

2019 Fourth Quarter Report & Proposed Budget Adjustments December 12, 2019

Submitted by:
Chief Ed Hartin, MS, EFO, FIFire, CFO

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Introduction

Central Whidbey Island Fire & Rescue has expended 86.6% of its Maintenance and Operations (M&O) budget in 2019. This is within our target of 100%. 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 *2019 Third Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the *2019 Proposed Budget Changes* report (attached).

Budget Adjustment Overview

The *2019 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 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 Adjustment

Increases in multiple lines within the General Fund Budget total \$37,368.00. This is offset by a decrease in multiple lines within the General Fund Budget totaling \$37,368.00 resulting in a “net zero” budget adjustment. Lines in deficit by less than \$1000 were not adjusted if the division budget, fund budget (e.g., general fund), and overall district budget remain balanced.

522 10 21 03 Finance Officer (FICA/Medicare)

The FICA/Medicare expense related to overlapping employment of the prior and incumbent Finance Officers was greater than anticipated.

It is recommended that this line be increased by \$1,400.

522 10 23 02 Deputy Chief Medical/Dental

The expenses related to the Deputy Chief's medical/dental premiums were less than anticipated.

It is recommended that this line be decreased by \$1,400.

522 10 31 02 Computer Software

Older district computers use the Windows 7 operating system while newer machines use Windows 10. Microsoft will not support Windows 7 after January 1, 2020 placing these machines at risk due to lack of future security updates. In addition, no computers using Windows 7 may connect to the Spillman computer aided dispatch (CAD) system after January 1st. As such the district needed to upgrade all computers using Windows 7 prior to January 1st. In addition, district computers have been using a mix of Microsoft Office 2010 and Office 2019, this creates a training issue when members move from one machine to another. Labor costs for these upgrades will be minimized by performing this work concurrently.

It is recommended that this line be increased by \$2,283.

522 10 41 01 Legal

Legal expenses related to Firefighter Dillon Rogers workers compensation claim resulted in greater than anticipated expenditure in this line.

It is recommended that this line be increased by \$2,303.

522 20 10 03 Part-Time Firefighter Wages

Due to turnover and delay in hiring replacement staff, expenditures in this line were less than anticipated.

It is recommended that this line be decreased by \$20,000.

522 20 10 03 PT FF L&I

Due to turnover and delay in hiring replacement staff, expenditures in this line were less than anticipated.

It is recommended that this line be decreased by \$644.

522 20 10 03 PT FF PERS

Due to turnover and delay in hiring replacement staff, expenditures in this line were less than anticipated.

It is recommended that this line be decreased by \$5,000.

522 20 42 01 ICOM Dispatch Charges

Due to increased call volume over the last three years, ICOM dispatch charges were greater than anticipated.

It is recommended that this line be increased by \$1,322.

522 20 42 03 Data Cards for MDCs

Due to changes in service and rate plans, the expense for cellular data access for mobile data tablets and computers increased significantly.

It is recommended that this line be increased by \$5,708.

522 30 10 01 Full-Time Firefighter/Lieutenant Wages

Due to the long term absence of Firefighter Dillon Rogers workers compensation leave, expenditures in this line were less than budgeted. However his absence was a significant factor in increase overtime expenditure (see line 522 30 12 010).

This line is recommended to be decreased by \$10,324.

522 30 12 01 Shift Coverage Overtime

The District has experienced a significant increase in shift coverage overtime to maintain minimum staffing of two EMTs as required by the Interlocal Agreement with WhidbeyHealth, at least one Full-Time Lieutenant or Firefighter Acting-in-Capacity as a Lieutenant, and a qualified Apparatus Operator. Note: This is not four individuals, but most commonly two or three individuals who collectively meet these requirements. The need for overtime to maintain staffing has been significantly impacted by the absence of Firefighter Dillon Rogers and turnover among part-time firefighters (at 50% part-time staffing until after January 2020)

This line is recommended to be increased by \$10,324.

522 45 11 01 Full Time Captain Wages

Due to an error in calculation of the required 3rd Quarter budget adjustment for this line resulting from changes in the collective bargaining agreement, this line was under funded.

This line is recommended to be increased by \$4,239.

522 50 47 06 Station 53 Electric

Expenditures in this line were greater than anticipated.

This line is recommended to be increased by \$3,358.

522 60 11 01 FT FF Mechanic Wages

Due to an error in calculation of the required 3rd Quarter budget adjustment for this line resulting from changes in the collective bargaining agreement, this line was under funded.

This line is recommended to be increased by \$2,637.

2019 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5
 MCAG #: 1117

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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 |
|--------------|----------|----------|------------|---------|
|--------------|----------|----------|------------|---------|

522 Fire Control

| | | | | |
|--|------------|------------|-------------|--------|
| 522 10 21 03 Finance Officer (FICA/Medicare) | 6,106.00 | 7,506.00 | 1,400.00 | 122.9% |
| 522 10 23 02 Deputy Chief (Medical/Dental) | 22,524.00 | 21,124.00 | (1,400.00) | 93.8% |
| 102 Admin Benefits | 28,630.00 | 28,630.00 | 0.00 | 100.0% |
| 522 10 31 02 Computer Software | 10,480.00 | 12,763.00 | 2,283.00 | 121.8% |
| 110 Admin Supplies | 10,480.00 | 12,763.00 | 2,283.00 | 121.8% |
| 522 10 41 01 Legal | 3,000.00 | 5,303.00 | 2,303.00 | 176.8% |
| 130 Admin Professional Services | 3,000.00 | 5,303.00 | 2,303.00 | 176.8% |
| 522 20 10 03 Part-Time Firefighters Wages | 159,743.00 | 139,743.00 | (20,000.00) | 87.5% |
| 201 Ops Wages | 159,743.00 | 139,743.00 | (20,000.00) | 87.5% |
| 522 20 22 03 PT FF (L&I) | 22,250.00 | 21,606.00 | (644.00) | 97.1% |
| 522 20 24 03 PT FF (PERS) | 22,002.00 | 17,002.00 | (5,000.00) | 77.3% |
| 202 Ops Benefits | 44,252.00 | 38,608.00 | (5,644.00) | 87.2% |
| 522 20 42 01 ICOM Dispatch Charges | 43,128.00 | 44,450.00 | 1,322.00 | 103.1% |
| 522 20 42 03 Data Cards for MDCs | 4,200.00 | 9,908.00 | 5,708.00 | 235.9% |
| 240 Ops Communication | 47,328.00 | 54,358.00 | 7,030.00 | 114.9% |
| 522 30 10 01 Full-Time FF/LT | 483,916.00 | 473,592.00 | (10,324.00) | 97.9% |
| 522 30 12 01 Shift Coverage Overtime | 46,016.00 | 56,340.00 | 10,324.00 | 122.4% |
| 301 CRR Wages | 529,932.00 | 529,932.00 | 0.00 | 100.0% |
| 522 45 11 01 FT CAPT | 88,217.00 | 92,456.00 | 4,239.00 | 104.8% |
| 401 Training FT Wages | 88,217.00 | 92,456.00 | 4,239.00 | 104.8% |
| 522 50 47 06 Station 53 Electric | 5,000.00 | 8,358.00 | 3,358.00 | 167.2% |
| 522 50 47 07 Station 53 Garbage | 1,900.00 | 2,978.00 | 1,078.00 | 156.7% |
| 570 Facilities Utilities | 6,900.00 | 11,336.00 | 4,436.00 | 164.3% |
| 522 60 11 01 FT FF Mechanic | 83,842.00 | 86,479.00 | 2,637.00 | 103.1% |

2019 PROPOSED BUDGET CHANGES

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001 General Fund

| Expenditures | Original | Proposed | Difference | Remarks |
|--|-----------------------|-----------------------|-------------|---------------|
| 522 Fire Control | | | | |
| 601 Vehicle Maintenance FT Wages | 83,842.00 | 86,479.00 | 2,637.00 | 103.1% |
| 522 60 48 01 Apparatus R&M | 31,000.00 | 33,716.00 | 2,716.00 | 108.8% |
| 650 Vehicle Maint. Travel, Lodging & N | 31,000.00 | 33,716.00 | 2,716.00 | 108.8% |
| 522 Fire Control | 1,033,324.00 | 1,033,324.00 | 0.00 | 100.0% |
| Fund Expenditures: | 1,033,324.00 | 1,033,324.00 | 0.00 | 100.0% |
| Fund Excess/(Deficit): | (1,033,324.00) | (1,033,324.00) | | |

2019 PROPOSED BUDGET CHANGES

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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 | | |

2019 PROPOSED BUDGET CHANGES

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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 | | |

2019 PROPOSED BUDGET CHANGES

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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 | | |

2019 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 | | |

2019 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5
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350 CRR Grant Fund

| Revenues | Original | Proposed | Difference | Remarks |
|-------------------------------|-------------|-------------|-------------|-------------|
| Fund Revenues: | 0.00 | 0.00 | 0.00 | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 0.00 | | |

2019 PROPOSED BUDGET CHANGES

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351 IAFC Volunteer Training Grant

| Expenditures | Original | Proposed | Difference | Remarks |
|-------------------------------|-------------|-------------|-------------|-------------|
| Fund Expenditures: | 0.00 | 0.00 | 0.00 | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 0.00 | | |

2019 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 | | |

2019 PROPOSED BUDGET CHANGES

Island Co Fire Protection Dist 5
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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% | 1,033,324.00 | 1,033,324.00 | 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% | 1,033,324.00 | 1,033,324.00 | 0.00 | 100.0% |