

# **2020 Fourth Quarter Report & Proposed Budget Adjustments October 8, 2020**

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## Introduction

Earlier this year, Central Whidbey Island Fire & Rescue entered interlocal agreements with the Washington State Patrol (WSP) and Washington Department of Natural Resources (WA DNR) for all-hazards state mobilization and wildland firefighting support. Services provided under these interlocal agreements have generated a revenue stream and related expenses, with a significant net increase in revenue to the district.

To provide for maximum transparency, the revenue from these activities it is recommended that a separate revenue line be created to track revenue resulting from mobilization and wildland firefighting support. In addition, a budget adjustment is necessary to adjust the budget to recognize this revenue and appropriate funds necessary to meet the expense resulting from these activities.

### 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 Fourth Quarter Report and Proposed Budget Adjustment* is comprised of this narrative report and the proposed budget changes.

### Budget Adjustment Overview

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

- 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.

## General Fund Adjustments

### General Fund Revenue

The district generated \$65,808.94 in as a result of state all-hazards mobilization and wildland firefighting support activities as of September 2020. It is likely that the district will be called upon for additional response before the end of the year.

It is recommended to create revenue line item 342 50 00 00 State & EMAC Mobilization and to allocate a revenue increase of \$70,000 to this line.

### **General Fund Expense**

Increases in multiple lines within the General Fund Budget total \$42,206.00. This is offset by the \$65,808.94 in revenue generated by all-hazards mobilization and wildland firefighting support, resulting in a net revenue increase of \$23,602.94

#### ***522 20 10 03 Part-Time Firefighter Wages***

Part-time firefighters responded on two mobilizations and wildland firefighting support resulting in direct expense to this line in excess of expense normally budgeted for part-time firefighter shift coverage and callback.

It is recommended that this line be increased by \$2,679.

#### ***522 20 11 01 Callback Overtime***

All overtime for full-time employees on mobilization and wildland firefighting support is charged as callback.

It is recommended that this line be increased by \$22,496.

#### ***522 20 35 04 Communications Equipment***

The district mobilized a water tender and type one engine for two separate incidents and did not have sufficient programmable digital radios for the personnel assigned to these resources. The proposed increase would fund two additional radios.

It is recommended that this line be increased by \$3,800.

#### ***522 30 12 01 Shift Coverage Overtime***

Mobilization of full-and part-time personnel results in shift vacancies, creating overtime. Backfill is included in reimbursement for mobilization and wildland firefighting support.

It is recommended that this line be increased by \$5,075.

**Note:** Additional adjustment will be required prior to the end of the year due to increase shift coverage requirements due to on the job injuries, necessitating overtime to maintain apparatus operator coverage.

## **Grants Management Fund Adjustments**

### **Grants Management Fund Revenue**

The district received a \$15,658.25 Assistance to Firefighters Grant for COVID related expenditures.

It is recommended to create revenue line item 331 97 00 45 DHS COVID grant and to allocate revenue of \$15,658.25.

**Proposed Budget Changes**

Line	Description	Budgeted	Revenues	Remaining		Adjustment	Notes
342 50 00 00	State & EMAC Mobilization	\$0.00	\$7,616.00	\$62,384.00		<b>\$70,000.00</b>	The district currently has \$65,808.94 of revenue pending from WSP and DNR
331 97 00 45	DHS COVID Grant	\$0.00	\$7,463.91	\$8,194.34		\$15,658.25	The district was notified of this grant at the end of the 3 <sup>rd</sup> quarter
<b>Total</b>						<b>\$85,658.25</b>	

Line	Description	Budgeted	Expended	Remaining	% Expended	Adjustment	Notes
522 20 10 03	Part-Time Firefighter Wages	\$142,104.00	\$108,630.22	\$33,473.78	76.44%	\$2,679.00	Wages for part-time personnel deployed on mobilization and wildland firefighting support
522 20 11 01	Callback OT	\$9,363.00	\$24,542.00	-\$15,179.00	262.12%	\$22,496.00	Overtime for full-time personnel deployed on mobilization and wildland firefighting support
522 20 21 01	Callback OT Medicare	\$136.00	\$314.59	-\$178.59	231.32%	\$346.00	Related to wages paid for mobilization and wildland firefighting support
522 20 21 03	PT FF FICA/Medicare	\$11,718.00	\$8,310.17	\$3,407.83	70.92%	\$38.00	Related to wages paid for mobilization and wildland firefighting support
522 20 22 03	PT FF L&I	\$17,423.00	\$13,092.49	\$4,330.51	75.14%	\$144.00	Related to wages paid for mobilization and wildland firefighting support
522 20 24 03	PT FF PERS	\$19,699.00	\$13,984.18	\$5,714.82	70.99%	\$168.00	Related to wages paid for mobilization and wildland firefighting support
522 20 35 01	Fire Equipment	\$20,000.00	\$10,201.10	\$9,798.90	51.01%	\$1,600.00	Purchase of eight wildland nozzles and two operator packs
522 20 35 04	Communications Equipment	\$3,900.00	\$3,711.00	\$189.00	95.15%	\$3,800.00	Purchase of two Bendix King programmable digital radios
522 20 35 05	Personal Protective Equipment	\$44,409.00	\$14,645.99	\$29,763.01	32.98%	\$1,200.00	Purchase of three fire shelters
522 30 12 01	Shift Coverage OT	\$42,809.00	\$50,363.00	-\$7,554.00	117.65%	\$5,075.00	Overtime to maintain shift coverage during mobilization and wildland firefighting support.
522 30 18 01	FT FF/LT Deferred Compensation	\$24,321.00	\$17,863.00	\$6,458.00	73.45%	\$628.00	Related to wages paid for mobilization and wildland firefighting support
522 30 19.01	Longevity	\$18,127.00	\$11,225.00	\$6,902.00	61.92%	\$181.00	Related to wages paid for mobilization and wildland firefighting support
522 30 21 01	FT FF/LT Medicare	\$10,280.00	\$9,144.63	\$1,135.37	88.96%	\$241.00	Related to wages paid for mobilization and wildland firefighting support
522 30 22 01	FT FF/LT L&I	\$42,305.00	\$32,562.00	\$9,743.00	76.97%	\$886.00	Related to wages paid for mobilization and wildland firefighting support
522 30 24 01	FT FF/LT LEOFF	\$38,288.00	\$30,590.28	\$7,697.72	79.90%	\$697.00	Related to wages paid for mobilization and wildland firefighting support
522 45 13 01	Training (CAPT) Educational Incentive	\$1,928.00	\$1,572.52	\$355.48	81.56%	\$886.00	Related to wages paid for mobilization and wildland firefighting support
522 45 16 01	Training (CAPT) Longevity	\$3,856.00	\$3,145.00	\$711.00	81.56%	\$78.00	Related to wages paid for mobilization and wildland firefighting support
522 45 19 01	FT CAPT Deferred Compensation	\$3,856.00	\$3,145.13	\$710.87	81.56%	\$272.00	Related to wages paid for mobilization and wildland firefighting support
522 45 21 01	FT CAPT Medicare	\$1,580.00	\$1,275.25	\$304.75	80.71%	\$105.00	Related to wages paid for mobilization and wildland firefighting support
522 45 22 01	FT CAPT L&I	\$5,356.00	\$4,005.67	\$1,350.33	74.79%	\$302.00	Related to wages paid for mobilization and wildland firefighting support
522 45 24 01	FT CAPT LEOFF	\$5,425.00	\$6,060.00	-\$635.00	111.71%	\$384.00	Related to wages paid for mobilization and wildland firefighting support
<b>Total</b>						<b>\$42,206.00</b>	

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