

CENTRAL WHIDBEY ISLAND FIRE & RESCUE

IN THE MATTER OF)
The property tax levy for 2008)

Resolution # 07-03

WHEREAS, the Board of Fire Commissioners of Central Whidbey Island Fire and Rescue has met and considered its budget for the calendar year 2008; and,

WHEREAS, the Board of Fire Commissioners of Central Whidbey Island Fire and Rescue after hearing and after duly considering all relevant evidence and testimony presented, determined that Central Whidbey Island Fire and Rescue requires a regular levy in the amount of \$1,900,000.00 which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the district and its best interest; now, therefore,

BE IT RESOLVED BY THE FIRE COMMISSIONERS OF CENTRAL WHIDBEY ISLAND FIRE AND RESCUE that an increase in regular property tax is hereby authorized for the 2008 levy in the amount of \$1,900,000.00 which is a percentage increase of more than 10% above the highest amount of regular property taxes that could have been lawfully levied in this taxing district in any previous year since 1985.

This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made.

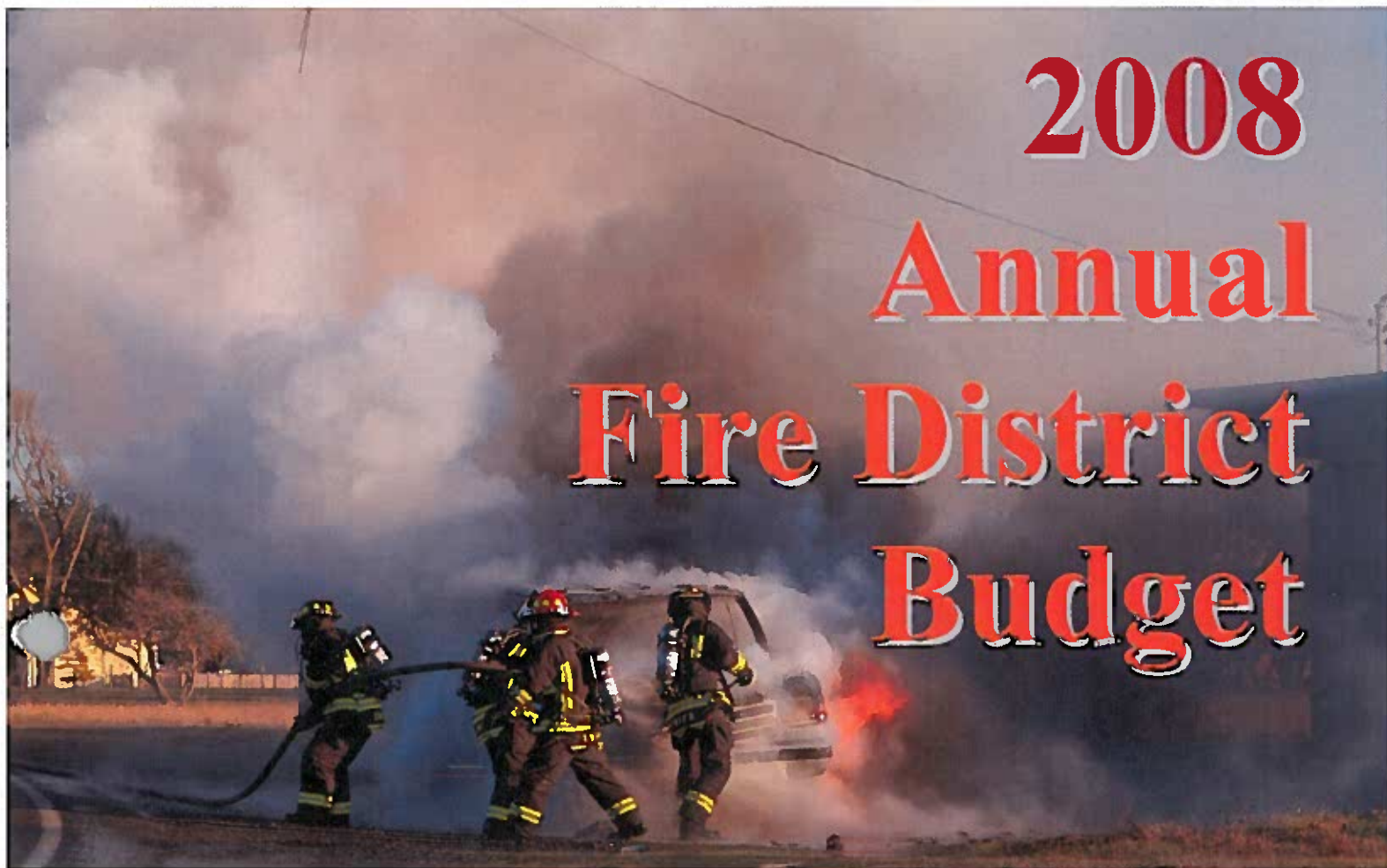
ADOPTED this 8th day of November, 2007.

Paul E. Messner, Commissioner

Cheryl J. Eagle
Cheryl J. Eagle, Commissioner

Tom L. Smith
Tom L. Smith, Commissioner

Attest: Joe Biller
Joe Biller, District Secretary



2007 Chair	Paul Messner
Commissioner	Tom Smith
Commissioner	Cheryl Engle

Secretary/Fire Chief Joe Biller

Work shop – September 22, 2007
Adopted ---- November 8, 2007
Revised ----

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2008 Operational Goals

1. Personnel

Consistent Staffing

- 2 people 24/7 with Part time people used to staff Hospital's BLS Unit
- Minimum standard 95% of time
- Calls and Activities (see activity chart)

Hiring New Chief

- Secure testing Firm

Hire Part time Office help

- Managing the Plan
- 1. Continued active recruiting for volunteers
- 2. Introduce part-time positions
- 3. Budget the Long Range Plan

2. Facilities

Maintain all district property

- Review WGH Contract Procedures
- Generator at Sta. 51
- Consider Headquarters Improvements
- Office Space/Conference Area
- Potential Modular Firefighter Quarters

3. Equipment

Maintenance Records/ Inventory Control

Improve/Replace

- Narrow Band radios
- Rescue Rig Replacement

4. Programs –On Going

- Inspections
- Fire Prevention
- Community involvement
- Addressing Program
- Pre-incident plans

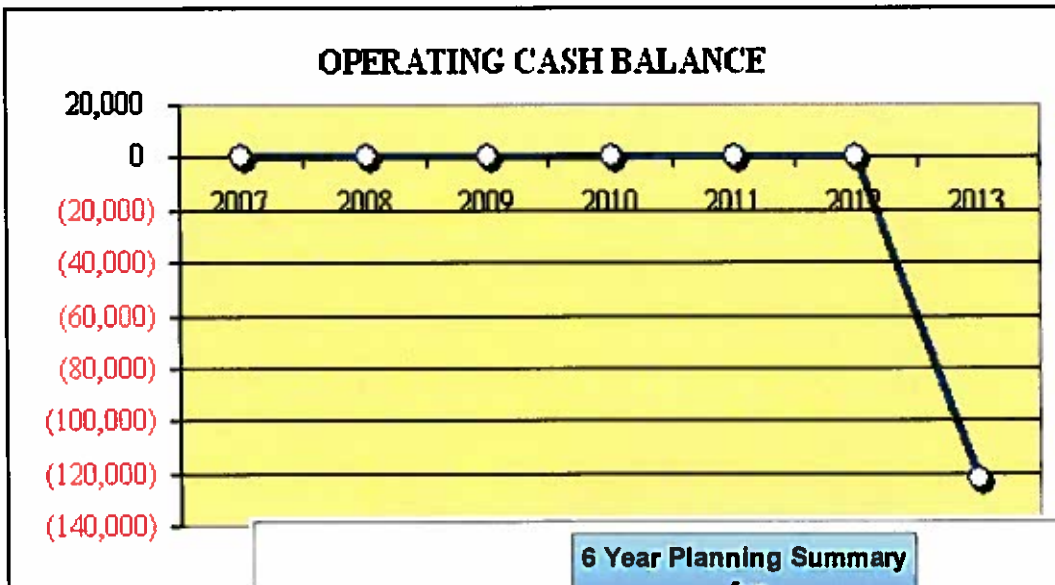
5. Administration

- | | |
|--------------------------|--------------------------------|
| • Budget and Investments | Staffing |
| • Training Recruiting | Personnel management |
| • Policy Manual | Legal |
| • Business Management | Computer system |
| • Clerical Support | Contracts Labor Agreement |
| Office & Payroll | Prevention /Inspection Records |
| | Grant applications |

6. Legislative

- | | |
|-----------------------|--------------------------------|
| Commissioner Meetings | Long Range Planning |
| Training | Continued Regional Involvement |

6 Year Planning Summary

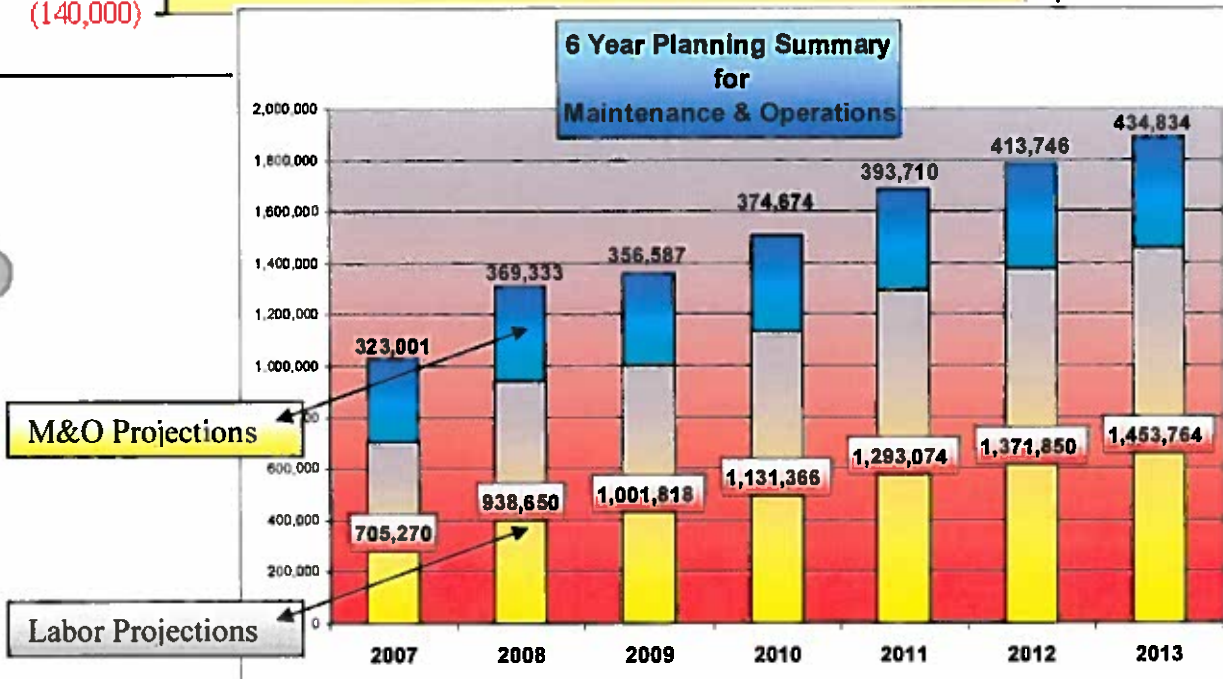


Maintenance and Operations balance 6 of 7 years

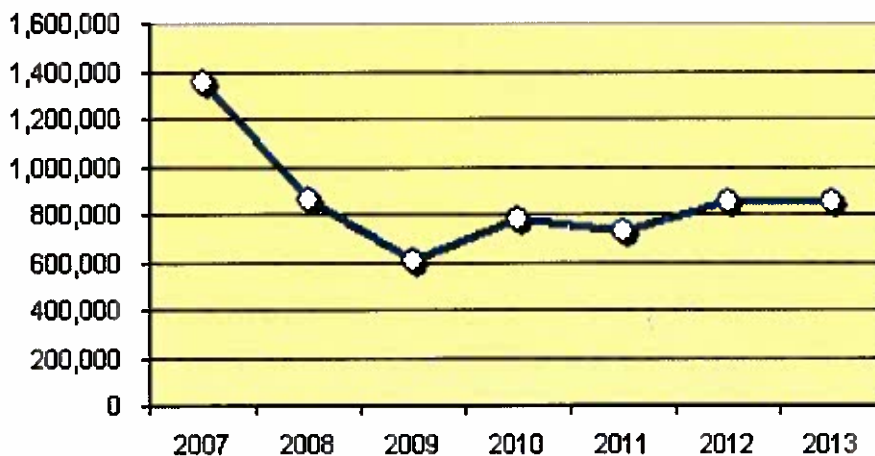
2013 has a shortfall if EMS Levy is not renewed.

Chart below shows Projected M&O Growth thru 2013

Includes staffing increases using part time personnel with a transition to full paid by 2011.



Reserve Cash Balance



Cash Reserve Plan

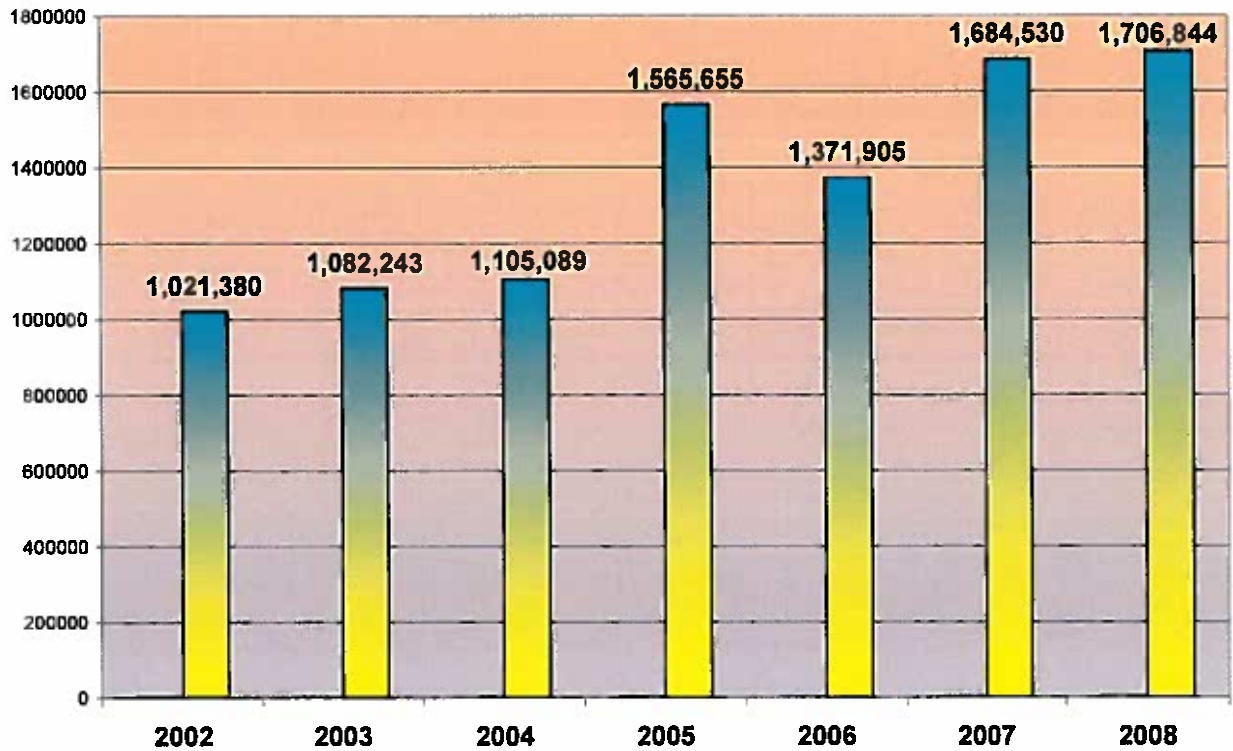
- 2008 includes office remodel & Firefighter Modular Building & Rescue Rig replacement
- In 2009 Ladder truck acquisition.
- An additional Rescue in 2011.
- Staff's recommendation is to consider a lid lift in 2009 or 2010

2008
Maintenance and Operation

Revenue
Detail

2008 Revenue

7-yr. Revenue Chart



- ❑ True and Accurate Property Tax valuations are not available from the County Assessor at this time.
- ❑ The \$1.29 levy rate passed by voters in 2004 has been limited by the 1% maximum required by Initiative 747 and the estimated rate for 2008 is .92 per 1,000.00 for 2008.
- ❑ Miscellaneous revenue is more definitively broken out to show all sources of miscellaneous revenue.
- ❑ The Nextel agreement for the old Fire Station location has been cancelled. This reduces anticipated income by \$18,000.00

Detailed ---Anticipated Revenue

2006 Budget Narrative		
Revenue - 2006		
Estimated due to unavailability of Assessed values at time of adoption		
Estimated Property Tax Anticipated	1,500,000	
Miscellaneous Revenue		
Hospital Reimbursement	20,000	
Medical contributions by Employees	74,194	
Old Sta 51 Lease/Rental	4,404	
WGH / Station 51 joint contract	20,851	
Nextel Lease Agreement	5,000	
Coupeville Inspection Contract	8,000	
Recruit Training Reimbursement	2,400	

	0	
Training Center fees	4	
	,	
	0	
	0	
	0	
CPR Fees	3	
	,	
	0	
	0	
	0	
Other	4	70,308
	,	
	0	
	0	
	0	

Current Investments

Investment Amount/s as of October 30, 2007

Mature Dates

11/12/2007	130,000.00
12/17/2007	130,000.00
01/14/2008	130,000.00
02/11/2008	160,000.00
03/17/2008	160,000.00
04/14/2008	149,000.00
05/12/2008	62,700.00
06/16/2008	142,000.00

TOTAL: 1,010,300.00

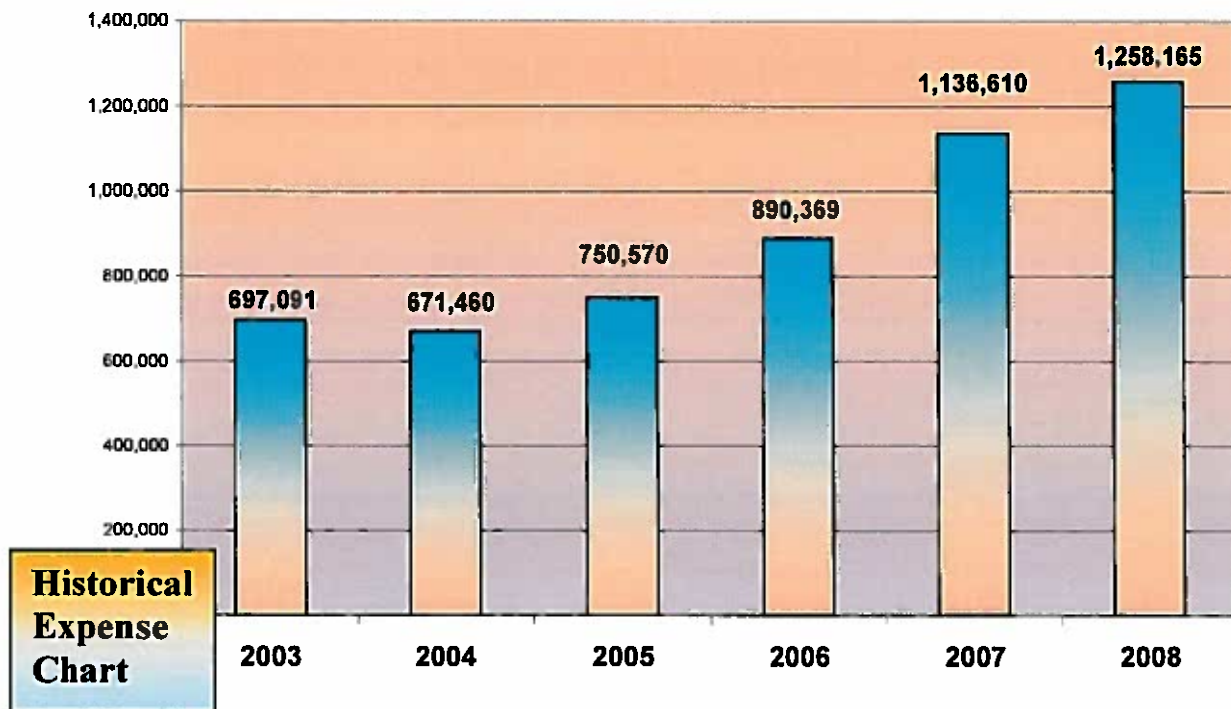
2008
Maintenance and Operation

Expense
Detail

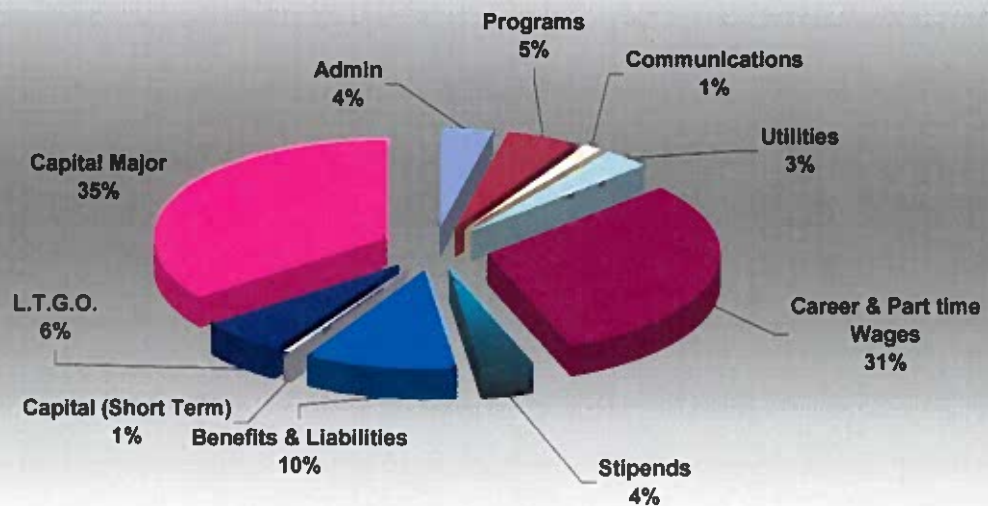
Maintenance and Operations - *Expenditure Summary*

Expenditure Summary - 2006		
TOTAL OPERATIONS		
Maintenance/Operations	250,542	
Salaries&Benefits&Stipends	581,419	831,961
BOND REDEMPTION		
LTGO Retired in 2011 (due June 1st 2006)	16,093	
December 1, 2006	106	122,185

5-yr Maintenance and Operations Expense Chart

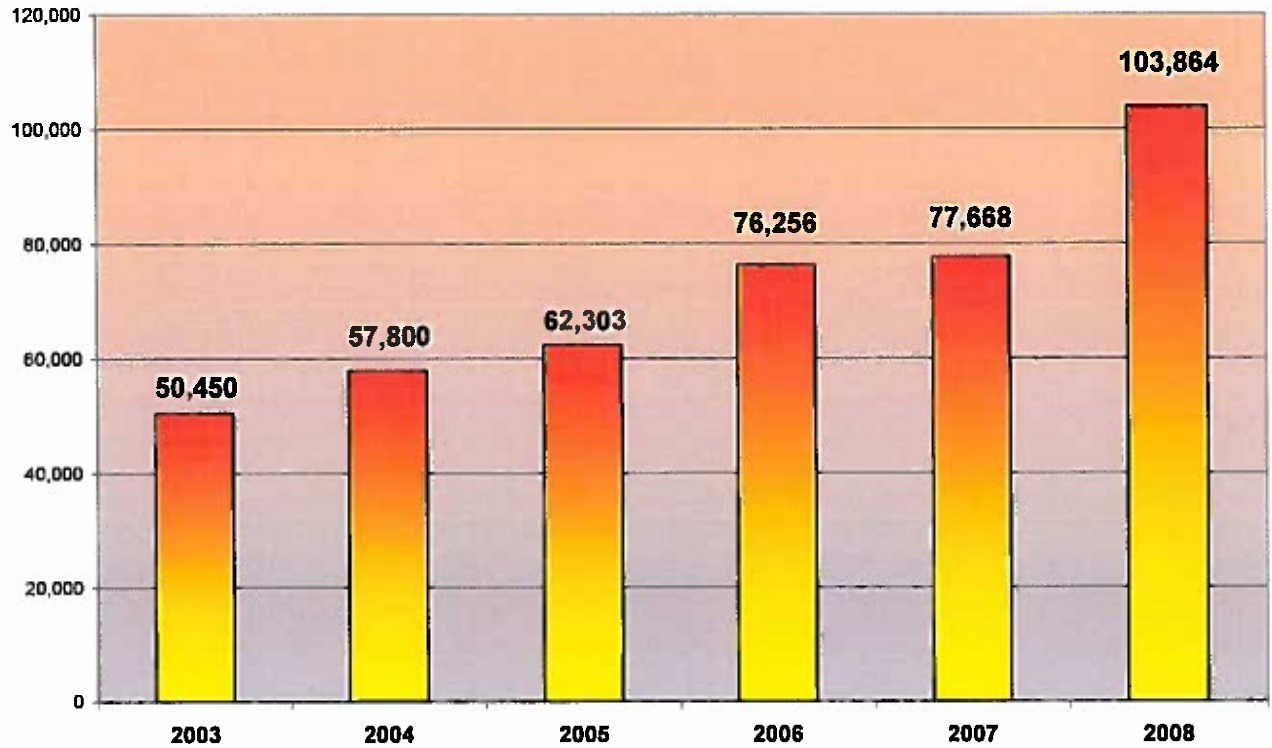


2008 Expenditure Plan



Maintenance and Operation – *Fund Detail*

Administration Operational Expense

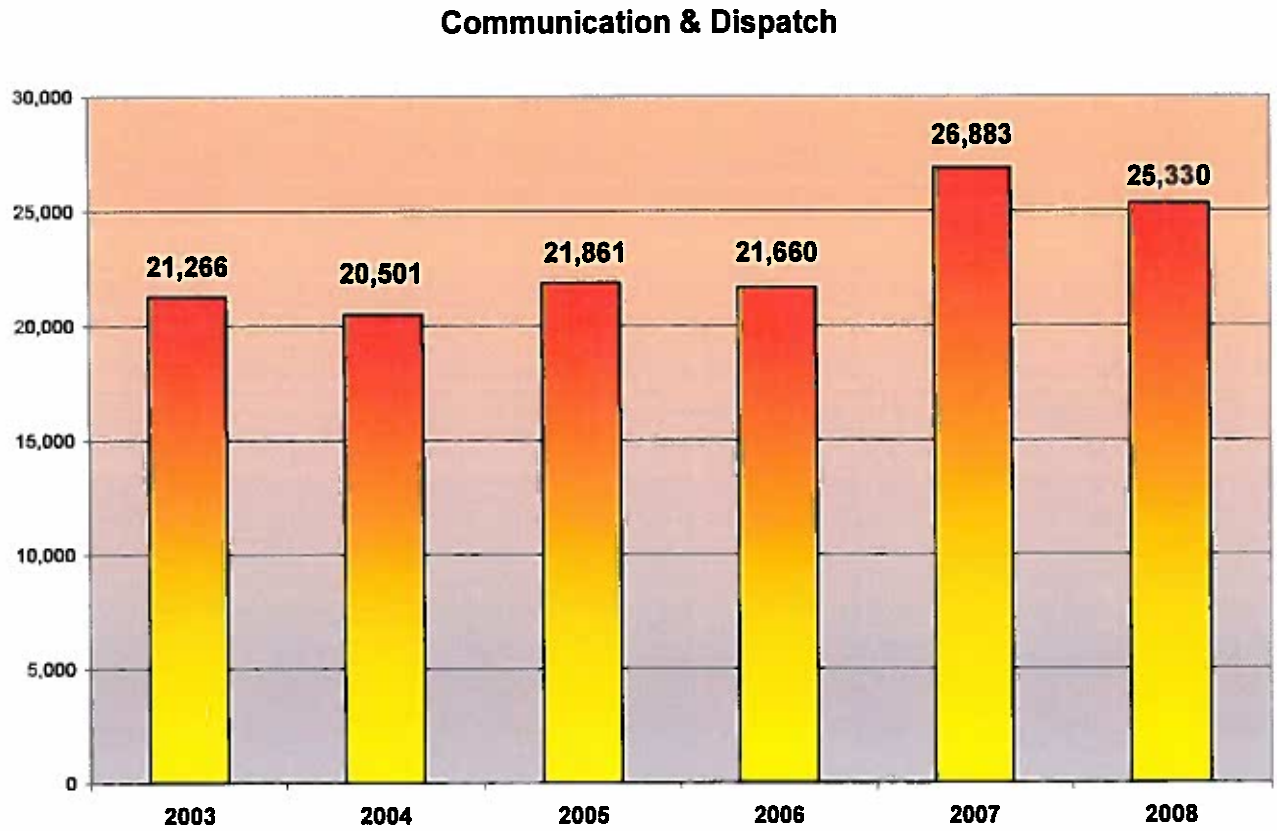


Administration -07

Contingency	3,000	
	25,96	
Dist. Ins	8	
Dues and Subscriptions	3,700	
Accounting Professional Services	2,400	
Consumable Supplies	9,500	
computer repair/software	5,000	
Advertising/Newsletter	3,800	
Commissioner Supplies	800	
Election Fees	1,000	
Uniforms/Supplies/	4,500	
New Member Testing	3,000	
Professional services		
Computer tech support	4,000	
Audit fees	1,000	
	10,00	77,66
Legal Fees	0	8

- Additional monies set aside for fire chief replacement

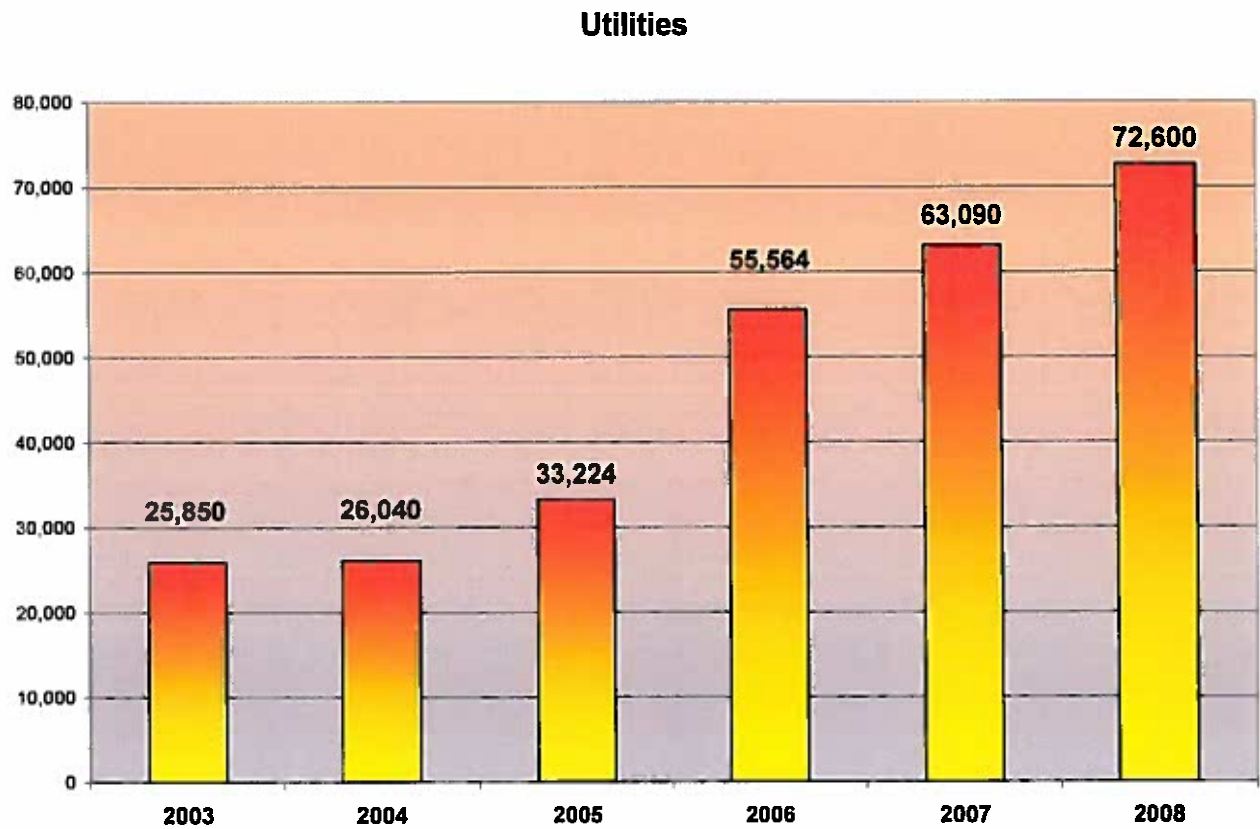
Maintenance and Operation - *Communications and Dispatch*



Communication & Dispatch -07		
	Dispatch	21,883
	Maint.. Contract	3,000
	Radio Repair & Installations	2,000
		26,883

- I-Com rates are based on incident averaged over entire county.

Maintenance and Operation – *Utilities*



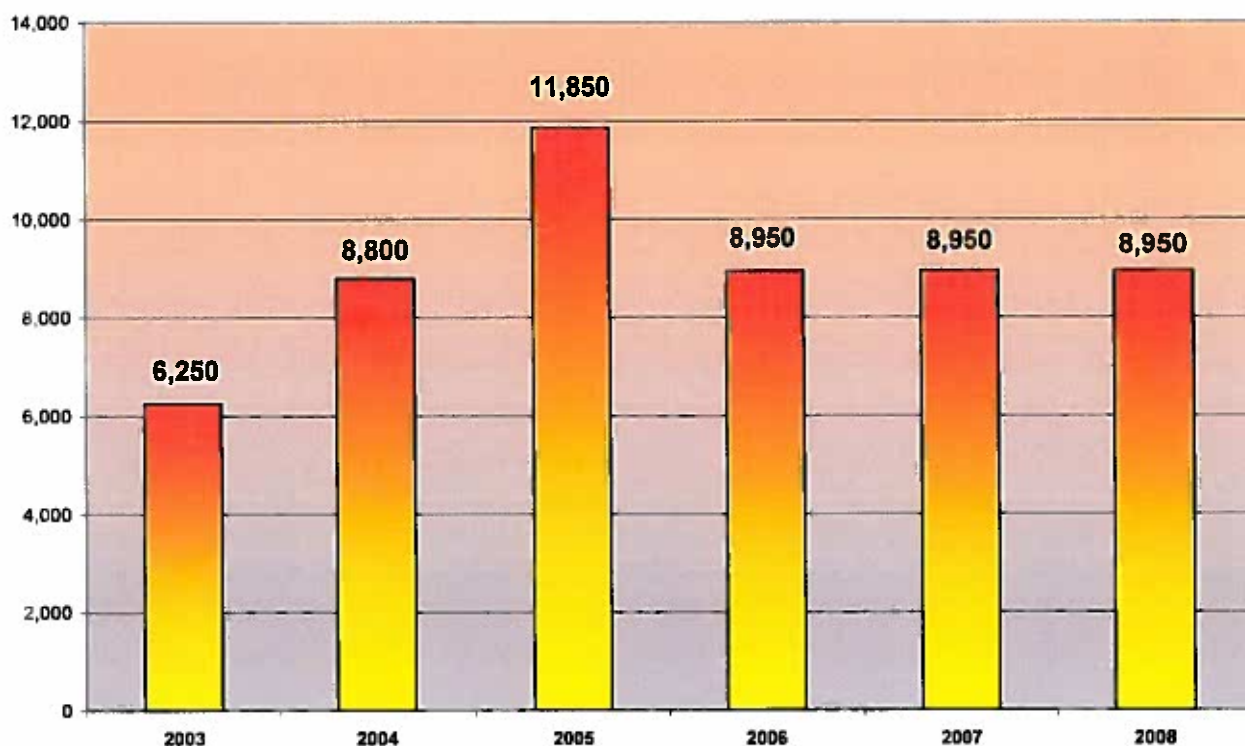
Utilities -07

Electric	10,000	
Security System	2,200	
Garbage	1,600	
Phone/Cellular	3,200	
Phone Fixed	9,000	
Propane	13,000	
Water	1,000	
cable TV	540	
Web Hosting	350	
Satellite internet	1,200	
Fuel	21,000	63,090

- Utility costs have risen 64% over 6 years
- New larger Fire stations and more use of those facilities contribute to the increased expense

Maintenance and Operation - *Medical and Infectious Disease*

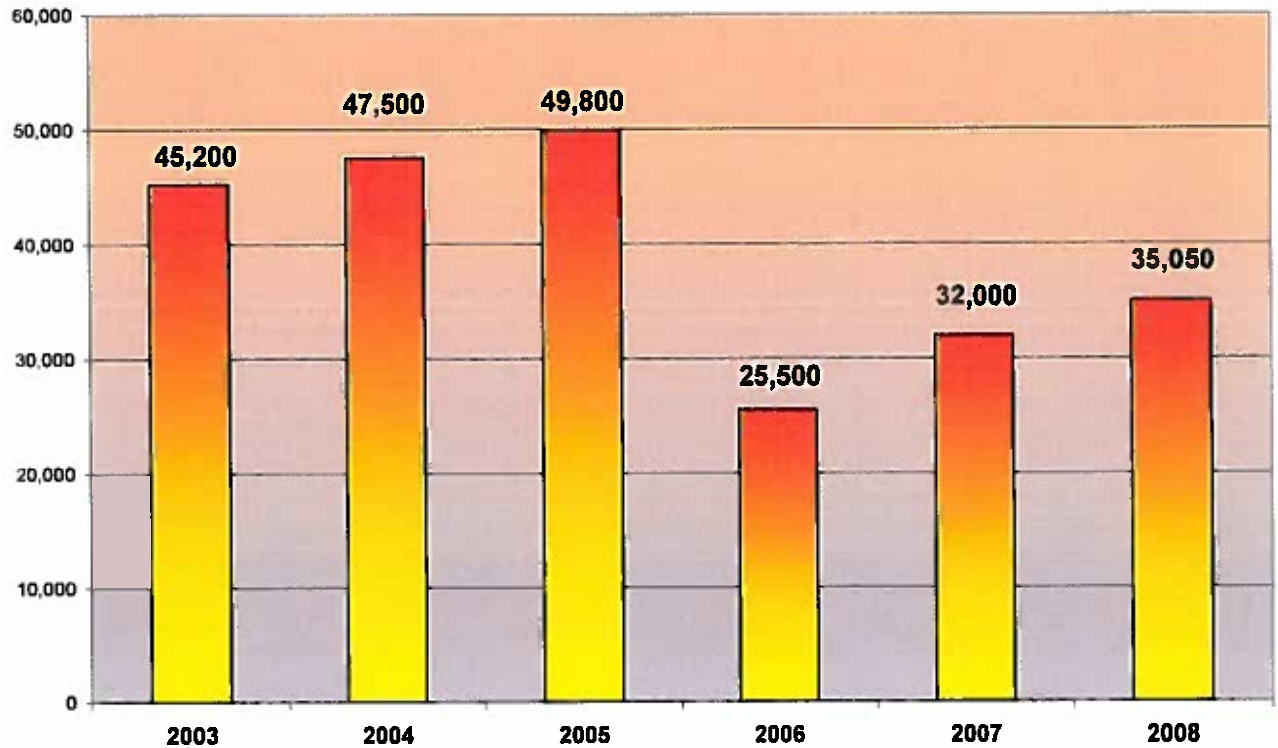
Medical Program



Medical/Infectious Disease -07		
Hep B Inoculations	750	
Supplies	4,800	
EMT/1st Responder (new member training)	2,000	
CPR Program Consumables	1,400	8,950

- ❑ Firefighter Alex Majestic is the coordinator for this program.
- ❑ This fund is used to re-supply all medical consumables used throughout the year
- ❑ The CPR and First Aid class continues..... Classes are offered 1 Saturday of every month and other "special requested" classes are given from time to time.
- ❑ 47 Students attended CPR and/or First Aid Classes last year.

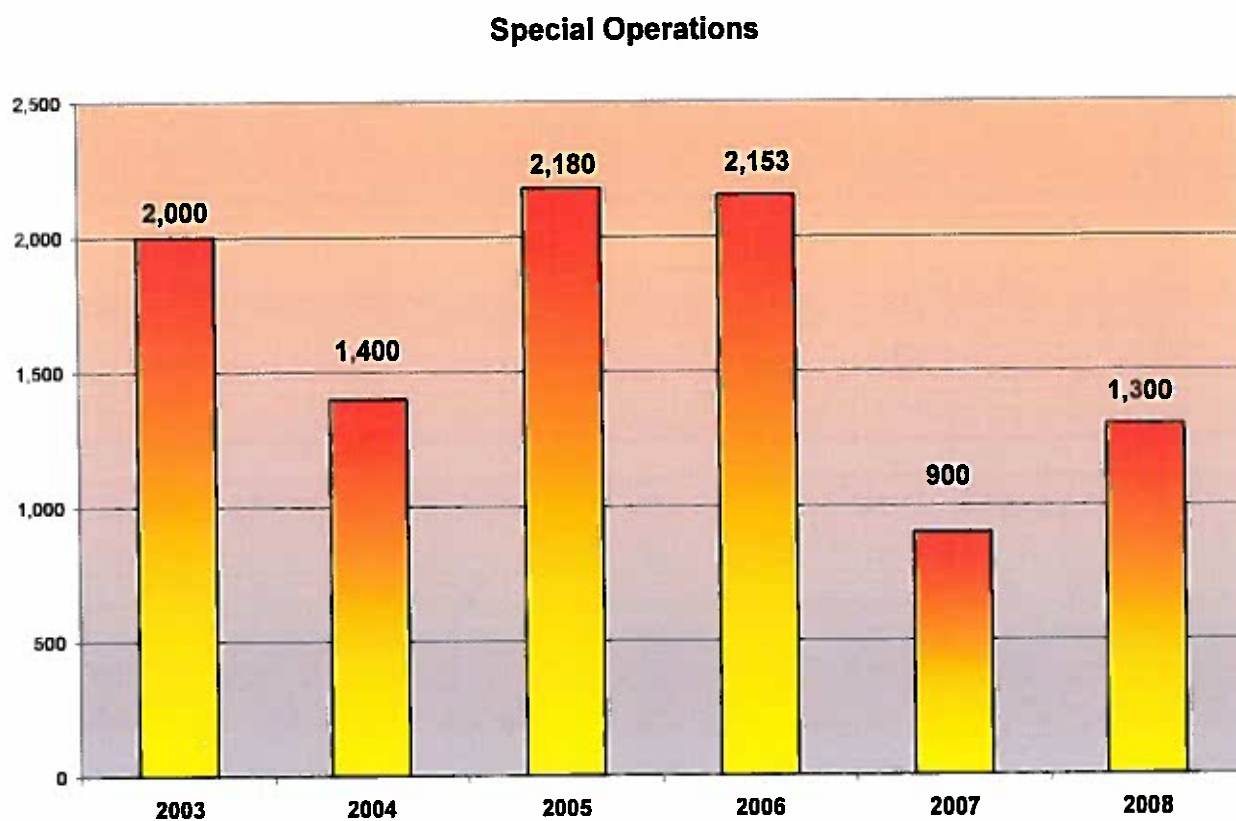
Maintenance and Operation - Equipment and Facilities

Equipment & Facilities Readiness

Equipment & Facilities Readiness -08		
Supplies/Repair	21,500	
OH Repair Contract	1,800	
Small Tools	1,750	
Facilities	10,000	35,050

- ❑ Capt. Rob Spinner is coordinator for this program.
- ❑ Facilities Repair
- ❑ Cleaning Supplies
- ❑ Vehicle Maintenance

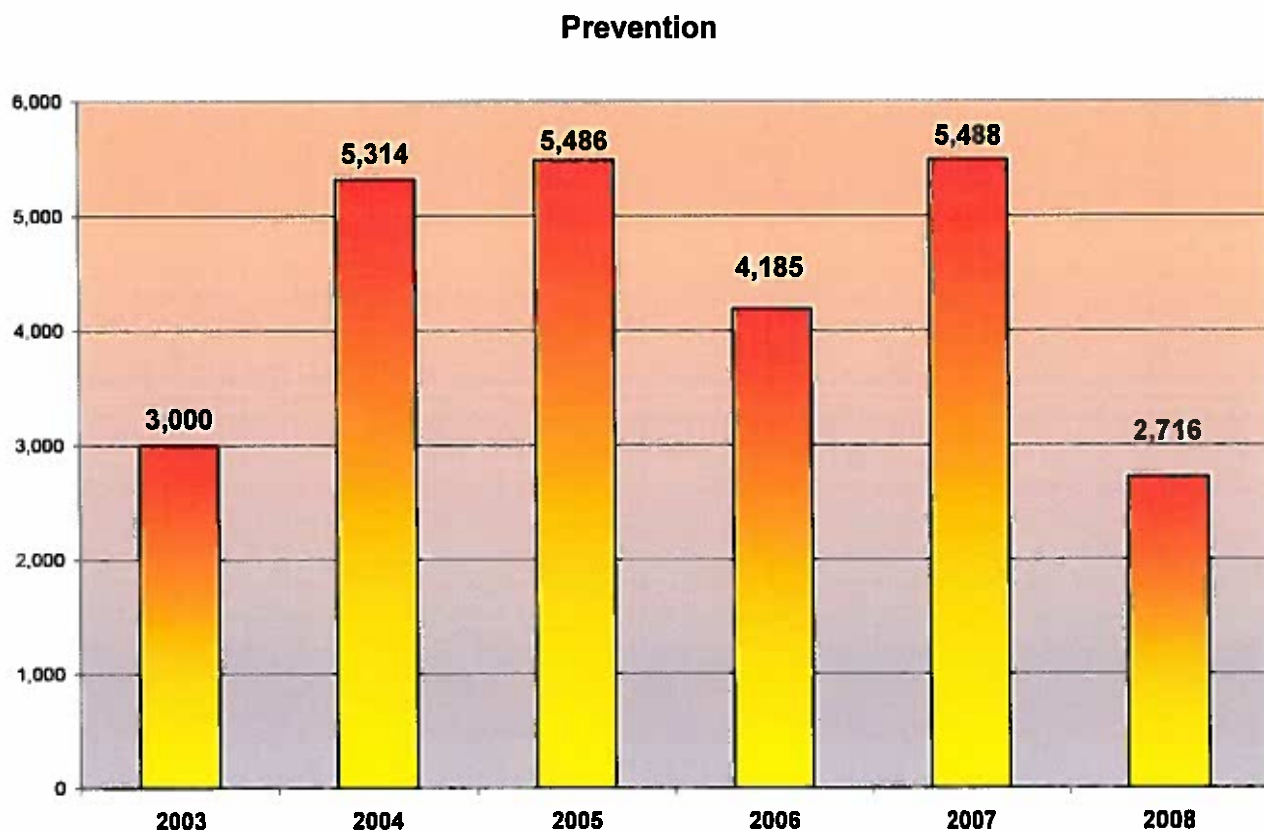
Maintenance and Operation - *Special Operations*



Special Operations -07		
High Angle	200	900
Water Rescue	700	

- Firefighter Jerry Helm remains coordinator for this program.
- New cooperative program with ICSO will be attempted in 2008.

Maintenance and Operation - *Prevention/Public Education*

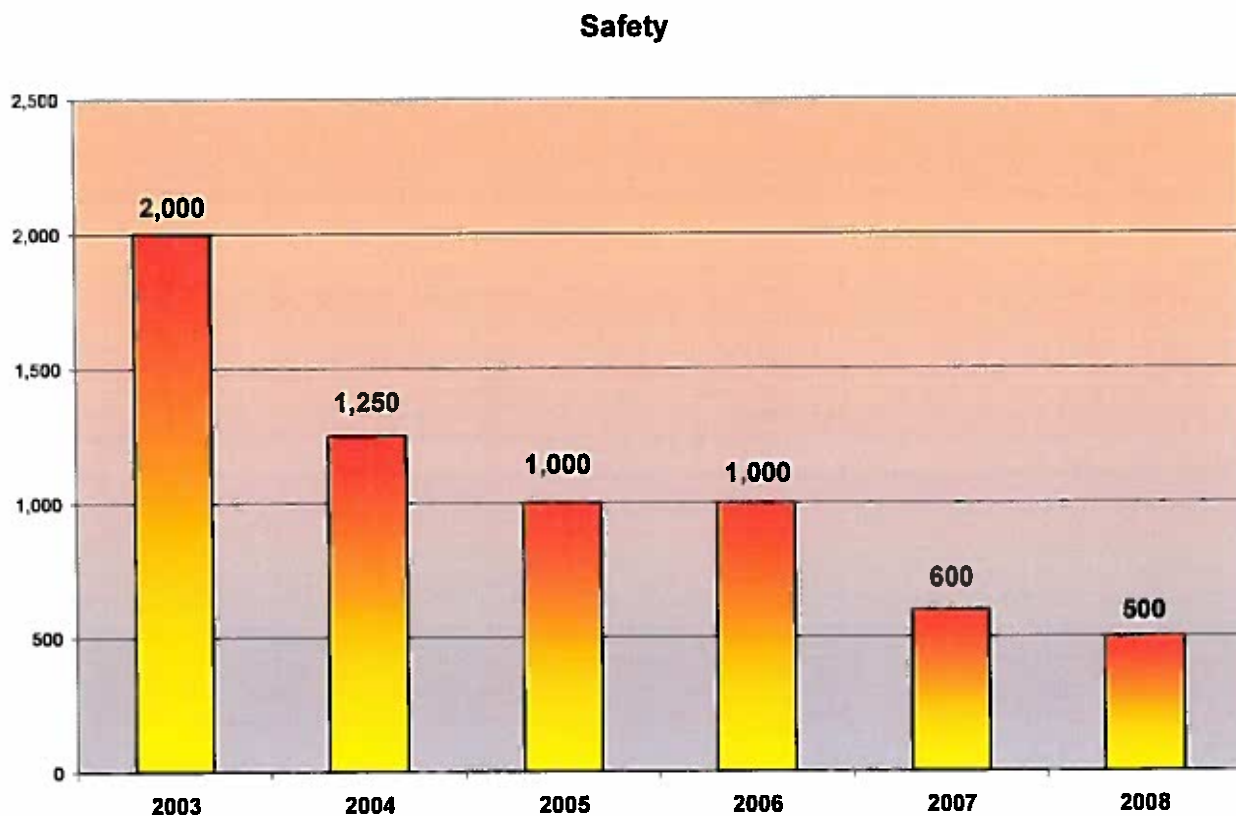


Prevention/Public Education -07		
Supplies	5,488	5,488

Prevention/Public Education -08		
Supplies	2,716	2,716

- Firefighter Jen Porter remains coordinator for this program

Maintenance and Operation - *Safety*



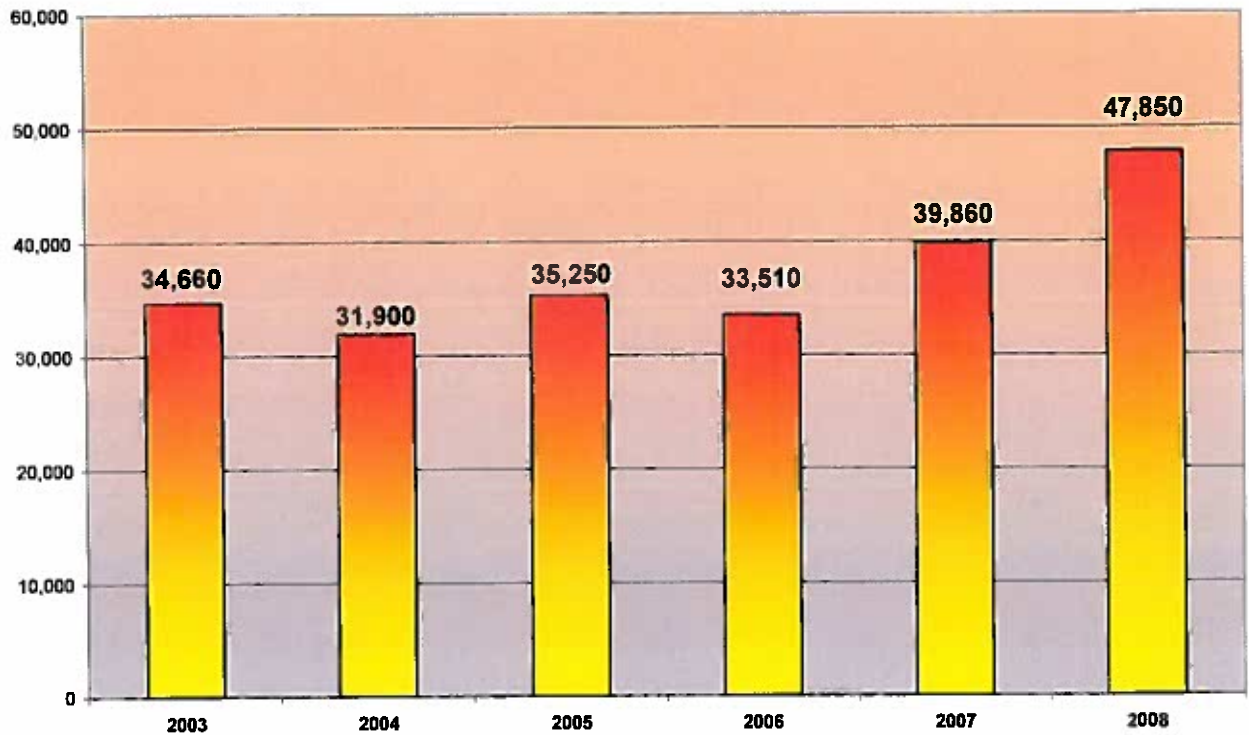
Safety -07		
WAC Implementation		600

600

- Capt. Spinner remains coordinator of this program

Maintenance and Operation - *Training*

Training Programs



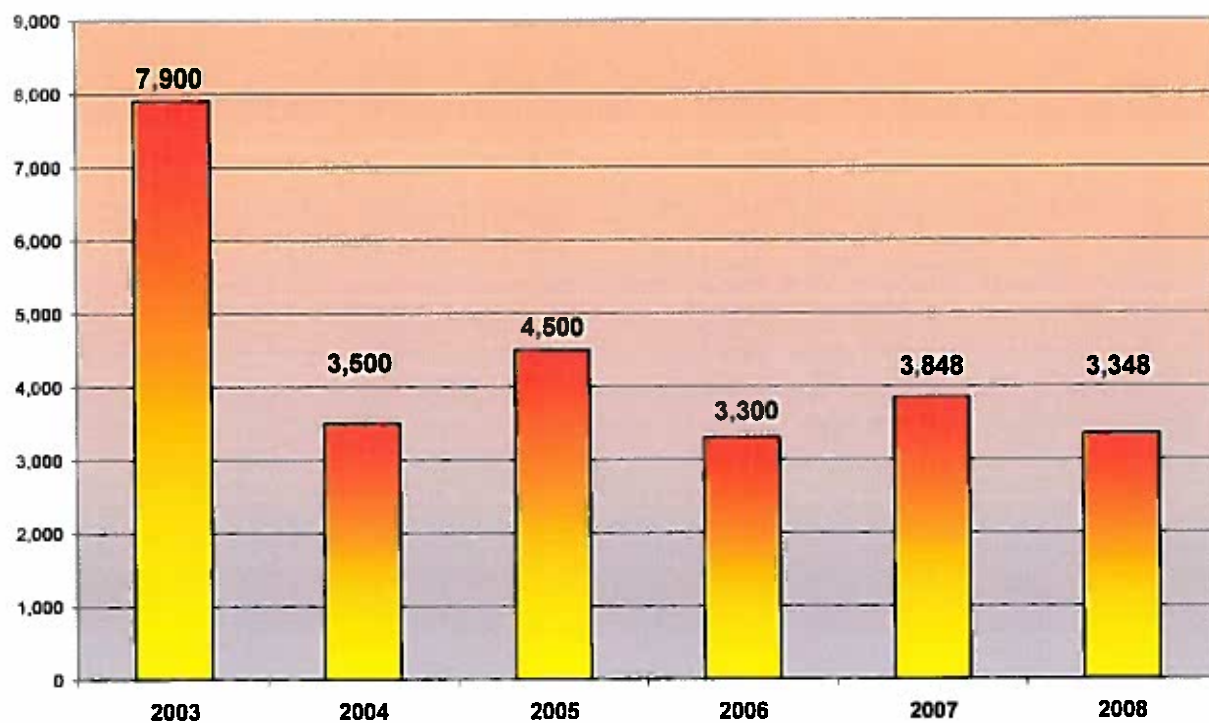
Training -07

8 Recruits	5,900
Admin Training	5,000
Commissioner Training	5,000
Medical Crew	3,000
Water Rescue	300
Pre-incident Planning	500
Outside Classes	7,500
Maint. & consumables	3,000
Training Center	9,660
	39,860

- ❑ Capt. Spinner remains coordinator of this program
- ❑ Revenue anticipated from the Training Facility is \$2,400.
- ❑ Recruit Academy to use the facilities again in 2008.
- ❑ Additional money is planned for College Courses by Career Staff in 2007.
- ❑ 5 slots are anticipated for the **Fire Rescue Conference** in November in Las Vegas.

Maintenance and Operation - *Pre-Incident Planning*

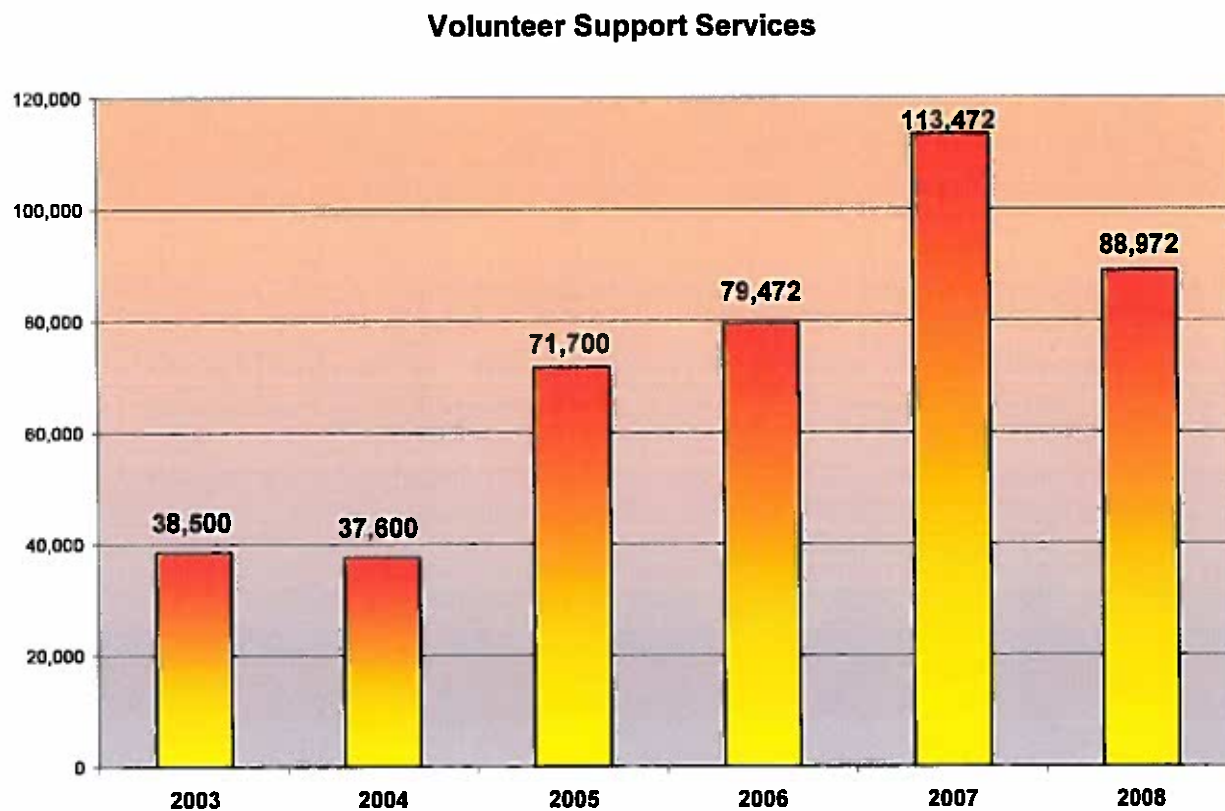
Pre-Incident Planning



Pre incident Planning -07		
supplies//software	848	
Community Addressing	3,000	3,848

- ❑ Nic Hallett continues to draw site plans and computerizing them to lap top.
- ❑ Community addressing program continues coordinated by Firefighter Jen Porter

Maintenance and Operation - *Volunteer Support Services*



- ❑ Funds used for member recognition.
- ❑ Stipend totals \$74,972 for 2008.
- ❑ \$4,500 for meals after incidents
- ❑ Overnight sleeper shifts continue

Maintenance and Operation - *Wages Salaries and Benefits*

Wages/Salaries/Stipends - 2007		
Legislative		
Commissioners	6,930	
Administration		
2 Staff Positions	136,909	
Suppression		
2 Part time people 24/7 starting in October	40,000	
(7) Bargaining Unit Personnel	315,542	
Overtime	2,557	
Stipends---- Point System		
Volunteer Stipend for Activities performed	100,472	602,411
Benefits - 2007		
Administration		
Part-time		
Full time		
PERS and LEOFF Retirement	10,973	
Medical Health Insurance	20,865	
Cafeteria Health Savings Plan	16,839	48,677
Suppression		
Volunteers		
Volunteer Incentive Plan	5,000	
Board for Volunteer Firefighters Retirement	3,500	8,500
Part Paid		
PERS	1,200	
Startup	1,800	3,000
Bargaining Unit		
Cafeteria Health Savings Plan	7,188	
LEOFF Retirement	25,014	
Medical Health Insurance (per contract)	84,267	116,469
Other		
Retirement Liabilities (Transfer In)	64,343	64,343

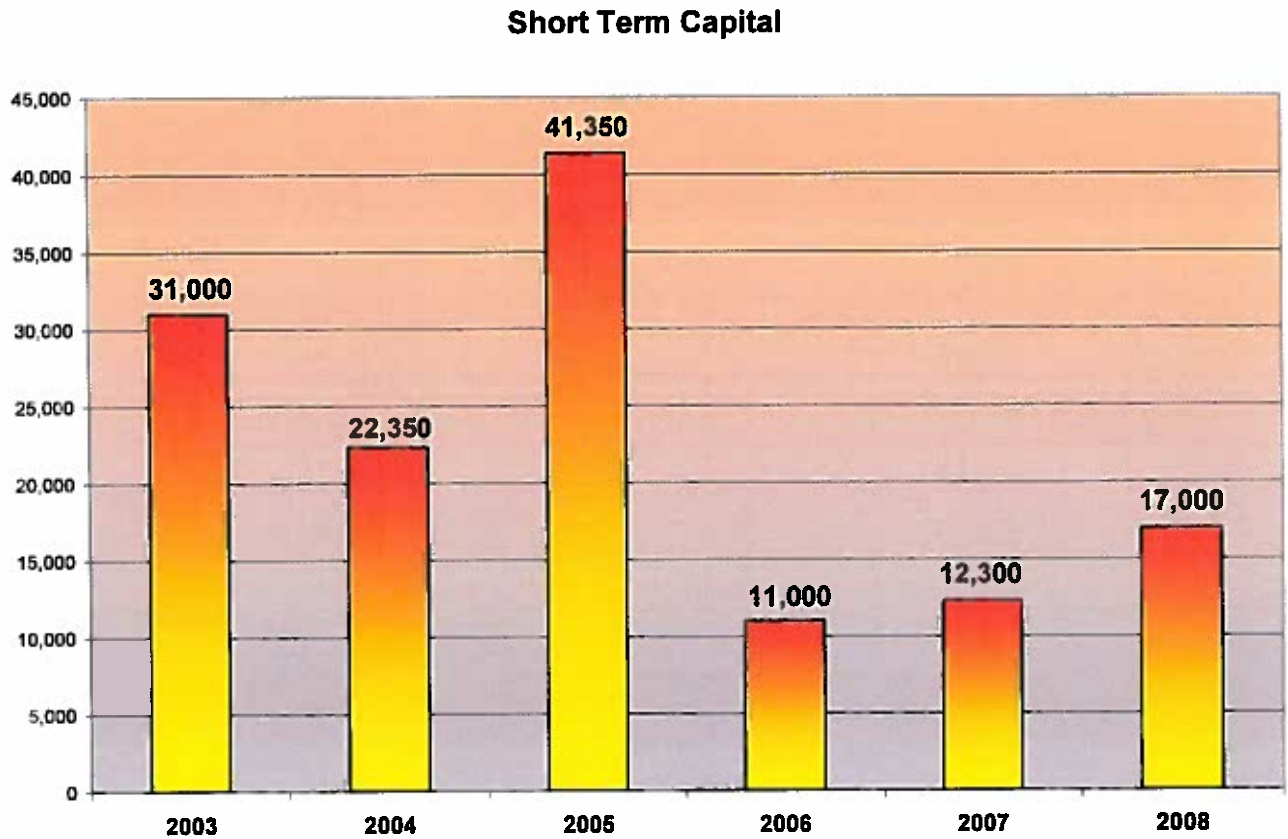
- ❑ Comp PPO 1 is the plan offered by the district from the Commissioners Coverage Plan.
This plan had NO Rate Increase for 2008!
- ❑ Union Employees wages, salaries and benefits are per the existing 3 year contract.
- ❑ See attached addendum for authorized 2008 wage scales.

2007

Capital

Expenditures

Maintenance and Operation *Short Term Capital*



2007		2007	
Short Term Capital -07			
Radios		7,500	
3 Dry Suits		5,000	12,500

- This line item is used to purchase items that have a 1 to 5 year life expectancy

Long Term -- Major Capital Projects

Capital Reserve - Expenditure Plan		
Tenders	260,000	
Training Center Water System	30,000	
CMD / Replacement chief's car	35,000	
Defibrilators	3,000	
Station 53 addition	120,000	448,000

Capital Reserve - Expenditure Plan		
Water System	30000	
Station 53 addition	435800	
Modular Bldg	175000	
Rescue	90000	
Computer upgrade	8,000	
		738,800

Appendix "A"

Salary - Compensation and Stipends Schedules

Points schedule

	Events	Funds
Calls	1,100	26,400
Weekly Planned Drill	80	9,800
duty shift	40	2,000
sleeper duty	100	8,000
Command Duty	302	16,912
Primary CPR Instructor	12	1,920
Primary First Aid Instructor	12	3,840
MERV Coverage (1 point per hour of coverage)	750	3,700
Pre-incident Planner	192	2,400
		74,972

Legislative

as defined by state statute

Commissioners

Per Day 90

Administrative

Chief (per contract)

per mo. 8,109

Office Manager

per mo. 3,757

Clerical (Part time)

per hr. 10.00

Bargaining Unit

Per Contract Monthly

Capt.I

5,200 per mo.

Probationary Capt

4,982 per mo.

LT

4,908 per mo.

Probationary LT

4,790 per mo.

Firefighter Step 5

4,674 per mo.

Firefighter Step 4

4,404 per mo.

Firefighter Step 3

4,136 per mo.

Firefighter Step 2

3,859 per mo.

Firefighter Step 1

3,598 per mo.

Agreed Benefits

Fire Chief

by Employment Contract

Office Manager

see job descriptions

Local 4299

By Employment
Agreement

Appendix "A"

Salary - Compensation and Stipends Schedules

Points schedule		Rate
	Points Assigned	\$2.00
Calls	4	8
Weekly Planned Drill	7	14
duty shift	25	50
sleeper duty	20	40
Command Duty	28	56
Primary CPR Instructor	20	40
Primary First Aid Instructor	20	40
MERV Coverage (1 point per hour of coverage)		1

Legislative		as defined by state statute
	Commissioners	70.00 Per Day
Administrative		
	Chief (per contract)	7,796.83
	Office Manager	3,612.27
	Clerical (Part time)	9.00
Bargaining Unit		
	Per Contract	Monthly
	Capt.I	4,806.60
	Probationary Capt	4,606.32
	LT	4,406.05
	Probationary LT	4,205.77
	Firefighter Top Step	4,005.49
	Firefighter Step 3	3,805.22
	Firefighter Step 2	3,604.95
	Firefighter Step 1	3,404.68
	Entry Level	3,210.24
Agreed Benefits		
	Fire Chief	by Employment Contract
	Office Manager	see job descriptions
	Local 4299	By Employment Agreement

Exhibit "B" - Detailed 2006 Spreadsheet

1	2007 Budget Narrative		
2	Revenue - 2007	2007	
3			
4	Estimated Property Tax Anticipated	1,369,995	
5	Miscellaneous Revenue		
6	Hospital Reimbursement	180,000	
7	Medical & Pension contributions by Employees	31,488	
8	Old Sta 51 Lease/Rental	4,404	
9	WGH / Station 51 joint contract	2,000	
10	Nextel Lease Agreement	7,500	
11	Coupeville Inspection Contract	8,000	
12	Recruit Training Reimbursement	600	
13	Training Center fees	1,200	
14	CPR Fees	3,000	
15	Other	6,000	
16	Inter fund Transfer	64,343	
17	Surplus sales	6,000	314,535
18			
19	Total Anticipated Revenue		1,684,530
20			
21	Expenditure Summary - 2007		
22	TOTAL OPERATIONS		
23	Maintenance/Operations	357,553	
24	Salaries&Benefits&Stipends	779,057	1,136,610
25			
26	BOND REDEMPTION		
27	LTGO Retired in 2011 (due June 1st 2006)	13,798	
28	December 1, 2006	113,798	127,595
29			
30	CAPITAL OUTLAY - 2007		
31	Short Term Capital Priority/Program List	12,300	12,300
32			
33	To cash reserve	408,025	
34			
35	Capital Projects From Reserves		
36	Estimated Balance Dec 2005	1,300,000	
37	current year reserve	408,025	
38	Interest	42,701	
39	sub total	1,750,726	
40	Projected Expenditures & Projects	449,000	
41	Remaining Balance	1,301,726	

Exhibit "B" Detailed 2006 Spreadsheet- continued

47	Detailed Narrative - 2008		
48	Wages/Salaries/Stipends - 2008		
49	Legislative		
50	Commissioners	8,910	
51	Administration		
52	2.25 Staff Positions	118,059	
53	1 part time office	5,000	
54	Suppression		
55	2 Part time BLS members	166,440	
56			
57	(7) Bargaining Unit Personnel	352,130	
58	Overtime	6,447	
59	Stipends---- Point System		
60	Volunteer Stipend for Activities performed	74,972	731,958
61			
62	Benefits - 2008		
63	Administration		
64	Full time		
65	PERS and LEOFF Retirement	18,605	
66	Medical Health Insurance	20,172	
67	Cafeteria Health Savings Plan& Def Comp.	9,198	47,975
68			
69	Suppression		
70	Volunteers		
71	Volunteer Incentive Plan	5,000	
72	Board for Volunteer Firefighters Retirement	3,500	8,500
73			
74	Part Paid		
75	PERS	4,993	
76	Startup	1,800	6,793
77			
78	Bargaining Unit		
79	Cafeteria Health Savings Plan/Def Comp	14,535	
80	LEOFF Retirement	19,033	
81	Medical Health Insurance (per contract)	79,059	
82	Holiday Pay	3,000	115,627
83			
84			
85	Tax Liabilities		
86	L&I	24,786	
87	Medicare	7,640	
88	Social Security Insurance Premium	7,877	40,304

Exhibit "B" - Detailed 2006 Spreadsheet- continued

87	Administration -07			
88		Contingency	3,000	
89		Dist. Ins	25,968	
90		Dues and Subscriptions	3,700	
91		Accounting Professional Services	2,400	
92		Consumable Supplies	9,500	
93		computer repair/software	5,000	
94		Advertising/Newsletter	3,800	
95		Commissioner Supplies	800	
96		Election Fees	1,000	
97		Uniforms/Supplies/	4,500	
98		New Member Testing	3,000	
99				
100	Professional services			
101		Computer tech support	4,000	
102		Audit fees	1,000	
103		Legal Fees	10,000	77,668
104				
105	Communication & Dispatch -07			
106		Dispatch	21,883	
107		Maint.. Contract	3,000	
108		Radio Repair & Installations	2,000	26,883
109	Utilities -07			
110		Electric	10,000	
111		Security System	2,200	
112		Garbage	1,600	
113		Phone/Cellular	3,200	
114		Phone Fixed	9,000	
115		Propane	13,000	
116		Water	1,000	
117		cable TV	540	
118		Web Hosting	350	
119		Satellite internet	1,200	
120		Fuel	21,000	63,090
121	Programs -07			
122	Medical/Infectious Disease -07			
123		Hep B Inoculations	750	
124		Supplies	4,800	
125		EMT/1st Responder (new member training)	2,000	
126		CPR Program Consumables	1,400	8,950
127				
128	Equipment & Facilities Readiness - 07			
129		Supplies/Repair	20,500	
130		Small Tools	1,500	
131		Facilities	10,000	32,000

Exhibit "B"- Detailed 2006 Spreadsheet- continued

133	Special Operations -07		
134	High Angle	200	
135	Water Rescue	700	900
136	Prevention/Public Education -07		
137	Supplies	5,488	5,488
138	Training -07		
139	8 Recruits	5,900	
140	Admin Training	5,000	
141	Commissioner Training	5,000	
142	Medical Crew	3,000	
143	Water Rescue	300	
144	Pre-incident Planning	500	
145	Outside Classes	7,500	
146	Maint. & consumables	3,000	
147	Training Center	9,660	39,860
148			
149	Safety -07		
150	WAC Implementation	600	600
151			
152	Pre incident Planning -07		
153	supplies//software	848	
154	Community Addressing	3,000	3,848
155			
156	Volunteer Support/Services -07		
157	Meals/Supplies	4,500	4,500
158			
159	Total Maintenance and Operations	1,136,610	

Exhibit "B"- Detailed 2006 Spreadsheet- continued

163	2008		2008	
164	Short Term Capital -08			
165	Tires E 53		1,500	
166	Tires on Rescues		8,000	
167	10 portable radios		7,500	17,000
168				
169	Capital Reserve - Expenditure Plan			
170	Water System		30000	
171	Station 53 addition		435800	
172	Modular Bldg		175000	
174	Rescue		90000	
175	Computer upgrade		8,000	
				738,800

161	2007		2007	
162	Short Term Capital -07			
163	Radios		7,500	
164	3 Dry Suits		5,000	12,500
165				
166				
167	Capital Reserve - Expenditure Plan			
168	Tenders		260,000	
169	Training Center Water System		30,000	
170	CMD / Replacement chief's car		35,000	
171	Defibrilators		3,000	
172	Station 53 addition		120,000	448,000
173				