01 Shift Coverage Overtime	22,867.00	23,027.00	160.00	100.7%	Page 4
522 30 13 01 Project Overtime (CRR)	6,705.00	4,205.00	(2,500.00)	62.7%	Page 4
301 CRR Wages	499,533.00	497,250.00	(2,283.00)	99.5%	
522 30 21 01 FT FF/LT (Medicare Only)	7,709.00	7,849.00	140.00	101.8%	Revised estimate
522 30 24 01 FT FF/LT (LEOFF)	29,753.00	30,413.00	660.00	102.2%	Revised estimate
302 CRR Benefits	37,462.00	38,262.00	800.00	102.1%	
522 45 11 01 FT CAPT	85,151.00	85,152.00	1.00	100.0%	Revised estimate
522 45 13 01 Training Education Incentive (Trai	1,703.00	1,704.00	1.00	100.1%	Revised estimate
522 45 19 01 FT CAPT (Def Comp)	3,406.00	3,407.00	1.00	100.0%	Revised estimate
401 Training FT Wages	90,260.00	90,263.00	3.00	100.0%	
522 45 31 08 Books & Publications	684.00	989.00	305.00	144.6%	Revised estimate
410 Training Supplies	684.00	989.00	305.00	144.6%	
522 45 43 03 Special Ops Trng-(Tvl/Lodge/Mea	3,090.00	1,365.00	(1,725.00)	44.2%	Revised estimate
522 45 43 04 Officer Develop Trng-(Tvl/Lodge/	4,500.00	2,100.00	(2,400.00)	46.7%	Page 4
522 45 43 05 Other Trng-(Tvl/Lodge/Meals)	5,620.00	6,320.00	700.00	112.5%	Page 4
522 45 43 07 CRR Training-(Tvl/Lodge/Meals)	0.00	225.00	225.00	0.0%	Revised estimate
522 45 43 08 Vision Training-(Tvl/Lodge/Meals)	0.00	1,000.00	1,000.00	0.0%	Revised estimate
450 Training Professional Development	13,210.00	11,010.00	(2,200.00)	83.3%	
522 45 49 01 Fire Trng-Registrations	3,600.00	4,800.00	1,200.00	133.3%	Revised estimate
522 45 49 08 Professional Memberships	120.00	320.00	200.00	266.7%	Revised estimate
522 45 49 10 Vision Training	3,000.00	2,000.00	(1,000.00)	66.7%	Revised estimate
480 Training Miscellaneous	6,720.00	7,120.00	400.00	106.0%	
522 50 35 02 Facilities Equipment & Tools	800.00	900.00	100.00	112.5%	Revised estimate
520 Facilities Equipment	800.00	900.00	100.00	112.5%	

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 50 41 02 Generator Testing & Maintenance	1,400.00	2,240.00	840.00	160.0%	Revised estimate
522 50 41 04 Fire & Security Systems	3,200.00	3,800.00	600.00	118.8%	Revised estimate
530 Facilities Professional Services	4,600.00	6,040.00	1,440.00	131.3%	
522 50 48 01 Station 51 (Repair & Maint)	11,499.00	8,259.00	(3,240.00)	71.8%	Page 4
575 Facilities Repair & Maintenance	11,499.00	8,259.00	(3,240.00)	71.8%	
522 Fire Control	825,630.00	825,630.00	0.00	100.0%	
Fund Expenditures:	825,630.00	825,630.00	0.00	100.0%	
Fund Excess/(Deficit):	(825,630.00)	(825,630.00)			

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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 2017 Capital Bond 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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211 Bond Redmption 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		

2018 PROPOSED BUDGET CHANGES

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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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350 CRR Grant Fund

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

2018 PROPOSED BUDGET CHANGES

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351 IAFC Volunteer Training Grant

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		

2018 PROPOSED BUDGET CHANGES

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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%	825,630.00	825,630.00	0.00	100.0%
110 Contingency Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
210 2017 Capital Bond Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
211 Bond Redmption 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%
350 CRR Grant Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
351 IAFC Volunteer Training Grant	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%	825,630.00	825,630.00	0.00	100.0%