



# East County Fire and Rescue

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## Resolution #363-12172024

A resolution amending the district's 2024 operating budget.

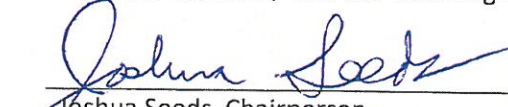
**WHEREAS**, East County Fire and Rescue Board of Fire Commissioners endeavors to be fiscally responsible, operate with transparency, and ensure adequate and sustainable funding; and

**WHEREAS**, the Board of Fire Commissioners has adopted the 2024 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 2024 budget; and

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


**ADOPTED** at a Regular Meeting of the Board of Commissioners for East County Fire and Rescue on December 17, 2024, with the following Commissioners being present and voting:

  
\_\_\_\_\_  
Joshua Seeds, Chairperson

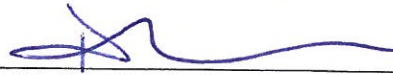
  
\_\_\_\_\_  
Brendan Addis, Commissioner

  
\_\_\_\_\_  
Martha Martin, Commissioner

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BA1A6CF232AD430  
Michael Taggart, Vice Chair

  
\_\_\_\_\_  
Steve Hofmaster, Commissioner

**Attest**

  
\_\_\_\_\_  
Debbie Macias, District Secretary  
Ed Hartin, Chief (Alternate)





# **Fourth Quarter Report & Proposed Budget Amendment December 17, 2024**

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

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## Introduction

East County Fire and Rescue has expended 81.05% of budgeted funds by the end of November (in comparison to 91.67% if expenses are distributed evenly month to month through the year). The district will end the year within budget for the general fund, which is required by board policy. However, due to several line items which are over expended within the administration and repair and maintenance function, a net zero budget amendment is necessary to remain within budget by function. Board policy states that the district should (not must) remain within budget by function.

### 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 *2024 4<sup>th</sup> Quarter Report and Proposed Budget Amendment* 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.
- Amendment.
- Amended line item total.

If a change in (increase or decrease) is more than \$2,000 an explanation and justification for this proposed adjustment is provided. A summary of proposed changes in this budget amendment is shown in Table 1.

## General Fund Amendments

### General Fund Expense

Recommended increases in multiple lines within the general fund budget total \$26,000 which is offset by decreases in other lines totaling \$26,000 for a net zero change in the district's total budget. These amendments do not address all lines that have been over expended, but allows the district to remain within budget for each major function.

#### ***522 10 33 000 Computer Software & Supplies***

The district upgraded Microsoft Office on all computers to ensure ongoing support of this critical software package. In addition, the district upgraded Adobe Acrobat on three of the district's computers to ensure Americans with Disabilities Act compatibility of district's portable document format (PDF) files.

It is recommended that this line be increased by \$4,000.

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

The cost of the district's 2024 audit by the Washington State Auditor was higher than anticipated.

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

#### ***522 10 42 003 Advertising***

The district's advertising expense was higher than anticipated due to job postings for part-time firefighter, full-time firefighter, fire chief, and deputy chief.

It is recommended that this line be increased by \$4,500.

#### ***522 50 40 001 Generator R&M***

The generator at Station 93 was scheduled for repair in 2023 but this work was not completed until 2024 due to unavailability of parts. Funds were budgeted for this repair in 2023, but not in 2024. Generators at all stations will require annual maintenance before winter, resulting in additional expense to this line.

It is recommended that this line be increased by \$10,100

#### ***522 45 40 000 Tuition Reimbursement IAFF***

None of the district's IAFF members utilized tuition reimbursement in 2024.

It is recommended that this line be decreased by \$11,000.

#### ***522 45 40 001 Tuition Reimbursement OPEIU***

None of the district's OPEIU members utilized tuition reimbursement in 2024.

It is recommended that this line be decreased by \$2,000.

#### ***522 45 40 002 Tuition Reimbursement Non-Represented***

None of the district's non-represented (e.g., non-union) members utilized tuition reimbursement in 2024.

It is recommended that this line be decreased by \$2,000.

***522 45 41 001 Fire Training Registration***

Fire training registration expense was lower than anticipated.

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

***522 45 42 001 EMS Training Registration***

EMS training registration expense was lower than anticipated.

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

***522 60 44 003 E94 (Apparatus 1014)***

Repair and maintenance expenses for this apparatus in the first six months of the year included This apparatus experienced catastrophic failure of the cooling fan which damaged the fan shroud, radiator, and radiator hoses.

It is recommended that this line be increased by \$7,500. Note: This does not fully address the excess expense in this line, but will allow the repair and maintenance function to remain within budget overall.

***522 60 44 004 E93 (APP 916) R&M***

Repair and maintenance expenses for this apparatus in the first six months of the year included: replacement of the on-board battery charger, leaking ball valve in pump piping, and priming pump as well as its annual inspection. Increase in this line item will also address the need to replace four drive tires before the end of the year.

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

**Summary of Proposed Budget Amendments.**

Table 1. General Fund Expense Amendments

LineNumber	Description	Budgeted	Expended	Remaining	% Expended	Amendment	New Line Total
522 10 33 000	Computer Software & Supplies	\$2,909.00	\$6,841.38	-\$3,932.38	235.18%	\$4,000.00	\$6,909.00
522 10 41 000	State Audit	\$12,000.00	\$16,900.65	-\$4,900.65	140.84%	\$5,000.00	\$17,000.00
522 10 42 003	Advertising	\$1,000.00	\$5,136.61	-\$4,136.61	513.66%	\$4,500.00	\$5,500.00
522 45 40 000	Tuition Reimbursement IAFF	\$11,000.00	\$0.00	\$11,000.00	0.00%	-\$11,000.00	\$0.00
522 45 40 001	Tuition Reimbursement OPEIU	\$2,000.00	\$0.00	\$2,000.00	0.00%	-\$2,000.00	\$0.00
522 45 40 002	Tuition Reimbursement Non-Represented	\$3,000.00	\$0.00	\$3,000.00	0.00%	-\$3,000.00	\$0.00
522 45 41 001	Fire Training Registration	\$17,450.00	\$3,500.00	\$13,950.00	20.06%	-\$5,000.00	\$12,450.00
522 45 42 001	EMS Training Registration	\$5,925.00	\$0.00	\$5,925.00	0.00%	-\$5,000.00	\$925.00
522 60 44 003	E94 (Apparatus 1014)	\$5,000.00	\$20,778.84	-\$15,778.84	415.58%	\$7,500.00	\$12,500.00
522 60 44 004	E93 (Apparatus 916)	\$5,000.00	\$5,095.09	-\$95.09	101.90%	\$5,000.00	\$10,000.00

