



# East County Fire and Rescue

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## Resolution #329-09192023

A resolution amending the district's 2023 operating budget.

**WHEREAS**, East County Fire and Rescue Board of Fire Commissioners endeavors to be fiscally responsible, operate with transparency, and ensure adequate and sustainable funding; and


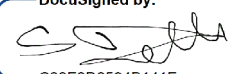
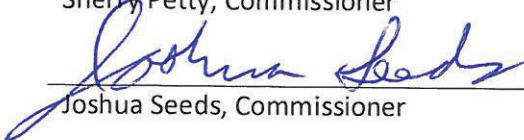
**WHEREAS**, the Board of Fire Commissioners has adopted the 2023 district budget in accordance with RCW 52.16.030; and

**WHEREAS**, there are or are projected to be variances between district expenditures and the appropriations allocated to the line items in the district's 2023 budget; and

**WHEREAS**, the proposed amendments to the district budget do not increase or decrease the district's total general fund budget appropriation;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Fire Commissioners adopts the amendments to the districts operating budget specified in the Third Quarter Report.

**ADOPTED** at a Regular Meeting of the Board of Commissioners for East County Fire and Rescue September 19, 2023, with the following Commissioners being present and voting:

  
 Martha Martin, Chairperson  
 DocuSigned by:  
  
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 Sherry Petty, Commissioner  
  
 Joshua Seeds, Commissioner

  
 Michael Taggart, Vice Chair  
  
 Steve Hofmaster, Commissioner

### Attest

  
 Debbie Macias, District Secretary



# **Third Quarter Report & Proposed Budget Amendment September 19, 2023**

**Submitted by:  
Chief Ed Hartin, MS, EFO, FIFireE, CFO**

2023 3RD QUARTER PROPOSED BUDGET AMENDMENT

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2023 3RD QUARTER PROPOSED BUDGET AMENDMENT

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## Introduction

East County Fire and Rescue has expended 55.70 % of its general fund budget through the month of August 2023. This is within equalized expenditure at this point in the year of 66.66%. However, based on analysis of expenditures and projections, we have identified several areas within the budget which are recommended for amendment.

### Budget Amendment Format

District staff have worked to provide clear, simple explanations for proposed adjustments in the proposed budget change report and have provided expanded justification for major changes (defined as an adjustment of any line that is greater than \$2,000).

The *2023 3<sup>rd</sup> Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the proposed budget changes.

### Budget Amendment Overview

This report and proposed budget amendment details proposed adjustments to the general fund budget on a line-by-line basis including:

- Original (adopted) budget amount.
- Expenditures.
- Funds remaining.
- Percent expended.
- Remarks providing explanation and justification.

If a change in (increase or decrease) is more than \$2,000 an additional explanation and justification for this proposed adjustment is provided. Changes greater than \$2,000 are shown in **bold text** in Proposed Budget Amendments Table 2.

## General Fund Adjustments

### General Fund Revenue

This recommends a \$50,000 interfund transfer from the 005 Equipment Fund to the 001 General Fund. The general fund budget amendment will subsequently recommend increasing line 522 20 38 000 turnouts by \$50,000.

### General Fund Expense

Recommended increases in multiple lines within the general fund budget total \$227,290. This is offset by decreases in other lines totaling \$177,290 resulting in a net \$50,000 increase in the budget which would be offset by the interfund transfer identified above. This provides a net zero budget adjustment for all lines items except for 522 20 38 000 Turnouts.

#### *522 10 10 001 Administration Wages*

Wages for administrative staff are projected to exceed budgeted funds due to extension of Chief Carnes annual leave into after Chief Hartin's start date of January 1, 2023.

It is recommended that this line be increased by \$4,200.

#### *522 10 41 000 State Audit Costs*

Expenses carried over from the 2022 audit by the Washington State Auditor's Office were considerably less than budgeted.

It is recommended that this line be decreased by \$6,000.

#### *522 10 44 000 Professional Services*

Professional services expenses have been considerably lower than budgeted, largely due to completion of the district's long term financial plan by district staff, rather than using a consultant.

It is recommended that this line be decreased by \$15,000.

#### *522 20 49 000 NFIRS/Fire Manager/Target Solutions*

Expenses in this line have been greater than budgeted due to the change from the Fire Manager records management system (RMS) to the ESO RMS to allow the district to meet National Emergency Medical Services Information System reporting requirements. This change will also increase the efficiency and accuracy of data collection through integration with the Clark Regional Emergency Services Agency (CRESA) computer aided dispatch system.

It is recommended that this line be increased by 3,300.

#### *522 20 10 001 Firefighter Wages*

Staff turnover has resulted in the loss of senior (higher pay grade) full-time personnel and the loss of part-time staff who have not been able to be replaced. The combined effects of these changes have resulted in lower expenditures than budgeted for wages.

It is recommended that this line be decreased by \$50,000.

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**522 20 14 001 Firefighter Overtime**

It is likely that this line was insufficiently funded to keep Stations 91 and 94 staffed throughout the year. In addition, vacancies created by turnover and the district's inability to fill part-time positions, and full-time turnover has resulted in increased overtime expenses. The inability to fill vacant shifts due to excessive overtime hours worked by district staff has to some extent limited overtime expenses, but additional funding is necessary to maintain staffing, even with the occasional closure of Station 94.

It is recommended that this line be increased by \$75,000.

**522 20 19 001 CAPT/FF Deferred Compensation**

Expenditure in this line has exceeded projections. It is likely that this has resulted from a disproportionate amount of overtime worked by captains and senior firefighters, increasing deferred compensation expenses.

It is recommended that this line be increased by \$5,500.

**522 20 20 001 CAPT/FF Unemployment/Medicare**

Staff turnover has resulted in the loss of senior (higher pay grade) full-time personnel and the loss of part-time staff who have not been able to be replaced. The combined effects of these changes have resulted in lower expenditures than budgeted in this line.

It is recommended that this line be decreased by \$25,290.

**522 20 22 001 CAPT/FF Medical Insurance**

Staff turnover has resulted in the loss of senior (higher pay grade) full-time personnel and the loss of part-time staff who have not been able to be replaced. The combined effects of these changes have resulted in lower expenditures than budgeted in this line.

It is recommended that this line be decreased by \$29,000.

**522 20 26 002 FF Retirement PERS**

Staff turnover has resulted in the loss of part-time staff who have not been able to be replaced. The effects of this change have resulted in lower expenditures than budgeted in this line.

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

**522 20 28 001 CAPT/FF Retirement LEOFF**

Expenditure in this line has exceeded projections. It is likely that this has resulted from a disproportionate amount of overtime worked by captains and senior firefighters, increasing expense in this line.

It is recommended that this line be increased by \$3,500.

**522 20 29 001 CAPT/FF L&I**

This line was likely under budgeted.

It is recommended that this line be increased by \$26,000.

**522 20 38 000 Turnouts**

Earlier this year, the district dramatically increased its number of volunteers, both firefighters and water tender operators. The new volunteer firefighters were initially equipped with personal protective equipment that had reached the end of its 10-year useful life (based on national consensus standards and Washington Department of Labor and Industries regulations). This equipment was suitable for some training activity, but not live fire training (required for Firefighter I certification) or for response to fire incidents. In addition, the district also requires new turnouts sized to fit new full-time firefighters. Expansion of the district's volunteer ranks was not anticipated during the 2023 budget process.

It is recommended that this line be increased by \$50,000 (additional funds transferred from the equipment fund to the general fund).

**522 20 11 002 Wildland Salary & Benefits**

Funding for wildland salaries and benefits is reimbursed. Expenditure in this line is projected to exceed budgeted funds.

It is recommended that this line be increased by \$3,000.

**522 20 14 002 Wildland Overtime**

Funding for wildland overtime is reimbursed. Expenditure in this line is projected to exceed budgeted funds.

It is recommended that this line be increased by \$6,000.

**522 45 43 000 Tuition**

Funds in this line are budgeted for external training registration fees. The district has prioritized internal, grant funded training for the balance of the year reducing projected district funded expense for course registration.

It is recommended that this line be decreased by \$7,000.

**522 60 41 000 Pump/Hose & Nozzle Testing & Maintenance**

In prior years, the district did not test all fire apparatus pumps, nor did it test all its fire hose on an annual basis. To bring the district into compliance with national consensus standards and the requirements of the Washington Survey and Rating Bureau all hose and fire apparatus pumps were or are being tested in 2023. This increased expense to this line.

It is recommended that this line be increased by \$6,500.

**522 60 47 001 Emergency Generator Repair & Maintenance**

The district experienced a major failure of the backup power generator at Station 93. Staff determined that the most cost-effective approach to maintaining backup power was to repair the generator. This expenditure was approved by the board of fire commissioners.

It is recommended that this line be increased by \$13,000.

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**522 60 48 014 [Maintenance and Repair] E94 (1014)**

Over the last several years, Apparatus 1014, Engine 94 has had considerably higher repair and maintenance expenses, accounting to approximately 50% of the expense for repair and maintenance of this kind of apparatus (engines). Based on this data, this line was underbudgeted.

It is recommended that this line be increased by \$2,500.

**522 60 48 018 [Maintenance and Repair] C91 (1018)**

The district's command vehicle required significant maintenance of its suspension and brakes to maintain this vehicle in safe operating condition. These expenses had not been budgeted.

It is recommended that this line be increased by \$3,990.

**522 50 45 091 Gas (Station 91)**

Expense for fuel gas that is used for heating, hot water, and cooking at Station 91 is projected to exceed budgeted funds, likely due to increased fuel cost.

It is recommended that this line be increased by \$5,300.

**594 22 60 000 Capital Purchases**

As the district has received a grant to train all full-time firefighters as Blue Card Type IV Incident Commanders, but the grant did not fund the expense of hardware (e.g., I-Pad tablets and flat screen televisions), these expenses will need to be funded from the general fund budget, reduction of this line item (with an increase in line 594 22 61 000 Computer Equipment) will provide the necessary resources.

It is recommended that this line be reduced by \$9,500.

**594 22 61 000 Computer Equipment**

As the district has received a grant to train all full-time firefighters as Blue Card Type IV Incident Commanders, but the grant did not fund the expense of hardware (e.g., I-Pad tablets and flat screen televisions), these expenses will need to be funded from the general fund budget.

It is recommended that this line be increased by \$9,500.

**594 22 62 000 Offsets Over Estimated Property Tax**

This line was funded to make the district's general fund expenses match its general fund revenue. As RCW 52.16.070 defines a balanced budget as expenses or other financial obligations payable in any year not exceeding the aggregate amount of taxes levied for that year, revenues derived from all other sources, and the cash balances on hand in the expense and reserve funds of the district on the first day of that year, funding of this line is not necessary for a balanced budget. These funds can be used to offset increases in other lines to meet the operational needs of the district.

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

**594 22 63 000 Offsets Est Mob Equipment Revenue**

This line was funded to make the district's general fund expenses match its general fund revenue. As RCW 52.16.070 defines a balanced budget as expenses or other financial obligations payable in any year



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not exceeding the aggregate amount of taxes levied for that year, revenues derived from all other sources, and the cash balances on hand in the expense and reserve funds of the district on the first day of that year, funding of this line is not necessary for a balanced budget. These funds can be used to offset increases in other lines to meet the operational needs of the district.

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