



# Central Whidbey Island Fire & Rescue

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Professionalism • Integrity • Compassion • Excellence

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## 2017 Fourth Quarter Report & Proposed Budget Adjustments

**Submitted by:**

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## Introduction

Central Whidbey Island Fire & Rescue has expended 89.0% of its Maintenance and Operations (M&O) budget in 2017. However, based on analysis of expenditures and projections, we have identified two lines 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 as required by *Standard Operating Guideline (SOG) 1.3.1 Budget* (defined as an adjustment of any line that is greater than \$2000).

The *2017 Fourth Quarter Report and 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 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).

## 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).

### General Fund Internal Adjustment

Increases in multiple lines within the General Fund Budget total \$4,470. These increases have been offset by decreases in other lines totaling \$4,470. This results in a net zero impact to General Fund expense.

#### ***522 10 42 06 Mail House Expense***

The cost for use of a mail house to print, fold, and mail the newsletter and direct mail information card related to the bond measure on the November ballot was slightly higher than projected.

This line is recommended to be funded in the amount of \$2210.

#### ***522 10 51 02 Non-Legislative Election Fees***

The cost of placing the bond measure on the November 2017 ballot was considerably less than forecast due to the number of items on the ballot.

This line is recommended for decrease in the amount of \$4,470.

#### ***522 30 10 01 Full-Time Firefighters and Lieutenants Wages***

The cost of temporarily increasing full-time staffing while Lieutenant Jen Porter was on light duty was slightly under estimated.

This line is recommended for increase in the amount of \$2,260.

While several other lines have been over expended, the District's budget remains balanced by Division and by Fund. Therefore, lines with a negative balance less than \$2,000 are not recommended for adjustment.

## 2017 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5  
 MCAG #: 1117

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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 42 06 Mail House Fees	3,000.00	5,210.00	2,210.00	173.7%	Page 4
140 Admin Communication	3,000.00	5,210.00	2,210.00	173.7%	
522 10 51 02 Non-Legislative Election Fees	29,000.00	24,530.00	(4,470.00)	84.6%	Page 4
185 Admin Intergovernmental	29,000.00	24,530.00	(4,470.00)	84.6%	
522 30 10 01 Full-Time FF/LT	467,669.00	469,929.00	2,260.00	100.5%	Page 4
301 CRR Wages	467,669.00	469,929.00	2,260.00	100.5%	
522 Fire Control	499,669.00	499,669.00	0.00	100.0%	
<b>Fund Expenditures:</b>	<b>499,669.00</b>	<b>499,669.00</b>	<b>0.00</b>	<b>100.0%</b>	
<b>Fund Excess/(Deficit):</b>	<b>(499,669.00)</b>	<b>(499,669.00)</b>			

## 2017 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5  
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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>		

# 2017 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5  
MCAG #: 1117

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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>		

## 2017 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5  
 MCAG #: 1117

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310 General Capital Projects

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

Island Co Fire Protection Dist 5  
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350 CRR Grant 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

Island Co Fire Protection Dist 5  
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## 610 Sick Leave Buyback Trust 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>
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

Island Co Fire Protection Dist 5  
 MCAG #: 1117

### 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%	499,669.00	499,669.00	0.00	100.0%
110 Contingency Fund	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
210 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	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%
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>499,669.00</b>	<b>499,669.00</b>	<b>0.00</b>	<b>100.0%</b>