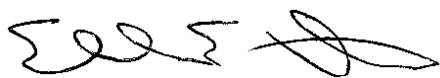


## Transparency & Fiscal Responsibility

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. 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 for the fiscal year beginning January 1, 2014 and we will be submitting the 2015 budget for GFOA review.

In 2015, the District's budget increased 2.61%. This increase is in large part due to contractual compensation increases and expense related to an expanded financial and accountability audit by the State Auditor due to reaching a revenue threshold of \$2,000,000. This increase is within the District's financial plan which anticipates an annual increase of 3.00%. The 2015 District budget provides for improvement over current service delivery levels with a substantial increase in volunteer staffing.

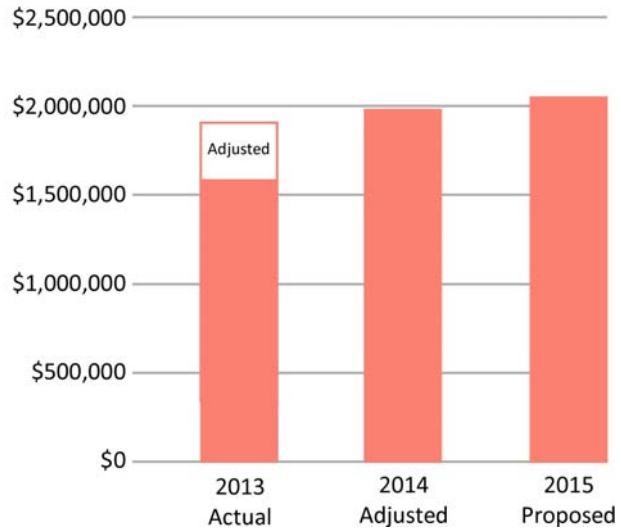
This budget summary provides an overview of the District's 2012 Adopted Budget. The complete 2015 District Budget is available for download from our web site ([www.cwfire.org](http://www.cwfire.org)). If you have any questions regarding the 2015 Proposed Budget, please contact Chief Ed Hartin or District Finance Officer Kim Harpe at (360) 678-3602.



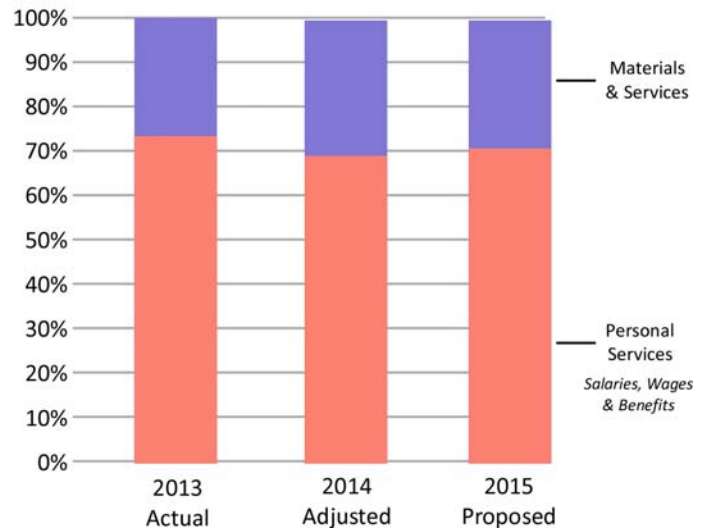
Chief

Ed Hartin, MS, EFO, FIFireE, CFO

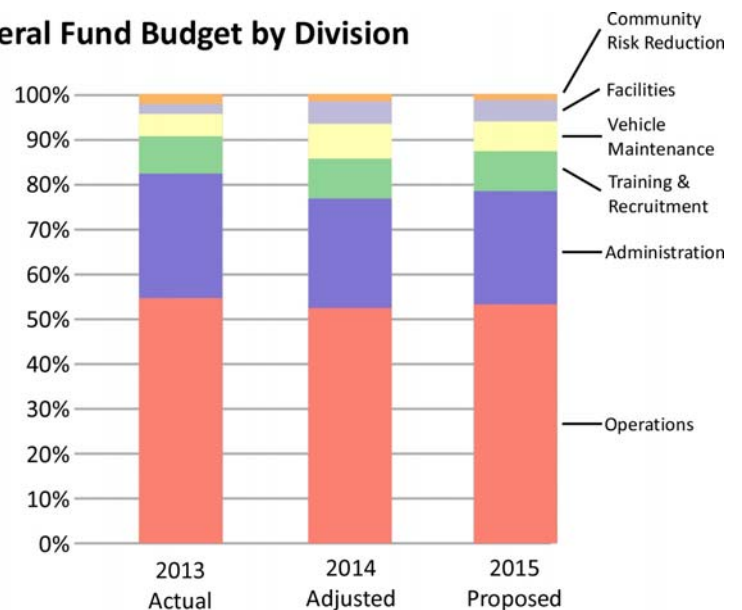
### General Fund Budget



### General Fund Budget by Expense Category



### General Fund Budget by Division



General Fund	Actual	Adjusted	Proposed
	2013	2014	2015
<b>Beginning General Fund Balance</b>	\$1,302,782	\$1,810,117	\$1,531,102
<b>Contingency</b>			
10% Contingency (Administrative) Fund	\$166,875	\$180,184	\$205,172
<b>Revenue</b>			
Investment Interest	\$5,190	\$2,500	\$2,500
Property Taxes (Includes New Construction)	\$2,118,231	\$2,144,078	\$2,165,519
Other Taxes/State Assessed Property	\$934	\$2,280	\$2,280
WGH Contract	\$199,519	\$201,495	\$201,495
Other Deposits	\$47,725	\$43,920	\$43,920
Voided Warrants & Vendor Credits	\$315	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$2,371,914</b>	<b>\$2,394,273</b>	<b>\$2,415,714</b>
<b>Expenditures</b>			
Vouchers (M&O General Fund)	\$1,615,364	\$1,999,513	\$2,051,719
Investment Fee	\$297	\$310	\$310
Tax Adjustment	\$0	\$200	\$200
Correction & Vendor Credits	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,615,661</b>	<b>\$2,000,023</b>	<b>\$2,052,229</b>
<b>Interfund Transfers</b>			
To Compensated Absences Trust Fund	\$1,918	\$13,265	\$984
To General Capital Projects Fund	\$247,000	\$660,000	\$365,000
<b>Total Transfers</b>	<b>\$248,918</b>	<b>\$673,265</b>	<b>\$365,984</b>
<b>Ending General Fund Balance</b>	<b>\$1,810,117</b>	<b>\$1,531,102</b>	<b>\$1,528,602</b>
General Capital Projects Fund	Actual	Budgeted	Proposed
	2013	2014	2015
<b>Beginning Capital Projects Fund Balance</b>	\$1,357,808	\$1,041,537	\$933,671
<b>Interfund Transfers</b>			
From General Fund	\$247,000	\$660,000	\$365,000
<b>Expenditures</b>			
Vouchers (Capital Projects Fund)	\$563,271	\$767,866	\$209,320
<b>Ending Capital Projects Fund Balance</b>	<b>\$1,041,537</b>	<b>\$933,671</b>	<b>\$1,089,351</b>
Compensated Absences Trust Fund	Actual	Budgeted	Proposed
	2013	2014	2015
<b>Beginning Compensated Absences Balance</b>	\$12,005	\$13,923	\$17,672
<b>Interfund Transfers</b>			
From General Fund	\$1,918	\$13,265	\$0
<b>Expenditures</b>			
Vouchers (Compensated Absences)	\$0	\$9,516	\$0
<b>Ending Compensated Absences Balance</b>	<b>\$13,923</b>	<b>\$17,672</b>	<b>\$17,672</b>
All Funds	Actual	Budgeted	Proposed
	2013	2014	2015
<b>Total Ending Balance (All Funds)</b>	<b>\$2,865,577</b>	<b>\$2,482,445</b>	<b>\$2,635,625</b>