



# Central Whidbey Island Fire & Rescue

1164 Race Road  
Coupeville, WA 98239

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Professionalism • Integrity • Compassion • Excellence

(360) 678-3602

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

## 2019 Third Quarter Report & Proposed Budget Adjustments

**Submitted by:**

**Chief Ed Hartin, MS, EFO, FIFire, CFO**

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## Introduction

Central Whidbey Island Fire & Rescue has expended 52.7 % of its Maintenance and Operations (M&O) budget in the first seven months of 2019. This is well within our target of 100% (on an even prorated basis). 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 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 *2018 Proposed Budget Changes* report (attached).

### General Fund Internal Adjustment

Increases in multiple lines within the General Fund Budget total \$42,497.00. These increases have been offset by decreases in other lines totaling \$42,497.00. This results in a net zero impact to General Fund expense.

#### **522 20 10 03 Part-Time Firefighter Wages**

Based on current staffing and anticipated changes in the District's interlocal agreement with the Whidbey Island Hospital District (dba WhidbeyHealth) in 2020, the District has reduced Part-Time Firefighter staffing from 4.5 Full-Time Equivalents (FTE) to 3.0 FTE. This change reduces budgeted funding from one Part-Time Firefighter/EMT on a 24-hour shift and one on a 12-hour day shift each day to a single Part-Time Firefighter/EMT on a 24-hour shift each day. In conjunction with other expense reductions related to Part-Time Firefighter/EMT staffing, this change allows a net zero adjustment to other line items. If a decrease in this line approved, sufficient funds remain for Part-Time Firefighter Wages through the remainder of the year.

This line is recommended to be decreased by \$39,000.

#### **522 20 24 03 Part-Time Firefighter (PERS)**

See the explanation provided in Line 522 20 10 03 Part-Time Firefighter Wages. If a decrease in this line is approved, sufficient funds remain for Part-time Firefighter PERS benefits through the remainder of the year.

This line is recommended to be decreased by \$3,497.

#### **522 10 13 05 Commissioners**

There has been an increase in the number of annual board meetings due to the joint board meetings with North Whidbey Fire & Rescue.

This line is recommended to be increased by \$3,840.

#### **522 10 40 02 Legislative Election Fees**

This line was not budgeted for in 2019 and funding will be required based on the election required for Commissioner Engle's position.

This line is recommended to be increased by \$2,000.

#### **522 10 41 08 Consulting**

Funds were budgeted for consulting related to records management system data analysis. However, additional consulting expenses related to public communication regarding the Basic Life Support Interlocal Agreement with WhidbeyHealth require an increase in this line.

This line is recommended to be increased by \$3,000.

***522 20 18 04 VIP Annual Pay***

Annual volunteer Incentive and longevity pay was higher than initially anticipated.

This line is recommended to be increased by \$2,075.

***522 30 12 01 FT FF/LT Shift Coverage Overtime***

Due to extended sick leave use by one member, shift coverage overtime has been higher than projected.

This line is recommended to be increased by \$4,000.

***522 30 23 01 FT FF/LT (Medical/Dental)***

This line has an increase due to the unanticipated addition of a members spouse to the medical and dental plan.

This line is recommended to be increased in the amount of \$7,200.

***522 50 48 04 Station 54 (R&M)***

The Facilities Division has experienced higher than anticipated cost for replacing station bay door windows, replacement of all gutters and replacement of all outside parking lot lights at Station 54.

This line is recommended to be increased in the amount of \$5,000.

## 2019 PROPOSED BUDGET CHANGES

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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 13 05 Commissioners	13,338.00	17,178.00	3,840.00	128.8%	See page 4.
522 10 20 01 Fire Chief Longevity	0.00	610.00	610.00	0.0%	
101 Admin Wages	13,338.00	17,788.00	4,450.00	133.4%	
522 10 21 04 Office Assistant (FICA/Medicare)	236.00	936.00	700.00	396.6%	
522 10 21 05 Commissioners (FICA/Medicare)	193.00	1,393.00	1,200.00	721.8%	
522 10 21 06 District Secretary (FICA/Medicare)	27.00	97.00	70.00	359.3%	
522 10 21 07 Command Duty (Med Only)	0.00	110.00	110.00	0.0%	
522 10 22 05 Commissioners (L&I)	25.00	65.00	40.00	260.0%	
522 10 22 07 Command Duty (L&I)	0.00	25.00	25.00	0.0%	
102 Admin Benefits	481.00	2,626.00	2,145.00	545.9%	
522 10 31 02 Computer Software	8,980.00	10,480.00	1,500.00	116.7%	
110 Admin Supplies	8,980.00	10,480.00	1,500.00	116.7%	
522 10 40 02 Legislative Election Fees	0.00	2,000.00	2,000.00	0.0%	See page 4.
121 Services & Pass-Through Payments	0.00	2,000.00	2,000.00	0.0%	
522 10 41 02 Accounting	2,500.00	2,589.00	89.00	103.6%	
522 10 41 03 Recruitment & Testing	260.00	1,760.00	1,500.00	676.9%	
522 10 41 08 Consulting	2,500.00	5,500.00	3,000.00	220.0%	See page 4.
130 Admin Professional Services	5,260.00	9,849.00	4,589.00	187.2%	
522 10 49 10 Administrative Audit	10,000.00	10,925.00	925.00	109.3%	
180 Admin Miscellaneous	10,000.00	10,925.00	925.00	109.3%	
522 20 10 03 Part-Time Firefighters Wages	198,743.00	159,743.00	(39,000.00)	80.4%	See page 4.
522 20 18 04 VIP Annual Pay	1,375.00	3,450.00	2,075.00	250.9%	See page 5.
201 Ops Wages	200,118.00	163,193.00	(36,925.00)	81.5%	
522 20 24 03 PT FF (PERS)	25,499.00	22,002.00	(3,497.00)	86.3%	See page 4.
522 20 26 04 Life Insurance (Trusteed Plans)	58.00	358.00	300.00	617.2%	

## 2019 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
<b>522 Fire Control</b>					
202 Ops Benefits	25,557.00	22,360.00	(3,197.00)	87.5%	
522 20 35 07 Computer Equipment	0.00	300.00	300.00	0.0%	
220 Ops Equipment	0.00	300.00	300.00	0.0%	
522 20 41 02 SCBA Testing	3,680.00	5,195.00	1,515.00	141.2%	
230 Ops Professional Services	3,680.00	5,195.00	1,515.00	141.2%	
522 20 48 04 Marine Equipment R&M	900.00	2,600.00	1,700.00	288.9%	
275 Ops Repair & Maintenance	900.00	2,600.00	1,700.00	288.9%	
522 30 12 01 Shift Coverage Overtime	21,251.00	25,251.00	4,000.00	118.8%	See page 5.
301 CRR Wages	21,251.00	25,251.00	4,000.00	118.8%	
522 30 21 01 FT FF/LT (Medicare)	7,707.00	7,847.00	140.00	101.8%	
522 30 23 01 FT FF/LT (Medical & Dental)	110,865.00	118,065.00	7,200.00	106.5%	See page 5.
522 30 24 01 FT FF/LT (LEOFF)	29,696.00	30,496.00	800.00	102.7%	
302 CRR Benefits	148,268.00	156,408.00	8,140.00	105.5%	
522 45 21 01 FT CAPT (Medicare)	1,267.00	1,622.00	355.00	128.0%	
522 45 22 01 FT CAPT (L&I)	3,810.00	5,010.00	1,200.00	131.5%	
522 45 24 01 FT CAPT (LEOFF)	5,103.00	5,748.00	645.00	112.6%	
402 Training FT Benefits	10,180.00	12,380.00	2,200.00	121.6%	
522 50 35 03 Grounds Equipment	1,000.00	1,800.00	800.00	180.0%	
520 Facilities Equipment	1,000.00	1,800.00	800.00	180.0%	
522 50 40 01 Station 51 Water Heater Inspector	138.00	155.00	17.00	112.3%	
522 50 40 02 Station 53 Water Heater Inspector	0.00	124.00	124.00	0.0%	
522 50 40 03 Station 54 Water Heater Inspector	138.00	155.00	17.00	112.3%	
521 Services & Pass-Through Payments	276.00	434.00	158.00	157.2%	
522 50 48 04 Station 54 (Repair & Maint)	6,200.00	11,200.00	5,000.00	180.6%	See page 5.
575 Facilities Repair & Maintenance	6,200.00	11,200.00	5,000.00	180.6%	
522 60 31 01 Apparatus R&M Supplies	2,312.00	3,012.00	700.00	130.3%	

## 2019 PROPOSED BUDGET CHANGES

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
<hr/>				
522 Fire Control				
<hr/>				
610 Vehicle Maintenance Supplies	2,312.00	3,012.00	700.00	130.3%
522 Fire Control	457,801.00	457,801.00	0.00	100.0%
<b>Fund Expenditures:</b>	<b>457,801.00</b>	<b>457,801.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>(457,801.00)</b>	<b>(457,801.00)</b>		



# 2019 PROPOSED BUDGET CHANGES

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## 110 Contingency 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>		

## 2019 PROPOSED BUDGET CHANGES

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210 2017 Capital Bond 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>		

## 2019 PROPOSED BUDGET CHANGES

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211 Bond Redmption 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>		

# 2019 PROPOSED BUDGET CHANGES

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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>		

# 2019 PROPOSED BUDGET CHANGES

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## 350 CRR Grant 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>		

# 2019 PROPOSED BUDGET CHANGES

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## 351 IAFC Volunteer Training Grant

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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>		

## 2019 PROPOSED BUDGET CHANGES

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610 Sick Leave Buyback Trust 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>		

## 2019 PROPOSED BUDGET CHANGES

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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%	457,801.00	457,801.00	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%
<b>Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>457,801.00</b>	<b>457,801.00</b>	<b>0.00</b>	<b>100.0%</b>