

2020 Third Quarter Report & Proposed Budget Adjustments August 13, 2020¹

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¹ Revision 1.1 contains editorial corrections, but does not materially change the budget adjustment identified in this document.

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Introduction

Central Whidbey Island Fire & Rescue has expended 56.9 % of its Maintenance and Operations (M&O) budget through the month of July, 2020. This is within our historical general fund expense at this point in the year of 57.99%. 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 *2020 Third Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the *2020 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 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).

Increases in multiple lines within the General Fund Budget total \$64,570.00. This is offset by a decrease in multiple lines within the General Fund Budget totaling \$64,570.00 resulting in a “net zero” budget adjustment. Lines in deficit by less than \$1000 were not adjusted if the division budget, fund budget (e.g., general fund), and overall district budget remain balanced.

522 10 12 04 Office Assistant Wages

Reclassification of the office assistant to administrative assistant/fiscal specialist and increasing the workweek from 20 hours to 30 hours will require an increase in wages.

It is recommended that this line be increased by \$4,961.

522 20 10 03 Part-Time Firefighter Wages

Vacancies in the part-time firefighter ranks earlier in the year resulting in potential for a \$15,000 savings in this line.

It is recommended that this line be decreased by \$11,076.

522 20 19 04 Volunteer Quarterly Stipends

Quarterly stipend expense was over estimated resulting in potential for a \$12,000 savings in this line.

It is recommended that this line be decreased by \$10,000.

522 20 31 02 EMS Supplies

The COVID-19 pandemic resulted in need for additional personal protective equipment. The district has applied for a federal grant to offset this expense, but has not yet been successful in obtaining grant funding for EMS supplies.

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

522 20 41 02 SCBA Testing

Misallocation of SCBA testing expense and failing to budget for required hydrostatic testing of SCBA cylinders resulted in over expenditure within this line.

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

522 20 48 04 Marine Equipment Repair & Maintenance

The trailer used to transport Marine 5 over the road required extensive and unanticipated repair to axles and brakes resulting in over expenditure in this line.

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

522 30 10 01 Full-Time Firefighter/Lieutenant Salaries

Delay in hiring the full-time firefighter scheduled to start on January 1, 2020 resulted in potential savings in this line of \$24,000.

It is recommended that this line be decreased by \$23,000.

522 30 12 01 Shift Coverage Overtime

Delay in hiring the full-time firefighter schedule to start on January 1, 2020 and an on-the job injury resulting in a shift vacancy for the last several months (member is on light duty) has resulted in increased overtime expense.

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

522 45 11 01 Full-Time Captain Salary

Error in the staff budget input worksheet personal services variables (use of 2019 salary schedule) will result in a shortfall in full-time captain salary.

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

522 45 43 04 Officer Development Travel, Lodging, and Meals

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

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

522 45 43 05 Other Training Travel, Lodging, and Meals

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

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

522 45 43 06 Commissioner Training Travel, Lodging, and Meals

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

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

522 45 43 07 Community Risk Reduction Training Travel, Lodging, and Meals

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

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

522 45 49 01 Fire Training Registrations

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

This line is recommended to be decreased by \$4,500.

522 45 49 06 Commissioner Training Registrations

Due to the COVID-19 pandemic the majority of external training has been canceled resulting in a savings in this line.

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

522 50 47 06 Station 53 Electric

Budgeted funds anticipated the start of construction for the new Station 53, which would have resulted in an electrical expense savings. As construction will not start until 2021, an increase in this line is necessary.

This line is recommended to be increased by \$5,000.

522 60 11 01 Full-Time Firefighter Mechanic Salary

Error in the staff budget input worksheet personal services variables (use of 2019 salary schedule) will result in a shortfall in full-time firefighter mechanic salary.

This line is recommended to be decreased by \$2,700.

2020 THIRD QUARTER REPORT & PROPOSED BUDGET ADJUSTMENTS

Line	Description	Budgeted	Expended	Remaining	% Expended	Adjustment	Notes
522 10 12 04	Office Assistant Wages	\$18,314.00	\$10,176.87	\$8,137.13	55.57%	\$4,961.00	Wage Adjustment-Reclassification
522 10 21 04	Office Assistant FICA/Medicare	\$1,401.00	\$778.53	\$622.47	55.57%	\$380.00	Wage Adjustment-Reclassification
522 10 22 01	Fire Chief L&I	\$1,053.00	\$820.95	\$232.05	77.96%	\$400.00	Increased L&I Rates
522 10 22 02	Deputy Chief L&I	\$780.00	\$814.13	-\$34.13	104.38%	\$650.00	Increased L&I Rates
522 10 22 03	Finance Officer L&I	\$389.00	\$229.32	\$159.68	58.95%	\$10.00	Increased L&I Rates
522 10 22 04	Office Assistant L&I	\$185.00	\$144.88	\$40.12	78.31%	\$115.00	Increased L&I Rates/Reclassification
522 10 24 04	Office Assistant PERS	\$2,355.00	\$1,308.75	\$1,046.25	55.57%	\$650.00	Increased L&I Rates
522 10 31 02	Computer Software	\$9,645.00	\$9,324.00	\$321.00	96.67%	\$500.00	Unanticipated software upgrade
522 10 41 01	Legal	\$3,000.00	\$2,280.00	\$720.00	76.00%	\$500.00	Anticipated additional legal services
522 10 41 08	Consulting	\$2,500.00	\$1,832.50	\$667.50	73.30%	\$1,500.00	Additional work anticipated
522 10 42 04	Cell Phone	\$2,700.00	\$2,503.06	\$196.94	92.71%	\$1,700.00	Need to examine this in detail
522 10 49 01	Professional Memberships	\$5,085.00	\$4,812.08	\$272.92	94.63%	\$100.00	Membership fee changes
522 20 10 03	PT FF Wages	\$153,180.00	\$70,584.00	\$82,596.00	46.08%	-\$11,076.00	Vacancies earlier in the year (possible savings of 15K)
522 20 19 04	Quarterly Stipend	\$45,050.00	\$15,100.00	\$29,950.00	33.52%	-\$10,000.00	Over estimate (possible savings of 12K)
522 20 26 04	Volunteer Life Insurance	\$55.00	\$327.00	-\$272.00	594.55%	\$500.00	Error in original cost estimate
522 20 31 02	EMS Supplies	\$6,760.00	\$7,393.38	-\$633.38	109.37%	\$6,000.00	COVID
522 20 35 04	Communications Equipment	\$2,500.00	\$0.00	\$2,500.00	0.00%	\$1,400.00	Purchase 2 Bendix King Radios (Wildland Deployment)
522 20 41 02	SCBA Testing	\$3,680.00	\$7,587.00	-\$3,907.00	206.17%	\$3,000.00	Allocation error (\$1134.34) & hydrostatic testing
522 20 48 04	Marine Equipment R&M	\$3,850.00	\$7,948.15	-\$4,098.15	206.45%	\$6,000.00	Boat Trailer
522 30 10 01	Full-Time FF/LT Salaries	\$608,024.00	\$324,558.00	\$283,466.00	53.38%	-\$23,000.00	Delay in hiring Kole (possible savings of 24K)
522 30 12 01	Shift Coverage OT	\$22,809.00	\$24,398.93	-\$1,589.93	106.97%	\$20,000.00	Months w/o Kole, now Meek on LD
522 30 15 01	Educational Incentive	\$6,496.00	\$4,425.49	\$2,070.51	68.13%	\$1,100.00	Underbudgeted (Rhodes Bachelors Degree)
522 30 21 01	FT FF/LT Medicare	\$10,080.00	\$5,977.15	\$4,102.85	59.30%	\$200.00	Underbudgeted (prior year salary schedule)
522 45 11 01	FT CAPT	\$91,392.00	\$54,957.29	\$36,434.71	60.13%	\$3,000.00	Underbudgeted (prior year salary schedule)
522 45 13 01	Training Educational Incentive	\$1,828.00	\$1,099.12	\$728.88	60.13%	\$100.00	Underbudgeted (prior year salary schedule)
522 45 16 01	Training Longevity	\$3,656.00	\$2,198.30	\$1,457.70	60.13%	\$200.00	Underbudgeted (prior year salary schedule)
522 45 19 01	FT CAPT Deferred Compensation	\$3,656.00	\$2,198.30	\$1,457.70	60.13%	\$200.00	Underbudgeted (prior year salary schedule)
522 45 21 01	FT CAPT Medicare	\$1,380.00	\$915.08	\$464.92	66.31%	\$200.00	Underbudgeted (prior year salary schedule)
522 45 22 01	FT CAPT L&I	\$4,356.00	\$3,069.65	\$1,286.35	70.47%	\$1,000.00	Additional work hours (Shift Coverage & Call Back)
522 45 31 08	Books & Publications	\$1,026.00	\$1,826.24	-\$800.24	178.00%	\$1,000.00	Offsetting revenue (fire academy books)
522 45 43 04	Officer Development TLM	\$7,500.00	\$2,618.15	\$4,881.85	34.91%	-\$4,000.00	COVID-Reduction Due to Cancelations
522 45 43 05	Other Training TLM	\$6,696.00	\$2,354.61	\$4,341.39	35.16%	-\$3,000.00	COVID-Reduction Due to Cancelations
522 45 43 06	Commissioner Training TLM	\$8,390.00	\$1,672.99	\$6,717.01	19.94%	-\$4,000.00	COVID-Reduction Due to Cancelations
522 45 43 07	CRR Training TLM	\$2,450.00	\$84.48	\$2,365.52	3.45%	-\$2,000.00	COVID-Reduction Due to Cancelations

2020 THIRD QUARTER REPORT & PROPOSED BUDGET ADJUSTMENTS

Line	Description	Budgeted	Expended	Remaining	% Expended	Adjustment	Notes
522 45 43 08	Vision Training TLM	\$1,000.00	\$0.00	\$1,000.00	0.00%	-\$1,000.00	COVID-Reduction Due to Cancelations
522 45 49 01	Fire Training Registrations	\$5,000.00	\$0.00	\$5,000.00	0.00%	-\$4,500.00	COVID-Reduction Due to Cancelations
522 45 49 06	Commissioner Training Registrations	\$3,185.00	\$370.00	\$2,815.00	11.62%	-\$2,000.00	COVID-Reduction Due to Cancelations
522 50 47 06	Station 53 Electric	\$5,000.00	\$4,645.03	\$354.97	92.90%	\$5,000.00	Need typical expense by month (last 3 years)
522 50 47 07	Station 53 Garbage	\$2,000.00	\$1,755.87	\$244.13	87.79%	\$1,100.00	Unanticipated disposal expense
522 60 11 01	FT FF Mechanic	\$86,861.00	\$52,232.14	\$34,628.86	60.13%	\$2,700.00	Underbudgeted (prior year salary schedule)
522 60 13 01	FT FF Mechanic Educational Incentive	\$1,737.00	\$1,044.65	\$692.35	60.14%	\$60.00	Underbudgeted (prior year salary schedule)
522 60 19 01	FT FF Mechanic Deferred Compensation	\$3,474.00	\$2,089.30	\$1,384.70	60.14%	\$110.00	Underbudgeted (prior year salary schedule)
522 60 21 01	FT FF Mechanic Medicare	\$1,295.00	\$769.63	\$525.37	59.43%	\$25.00	Underbudgeted (prior year salary schedule)
522 60 22 01	FT FF Mechanic L&I	\$4,278.00	\$2,565.70	\$1,712.30	59.97%	\$125.00	Increased L&I Rates
522 60 24 01	FT FF Mechanic LEOFF	\$4,971.00	\$2,951.03	\$2,019.97	59.36%	\$90.00	Underbudgeted (prior year salary schedule)
Total						\$0.00	