

## 2019 BUDGET POSITION

North Whidbey Fire & Rescue  
 MCAG #: 1114

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001 General Fund 01/01/2019 To: 12/31/2019

Revenues	Amt Budgeted	Revenues	Remaining	
<b>300 Revenue</b>				
308 80 00 001	Cash and Investments Unreserved	1,800,000.00	2,376,417.73	(576,417.73) 132.0%
311 10 00 001	Property Tax	1,594,528.45	938,933.67	655,594.78 58.9%
334 04 90 000	State Grant DOH	3,500.00	1,266.00	2,234.00 36.2%
337 20 00 000	Leasehold Excise Tax	100.00	529.78	(429.78) 529.8%
337 40 00 000	Timber Excise Tax	300.00	107.62	192.38 35.9%
341 70 00 000	Sales of Merchandise	4,000.00	2,634.13	1,365.87 65.9%
342 21 01 000	Fire Protection EMS Services	7,000.00	4,110.00	2,890.00 58.7%
342 21 02 000	Parks Contract	7,314.00	0.00	7,314.00 0.0%
342 21 03 000	WSP Wildland	0.00	0.00	0.00 0.0%
342 21 04 000	WGH BLS Contract	403,000.00	201,494.75	201,505.25 50.0%
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	1,781.50	(281.50) 118.8%
361 10 01 001	Investment Interest	10,000.00	34,821.39	(24,821.39) 348.2%
361 10 02 001	Other Interest Earnings	50.00	0.00	50.00 0.0%
362 40 00 000	Building Use Short Term rent	400.00	0.00	400.00 0.0%
362 50 00 000	Building Use Long Term Rent	47,000.00	44,241.29	2,758.71 94.1%
362 90 00 000	Other Rentals and Lease Charges	6,500.00	3,229.10	3,270.90 49.7%
367 00 00 000	Contributions/Donations	0.00	300.00	(300.00) 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	EF Recovery	7,500.00	8,396.98	(896.98) 112.0%
369 90 00 000	Other Miscellaneous Revenue	6,500.00	265.03	6,234.97 4.1%
369 91 00 000	Reimbursements	0.00	6,693.28	(6,693.28) 0.0%
386 00 00 000	Agency Type Deposits	100.00	0.00	100.00 0.0%
388 10 00 000	Prior Period Adjustment	0.00	0.00	0.00 0.0%
<b>300 Revenue</b>		<b>3,899,292.45</b>	<b>3,625,222.25</b>	<b>274,070.20 93.0%</b>

**395 Sales Of Capital Assets**

395 10 00 000	Sales of Capital Assets	500.00	148,929.80	(148,429.80) *****%
395 20 00 000	Insurance Claims Capital	0.00	3,700.13	(3,700.13) 0.0%
398 00 00 000	Insurance Claims Non Capital	0.00	0.00	0.00 0.0%
<b>395 Sales Of Capital Assets</b>		<b>500.00</b>	<b>152,629.93</b>	<b>(152,129.93)*****%</b>

**Fund Revenues: 3,899,792.45 3,777,852.18 121,940.27 96.9%**

**Expenditures Amt Budgeted Expenditures Remaining**

**522 Fire Control**

522 10 10 005	Temp Office Help	26,000.00	0.00	26,000.00 0.0%
522 10 21 002	Deferred Comp	5,000.00	470.33	4,529.67 9.4%
522 10 23 001	Admin Unemployment	0.00	183.15	(183.15) 0.0%
522 10 26 001	Admin Social Security	0.00	5,850.56	(5,850.56) 0.0%
522 20 25 001	Ops Medicare	0.00	8,602.81	(8,602.81) 0.0%
522 45 20 001	Training L&I	0.00	0.00	0.00 0.0%
522 45 23 001	Training Unemployment	0.00	0.00	0.00 0.0%
522 45 25 001	Training Medicare	0.00	0.00	0.00 0.0%
522 45 26 001	Training Social Security	0.00	0.00	0.00 0.0%
522 50 10 001	Maint/ FF	21,000.00	2,818.54	18,181.46 13.4%
522 50 23 001	Maint Unemployment	0.00	69.36	(69.36) 0.0%
522 50 25 001	Maint Medicare	0.00	369.16	(369.16) 0.0%
522 50 26 001	Maint Social Security	0.00	1,578.47	(1,578.47) 0.0%

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001 General Fund

01/01/2019 To: 12/31/2019

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control</b>				
<b>000</b>	<b>52,000.00</b>	<b>19,942.38</b>	<b>32,057.62</b>	<b>38.4%</b>
522 10 10 001 Admin Salaries-Act. Mgr/Secretary	54,590.00	25,255.82	29,334.18	46.3%
522 10 10 002 Admin Salaries-Admin Mgr	46,041.00	35,192.52	10,848.48	76.4%
522 10 10 003 Admin Salaries-Office Asst	35,195.00	21,282.26	13,912.74	60.5%
522 10 10 004 Commissioner	15,000.00	12,844.00	2,156.00	85.6%
522 20 10 001 Chief	97,438.00	73,412.85	24,025.15	75.3%
522 20 10 002 Deputy Chief	0.00	0.00	0.00	0.0%
522 20 10 003 Battalion Chief OPS	77,250.00	62,795.60	14,454.40	81.3%
522 20 10 004 Safety Officer	7,931.00	714.24	7,216.76	9.0%
522 20 10 005 Duty Crew Officer	136,000.00	96,928.80	39,071.20	71.3%
522 20 10 006 Duty Crew Premium	180,000.00	151,669.08	28,330.92	84.3%
522 20 10 007 Duty Crew Regular	158,000.00	139,350.12	18,649.88	88.2%
522 20 10 008 VOL Training	34,711.00	15,120.32	19,590.68	43.6%
522 20 10 009 VOL Incidents	25,750.00	15,261.88	10,488.12	59.3%
522 20 10 010 Duty Officer	8,240.00	5,011.51	3,228.49	60.8%
522 20 10 011 VOL Misc	1,339.00	280.64	1,058.36	21.0%
522 20 10 012 VOL BLS Shift	25,750.00	12,820.74	12,929.26	49.8%
522 20 10 013 Interim Chief	41,500.00	23,838.61	17,661.39	57.4%
522 20 10 014 New Fire Chief	40,000.00	7,583.83	32,416.17	19.0%
522 45 10 000 Battalion Chief TRAINING	27,000.00	0.00	27,000.00	0.0%
522 50 10 000 Maint Assist Salary	22,775.82	22,698.32	77.50	99.7%
<b>010 Salaries &amp; Wages</b>	<b>1,034,510.82</b>	<b>722,061.14</b>	<b>312,449.68</b>	<b>69.8%</b>
522 10 20 001 Admin L&I	800.00	524.86	275.14	65.6%
522 10 21 001 Admin PERS	13,000.00	9,446.87	3,553.13	72.7%
522 10 22 001 Admin Healthcare	37,950.00	16,520.32	21,429.68	43.5%
522 10 24 001 EA Fund	0.00	0.00	0.00	0.0%
522 10 25 001 Medicare	15,500.00	1,368.26	14,131.74	8.8%
522 20 10 015 Accrual Payoff Balance	21,800.00	0.00	21,800.00	0.0%
522 20 20 001 Ops L&I	68,300.00	68,455.45	(155.45)	100.2%
522 20 21 001 Ops PERS/LEOFF	63,000.00	55,975.61	7,024.39	88.9%
522 20 22 001 Ops Healthcare	32,600.00	15,154.05	17,445.95	46.5%
522 20 23 001 WA Unemployment	6,250.00	1,350.56	4,899.44	21.6%
522 20 26 001 Ops Social Security	49,000.00	26,494.52	22,505.48	54.1%
522 20 27 001 FF Dis Ins	2,500.00	2,550.00	(50.00)	102.0%
522 20 28 001 FF Pen Fund	4,500.00	2,940.00	1,560.00	65.3%
522 50 20 001 Maint L&I	1,850.00	1,590.27	259.73	86.0%
522 50 21 001 Maint PERS	4,200.00	2,168.84	2,031.16	51.6%
522 50 22 001 Maint Healthcare	12,650.00	7,238.57	5,411.43	57.2%
<b>020 Benefits</b>	<b>333,900.00</b>	<b>211,778.18</b>	<b>122,121.82</b>	<b>63.4%</b>
522 10 30 000 Office Supplies	5,000.00	3,478.78	1,521.22	69.6%
522 10 30 001 Commissioner Supplies	150.00	0.00	150.00	0.0%
522 10 30 002 Computer/IT Supplies	14,000.00	10,825.94	3,174.06	77.3%
522 10 30 003 Office-Small Tools	2,000.00	60.07	1,939.93	3.0%
522 10 30 004 Commissioner Small Tools	100.00	0.00	100.00	0.0%
522 10 30 005 Computer/IT Small Tools	12,000.00	7,957.62	4,042.38	66.3%
522 20 30 001 Uniforms	15,000.00	11,488.50	3,511.50	76.6%
522 20 30 002 PPE-Bunkers Supplies	3,000.00	2,754.77	245.23	91.8%
522 20 30 003 Operations Misc Supplies	7,000.00	3,677.89	3,322.11	52.5%
522 20 30 004 Operations Food purchase	1,700.00	1,061.54	638.46	62.4%
522 20 30 005 Other Non Ops - Misc.	1,500.00	504.88	995.12	33.7%

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001 General Fund

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Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control</b>				
522 20 30 006	BLS/Medical Supplies	9,000.00	6,557.54	2,442.46 72.9%
522 20 30 007	Fire Suppression-Wildland Fuel	500.00	0.00	500.00 0.0%
522 20 30 008	Gasoline Fuel	18,000.00	11,857.96	6,142.04 65.9%
522 20 30 009	Diesel Fuel	18,000.00	9,493.37	8,506.63 52.7%
522 20 30 010	Purchases to be reimbursed	5,000.00	1,088.75	3,911.25 21.8%
522 20 30 011	Operations Misc Equip - Small Tools	19,200.00	9,698.86	9,501.14 50.5%
522 20 30 012	Equipment BLS/Medical - Small Tools	3,000.00	2.61	2,997.39 0.1%
522 30 30 001	Public Education Supplies	12,000.00	11,933.66	66.34 99.4%
522 30 30 002	Fire Inpsection supplies	500.00	0.00	500.00 0.0%
522 40 30 000	Propane Fuel Training	500.00	0.00	500.00 0.0%
522 41 30 001	External Training Supplies	0.00	0.00	0.00 0.0%
522 41 30 002	External Training Misc.	0.00	0.00	0.00 0.0%
522 45 30 001	Training Employees Supplies	7,000.00	1,903.77	5,096.23 27.2%
522 45 30 002	Training Employee Equipment	6,000.00	279.37	5,720.63 4.7%
522 50 30 001	Station Supplies	3,500.00	1,938.36	1,561.64 55.4%
522 50 30 002	Station Maintenance Supplies	4,000.00	3,690.86	309.14 92.3%
522 50 30 003	Stations Propane Fuel	19,000.00	13,909.60	5,090.40 73.2%
522 50 30 004	Stations Small Tools	8,500.00	5,367.43	3,132.57 63.1%
522 50 30 005	Station Maintenance Equipment	1,000.00	923.98	76.02 92.4%
522 60 30 001	Equipment Maint/Repair Supplies	3,700.00	3,287.17	412.83 88.8%
522 60 30 002	Vehicle Repair/Maint Supplies	7,000.00	3,560.21	3,439.79 50.9%
522 60 30 003	PPE- Bunkers	15,000.00	4,012.38	10,987.62 26.7%
522 60 30 004	Vehicles Small Tools	13,000.00	6,015.31	6,984.69 46.3%
522 60 30 005	MSAR Exposure Suits	3,000.00	0.00	3,000.00 0.0%
522 60 30 006	MSAR Consumables	1,000.00	79.42	920.58 7.9%
522 60 30 007	MSAR Small Tool	1,000.00	0.00	1,000.00 0.0%
<b>030 Supplies</b>		<b>239,850.00</b>	<b>137,410.60</b>	<b>102,439.40 57.3%</b>
522 10 40 001	Admin Professional Svcs	3,000.00	3,679.54	(679.54) 122.7%
522 10 40 002	Legal Professional Svcs	31,000.00	24,796.30	6,203.70 80.0%
522 10 40 003	Advertising	7,000.00	3,061.95	3,938.05 43.7%
522 10 40 004	Computer/IT Prof Svcs	17,000.00	13,853.99	3,146.01 81.5%
522 10 40 005	Investment Service fee	700.00	0.00	700.00 0.0%
522 10 40 007	Admin/Ops Postage & Shipping	8,250.00	1,119.50	7,130.50 13.6%
522 10 40 008	Commissioners Communications	0.00	0.00	0.00 0.0%
522 10 40 009	Office Travel/Per Diem	1,000.00	229.60	770.40 23.0%
522 10 40 010	Commissioners Travel/Per Diem	5,000.00	2,531.63	2,468.37 50.6%
522 10 40 011	Property Tax	500.00	462.90	37.10 92.6%
522 10 40 012	Personal Bonds/Liability	18,900.00	19,038.08	(138.08) 100.7%
522 10 40 013	Admin Repairs/Maint	0.00	0.00	0.00 0.0%
522 10 40 014	Admin Dues/Memberships	300.00	30.00	270.00 10.0%
522 10 40 015	Office Tuition/Registrations	500.00	334.00	166.00 66.8%
522 10 40 016	Admin Miscellaneous	0.00	0.00	0.00 0.0%
522 10 40 017	Commissioners Misc Exp	3,000.00	1,509.46	1,490.54 50.3%
522 10 40 018	Commissioners Dues/Memberships	3,000.00	2,670.00	330.00 89.0%
522 10 49 000	Firefighter Appreciation	9,000.00	5,421.95	3,578.05 60.2%
522 20 40 001	Operations Professional Svcs	7,500.00	5,879.65	1,620.35 78.4%
522 20 40 002	Medical Professional Svcs	0.00	0.00	0.00 0.0%
522 20 40 003	Operations Telephones/Internet	28,000.00	29,912.09	(1,912.09) 106.8%
522 20 40 006	Fire SuppTravel-Wildland	0.00	0.00	0.00 0.0%
522 20 40 007	Operations Travel	500.00	0.00	500.00 0.0%
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%
522 20 40 010	Accident & Sickness Ins	5,400.00	3,336.00	2,064.00 61.8%

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Expenditures	Amt Budgeted	Expenditures	Remaining		
<b>522 Fire Control</b>					
522 20 40 011	Operations Dues/Memberships	5,000.00	3,993.00	1,007.00	79.9%
522 20 40 012	Operations Misc Exp	5,000.00	1,207.03	3,792.97	24.1%
522 41 41 000	External Party Training - Prof Svcs	0.00	0.00	0.00	0.0%
522 45 40 000	Training Employee - Professional Svcs	5,000.00	1,911.00	3,089.00	38.2%
522 45 40 001	Training Employee - Travel (Outside Classes)	14,000.00	9,063.53	4,936.47	64.7%
522 45 40 002	Training Employee - Registration (Outside Classes)	25,000.00	15,839.68	9,160.32	63.4%
522 45 40 003	BLS-Medical Misc/Training	500.00	111.57	388.43	22.3%
522 50 40 001	Stations Professional Svcs	19,000.00	14,369.25	4,630.75	75.6%
522 50 40 002	Facilities Rentals/Leases	0.00	0.00	0.00	0.0%
522 50 40 003	Facilities Insurance	23,000.00	21,361.00	1,639.00	92.9%
522 50 40 004	Insured Expense-Reimbursed	0.00	3,700.13	(3,700.13)	0.0%
522 50 40 005	Utility-Electricity	27,000.00	20,211.99	6,788.01	74.9%
522 50 40 006	Utility-Natural Gas	3,000.00	1,930.46	1,069.54	64.3%
522 50 40 007	Utility-Waste Disposal	4,250.00	3,665.19	584.81	86.2%
522 50 40 008	Utility- Water	1,500.00	1,187.90	312.10	79.2%
522 50 40 009	Utility-Sewer	5,500.00	4,479.44	1,020.56	81.4%
522 50 40 010	Stations Repair/Maintenance	30,000.00	25,778.08	4,221.92	85.9%
522 60 40 000	Vehicles Professional Svcs	40,000.00	57,290.76	(17,290.76)	143.2%
522 60 40 001	Vehicle Liability Insurance	18,800.00	16,936.00	1,864.00	90.1%
522 60 40 002	PPE Repairs/Maintenance	4,000.00	2,756.90	1,243.10	68.9%
522 60 40 003	Vehicles Repair/Maintenance	20,000.00	13,836.90	6,163.10	69.2%
522 60 40 004	Pagers/Radios Repairs/Maint	2,500.00	2,316.09	183.91	92.6%
522 60 40 005	Equipment Repairs/Maintenance	4,000.00	2,778.87	1,221.13	69.5%
522 60 40 006	Misc Operations Repairs/Maint	500.00	62.22	437.78	12.4%
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%
<b>040 Services</b>		<b>407,100.00</b>	<b>342,653.63</b>	<b>64,446.37</b>	<b>84.2%</b>
522 10 50 001	Election	26,000.00	0.00	26,000.00	0.0%
522 10 50 002	Audit	5,000.00	11,541.53	(6,541.53)	230.8%
522 10 50 003	Other Government Svcs	600.00	0.00	600.00	0.0%
522 20 50 000	Dispatch	70,408.34	52,806.24	17,602.10	75.0%
<b>050 Intergov</b>		<b>102,008.34</b>	<b>64,347.77</b>	<b>37,660.57</b>	<b>63.1%</b>
<b>522 Fire Control</b>		<b>2,169,369.16</b>	<b>1,498,193.70</b>	<b>671,175.46</b>	<b>69.1%</b>
<b>580 Non Expenditures</b>					
588 10 00 000	Prior Period Adjustment	0.00	330.76	(330.76)	0.0%
589 90 00 001	Petty Cash Clearing	0.00	4,108.04	(4,108.04)	0.0%
589 90 00 999	Payroll Clearing	0.00	2,794.90	(2,794.90)	0.0%
<b>000</b>		<b>0.00</b>	<b>7,233.70</b>	<b>(7,233.70)</b>	<b>0.0%</b>
589 40 40 000	Agency Type Disbursements	9,500.00	6,885.79	2,614.21	72.5%
<b>050 Other</b>		<b>9,500.00</b>	<b>6,885.79</b>	<b>2,614.21</b>	<b>72.5%</b>
<b>580 Non Expenditures</b>		<b>9,500.00</b>	<b>14,119.49</b>	<b>(4,619.49)</b>	<b>148.6%</b>
<b>586 Agency Type Disbursements</b>					

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001 General Fund		01/01/2019 To: 12/31/2019			
Expenditures	Amt Budgeted	Expenditures	Remaining		
<b>586 Agency Type Disbursements</b>					
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%	
<b>594 Capital Expenditures</b>					
594 22 60 000 Capital Lease	6,000.00	3,887.09	2,112.91	64.8%	
594 22 60 001 Capital Land Acquisition	0.00	0.00	0.00	0.0%	
594 22 60 002 Capital Bldgs/Structures Repair/Upgrade	115,000.00	0.00	115,000.00	0.0%	
594 22 60 003 Capital Building Projects New/Remodel	278,886.00	0.00	278,886.00	0.0%	
594 22 60 004 Capital Vehicles	283,000.00	0.00	283,000.00	0.0%	
594 22 60 005 Capital Grounds Improvements	70,000.00	0.00	70,000.00	0.0%	
594 22 60 006 Capital Miscellaneous Equipment	107,236.66	1,042.70	106,193.96	1.0%	
594 22 60 007 Capitalized Services	15,000.00	0.00	15,000.00	0.0%	
594 22 60 008 Capital Computer/IT Capital Asset	15,000.00	0.00	15,000.00	0.0%	
594 22 60 009 Capital Potential Vehicle Lease	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	890,122.66	4,929.79	885,192.87	0.6%	
<b>999 Ending Balance</b>					
508 10 00 000 Operations Reserved	600,000.00	0.00	600,000.00	0.0%	
999 Ending Balance	600,000.00	0.00	600,000.00	0.0%	
<b>Fund Expenditures:</b>	<b>3,668,991.82</b>	<b>1,517,242.98</b>	<b>2,151,748.84</b>	<b>41.4%</b>	
<b>Fund Excess/(Deficit):</b>	<b>230,800.63</b>	<b>2,260,609.20</b>			

## 2019 BUDGET POSITION TOTALS

North Whidbey Fire & Rescue  
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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	3,899,792.45	3,777,852.18	96.9%	3,668,991.82	1,517,242.98	41%
	<u>3,899,792.45</u>	<u>3,777,852.18</u>	<u>96.9%</u>	<u>3,668,991.82</u>	<u>1,517,242.98</u>	<u>41.4%</u>