



# Central Whidbey Island Fire & Rescue

1164 Race Road  
Coupeville, WA 98239

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(360) 678-3602

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

## Board of Fire Commissioners Special Meeting Minutes October 29, 2019

### Call to Order

This meeting of the Central Whidbey Island Fire & Rescue (CWIFR) Board of Fire Commissioners was called to order by Chair Steve Hutchinson at 7:00 pm

**Input from the Public** - None.

### Commissioners and Staff Present

Board Chair Steve Hutchinson, Commissioner Paul Messner, Commissioner Cheryl Engle, Chief Hartin, Finance Officer/Board Secretary Cathy Niiro, Deputy Chief Charlie Smith

**Members of the Public Present.** Mr. Chris Geiger.

### Consensus Approval of the Agenda

The Chair received consensus approval of the agenda.

### New Business

**Proposed 2020 Budget Presentation.** Chief Hartin presented the Proposed 2020 Budget via a power point presentation, by stating “The purpose of the budget was to be used as a Policy Document, and Operationally what we are going to do, Financially how finances are going to do it and also a way of Communicating to the public on what we do and the cost to provide services.” He shared these highlights.

- CWIFR has received the GFOA Distinguished Budget Award six years in a row.
- CFAI & Emergency Services Self-Assessment Model Completed: Criterion 4A Financial Planning, Criterion 4B Financial Practices and Criterion 4C Resources Allocation.
- How the budget fits into the Integrated Comprehensive Planning Flow Chart.
- Budget was created using modified zero based, bottom up budgeting.
- The district is transparent and fiscally responsible, operates with a balanced budget, has passed all financial and accountability audits, and maintain a AAA bond rating from Standard and Poor’s. Expenses will be up 6.88% (addition of 2 Fulltime Firefighters) Revenue up 5.15% (Whidbey Health ELS Agreement and new construction), AV up 11.34%, Levy Rate down – General 8.8%, Bond -15.7%. Net is 1.73%
- Challenges: Increase demand for service, decreased volunteer staffing, turnover among part-

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time staff, minimum wage increases and tax revenue limitations.

- Key Changes: Whidbey Health ILA increased approximately \$80,000m decreased part-time staffing and increasing full-time staffing
- Progress: Increased staff reliability, bond fund capital projects (Station 53 and Type 1 Engines), Capital Projects (generator at Station 51 which has resulted with all the stations having generators now) and Type 5 engines.
- Short Term Fiscal Impacts: Increased AV (lowers the general and bond levy rates), increased new construction (adds revenue), increased funding of interlocal agreement with Whidbey Health, Increased minimum wage (increases expenses) and contractual increases in compensation.
- Finance Officer's Budget Message: The district successful completed its financial audit 2019 (for fiscal years 2016 and 2017) accountability audits conducted concurrently with financial audits.
- The revenue chart was shared.
- The budget summary was shared for the General Fund, the Capital Projects Fund, the Bond Fund, Debt Service Fund and compensated Absences Trust Fund, Fiscal Performance Measures
- The 2019 Accomplishments and 2020 Projects for Administration, Community Risk Reduction, Training/Recruitment, Facilities, and Fleet Maintenance
- The capital projects, and bond fund budgets was shared

**Good of the Order Announcements: None**

#### **Next Regular Meeting**

November 14, 2019

Time: 5:00pm

Location: Station 53

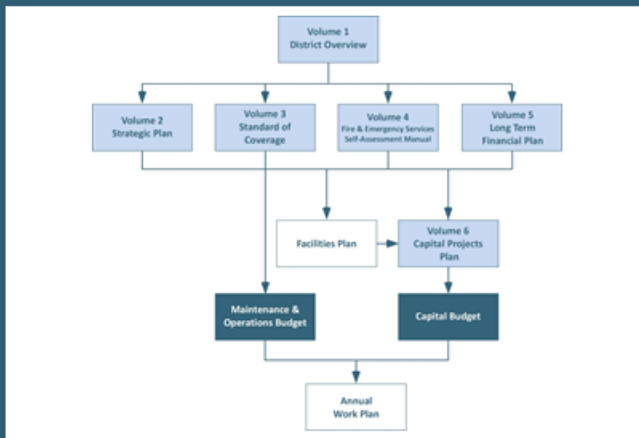
There being no further business, Board Chair Steve Hutchinson adjourned the meeting at 8:40 pm.

Submitted,

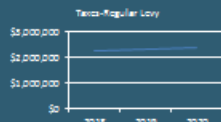
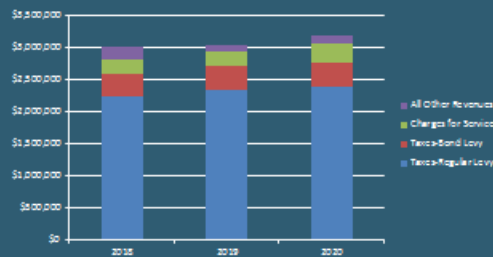
*Cathy Niiro*

Cathy Niiro, Board Secretary

## Integrated Comprehensive Planning



## Revenue



## Budget Summary

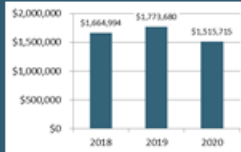
General Fund	Actual 2018	Adjusted 2019	Proposed 2020
<b>Beginning General Fund Balance</b>	\$2,777,232	\$2,032,546	\$2,881,527
Contingency (Administrative) Fund (10% of FM&O)	\$230,532	\$125,686	\$159,017
Beginning GF Balance (Less Contingency)	\$2,546,701	\$1,906,860	\$2,722,510
<b>Revenue</b>			
Taxes	\$2,228,270	\$2,344,400	\$2,401,816
State Grants and Revenue	\$8,075	\$14,476	\$8,000
Charges for Services	\$210,114	\$239,144	\$262,000
Miscellaneous Revenue	\$71,266	\$18,011	\$44,793
Other Revenue	\$10,251	\$2,500	\$2,500
<b>Total Operating Revenues</b>	\$2,528,077	\$2,618,531	\$2,759,109
<b>Expenditures</b>			
Regular Budgeted Expenditures (M&O General Fund)	\$1,066,196	\$2,428,080	\$2,590,168
Contingency Expenditures	\$0	\$76,401	\$0
<b>Total Expenditures</b>	\$1,066,196	\$2,504,481	\$2,590,168
<b>Interfund Transfers</b>			
To General Capital Projects Fund	\$202,746	\$201,119	\$210,281
To Compensated Absentee Fund	\$1,421	\$35,280	\$28,016
To Grants Management Fund	\$1,186	\$0	\$0
<b>Total Transfers From General Fund</b>	\$205,353	\$236,479	\$238,297
<b>Ending General Fund Balance</b>			
Contingency (Administrative) Fund Ending Balance	\$230,532	\$125,686	\$159,017
Ending GF Balance (Less Contingency)	\$2,807,218	\$2,722,053	\$2,544,114
<b>Total Ending General Fund Balance</b>	\$3,032,546	\$2,881,527	\$2,803,131



Beginning Balance

## Budget Summary

Capital Projects Fund	Actual 2018	Adjusted 2019	Proposed 2020
<b>Beginning Capital Projects Fund Balance</b>	\$1,664,994	\$1,773,680	\$1,515,715
<b>Revenue</b>			
Miscellaneous Revenue (Investment Interest)	\$17,676	\$2,264	\$18,189
<b>Interfund Transfers</b>			
From General Fund	\$202,746	\$205,119	\$210,281
<b>Expenditures</b>			
Investment Fee	\$238	\$168	\$759
Vouchers (Capital Projects Fund)	\$112,492	\$465,280	\$344,500
<b>Ending Capital Projects Fund Balance</b>	\$1,773,680	\$1,515,715	\$1,269,977



Beginning Balance

## Budget Summary

Bond Fund	Actual 2018	Adjusted 2019	Proposed 2020
Beginning Bond Fund Balance	\$7,424,543	\$7,448,458	\$7,235,458
Revenue			
Taxes-Bond (a/c)	\$364,111	\$372,700	\$385,200
Miscellaneous Revenue (Investment Interest)	\$107,906	\$60,000	\$108,532
Interfund Transfers			
To Debt Service Fund	\$364,111	\$372,700	\$385,200
Expenditures			
Investment Fee	\$100	\$2,000	\$2,418
Vouchers (Bond Fund)	\$83,991	\$170,000	\$5,848,775
Ending Bond Fund Balance	\$7,448,458	\$7,235,458	\$1,491,597

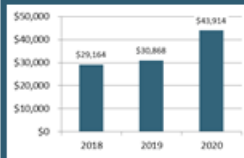


Beginning Balance

Debt Service Fund	Actual 2018	Adjusted 2019	Proposed 2020
Beginning Debt Service Balance	\$0	\$1,243	\$1,243
Interfund Transfers			
From Bond Fund	\$364,111	\$372,700	\$385,200
Expenditures			
Vouchers (Debt Service)	\$361,769	\$372,700	\$385,200
Ending Debt Service Balance	\$1,243	\$1,243	\$1,243

## Budget Summary

Compensated Absences Trust Fund	Actual 2018	Adjusted 2019	Proposed 2020
Beginning Compensated Absences Balance	\$29,164	\$30,868	\$42,914
Revenue			
Miscellaneous Revenue (Investment Interest)	\$399	\$71	\$659
Interfund Transfers			
From General Fund	\$1,421	\$25,260	\$28,016
Expenditures			
Investment Fee	\$16	\$25	\$22
Vouchers (Compensated Absences)	\$0	\$12,260	\$0
Ending Compensated Absences Balance	\$30,659	\$42,914	\$71,597



Beginning Balance

## Budget Summary

Fiscal Performance Measures	2018	2019	2020
<b>Fiscal Responsibility</b>			
General Fund Revenue-General Fund Expense	\$255,917	-\$181,009	-\$78,400
Expenditure/Debit	\$247,24	\$297	\$204
% Change In General Fund Balance	9.23%	-5.01%	-3.73%
% Change In Capital Projects Fund Balance	6.63%	-14.54%	-7.70%
% Change In Compensated Absences Fund Balance	5.84%	42.28%	85.23%
General Fund Cash Flow/General Fund Revenue	10.11%	-5.60%	-3.83%
General Fund Ending Balance/General Fund Revenue	119.99%	110.09%	101.93%
Long Term Debt/Assessed Value	0.38%	0.34%	0.29%
Debt Service/Operating Revenue	12.06%	12.11%	11.84%
% Full Funding of Contingency (Administrative) Fund	100.00%	100.00%	100.00%
% Full Funding of Capital Projects Fund	123.14%	147.52%	77.32%
% Full Funding of Compensated Absences Fund	11.91%	11.86%	81.05%
<b>Adequacy &amp; Sustainability of Funding</b>			
General Fund Balance as a % of GF Expense	134.41%	121.13%	111.25%
Revenue/Debit	\$248.22	\$254.94	\$270.00
Intergovernmental Revenue/(Total Revenue)	6.96%	9.13%	10.65%
Property Tax/(Total Revenue)	79.82%	76.75%	72.61%
General Levy Rate	\$1.21	\$1.22	\$1.12
General Levy Rate/Maximum Levy Rate (\$1.50)	87.09%	81.84%	75.23%
Bond Levy Rate	0.22	0.22	0.19
Total Levy (General Levy+Bond Levy)	\$1.53	\$1.45	\$1.32

Current fiscal performance is consistent with the district's long-term financial plan.

## Administration

### 2019 Accomplishments

- Cyber Attack Recovery
- Fire & Emergency Services Self-Assessment
- Staffing Study
- Succession Plan
- Renegotiation of the BLS Interlocal Agreement

*Significant factors include reduction in salary expense (finance officer overlap) and no bi-annual audit expense (next audit 2021)*

### 2020 Projects

- Financial Practices SOGs
- Administrative SOGs
- Fire & Emergency Services Self-Assessment
- OSH Assessment
- Member Assistance Program

**Change from 2019 -4.23%**

## Community Risk Reduction

### 2019 Accomplishments

- Fire Investigation
- Fire Inspections RMS
- Preplanning
  - GIS Layers
  - Hydrant & Knox Box Locations
  - Water Supply Preplans
- Additional Full-Time Staffing

*Significant factors include addition of two full-time firefighter/EMTs and compensation increases specified in the CBA*

### 2020 Projects

- Fire Investigation (Implementation & ILAs)
- Fire Inspection RMS (Implementation)
- Plans Review (Process)
- Preplanning

**Change from 2019 21.25%**

## Operations

### 2019 Accomplishments

- Standard Equipment Inventory (Type 5 Engines)
- HIPPA (Update)

*The most significant factor is reduction of part-time staffing from 4.5 FTE to 3.0 FTE*

### 2020 Projects

- CQI Program
- Standard Equipment Inventory (Type 1 Engines)

**Change from 2019 -0.55%**

## Training/Recruitment

### 2019 Accomplishments

- Wildland Firefighter Qualification
- Technical Rescue
- Professional Development

*Significant factors include increased expense for professional development (succession plan) and compensation increases specified in the CBA*

### 2020 Projects

- Probationary Firefighter Program
- Technical Rescue
- Individual and Company Performance Standards

**Change from 2019 6.51%**

## Fleet Maintenance

### 2019 Accomplishments

- Parts Inventory System
- Type 5 Wildland Engines (Specification & Procurement)
- Type 1 Engine Specifications

*The significant factor is a compensation increase specified in the CBA*

### 2020 Projects

- Type 1 Engine (Procurement)
- Parts Inventory (Implementation)
- Staffing Study

**Change from 2017 3.93%**



## Capital Projects Budget

Apparatus	2018 Actual	2019 Adjusted	2020 Proposed
004 22 04 00 Pumper Apparatus 0705 (45.5) with P33	\$29,840		
004 22 04 04 Pumper Apparatus 0801 & 0802 (85.5 & 85.4)		\$48,148	
004 22 04 40 Apparatus 1802 (110) Cabin Sealing Replacement		\$27,000	
<b>Equipment</b>			
004 22 04 08 Pumper Simulator	\$9,100		
004 22 04 01 Education Equipment Replacement			\$4,000
004 22 04 23 SCBA/Cylinder Replacement			\$29,900
<b>Technology Infrastructure</b>			
004 22 04 11 Server Replacement	\$17,000		
004 22 04 08 Firewall Replacement	\$5,800		
004 22 05 11 Telephone System Replacement		\$20,000	
<b>Facilities</b>			
004 22 05 06 Station 51 Backup Power Generator		\$82,000	
004 22 05 12 Access, Fire & Security System Replacement		\$10,000	
<b>Total Expenditures</b>	<b>\$116,240</b>	<b>\$486,280</b>	<b>\$54,900</b>

## Bond Fund Budget

Professional Services	2018 Actual	2019 Adjusted	2020 Proposed
004 22 01 01 Legal Services	\$82,200		\$0
004 22 01 02 Consulting	\$14,500		
004 22 01 05 Station 55 Architectural & Engineering	\$87,191	\$220,000	\$150,000
<b>Sub Total</b>	<b>\$83,891</b>	<b>\$220,000</b>	<b>\$150,000</b>
<b>Intergovernmental Professional Services</b>			
004 22 02 01 Permits & Fees	\$0	\$20,000	\$40,000
<b>Sub Total</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$40,000</b>
<b>Facilities</b>			
004 22 05 01 Station 55 Land Work	\$0	\$0	\$700,000
004 22 05 02 Station 55 Construction	\$0	\$0	\$3,000,000
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,700,000</b>
<b>Apparatus</b>			
004 22 04 22 Apparatus 9401 Replacement	\$0	\$0	\$852,825
004 22 04 25 Apparatus 9801 Replacement	\$0	\$0	\$852,825
004 22 04 29 Apparatus 9802 Replacement	\$0	\$0	\$852,825
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,558,475</b>
<b>Total Bond Fund Budget</b>	<b>\$83,891</b>	<b>\$220,000</b>	<b>\$6,028,775</b>