

2022 PROPOSED BUDGET CHANGES

North Whidbey Fire & Rescue

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001 General Fund

Revenues	Original	Proposed	Difference	Remarks
300 Revenue				
308 91 00 001 Cash and Investments Unreserve	3,152,094.15	3,152,094.15	0.00	100.0%
311 10 00 001 Property Tax	2,134,130.00	2,134,130.00	0.00	100.0%
334 04 90 000 State Grant DOH	1,250.00	1,250.00	0.00	100.0%
337 20 00 000 Leasehold Excise Tax	0.00	0.00	0.00	0.0%
337 40 00 000 Timber Excise Tax	0.00	0.00	0.00	0.0%
341 70 00 000 Sales of Merchandise	4,000.00	4,000.00	0.00	100.0%
342 21 01 000 Fire Protection EMS Services	4,800.00	4,800.00	0.00	100.0%
342 21 02 000 Parks Contract	0.00	0.00	0.00	0.0%
342 21 03 000 State & EMAC Wildland Deployr	75,000.00	75,000.00	0.00	100.0%
342 21 04 000 WGH BLS Contract	285,000.00	285,000.00	0.00	100.0%
342 21 05 000 Wildland External Training	0.00	0.00	0.00	0.0%
342 40 00 000 Fire Insp IS CO contract	1,500.00	1,500.00	0.00	100.0%
361 10 01 001 Investment Interest	30,000.00	30,000.00	0.00	100.0%
361 10 02 001 Other Interest Earnings	0.00	0.00	0.00	0.0%
362 40 00 000 Building Use Short Term rent	0.00	0.00	0.00	0.0%
362 50 00 000 Building Use Long Term Rent	95,544.00	95,544.00	0.00	100.0%
362 90 00 000 Other Rentals and Lease Charges	3,500.00	3,500.00	0.00	100.0%
367 00 00 000 Contributions/Donations	0.00	0.00	0.00	0.0%
369 10 00 000 Sale of Scrap and Junk	0.00	0.00	0.00	0.0%
369 40 01 000 Judgements and Settlements	0.00	0.00	0.00	0.0%
369 40 02 000 Cost Recovery	15,000.00	15,000.00	0.00	100.0%
369 90 00 000 Other Miscellaneous Revenue	0.00	0.00	0.00	0.0%
369 91 00 000 Reimbursements	5,000.00	5,000.00	0.00	100.0%
386 00 00 000 Agency Type Deposits	100.00	100.00	0.00	100.0%
388 10 00 000 Prior Period Adjustment	0.00	0.00	0.00	0.0%
300 Revenue	5,806,918.15	5,806,918.15	0.00	100.0%
395 Sales Of Capital Assets				
395 10 00 000 Sales of Capital Assets	20,000.00	20,000.00	0.00	100.0%
395 20 00 000 Insurance Claims Capital	0.00	0.00	0.00	0.0%
398 00 00 000 Insurance Claims Non Capital	0.00	0.00	0.00	0.0%
395 Sales Of Capital Assets	20,000.00	20,000.00	0.00	100.0%
398				
398 10 00 000 Insurance Recovery	0.00	0.00	0.00	0.0%
398	0.00	0.00	0.00	0.0%

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001 General Fund

Revenues	Original	Proposed	Difference	Remarks
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Fund Revenues:	5,826,918.15	5,826,918.15	0.00	100.0%
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Expenditures	Original	Proposed	Difference	Remarks
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522 Fire Control

522 10 10 001 Admin Salaries-Accounting Mana	58,000.00	58,000.00	0.00	100.0%	
522 10 10 003 Admin Salaries-Office Manager	42,000.00	37,980.90	(4,019.10)	90.4%	Title Change to Accting Specialist with 2022 Rev. Salary - Also unfilled periods
522 10 10 004 Commissioner	16,000.00	16,000.00	0.00	100.0%	
522 10 10 005 Receptionist	19,350.00	22,000.00	2,650.00	113.7%	4 days/week to assist with additional hiring and audit tasks
522 10 10 006 Admin Overtime	7,500.00	7,500.00	0.00	100.0%	
522 10 21 002 Deferred Comp	2,100.00	2,100.00	0.00	100.0%	
522 20 10 001 Fire Chief	109,283.00	107,460.00	(1,823.00)	98.3%	actual salary
522 20 10 003 Division Chief OPS	95,481.00	97,941.00	2,460.00	102.6%	Increases to \$100,481 annual salary
522 20 10 004 Safety Officer	79,231.00	79,231.00	0.00	100.0%	
522 20 10 005 Inactive	0.00	0.00	0.00	0.0%	
522 20 10 006 Duty Crew	335,000.00	335,000.00	0.00	100.0%	
522 20 10 007 Inactive	0.00	0.00	0.00	0.0%	
522 20 10 008 VOL Training	50,000.00	50,000.00	0.00	100.0%	
522 20 10 009 VOL Incidents	25,000.00	25,000.00	0.00	100.0%	
522 20 10 010 VOL Battalion Chief	15,000.00	20,000.00	5,000.00	133.3%	additional HR duties to cover Div. Chief absence
522 20 10 011 VOL Misc	6,000.00	6,000.00	0.00	100.0%	
522 20 10 012 VOL Shifts	75,000.00	25,000.00	(50,000.00)	33.3%	Based on 1st quarter and actual shift coverage
522 20 10 014 LT/Mechanic (Frmly FF/Mechanic)	66,552.00	66,552.00	0.00	100.0%	
522 20 10 016 Ops Overtime Duty Crew	25,000.00	25,000.00	0.00	100.0%	
522 20 10 017 Ops Overtime (Capt. Safety & LT/	5,000.00	5,000.00	0.00	100.0%	
522 20 10 018 Inactive	0.00	0.00	0.00	0.0%	
522 20 10 020 Ops Support Officer	36,050.00	36,050.00	0.00	100.0%	Transition from PT Div. Chief to FT BC with Aug 1 start (\$7,500x4=\$30,000)

010 Salaries & Wages	1,067,547.00	1,021,814.90	(45,732.10)	95.7%
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522 10 20 001 Admin L&I	2,500.00	800.70	(1,699.30)	32.0%	Based on 1st Quarter Actual
522 10 21 001 Admin PERS	14,000.00	15,554.59	1,554.59	111.1%	Based on 1st Quarter Actual
522 10 22 001 Admin Healthcare	23,000.00	25,723.83	2,723.83	111.8%	Based on 1st Quarter Actual
522 10 23 001 Admin Unemployment	600.00	1,096.34	496.34	182.7%	Based on 1st Quarter Actual
522 10 24 001 EA Fund	2,000.00	2,000.00	0.00	100.0%	
522 10 25 001 Medicare	2,000.00	2,100.00	100.00	105.0%	
522 10 26 001 Admin Social Security	10,000.00	10,000.00	0.00	100.0%	
522 20 10 015 Accrual Payoff Balance	10,000.00	10,000.00	0.00	100.0%	

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Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 20 20 001 Ops L&I	78,003.00	50,000.00	(28,003.00)	64.1%	Based on 1st Quarter Actual
522 20 21 001 Ops PERS/LEOFF	75,313.00	65,000.00	(10,313.00)	86.3%	Based on 1st Quarter Actual
522 20 22 001 Ops Healthcare	75,000.00	67,905.53	(7,094.47)	90.5%	Based on 1st Quarter Actual
522 20 23 001 Ops WA Unemployment	4,658.00	11,426.53	6,768.53	245.3%	Based on 1st Quarter Actual
522 20 25 001 Ops Medicare	15,733.00	8,321.62	(7,411.38)	52.9%	Based on 1st Quarter Actual
522 20 26 001 Ops Social Security	40,600.00	22,000.00	(18,600.00)	54.2%	Based on YTD actual
522 20 27 001 FF Dis Ins	3,045.00	3,045.00	0.00	100.0%	
522 20 28 001 FF Pen Fund	5,500.00	5,500.00	0.00	100.0%	
020 Benefits	361,952.00	300,474.14	(61,477.86)	83.0%	
522 10 30 000 Office Supplies	5,000.00	5,000.00	0.00	100.0%	
522 10 30 001 Commissioner Supplies	150.00	150.00	0.00	100.0%	
522 10 30 002 Computer/IT Supplies	10,000.00	12,500.00	2,500.00	125.0%	Computer Upgrades/Repairs - stations
522 10 30 003 Office-Small Tools	4,500.00	4,500.00	0.00	100.0%	
522 10 30 004 Commissioner Small Tools	100.00	100.00	0.00	100.0%	
522 10 30 005 Computer/IT Small Tools	6,000.00	6,000.00	0.00	100.0%	
522 20 30 001 Uniforms	18,000.00	18,000.00	0.00	100.0%	
522 20 30 002 PPE-Bunkers Supplies	3,000.00	3,000.00	0.00	100.0%	
522 20 30 003 Operations Misc Supplies	4,500.00	4,500.00	0.00	100.0%	
522 20 30 004 Operations Food purchase	4,500.00	4,500.00	0.00	100.0%	
522 20 30 005 Other Non Ops - Misc.	3,500.00	3,500.00	0.00	100.0%	
522 20 30 006 BLS/Medical Supplies	5,000.00	5,000.00	0.00	100.0%	
522 20 30 007 Fire Suppression-Wildland	2,500.00	2,500.00	0.00	100.0%	
522 20 30 008 Gasoline Fuel	30,000.00	35,000.00	5,000.00	116.7%	Based on actual fuel price increase
522 20 30 009 Diesel Fuel	18,000.00	18,000.00	0.00	100.0%	
522 20 30 010 Purchases to be reimbursed	4,000.00	4,000.00	0.00	100.0%	
522 20 30 011 Operations Misc Equip - Small Tc	18,000.00	18,000.00	0.00	100.0%	
522 20 30 012 Equipment BLS/Medical - Small T	6,000.00	7,500.00	1,500.00	125.0%	Additional Vol's and EMT's
522 20 30 013 Fire Suppression -Wildland Equip	10,000.00	10,000.00	0.00	100.0%	
522 20 30 014 Merchandise Purchase(employee	4,000.00	4,000.00	0.00	100.0%	
522 30 30 001 Public Education Supplies	5,000.00	5,000.00	0.00	100.0%	
522 30 30 002 Fire Inpsection supplies	500.00	500.00	0.00	100.0%	
522 30 30 004 CPR Supples Public Class	4,800.00	4,800.00	0.00	100.0%	
522 41 30 001 External Training Supplies	500.00	500.00	0.00	100.0%	
522 41 30 002 External Training Mlsc.	0.00	0.00	0.00	0.0%	
522 45 30 001 Training Employees Supplies	12,000.00	14,000.00	2,000.00	116.7%	additional Vol's and EMT's
522 45 30 002 Training Employee Equipment	5,000.00	5,000.00	0.00	100.0%	
522 50 30 001 Station Supplies	4,500.00	4,500.00	0.00	100.0%	
522 50 30 002 Station Maintenance Supplies	6,500.00	6,500.00	0.00	100.0%	

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001 General Fund

Expenditures	Original	Proposed	Difference		Remarks
522 Fire Control					
522 50 30 003 Stations Propane Fuel	17,000.00	32,000.00	15,000.00	188.2%	Based on actual propane price increase
522 50 30 004 Stations Small Tools	5,000.00	5,000.00	0.00	100.0%	
522 50 30 005 Station Maintenance Equipment	2,200.00	2,200.00	0.00	100.0%	
522 50 30 006 MSAR Maintenance	3,500.00	3,500.00	0.00	100.0%	
522 50 30 007 Propane Fuel Training	500.00	500.00	0.00	100.0%	
522 60 30 001 Equipment Maint/Repair Supplies	3,700.00	3,700.00	0.00	100.0%	
522 60 30 002 Vehicle Repair/Maint Supplies	7,500.00	7,500.00	0.00	100.0%	
522 60 30 003 PPE - Misc.	7,500.00	7,500.00	0.00	100.0%	
522 60 30 004 Vehicles Small Tools	10,000.00	10,000.00	0.00	100.0%	
522 60 30 005 MSAR PPE	3,000.00	3,000.00	0.00	100.0%	
522 60 30 006 MSAR Consumables	1,000.00	1,000.00	0.00	100.0%	
522 60 30 007 MSAR Small Tool	1,000.00	1,000.00	0.00	100.0%	
030 Supplies	257,450.00	283,450.00	26,000.00	110.1%	
522 10 40 001 Admin Professional Svcs	10,000.00	15,000.00	5,000.00	150.0%	Additional Vol hiring
522 10 40 002 Legal Professional Svcs	15,000.00	15,000.00	0.00	100.0%	
522 10 40 003 Advertising/ Publications	5,000.00	5,000.00	0.00	100.0%	
522 10 40 004 Computer/IT Prof Svcs	13,000.00	16,000.00	3,000.00	123.1%	Additional work (repairs, relocations), beyond contract
522 10 40 005 Investment Service fee	500.00	500.00	0.00	100.0%	
522 10 40 007 Admin/Ops Postage & Shipping	4,000.00	7,500.00	3,500.00	187.5%	Additional prep/postage for survey and Vol recruitment
522 10 40 009 Office Travel/Per Diem	2,500.00	2,500.00	0.00	100.0%	
522 10 40 010 Commissioners Travel/Per Diem	5,000.00	5,000.00	0.00	100.0%	
522 10 40 011 Property Tax	500.00	500.00	0.00	100.0%	
522 10 40 012 Personal Bonds/Liability	20,000.00	20,000.00	0.00	100.0%	
522 10 40 013 Admin Repairs/Maint	0.00	0.00	0.00	0.0%	
522 10 40 014 Admin Dues/Memberships	750.00	750.00	0.00	100.0%	
522 10 40 015 Office Tuition/Registrations	500.00	500.00	0.00	100.0%	
522 10 40 016 Admin Miscellaneous	0.00	0.00	0.00	0.0%	
522 10 40 017 Commissioners Misc Exp	1,500.00	1,500.00	0.00	100.0%	
522 10 40 018 Commissioners Dues/Membershi	3,000.00	3,000.00	0.00	100.0%	
522 10 40 022 Contract Services	26,000.00	26,000.00	0.00	100.0%	
522 10 49 000 Firefighter Appreciation	8,000.00	9,000.00	1,000.00	112.5%	Additional Summer Picnic Event
522 20 40 001 Operations Professional Svcs	7,500.00	7,500.00	0.00	100.0%	
522 20 40 002 Medical Professional Svcs	0.00	0.00	0.00	0.0%	
522 20 40 003 Operations Telephones/Internet	45,000.00	45,000.00	0.00	100.0%	
522 20 40 006 Fire SuppTravel-Wildland	2,500.00	2,500.00	0.00	100.0%	
522 20 40 007 Operations Travel	500.00	500.00	0.00	100.0%	
522 20 40 008 Medical Training/Travel	0.00	0.00	0.00	0.0%	
522 20 40 009 Employee Moving Expenses	0.00	0.00	0.00	0.0%	

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001 General Fund

Expenditures	Original	Proposed	Difference	%	Remarks
522 Fire Control					
522 20 40 010 Accident & Sickness Ins	3,500.00	4,200.00	700.00	120.0%	Based on actual invoices
522 20 40 011 Operations Dues/Memberships	5,000.00	5,000.00	0.00	100.0%	
522 20 40 012 Operations Misc Exp	5,000.00	5,000.00	0.00	100.0%	
522 41 41 000 External Party Training - Prof Svcs	0.00	0.00	0.00	0.0%	
522 45 40 000 Training Employee - Professional	8,000.00	10,000.00	2,000.00	125.0%	Additional testing/training for vol and officers
522 45 40 001 Training Employee - Travel (Outs	14,000.00	14,000.00	0.00	100.0%	
522 45 40 002 Training Employee - Registration	22,000.00	25,000.00	3,000.00	113.6%	Additional Vol/FF/EMT Academy
522 45 40 003 BLS-Medical Misc/Training	500.00	500.00	0.00	100.0%	
522 50 40 001 Building Professional Svcs	19,000.00	19,000.00	0.00	100.0%	
522 50 40 002 Facilities Rentals/Leases	0.00	0.00	0.00	0.0%	
522 50 40 003 Facilities Insurance	23,000.00	23,000.00	0.00	100.0%	
522 50 40 004 Insured Expense-Reimbursed	0.00	0.00	0.00	0.0%	
522 50 40 005 Utility-Electricity	30,000.00	30,000.00	0.00	100.0%	
522 50 40 006 Utility-Natural Gas	4,000.00	6,500.00	2,500.00	162.5%	Based on actual natural gas price increases
522 50 40 007 Utility-Waste Disposal	6,500.00	6,500.00	0.00	100.0%	
522 50 40 008 Utility- Water	2,500.00	2,500.00	0.00	100.0%	
522 50 40 009 Utility-Sewer	7,000.00	7,000.00	0.00	100.0%	
522 50 40 010 Building Repair/Maintenance	30,000.00	30,000.00	0.00	100.0%	
522 60 40 000 Vehicles Professional Svcs	75,000.00	100,000.00	25,000.00	133.3%	Increase to cover unexpected E-22 engine and pump repairs
522 60 40 001 Vehicle Liability Insurance	22,000.00	22,000.00	0.00	100.0%	
522 60 40 002 PPE Repairs/Maintenance	5,000.00	5,000.00	0.00	100.0%	
522 60 40 003 Vehicles Repair/Maintenance	15,000.00	15,000.00	0.00	100.0%	
522 60 40 004 Communications	8,000.00	8,000.00	0.00	100.0%	
522 60 40 005 Equipment Repairs/Maintenance	5,500.00	5,500.00	0.00	100.0%	
522 60 40 006 Misc Operations Repairs/Maint	500.00	500.00	0.00	100.0%	
522 60 40 007 Uniforms Repairs/Maintenance	0.00	0.00	0.00	0.0%	
522 60 40 008 BLS-Medical Repairs/Maint	0.00	0.00	0.00	0.0%	
040 Services	481,750.00	527,450.00	45,700.00	109.5%	
522 10 40 019 Election	8,000.00	8,000.00	0.00	100.0%	
522 10 40 020 Audit	0.00	0.00	0.00	0.0%	
522 10 40 021 Other Government Svcs	600.00	600.00	0.00	100.0%	
522 20 40 013 Dispatch	90,000.00	90,000.00	0.00	100.0%	
050 Intergov	98,600.00	98,600.00	0.00	100.0%	
522 Fire Control	2,267,299.00	2,231,789.04	(35,509.96)	98.4%	

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001 General Fund

Expenditures	Original	Proposed	Difference	%	Remarks
580 Non Expenditures					
588 10 00 000 Prior Period Adjustment	0.00	0.00	0.00	0.0%	
589 40 40 000 Agency Type Disbursements	8,500.00	8,500.00	0.00	100.0%	
589 90 00 001 Petty Cash Clearing	0.00	0.00	0.00	0.0%	
589 90 00 999 Payroll Clearing	0.00	0.00	0.00	0.0%	
589 91 00 001 Suspence Account	0.00	0.00	0.00	0.0%	
580 Non Expenditures	8,500.00	8,500.00	0.00	100.0%	
586 Agency Type Disbursements					
599 99 00 999 Clearing	0.00	0.00	0.00	0.0%	
586 Agency Type Disbursements	0.00	0.00	0.00	0.0%	
594 Capital Expenditures					
594 22 60 000 Capital Lease	7,500.00	7,500.00	0.00	100.0%	
594 22 60 001 Capital Land Acquisition	350,000.00	275,000.00	(75,000.00)	78.6%	No proposed land purchases 1) 50k move to building capital for 22 generator. 2) 25k move to vehicle prof. serv. for E-22 repairs
594 22 60 002 Capital Bldgs/Structures Repair/L	25,000.00	25,000.00	0.00	100.0%	
594 22 60 003 Capital Building Projects New/Re	100,000.00	150,000.00	50,000.00	150.0%	ST 22 Gen,FFC Engineering/permits
594 22 60 004 Capital Vehicles	1,150,000.00	1,150,000.00	0.00	100.0%	
594 22 60 005 Capital Grounds Improvements	0.00	0.00	0.00	0.0%	
594 22 60 006 Capital Miscellaneous Equipment	500,000.00	500,000.00	0.00	100.0%	
594 22 60 007 Capitalized Services	0.00	0.00	0.00	0.0%	
594 22 60 008 Capital Computer/IT Capital Asse	10,000.00	10,000.00	0.00	100.0%	
594 22 60 009 Capital Potential Vehicle Lease	0.00	0.00	0.00	0.0%	
594 60 40 010 Capital Grant Expenditures	0.00	0.00	0.00	0.0%	
060 Capital	2,142,500.00	2,117,500.00	(25,000.00)	98.8%	
594 Capital Expenditures	2,142,500.00	2,117,500.00	(25,000.00)	98.8%	
999 Ending Balance					
508 91 00 000 Operations Reserved	1,246,349.56	1,469,129.11	222,779.55	117.9%	Change in Excess funds - decreased expenditures
999 Ending Balance	1,246,349.56	1,469,129.11	222,779.55	117.9%	

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001 General Fund

Expenditures	Original	Proposed	Difference	Remarks
Fund Expenditures:	5,664,648.56	5,826,918.15	162,269.59	102.9%
Fund Excess/(Deficit):	162,269.59	0.00		

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Fund Totals

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North Whidbey Fire & Rescue

Fund	Revenues				Expenditures			
	Original	Proposed	Difference		Original	Proposed	Difference	
001 General Fund	5,826,918.15	5,826,918.15	0.00	100.0%	5,664,648.56	5,826,918.15	162,269.59	102.9%
Excess/(Deficit):	5,826,918.15	5,826,918.15	0.00	100.0%	5,664,648.56	5,826,918.15	162,269.59	102.9%