

## 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	1,604,172.09	(9,643.64) 100.6%
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	584.73	(484.73) 584.7%
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	3,164.63	835.37 79.1%
342 21 01 000	Fire Protection EMS Services	7,000.00	6,320.00	680.00 90.3%
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	41,765.93	(31,765.93) 417.7%
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	53,372.77	(6,372.77) 113.6%
362 90 00 000	Other Rentals and Lease Charges	6,500.00	3,475.84	3,024.16 53.5%
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	9,921.95	(2,421.95) 132.3%
369 90 00 000	Other Miscellaneous Revenue	6,500.00	265.03	6,234.97 4.1%
369 91 00 000	Reimbursements	0.00	3,435.83	(3,435.83) 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>4,307,846.40</b>	<b>(408,553.95) 110.5%</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	10,785.92	(10,785.92) 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>159,715.72</b>	<b>(159,215.72)*****%</b>

### 398

398 10 00 000	Insurance Recovery	0.00	0.00	0.00 0.0%
<b>398</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00 0.0%</b>

**Fund Revenues: 3,899,792.45 4,467,562.12 (567,769.67) 114.6%**

Expenditures	Amt Budgeted	Expenditures	Remaining
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### 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	963.12	4,036.88 19.3%
522 10 23 001	Admin Unemployment	0.00	224.55	(224.55) 0.0%
522 10 26 001	Admin Social Security	0.00	7,206.97	(7,206.97) 0.0%
522 20 25 001	Ops Medicare	0.00	10,202.34	(10,202.34) 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%

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Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control</b>				
522 45 26 001 Training Social Security	0.00	0.00	0.00	0.0%
522 50 10 001 Maint/ FF	21,000.00	12,324.20	8,675.80	58.7%
522 50 23 001 Maint Unemployment	0.00	84.74	(84.74)	0.0%
522 50 25 001 Maint Medicare	0.00	506.99	(506.99)	0.0%
522 50 26 001 Maint Social Security	0.00	1,578.47	(1,578.47)	0.0%
<b>000</b>	<b>52,000.00</b>	<b>33,091.38</b>	<b>18,908.62</b>	<b>63.6%</b>
522 10 10 001 Admin Salaries-Act. Mgr/Secretary	54,590.00	35,525.57	19,064.43	65.1%
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	29,689.76	5,505.24	84.4%
522 10 10 004 Commissioner	15,000.00	16,044.00	(1,044.00)	107.0%
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	76,962.26	287.74	99.6%
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	117,522.05	18,477.95	86.4%
522 20 10 006 Duty Crew Premium	180,000.00	175,848.00	4,152.00	97.7%
522 20 10 007 Duty Crew Regular	158,000.00	162,885.09	(4,885.09)	103.1%
522 20 10 008 VOL Training	34,711.00	18,162.13	16,548.87	52.3%
522 20 10 009 VOL Incidents	25,750.00	18,405.66	7,344.34	71.5%
522 20 10 010 Duty Officer	8,240.00	5,794.01	2,445.99	70.3%
522 20 10 011 VOL Misc	1,339.00	462.89	876.11	34.6%
522 20 10 012 VOL BLS Shift	25,750.00	16,938.35	8,811.65	65.8%
522 20 10 013 Interim Chief	41,500.00	40,024.61	1,475.39	96.4%
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>853,866.14</b>	<b>180,644.68</b>	<b>82.5%</b>
522 10 20 001 Admin L&I	800.00	640.38	159.62	80.0%
522 10 21 001 Admin PERS	13,000.00	11,261.38	1,738.62	86.6%
522 10 22 001 Admin Healthcare	37,950.00	19,207.56	18,742.44	50.6%
522 10 24 001 EA Fund	0.00	0.00	0.00	0.0%
522 10 25 001 Medicare	15,500.00	1,685.49	13,814.51	10.9%
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	81,112.05	(12,812.05)	118.8%
522 20 21 001 Ops PERS/LEOFF	63,000.00	66,081.72	(3,081.72)	104.9%
522 20 22 001 Ops Healthcare	32,600.00	16,832.71	15,767.29	51.6%
522 20 23 001 WA Unemployment	6,250.00	1,503.32	4,746.68	24.1%
522 20 26 001 Ops Social Security	49,000.00	31,428.13	17,571.87	64.1%
522 20 27 001 FF Dis Ins	2,500.00	4,770.00	(2,270.00)	190.8%
522 20 28 001 FF Pen Fund	4,500.00	6,720.00	(2,220.00)	149.3%
522 50 20 001 Maint L&I	1,850.00	1,611.13	238.87	87.1%
522 50 21 001 Maint PERS	4,200.00	2,825.73	1,374.27	67.3%
522 50 22 001 Maint Healthcare	12,650.00	8,917.23	3,732.77	70.5%
<b>020 Benefits</b>	<b>333,900.00</b>	<b>254,596.83</b>	<b>79,303.17</b>	<b>76.2%</b>
522 10 30 000 Office Supplies	5,000.00	5,474.10	(474.10)	109.5%
522 10 30 001 Commissioner Supplies	150.00	0.00	150.00	0.0%
522 10 30 002 Computer/IT Supplies	14,000.00	11,886.61	2,113.39	84.9%
522 10 30 003 Office-Small Tools	2,000.00	265.30	1,734.70	13.3%
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	7,944.67	4,055.33	66.2%
522 20 30 001 Uniforms	15,000.00	14,097.81	902.19	94.0%
522 20 30 002 PPE-Bunkers Supplies	3,000.00	3,073.52	(73.52)	102.5%

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Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>522 Fire Control</b>				
522 20 30 003	Operations Misc Supplies	7,000.00	3,754.88	3,245.12 53.6%
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	521.19	978.81 34.7%
522 20 30 006	BLS/Medical Supplies	9,000.00	6,835.90	2,164.10 76.0%
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	12,869.93	5,130.07 71.5%
522 20 30 009	Diesel Fuel	18,000.00	11,031.67	6,968.33 61.3%
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	13,452.58	(1,452.58) 112.1%
522 30 30 002	Fire Inpsection supplies	500.00	28.24	471.76 5.6%
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	1,830.96	5,169.04 26.2%
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	2,442.88	1,057.12 69.8%
522 50 30 002	Station Maintenance Supplies	4,000.00	3,819.28	180.72 95.5%
522 50 30 003	Stations Propane Fuel	19,000.00	15,255.87	3,744.13 80.3%
522 50 30 004	Stations Small Tools	8,500.00	5,498.57	3,001.43 64.7%
522 50 30 005	Station Maintenance Equipment	1,000.00	929.52	70.48 93.0%
522 60 30 001	Equipment Maint/Repair Supplies	3,700.00	5,223.32	(1,523.32) 141.2%
522 60 30 002	Vehicle Repair/Maint Supplies	7,000.00	13,876.91	(6,876.91) 198.2%
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	7,777.85	5,222.15 59.8%
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>164,114.49</b>	<b>75,735.51 68.4%</b>
522 10 40 001	Admin Professional Svcs	3,000.00	7,163.66	(4,163.66) 238.8%
522 10 40 002	Legal Professional Svcs	31,000.00	24,856.30	6,143.70 80.2%
522 10 40 003	Advertising	7,000.00	4,461.95	2,538.05 63.7%
522 10 40 004	Computer/IT Prof Svcs	17,000.00	14,611.27	2,388.73 85.9%
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	1,345.50	6,904.50 16.3%
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	3,946.43	1,053.57 78.9%
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	165.00	135.00 55.0%
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	5,500.00	(2,500.00) 183.3%
522 10 49 000	Firefighter Appreciation	9,000.00	9,101.20	(101.20) 101.1%
522 20 40 001	Operations Professional Svcs	7,500.00	10,367.49	(2,867.49) 138.2%
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	35,828.79	(7,828.79) 128.0%
522 20 40 006	Fire SuppTravel-Wildland	0.00	0.00	0.00 0.0%
522 20 40 007	Operations Travel	500.00	7.00	493.00 1.4%
522 20 40 008	Medical Training/Travel	0.00	0.00	0.00 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>				
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%
522 20 40 011 Operations Dues/Memberships	5,000.00	5,093.00	(93.00)	101.9%
522 20 40 012 Operations Misc Exp	5,000.00	1,357.26	3,642.74	27.1%
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	18,899.68	6,100.32	75.6%
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	16,722.06	2,277.94	88.0%
522 50 40 002 Facilities Rentals/Leases	0.00	0.00	0.00	0.0%
522 50 40 003 Facilities Insurance	23,000.00	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	24,955.16	2,044.84	92.4%
522 50 40 006 Utility-Natural Gas	3,000.00	2,600.03	399.97	86.7%
522 50 40 007 Utility-Waste Disposal	4,250.00	3,967.27	282.73	93.3%
522 50 40 008 Utility- Water	1,500.00	1,274.68	225.32	85.0%
522 50 40 009 Utility-Sewer	5,500.00	4,930.15	569.85	89.6%
522 50 40 010 Stations Repair/Maintenance	30,000.00	25,780.08	4,219.92	85.9%
522 60 40 000 Vehicles Professional Svcs	40,000.00	58,981.75	(18,981.75)	147.5%
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	17,530.48	2,469.52	87.7%
522 60 40 004 Pagers/Radios Repairs/Maint	2,500.00	2,670.09	(170.09)	106.8%
522 60 40 005 Equipment Repairs/Maintenance	4,000.00	2,777.79	1,222.21	69.4%
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>385,706.46</b>	<b>21,393.54</b>	<b>94.7%</b>
522 10 50 001 Election	26,000.00	2,977.14	23,022.86	11.5%
522 10 50 002 Audit	5,000.00	13,693.68	(8,693.68)	273.9%
522 10 50 003 Other Government Svcs	600.00	0.00	600.00	0.0%
522 20 50 000 Dispatch	70,408.34	71,421.02	(1,012.68)	101.4%
<b>050 Intergov</b>	<b>102,008.34</b>	<b>88,091.84</b>	<b>13,916.50</b>	<b>86.4%</b>
<b>522 Fire Control</b>	<b>2,169,369.16</b>	<b>1,779,467.14</b>	<b>389,902.02</b>	<b>82.0%</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	1,215.72	(1,215.72)	0.0%
589 90 00 999 Payroll Clearing	0.00	3,811.35	(3,811.35)	0.0%
<b>000</b>	<b>0.00</b>	<b>5,357.83</b>	<b>(5,357.83)</b>	<b>0.0%</b>
589 40 40 000 Agency Type Disbursements	9,500.00	8,515.19	984.81	89.6%
<b>050 Other</b>	<b>9,500.00</b>	<b>8,515.19</b>	<b>984.81</b>	<b>89.6%</b>
<b>580 Non Expenditures</b>	<b>9,500.00</b>	<b>13,873.02</b>	<b>(4,373.02)</b>	<b>146.0%</b>

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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	5,676.12	323.88	94.6%
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	5,715.18	101,521.48	5.3%
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	11,391.30	878,731.36	1.3%
<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>1,804,731.46</b>	<b>1,864,260.36</b>	<b>49.2%</b>
<b>Fund Excess/(Deficit):</b>	<b>230,800.63</b>	<b>2,662,830.66</b>		

## 2019 BUDGET POSITION TOTALS

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	3,899,792.45	4,467,562.12	114.6%	3,668,991.82	1,804,731.46	49%
	<u>3,899,792.45</u>	<u>4,467,562.12</u>	<u>114.6%</u>	<u>3,668,991.82</u>	<u>1,804,731.46</u>	<u>49.2%</u>