



East County Fire and Rescue

600 NE 267th Avenue Camas, WA 98607

(360) 834-4908 (phone)

(360) 835-8920 (fax)

www.ecfr.us →



Regular Board of Fire Commissioners Meeting

June 18, 2024

Station 91

6:30 PM

Agenda



This meeting will be held in hybrid format, in-person and using Zoom video conferencing. The link and telephone dial-in number are provided below:

Video Conferencing Link: <https://us02web.zoom.us/j/86215178884?>

Dial-In Telephone Number: (253) 215-8782

Meeting ID 862 1517 884 and Passcode 849224

This meeting is being recorded, please silence or turn off your personal cell phones, pagers, etc.

Call to Order

Flag Salute

Agenda Adjustments

Consent Agenda

- Approval of June 04, 2024 Regular Board Meeting Minutes.
- Approval of June 04, 2024 Local BVFF&RO Meeting Minutes.
- Approval of June 06, 2024 Strategic Planning Meeting Minutes.
- Approval of Financial Transactions.
- Excuse absent Commissioner(s).

Public Input

Correspondence

Staff Reports

1. Chief Hartin.
2. Assistant Chief Jacobs.
3. Volunteer Firefighters Association.
4. Safety Committee.

Fire District Business

1. Approval of purpose, scope, and policy for – SOG 1.3.9 Financial Reserves.
2. Approval of purpose, scope, and policy for – SOG 1.3.4 Travel and Training Expense and Reimbursement.

Committee Meetings:

1. Communication with Neighboring Elected Officials.
 - City of Camas on July 23, 2024 at 3:00 PM at City Hall.
 - City of Washougal, August 05, 2024 at 3:00 PM at City Hall.
2. Risk Group, TBA.
3. East County Ambulance Advisory Board (ECAAB), TBA.
4. Safety Meeting, July 23, 2024 station 91 at 7:30 PM.

Commissioner Comments

Public Comment

Local Board for Volunteer Firefighters and Reserve Officers

Upcoming Meetings

- Review of the district's monthly event calendar.
- Next Regular Board Meeting June July 02, 2024 Station 91 at 6:30 PM – hybrid format.
- Next Commission Staff Workshop Meeting July 11, 2024 Station 91 at 3:00 PM – hybrid format.

Executive Session

RCW 42.30.140(4)(a) Collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or (b) that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings while in progress.

RCW 42.30.110 (1) (g): To evaluate the qualifications of an applicant for public employment or to review the performance of a public employee.

Adjournment



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Board of Fire Commissioners Consent Agenda

June 18, 2024

1. Approval of minutes:

- June 04, 2024, 2024 Regular Board Meeting Minutes.
- June 04, 2024 BVFF Meeting Minutes.
- June 06, 2024 Strategic Planning Meeting Minutes.

2. Approved commissioner stipends for the period of June 1 through June 15 with a June 25 pay date.

Name	Regular Meeting	Committee Meeting	Special Meeting	Education	Other	Total
Hofmaster	1	0	1	0	0	2
Martin	1	0	1	0	0	2
Seeds	1	1	1	0	0	3
Taggart	1	0	1	0	0	2
Addis	1	0	1	0	0	2

3. Voided/Destroyed Claims/Payroll Warrants.

4. Excuse absent Commissioner(s).

5. Payroll/Benefits/EFT's in the amount of \$79,770.95 (Payroll).

Joshua Seeds, Chairperson

Michael Taggart, Vice Chair

Martha Martin, Commissioner

Steve Hofmaster, Commissioner

Brendan Addis, Commissioner



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Regular Board of Fire Commissioners Meeting

June 04, 2024

Station 91

6:30 PM

Draft Minutes

Attendance

Martha Martin

Mike Taggart

Joshua Seeds

Steve Hofmaster

Brendan Addis

Chief Ed Hartin

Assistant Chief Jacobs

Debbie Macias

Zach Allen

Call to Order

Chairperson Joshua Seeds called the meeting to order at 18:30. This meeting was conducted in hybrid in-person/video conference format.

Flag Salute

Chief Hartin led the flag salute.

Agenda Adjustments

Consent Agenda

- Approval of May 21, 2024 Regular Board Meeting Minutes.
- Approval of May 21, 2024 Local BVFF&RO Meeting Minutes.
- Approval of Financial Transactions.
- Excuse absent Commissioner(s).

Motion by Commissioner Taggart to approve the consent agenda, seconded by Commissioner Martin.

Motion passed unanimously.

Public Input

No comments.

Correspondence

None.

Staff Reports

1. Chief Hartin's report is in the meeting packet.
2. Assistant Chief Jacobs gave his report; a copy is in the meeting packet.
3. Assistant Chief Jacobs reported that per the safety committee there were no accidents/incidents since the last board meeting.

Fire District Business

1. Approval of purpose, scope and policy for – SOG 1.3.1 Budget. **Motion by Commissioner Addis to approve SOG 1.3.1 Budget, seconded by Commissioner Hofmaster. Motion passed unanimously.**
2. Approval of purpose, scope and policy for – SOG 1.3.8 Investment. **Motion by Commissioner Martin to approve SOG 1.3.8 Investment, seconded by Commissioner Taggart. Motion passed unanimously.**
3. Board discussed board assignments. Commissioner Seeds asked Commissioner Addis to look over the assignments to see if anything interests him and to let him know so he could be added to the list at a later time.
4. Chief Hartin shared the GFOA award with the board. He went over some of the items with them and showed them the award that was sent in. Discussion ensued.

Committee Meetings

1. Communication with neighboring elected officials.
 - City of Camas, July 23, 2024 at 3:00 PM at City Hall.
 - City of Washougal, held June 03, 2024 next meeting will be August 5, 2024, at 3:00 PM at City Hall. – Thoughts from the meeting on June 3 were that Washougal is invested on what ECFR is doing right now and they are moving forward with RFA planning. Discussion ensued.
2. Risk Group, TBA.
3. East County Ambulance Advisory Board (ECAAB), TBA.
4. Safety Meeting, July 23, 2024 Station 91 at 7:30 PM.

Commissioners Comments

Commissioner Martin mentioned that the Port of Camas/Washougal is having an open house regarding urban growth on 6-5-2024 if anyone is interested in going.

Commissioner Seeds – said he was happy to see the shift schedule being in the 90th percentile.

Commissioner Taggart reminded the board he will be traveling in June and will try to remote in for the next meetings that are coming up.

Public Input

None.

Local Board for Volunteer Firefighters and Reserve Officers

No new business.

Upcoming Meetings

- Review of the district's monthly event calendar.
- Regular Board meeting will be June 18, 2024 Station 91 at 6:30 pm. – Hybrid format.
- Strategic planning workshop June 06, 2024 Station 91 at 3:00 pm. – Hybrid format.

Both the strategic planning workshop and regular board meeting will be in hybrid format permitting in-person or video conference participation. The link for video conference participation is provided on the district's website (www.ecfr.us).

Executive Session

RCW 42.30.140(4)(a) Collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or (b) that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings while in progress.

The Board went into executive session at 20:00 for 20 minutes, to return at 20:20.

Commissioner Seeds came out to let Board Secretary know they were extending for 10 minutes.

Board Secretary announced that the board would be extending executive session or 10 minutes until 20:30.

The Board reconvened at 20:30.

No action taken.

Adjournment

Motion by Commissioner Taggart to adjourn at 20:32, seconded by Commissioner Hofmaster. Motion passed unanimously.

Joshua Seeds, Chairperson

Michael Taggart, Vice Chair

Martha Martin, Commissioner

Steve Hofmaster, Commissioner

Brendan Addis, Commissioner

Attest

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



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Local Board for Volunteer Fire Fighters & Reserve Officers Meeting June 04, 2024

Station 91
Draft Minutes

Attendance

Martha Martin

Mike Taggart

Joshua Seeds

Brendan Addis

Steve Hofmaster

Chief Ed Hartin

Assistant Chief Jacobs

Debbie Macias

Zach Allen

Call to Order

This meeting was conducted in hybrid in-person/video conference format.

Chairperson Joshua Seeds called the meeting to order at 19:56 via Hybrid Meeting.

Business

No new business.

Adjournment

The local board adjourned at 19:56.

Joshua Seeds, Commissioner Chairperson
Michael Taggart, (Alternate)

Firefighters Association Liaison

Ed Hartin, Chief
Robert Jacobs, Assistant Chief (Alternate)

Martha Martin, Commissioner
Steve Hofmaster, (Alternate)

Attest

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



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Strategic Planning Meeting

June 06, 2024

Station 91

3:00 PM

Draft Minutes

Attendance

Martha Martin

Mike Taggart

Joshua Seeds

Steve Hofmaster

Chief Ed Hartin

Pam Jensen

Call to Order

This meeting was in hybrid version in-person/video conference format.

Chairperson Joshua Seeds called the meeting to order at 3:00 pm.

Fire District Business

Chief addressed the name of the meeting. Commented that we are doing things during the meeting that are not exactly strategic planning. Commissioner Martin suggested we call the meeting Commissioner Workshop or Commissioner Staff Workshop. It was decided to call the meeting Commissioner Staff Workshop going forward.

1. Approve/Disapprove revise balance budget policy 2nd page of SOG 1.3.1 Budget 5th bullet, amend it to say: Maintain a balanced budget, defined as a beginning fund balance and revenues, being equal to expenditures, other fund uses, and ending fund balances. **Motion by Commissioner Taggart** to approve amended wording of the 2nd page of SOG 1.3.1 Budget 5th bullet, amend it to say: Maintain a balanced budget, defined as a beginning fund balance and revenues, being equal to expenditures, other fund uses, and ending fund balances **seconded by Commissioner Martin. Motion passed unanimously.**
2. Chief shared that a new post will go up on Tuesday on social media regarding the fire levy lid lift. He also said that frequency of social media posts would be picking up as the vote of the fire lid lift levy gets closer and that commissioner Seeds and himself will be doing a video soon.
3. Chief shared his press release of the GFOA he sent out. Once it is picked up, he will make a link to it on our social media accounts.
4. Chief led a discussion of how payroll is processed. Discussion ensued. Chief Hartin started a discussion on the Financial Reserve SOG 1.3.9. Discussion ensued.

5. Chief led a discussion on financial risk management SOG 1.3.12. Discussion ensued.
6. Chief shared how Finance & Accounting is processed. Discussion ensued.

Public Input

Commissioner Martin shared information about what she learned at the Camas/Washougal Port meeting for urban growth. Discussion ensued.

Adjournment

Meeting adjourned at 16:29.

Joshua Seeds, Chairperson

Michael Taggart, Vice Chair

Martha Martin, Commissioner

Steve Hofmaster, Commissioner

Brendan Addis, Commissioner

Attest

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

CHECK REGISTER

East County Fire & Rescue

Time: 09:22:50 Date: 06/14/2024

06/01/2024 To: 06/15/2024

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
584	06/10/2024	Payroll	6291	EFT		146.91	
585	06/10/2024	Payroll	6291	EFT		5,543.23	
586	06/10/2024	Payroll	6291	EFT		2,963.22	
587	06/10/2024	Payroll	6291	EFT		3,096.69	
588	06/10/2024	Payroll	6291	EFT		2,393.56	
589	06/10/2024	Payroll	6291	EFT		1,550.98	
590	06/10/2024	Payroll	6291	EFT		2,775.22	
591	06/10/2024	Payroll	6291	EFT		942.03	
592	06/10/2024	Payroll	6291	EFT		3,651.11	
593	06/10/2024	Payroll	6291	EFT		1,486.57	
594	06/10/2024	Payroll	6291	EFT		293.80	
595	06/10/2024	Payroll	6291	EFT		2,117.82	
596	06/10/2024	Payroll	6291	EFT		2,376.63	
597	06/10/2024	Payroll	6291	EFT		1,665.35	
598	06/10/2024	Payroll	6291	EFT		146.91	
599	06/10/2024	Payroll	6291	EFT		2,689.55	
600	06/10/2024	Payroll	6291	EFT		2,369.97	
601	06/10/2024	Payroll	6291	EFT		1,339.27	
602	06/10/2024	Payroll	6291	EFT		2,916.68	
603	06/10/2024	Payroll	6291	EFT		146.91	
604	06/10/2024	Payroll	6291	EFT		3,282.05	
605	06/10/2024	Payroll	6291	EFT		146.91	
606	06/10/2024	Payroll	6291	EFT		4,042.80	
607	06/10/2024	Payroll	6291	EFT	IAFF2444	891.94	Pay Cycle(s) 06/10/2024 To 06/10/2024 - IAFF Dues
608	06/10/2024	Payroll	6291	EFT	DEPT OF RETIREMENT SYSTEMS	8,814.04	Pay Cycle(s) 06/10/2024 To 06/10/2024 - LEOFF2
609	06/10/2024	Payroll	6291	EFT	DEPT OF RETIREMENT SYSTEMS	1,646.30	Pay Cycle(s) 06/10/2024 To 06/10/2024 - PERS2
610	06/10/2024	Payroll	6291	EFT	DEPT OF RETIREMENT SYSTEMS	3,020.14	Pay Cycle(s) 06/10/2024 To 06/10/2024 - DComp
611	06/10/2024	Payroll	6291	EFT	DEPT OF RETIREMENT SYSTEMS	6,506.18	Pay Cycle(s) 06/10/2024 To 06/10/2024 - DComp Match
612	06/10/2024	Payroll	6291	EFT	IRS	9,455.18	941 Deposit for Pay Cycle(s) 06/10/2024 - 06/10/2024
613	06/10/2024	Payroll	6291	EFT	OR Department of Revenue	653.00	Pay Cycle(s) for OR Tax: 06/10/2024 - 06/10/2024
614	06/10/2024	Payroll	6291	EFT	WASHINGTON STATE SUPPORT REGISTRY	700.00	Pay Cycle(s) 06/10/2024 To 06/10/2024 - WA Child Support
001 General Fund						79,770.95	
						79,770.95	Payroll: 79,770.95

2024 BUDGET POSITION

East County Fire & Rescue

Time: 09:23:09 Date: 06/14/2024

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001 General Fund Months: 01 To: 05

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Fund Balances

308 51 00 001	General Fund Contingency-Assigned	155,431.00	155,431.00	0.00	0.0%
308 91 00 001	General Fund Beginning Balance-Unassigned	1,930,000.00	2,321,995.00	(391,995.00)	0.0%
308 Beginning Fund Balances		2,085,431.00	2,477,426.00	(391,995.00)	0.0%

310 Taxes

311 10 00 001	General Levy Property Tax Collected	3,013,945.00	1,670,577.16	1,343,367.84	44.6%
311 10 00 002	Leasehold Excise Tax	8,254.00	5,598.91	2,655.09	32.2%
311 10 00 003	Refund Levy (CC Treasurer)	2,929.00	3,840.32	(911.32)	0.0%
311 10 00 004	Timber Excise Tax	9,768.00	4,417.86	5,350.14	54.8%
310 Taxes		3,034,896.00	1,684,434.25	1,350,461.75	44.5%

330 Intergovernmental Revenues

332 15 60 000	Steigerwald Wildlife Reserve	500.00	0.00	500.00	100.0%
334 04 90 000	EMS Participation Grant	1,125.00	766.00	359.00	31.9%
335 02 34 000	DNR Timber Sales	8,375.00	2,363.04	6,011.96	71.8%
330 Intergovernmental Revenues		10,000.00	3,129.04	6,870.96	68.7%

340 Charges For Service

342 21 00 001	Wildland and All Hazards Mobilization-Personnel	1,970.00	0.00	1,970.00	100.0%
342 21 00 002	Wildland and All Hazards Mobilization-Equipment	0.00	0.00	0.00	100.0%
342 21 00 003	National Motocross Standby	2,100.00	0.00	2,100.00	100.0%
342 21 00 004	Washougal School District in Lieu of Taxes	930.00	0.00	930.00	100.0%
340 Charges For Service		5,000.00	0.00	5,000.00	100.0%

360 Miscellaneous Revenue

361 10 00 000	General Fund Investment Interest	10,000.00	35,086.26	(25,086.26)	0.0%
362 00 00 000	DNR Timber Rents	0.00	0.00	0.00	100.0%
362 00 00 001	Station Use Fee	0.00	887.88	(887.88)	0.0%
367 00 00 000	Contributions & Donations	0.00	20.00	(20.00)	0.0%
369 10 00 000	Sale of Junk or Salvage	3,000.00	0.00	3,000.00	100.0%
369 91 00 000	Prior Year Refunds	0.00	696.00	(696.00)	0.0%
369 91 00 001	Other Miscellaneous Revenue	0.00	25.00	(25.00)	0.0%
369 91 00 002	BVFF Reimbursement	0.00	0.00	0.00	100.0%
369 91 00 003	Procurement Card Rebate	0.00	1,397.78	(1,397.78)	0.0%
360 Miscellaneous Revenue		13,000.00	38,112.92	(25,112.92)	0.0%

390 Other Revenues

395 20 00 000	Insurance Claims	0.00	15,356.36	(15,356.36)	0.0%
390 Other Revenues		0.00	15,356.36	(15,356.36)	0.0%

2024 BUDGET POSITION

East County Fire & Rescue

Time: 09:23:09 Date: 06/14/2024

Page: 2

001 General Fund Months: 01 To: 05

Revenues	Amt Budgeted	Revenues	Remaining
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397 Interfund Transfers to the General Fund

397 00 00 020	Transfer from Capital Projects Fund	0.00	0.00	0.00	100.0%
397 00 00 030	Transfer From Leave Accrual Fund	16,395.00	0.00	16,395.00	100.0%
397 00 00 040	Transfer from Grants Management Fund	0.00	0.00	0.00	100.0%
397 Interfund Transfers to the General Fund		16,395.00	0.00	16,395.00	100.0%

Fund Revenues:	5,164,722.00	4,218,458.57	946,263.43	18.3%
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Expenditures	Amt Budgeted	Expenditures	Remaining
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999 Ending Balance

508 51 00 001	Ending Balance General Fund - Contingency	142,456.00	0.00	142,456.00	100.0%
508 91 00 001	Ending Balance General Fund - Unreserved	1,346,686.00	0.00	1,346,686.00	100.0%
999 Ending Balance		1,489,142.00	0.00	1,489,142.00	100.0%

100 Administration

110 Commissioners

522 10 11 001	Stipends	36,110.00	15,547.00	20,563.00	56.9%
522 10 21 001	Social Security & Medicare	2,762.00	1,189.24	1,572.76	56.9%
522 10 45 001	Election Fees	6,000.00	5,464.75	535.25	8.9%
522 10 48 004	Dues and Memberships	3,000.00	25.00	2,975.00	99.2%
522 10 49 001	Training Registration	3,725.00	1,150.00	2,575.00	69.1%
522 10 49 002	Training Travel, Lodging, & Meals	6,625.00	56.35	6,568.65	99.1%
522 10 49 003	Travel, Lodging, & Meals	500.00	0.00	500.00	100.0%
110 Commissioners		58,722.00	23,432.34	35,289.66	60.1%

210 Wages & Benefits

522 10 10 001	Wages	244,307.00	100,407.71	143,899.29	58.9%
522 10 14 001	Overtime	1,956.00	601.38	1,354.62	69.3%
522 10 19 001	Deferred Compensation	15,268.00	6,262.55	9,005.45	59.0%
522 10 20 001	Unemployment & Medicare	4,049.00	1,801.91	2,247.09	55.5%
522 10 22 001	Medical Insurance	64,425.00	29,808.41	34,616.59	53.7%
522 10 24 001	Employee Assistance Program (EAP)	2,380.00	1,190.08	1,189.92	50.0%
522 10 25 001	Uniforms	1,000.00	0.00	1,000.00	100.0%
522 10 26 001	Disability/Life Insurance	2,896.00	3,129.00	(233.00)	0.0%
522 10 26 002	Retirement PERS	10,283.00	4,559.54	5,723.46	55.7%
522 10 27 001	VEBA	3,000.00	3,000.00	0.00	0.0%
522 10 28 001	Retirement LEOFF	7,741.00	3,168.09	4,572.91	59.1%
522 10 29 001	L&I	2,058.00	638.42	1,419.58	69.0%
210 Wages & Benefits		359,363.00	154,567.09	204,795.91	57.0%

220 Supplies & Services

522 10 30 000	Office Supplies	2,200.00	917.60	1,282.40	58.3%
522 10 30 001	Postage	500.00	197.25	302.75	60.6%
522 10 30 002	Shipping (e.g., UPS, Federal Express)	500.00	27.67	472.33	94.5%

2024 BUDGET POSITION

East County Fire & Rescue

Time: 09:23:09 Date: 06/14/2024

Page: 3

001 General Fund Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
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220 Supplies & Services

522 10 30 003 Books and Publications	2,345.00	1,687.50	657.50	28.0%
522 10 31 000 Furniture and Office Equipment	500.00	0.00	500.00	100.0%
522 10 33 000 Computer Software and Supplies	2,909.00	1,643.53	1,265.47	43.5%
522 10 33 001 Computer Equipment (Non-Capital)	4,100.00	1,295.83	2,804.17	68.4%
522 10 34 000 Member Recognition	1,320.00	122.84	1,197.16	90.7%
522 10 40 001 Information Technology Services	8,500.00	1,494.00	7,006.00	82.4%
522 10 40 002 Copier Maintenance	300.00	179.75	120.25	40.1%
522 10 40 004 Software as a Service (SAS) Subscriptions	27,190.00	28,051.08	(861.08)	0.0%
522 10 41 000 State Audit	12,000.00	0.00	12,000.00	100.0%
522 10 42 001 Legal Notices	200.00	0.00	200.00	100.0%
522 10 42 002 Legal Services	4,000.00	1,296.00	2,704.00	67.6%
522 10 42 003 Advertising	1,000.00	53.24	946.76	94.7%
522 10 43 000 Medical and Psychological	10,800.00	6,553.00	4,247.00	39.3%
522 10 44 000 Professional Services	1,500.00	2,879.87	(1,379.87)	0.0%
522 10 46 000 Taxes and Assessments	1,345.00	1,225.39	119.61	8.9%
522 10 47 001 Insurance	59,000.00	1,425.00	57,575.00	97.6%
522 10 48 001 Administration Dues & Memberships	4,445.00	4,991.00	(546.00)	0.0%
522 10 49 004 Administration Travel, Lodging, Meals (TLM)	500.00	88.00	412.00	82.4%

220 Supplies & Services	145,154.00	54,128.55	91,025.45	62.7%
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100 Administration	563,239.00	232,127.98	331,111.02	58.8%
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200 Operations

210 Wages & Benefits

522 20 10 001 Wages	1,154,862.00	424,973.52	729,888.48	63.2%
522 20 10 002 Wildland Wages	500.00	0.00	500.00	100.0%
522 20 14 001 Overtime	326,761.00	101,612.47	225,148.53	68.9%
522 20 14 002 Wildland Overtime	500.00	0.00	500.00	100.0%
522 20 19 001 Deferred Comp (IAFF)	53,945.00	19,570.79	34,374.21	63.7%
522 20 20 001 Unemployment/Medicare/Social Security	30,342.00	10,517.56	19,824.44	65.3%
522 20 22 001 Medical/Dental Insurance (IAFF)	264,862.00	107,806.76	157,055.24	59.3%
522 20 26 001 Disability/Life Insurance	19,300.00	14,294.55	5,005.45	25.9%
522 20 26 002 Retirement PERS2 (PT)	0.00	1,311.01	(1,311.01)	0.0%
522 20 27 001 VEBA (IAFF)	12,000.00	13,000.00	(1,000.00)	0.0%
522 20 28 001 Retirement LEOFF (IAFF)	66,445.00	27,709.07	38,735.93	58.3%
522 20 28 002 Retirement PERS3 (PT)	8,925.00	958.73	7,966.27	89.3%
522 20 29 001 L&I	109,732.00	42,075.29	67,656.71	61.7%
589 99 99 000 Payroll Clearing	0.00	1,163.45	(1,163.45)	0.0%

210 Wages & Benefits	2,048,174.00	764,993.20	1,283,180.80	62.6%
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215 Volunteer Benefits

522 20 11 002 Stipends	21,335.00	3,495.00	17,840.00	83.6%
522 20 21 001 Medicare & Social Security	1,632.00	267.49	1,364.51	83.6%
522 20 28 003 Pension/Disability BVFF	2,700.00	2,190.00	510.00	18.9%

215 Volunteer Benefits	25,667.00	5,952.49	19,714.51	76.8%
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2024 BUDGET POSITION

East County Fire & Rescue

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001 General Fund Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
220 Supplies & Services				
522 20 30 000 Books & Publications	500.00	847.86	(347.86)	0.0%
522 20 31 000 Incident Rehabilitation Supplies	1,740.00	26.01	1,713.99	98.5%
522 20 32 004 Fire Operating Supplies	6,405.00	833.77	5,571.23	87.0%
522 20 32 005 EMS Operating Supplies	500.00	63.01	436.99	87.4%
522 20 32 006 Special Operations Operating Supplies	2,716.00	0.00	2,716.00	100.0%
522 20 32 007 Fire Equipment	42,885.00	1,384.36	41,500.64	96.8%
522 20 32 008 EMS Equipment	4,000.00	85.70	3,914.30	97.9%
522 20 32 009 Special Operations Equipment	5,864.00	2,959.31	2,904.69	49.5%
522 20 34 004 Uniforms	10,000.00	6,872.86	3,127.14	31.3%
522 20 36 000 Fuel (Diesel/Gasoline)	25,000.00	10,532.01	14,467.99	57.9%
522 20 38 002 Personal Protective Equipment	74,760.00	36,567.16	38,192.84	51.1%
522 20 40 000 CRESA Dispatch Fee	53,202.00	27,826.60	25,375.40	47.7%
522 20 41 002 Mobile Data Computer Cellular Data	2,400.00	934.44	1,465.56	61.1%
522 20 41 003 Cell Phones	1,200.00	419.76	780.24	65.0%
220 Supplies & Services	231,172.00	89,352.85	141,819.15	61.3%

522 Fire Control

522 20 28 004 Volunteer Special Risk Policy (AD&D)	0.00	1,365.00	(1,365.00)	0.0%
522 Fire Control	0.00	1,365.00	(1,365.00)	0.0%

200 Operations **2,305,013.00** **861,663.54** **1,443,349.46** **62.6%**

300 Public Education

210 Wages & Benefits

522 30 14 001 Fire Prevention & Public Education Overtime	1,003.00	0.00	1,003.00	100.0%
210 Wages & Benefits	1,003.00	0.00	1,003.00	100.0%

320 Prevention

522 30 30 000 Fire Prevention & Public Education Supplies	3,800.00	929.67	2,870.33	75.5%
522 30 30 001 Fire Prevention & Public Education Equipment	100.00	86.01	13.99	14.0%
522 30 31 000 Pre-Incident Planning Supplies	0.00	9.66	(9.66)	0.0%
522 30 31 001 Pre-Incident Planning Equipment	0.00	0.00	0.00	100.0%
522 30 35 000 Address Signs	500.00	0.00	500.00	100.0%
522 30 40 000 Newsletter Printing & Postage	6,000.00	3,421.66	2,578.34	43.0%
522 30 42 000 Public Education Advertising	0.00	0.00	0.00	100.0%
320 Prevention	10,400.00	4,447.00	5,953.00	57.2%

300 Public Education **11,403.00** **4,447.00** **6,956.00** **61.0%**

400 Training

210 Wages & Benefits

2024 BUDGET POSITION

East County Fire & Rescue

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001 General Fund Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
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210 Wages & Benefits

522 45 14 001	Training Overtime	24,930.00	2,047.12	22,882.88	91.8%
210 Wages & Benefits		24,930.00	2,047.12	22,882.88	91.8%

220 Supplies & Services

522 45 30 000	Training Books/Periodicals	2,840.00	845.15	1,994.85	70.2%
522 45 31 000	Training Office Supplies	300.00	0.00	300.00	100.0%
522 45 32 000	Training Rehab Supplies	300.00	58.94	241.06	80.4%
522 45 33 000	Training Supplies	9,000.00	2,230.25	6,769.75	75.2%
522 45 34 000	Training Equipment	4,074.00	1,384.44	2,689.56	66.0%
522 45 40 000	Tuition Reimbursement IAFF	11,000.00	0.00	11,000.00	100.0%
522 45 40 001	Tuition Reimbursement OPEIU	2,000.00	0.00	2,000.00	100.0%
522 45 40 002	Tuition Reimbursement Non-Represented	3,000.00	0.00	3,000.00	100.0%
522 45 41 000	Fire Training Travel, Lodging, & Meals (TLM)	1,000.00	0.00	1,000.00	100.0%
522 45 41 001	Fire Training Registration	29,450.00	1,465.02	27,984.98	95.0%
522 45 42 000	EMS Training TLM	0.00	0.00	0.00	100.0%
522 45 42 001	EMS Training Registration	5,925.00	0.00	5,925.00	100.0%
522 45 43 000	Special Operations Training TLM	1,200.00	0.00	1,200.00	100.0%
522 45 43 001	Special Operations Training Registration	1,700.00	0.00	1,700.00	100.0%
522 45 44 000	Other Training Travel, Lodging, & Meals	6,652.00	461.23	6,190.77	93.1%
522 45 44 001	Other Training Registration	3,490.00	225.00	3,265.00	93.6%
220 Supplies & Services		81,931.00	6,670.03	75,260.97	91.9%

400 Training		106,861.00	8,717.15	98,143.85	91.8%
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500 Equipment Repair & Maintenance

210 Wages & Benefits

522 60 14 001	Repair & Maintenance Overtime	802.00	0.00	802.00	100.0%
210 Wages & Benefits		802.00	0.00	802.00	100.0%

220 Supplies & Services

522 60 40 000	Fire Extinguisher	2,500.00	0.00	2,500.00	100.0%
522 60 40 001	Fitness Equipment	1,500.00	0.00	1,500.00	100.0%
522 60 40 002	Hose & Nozzle	6,900.00	108.28	6,791.72	98.4%
522 60 40 003	EMS Equipment	200.00	0.00	200.00	100.0%
522 60 40 004	Ladders	1,178.00	0.00	1,178.00	100.0%
522 60 40 005	Hand Tools	200.00	0.00	200.00	100.0%
522 60 40 006	Self-Contained Breathing Apparatus	5,811.00	1,041.61	4,769.39	82.1%
522 60 40 007	Radio Equipment	4,000.00	0.00	4,000.00	100.0%
522 60 40 008	Small Engine Equipment	3,000.00	11.47	2,988.53	99.6%
220 Supplies & Services		25,289.00	1,161.36	24,127.64	95.4%

500 Equipment Repair & Maintenance		26,091.00	1,161.36	24,929.64	95.5%
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2024 BUDGET POSITION

East County Fire & Rescue

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001 General Fund

Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
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550 Apparatus Repair & Maintenance

220 Supplies & Services

522 60 43 000 Vehicles (General)	23,400.00	315.11	23,084.89	98.7%
522 60 43 001 Pump Testing	3,500.00	0.00	3,500.00	100.0%
522 60 44 000 E91 (1020)	2,000.00	11,817.17	(9,817.17)	0.0%
522 60 44 001 E92 (909)	0.00	0.00	0.00	100.0%
522 60 44 003 E94 (1014)	2,000.00	3,314.22	(1,314.22)	0.0%
522 60 44 004 E95 (916)	2,000.00	3,831.03	(1,831.03)	0.0%
522 60 45 000 WT91 (919)	1,000.00	4,859.08	(3,859.08)	0.0%
522 60 45 001 WT93 (1001)	1,000.00	0.00	1,000.00	100.0%
522 60 45 002 WT94 (914)	1,000.00	1,596.63	(596.63)	0.0%
522 60 45 003 WT95 (1010)	1,000.00	8,437.78	(7,437.78)	0.0%
522 60 46 000 SQ91 (1021)	1,000.00	1,099.74	(99.74)	0.0%
522 60 46 002 SQ94 (1022)	1,000.00	120.03	879.97	88.0%
522 60 47 000 C91 (1018)	1,000.00	1,265.24	(265.24)	0.0%
522 60 47 001 C92 (1012)	800.00	1,972.46	(1,172.46)	0.0%
522 60 47 002 U94 (915)	800.00	(60.24)	860.24	107.5%
522 60 47 003 RH93 (1019)	1,000.00	0.00	1,000.00	100.0%

220 Supplies & Services	42,500.00	38,568.25	3,931.75	9.3%
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550 Apparatus Repair & Maintenance	42,500.00	38,568.25	3,931.75	9.3%
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600 Facilities

210 Wages & Benefits

522 50 14 001 Facilities Overtime	802.00	320.22	481.78	60.1%
210 Wages & Benefits	802.00	320.22	481.78	60.1%

220 Supplies & Services

522 50 30 000 Grounds Maintenance	8,100.00	47.67	8,052.33	99.4%
522 50 31 000 Station Supplies	3,800.00	2,764.04	1,035.96	27.3%
522 50 32 000 Furniture & Appliances	5,000.00	2,407.78	2,592.22	51.8%
522 50 40 000 Building Repair & Maintenance (R&M)	10,000.00	529.22	9,470.78	94.7%
522 50 40 001 Generators Repair & Maintenance	6,700.00	10,018.01	(3,318.01)	0.0%

220 Supplies & Services	33,600.00	15,766.72	17,833.28	53.1%
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501 Station 91

522 50 40 091 Station 91 Building R&M	4,224.00	2,908.25	1,315.75	31.1%
522 50 41 091 Station 91 Monitoring	600.00	231.58	368.42	61.4%
522 50 42 091 Station 91 Telephone & Internet	4,600.00	2,718.16	1,881.84	40.9%
522 50 43 091 Station 91 Electrical Service	7,300.00	2,570.91	4,729.09	64.8%
522 50 44 091 Station 91 Professional Services	1,460.00	0.00	1,460.00	100.0%
522 50 45 091 Station 91 Garbage	2,000.00	786.83	1,213.17	60.7%
522 50 46 091 Station 91 Gas	12,500.00	5,565.68	6,934.32	55.5%
522 50 47 091 Station 91 Water	900.00	490.81	409.19	45.5%

2024 BUDGET POSITION

East County Fire & Rescue

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001 General Fund

Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
501 Station 91				
522 50 48 091 Station 91 Pest Control	700.00	0.00	700.00	100.0%
501 Station 91	34,284.00	15,272.22	19,011.78	55.5%
502 Station 92				
522 50 40 092 Station 92 Building R&M	300.00	0.00	300.00	100.0%
522 50 43 092 Station 92 Electrical Service	1,300.00	675.32	624.68	48.1%
522 50 44 092 Station 92 Professional Services	160.00	0.00	160.00	100.0%
522 50 48 092 Station 92 Pest Control	0.00	0.00	0.00	100.0%
502 Station 92	1,760.00	675.32	1,084.68	61.6%
503 Station 93				
522 50 40 093 Station 93 Building R&M	2,388.00	2,584.04	(196.04)	0.0%
522 50 41 093 Station 93 Monitoring	600.00	235.72	364.28	60.7%
522 50 42 093 Station 93 Telephone & Internet	3,600.00	1,672.36	1,927.64	53.5%
522 50 43 093 Station 93 Electrical Service	5,900.00	3,310.61	2,589.39	43.9%
522 50 44 093 Station 93 Professional Services	160.00	165.00	(5.00)	0.0%
522 50 45 093 Station 93 Garbage	500.00	343.65	156.35	31.3%
522 50 46 093 Hazardous Waste Disposal	12,975.00	12,507.15	467.85	3.6%
522 50 48 093 Station 93 Pest Control	700.00	280.44	419.56	59.9%
503 Station 93	26,823.00	21,098.97	5,724.03	21.3%
504 Station 94				
522 50 40 094 Station 94 Building R&M	3,608.00	27,851.27	(24,243.27)	0.0%
522 50 41 094 Station 94 Monitoring	750.00	340.62	409.38	54.6%
522 50 42 094 Station 94 Telephone & Internet	4,200.00	2,297.66	1,902.34	45.3%
522 50 43 094 Station 94 Electrical Service	9,000.00	2,570.96	6,429.04	71.4%
522 50 44 094 Station 94 Professional Services	160.00	0.00	160.00	100.0%
522 50 45 094 Station 94 Garbage	800.00	349.41	450.59	56.3%
522 50 48 094 Station 94 Pest Control	700.00	140.22	559.78	80.0%
504 Station 94	19,218.00	33,550.14	(14,332.14)	0.0%
600 Facilities	116,487.00	86,683.59	29,803.41	25.6%
800 Fund Transfers				
597 Interfund Transfers				
597 22 50 000 Transfer Out To Grant Management Fund	0.00	0.00	0.00	100.0%
597 Interfund Transfers	0.00	0.00	0.00	100.0%
801 Transfer To Reserve Fund				
597 00 00 020 Transfer to Capital Projects Fund	493,985.00	0.00	493,985.00	100.0%
597 00 00 030 Transfer to Leave Accrual Fund	10,000.00	0.00	10,000.00	100.0%
597 22 49 000 Transfer Out To Capital Facility	0.00	0.00	0.00	100.0%

2024 BUDGET POSITION

East County Fire & Rescue

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001 General Fund

Months: 01 To: 05

Expenditures	Amt Budgeted	Expenditures	Remaining	
801 Transfer To Reserve Fund				
801 Transfer To Reserve Fund	503,985.00	0.00	503,985.00	100.0%
800 Fund Transfers	503,985.00	0.00	503,985.00	100.0%
Fund Expenditures:	5,164,721.00	1,233,368.87	3,931,352.13	76.1%
Fund Excess/(Deficit):	1.00	2,985,089.70		

2024 BUDGET POSITION TOTALS

East County Fire & Rescue

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	5,164,722.00	4,218,458.57	18.3%	5,164,721.00	1,233,368.87	76%
	5,164,722.00	4,218,458.57	18.3%	5,164,721.00	1,233,368.87	76.1%

2024 BUDGET POSITION

East County Fire & Rescue

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002 Apparatus Replacement Fund Months: 01 To: 05

Revenues	Amt Budgeted	Revenues	Remaining	
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308 Beginning Fund Balances

308 41 00 001 Beginning Balance Apparatus Replacement	404,949.00	404,949.00	0.00	0.0%
308 Beginning Fund Balances	404,949.00	404,949.00	0.00	0.0%

360 Miscellaneous Revenue

361 10 00 001 Investment Interest (Apparatus Reserve)	0.00	0.00	0.00	100.0%
360 Miscellaneous Revenue	0.00	0.00	0.00	100.0%

Fund Revenues:	404,949.00	404,949.00	0.00	0.0%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 22 60 002 Transfer Out to Capital Fund	404,949.00	404,949.00	0.00	0.0%
597 Interfund Transfers	404,949.00	404,949.00	0.00	0.0%

999 Ending Balance

508 41 00 001 Ending Balance Apparatus Replacement	0.00	0.00	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	100.0%

Fund Expenditures:	404,949.00	404,949.00	0.00	0.0%
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Fund Excess/(Deficit):	0.00	0.00		
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2024 BUDGET POSITION

East County Fire & Rescue

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003 Capital Facility Fund Months: 01 To: 05

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Fund Balances

308 41 00 002 Beginning Balance Capital Facility	275,742.73	275,742.73	0.00	0.0%
308 Beginning Fund Balances	275,742.73	275,742.73	0.00	0.0%

360 Miscellaneous Revenue

361 10 00 002 Investment Interest (Capital Facility)	0.00	0.00	0.00	100.0%
360 Miscellaneous Revenue	0.00	0.00	0.00	100.0%

Fund Revenues:	275,742.73	275,742.73	0.00	0.0%
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	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 00 00 003 Transfer Out to Capital Fund	275,742.73	275,742.73	0.00	0.0%
597 Interfund Transfers	275,742.73	275,742.73	0.00	0.0%

999 Ending Balance

508 41 00 002 Ending Balance Capital Facility	0.00	0.00	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	100.0%

Fund Expenditures:	275,742.73	275,742.73	0.00	0.0%
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Fund Excess/(Deficit):	0.00	0.00		
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2024 BUDGET POSITION

East County Fire & Rescue

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004 Leave Accrual Fund		Months: 01 To: 05			
Revenues	Amt Budgeted	Revenues	Remaining		
308 Beginning Fund Balances					
308 41 00 003	Beginning Balance Leave Accrual	43,015.30	43,015.30	0.00	0.0%
308 Beginning Fund Balances		43,015.30	43,015.30	0.00	0.0%
360 Miscellaneous Revenue					
361 10 00 003	Investment Interest (Leave Accrual)	0.00	620.98	(620.98)	0.0%
360 Miscellaneous Revenue		0.00	620.98	(620.98)	0.0%
Fund Revenues:		43,015.30	43,636.28	(620.98)	0.0%
Expenditures	Amt Budgeted	Expenditures	Remaining		
522 Fire Control					
522 20 10 003	Vac Accrual Buy Out 100	0.00	2,754.72	(2,754.72)	0.0%
522 Fire Control		0.00	2,754.72	(2,754.72)	0.0%
999 Ending Balance					
508 41 00 003	Ending Balance Leave Accrual	0.00	0.00	0.00	100.0%
999 Ending Balance		0.00	0.00	0.00	100.0%
Fund Expenditures:		0.00	2,754.72	(2,754.72)	0.0%
Fund Excess/(Deficit):		43,015.30	40,881.56		

2024 BUDGET POSITION

East County Fire & Rescue

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005 Plans Trailer Copier Months: 01 To: 05

Revenues	Amt Budgeted	Revenues	Remaining
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308 Beginning Fund Balances

308 41 00 004 Beginning Balance Plans Trailer Copier	0.00	0.00	0.00 100.0%
308 Beginning Fund Balances	0.00	0.00	0.00 100.0%

360 Miscellaneous Revenue

361 10 00 005 Investment Interest (Copier Reserve)	0.00	0.00	0.00 100.0%
360 Miscellaneous Revenue	0.00	0.00	0.00 100.0%

Fund Revenues:	0.00	0.00	0.00 100.0%
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Expenditures	Amt Budgeted	Expenditures	Remaining
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597 Interfund Transfers

597 22 00 005 Transfer Out to General Fund	0.00	0.00	0.00 100.0%
597 Interfund Transfers	0.00	0.00	0.00 100.0%

999 Ending Balance

508 41 00 004 Ending Balance Copier	0.00	0.00	0.00 100.0%
999 Ending Balance	0.00	0.00	0.00 100.0%

Fund Expenditures:	0.00	0.00	0.00 100.0%
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Fund Excess/(Deficit):	0.00	0.00	
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2024 BUDGET POSITION

East County Fire & Rescue

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006 Equipment Reserve Fund Months: 01 To: 05

Revenues	Amt Budgeted	Revenues	Remaining	
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308 Beginning Fund Balances

308 41 00 005 Beginning Balance Equipment Reserve	66,156.56	66,156.56	0.00	0.0%
308 Beginning Fund Balances	66,156.56	66,156.56	0.00	0.0%

360 Miscellaneous Revenue

361 10 00 004 Investment Interest (Equipment Reserve)	0.00	0.00	0.00	100.0%
360 Miscellaneous Revenue	0.00	0.00	0.00	100.0%

Fund Revenues:	66,156.56	66,156.56	0.00	0.0%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 00 00 006 Transfer Out to Capital Fund	66,156.56	66,156.56	0.00	0.0%
597 Interfund Transfers	66,156.56	66,156.56	0.00	0.0%

999 Ending Balance

508 41 00 005 Ending Balance Equipment Resere	0.00	0.00	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	100.0%

Fund Expenditures:	66,156.56	66,156.56	0.00	0.0%
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Fund Excess/(Deficit):	0.00	0.00		
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2024 BUDGET POSITION

East County Fire & Rescue

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007 Grants Management Fund Months: 01 To: 05

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Fund Balances

308 31 00 050 EMW-22-FG-01031 Beginning Balance	12,378.84	12,378.84	0.00	0.0%
308 Beginning Fund Balances	12,378.84	12,378.84	0.00	0.0%

330 Intergovernmental Revenues

331 97 00 050 AFG Grant EMW-22-FG-01031	229,707.29	98,421.46	131,285.83	57.2%
330 Intergovernmental Revenues	229,707.29	98,421.46	131,285.83	57.2%

397 Interfund Transfers to the General Fund

397 00 00 050 EMW-22-FG-01031 5% Match	0.00	0.00	0.00	100.0%
397 Interfund Transfers to the General Fund	0.00	0.00	0.00	100.0%

Fund Revenues:	242,086.13	110,800.30	131,285.83	54.2%
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	Amt Budgeted	Expenditures	Remaining	
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522 Fire Control

522 10 33 050 Computer Software (Other)	3,451.04	0.00	3,451.04	100.0%
522 45 14 050 Overtime-EMW-22-FG-01031(Personnel)	10,226.04	6,429.45	3,796.59	37.1%
522 45 41 050 Fire Training TLM (Travel)	409.05	0.00	409.05	100.0%
522 45 41 051 Fire Training Registration (Contractual)	0.00	0.00	0.00	100.0%
522 Fire Control	14,086.13	6,429.45	7,656.68	54.4%

594 Capital Expenditures

594 22 63 050 Facilities (Equipment)	228,000.00	92,259.56	135,740.44	59.5%
594 Capital Expenditures	228,000.00	92,259.56	135,740.44	59.5%

999 Ending Balance

508 31 00 020 Ending Balance Grant Management Fund	0.00	0.00	0.00	100.0%
999 Ending Balance	0.00	0.00	0.00	100.0%

Fund Expenditures:	242,086.13	98,689.01	143,397.12	59.2%
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Fund Excess/(Deficit):	0.00	12,111.29		
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2024 BUDGET POSITION

East County Fire & Rescue

Time: 09:23:25 Date: 06/14/2024

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008 Capital Project Fund		Months: 01 To: 05			
Revenues	Amt Budgeted	Revenues	Remaining		
308 Beginning Fund Balances					
308 41 00 008	Beginning Balance Capital Project Fund	0.00	0.00	0.00	100.0%
308 Beginning Fund Balances		0.00	0.00	0.00	100.0%
360 Miscellaneous Revenue					
361 10 00 008	Investment Interest (Capital Project Fund)	0.00	11,341.46	(11,341.46)	0.0%
369 10 00 008	Sale of Junk or Salvage	0.00	39,600.00	(39,600.00)	0.0%
360 Miscellaneous Revenue		0.00	50,941.46	(50,941.46)	0.0%
397 Interfund Transfers to the General Fund					
397 00 00 003	Transfer In - Capital Facility	275,742.73	275,742.73	0.00	0.0%
397 00 00 006	Transfer In - Equipment Reserve Fund	66,156.56	66,156.56	0.00	0.0%
397 00 00 008	Transfer In- Apparatus Replacement Fund	404,949.00	404,949.00	0.00	0.0%
397 Interfund Transfers to the General Fund		746,848.29	746,848.29	0.00	0.0%
Fund Revenues:		746,848.29	797,789.75	(50,941.46)	0.0%
Fund Excess/(Deficit):		746,848.29	797,789.75		

2024 BUDGET POSITION TOTALS

East County Fire & Rescue

Months: 01 To: 05

Time: 09:23:25 Date: 06/14/2024

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
002 Apparatus Replacement Fund	404,949.00	404,949.00	0.0%	404,949.00	404,949.00	0%
003 Capital Facility Fund	275,742.73	275,742.73	0.0%	275,742.73	275,742.73	0%
004 Leave Accrual Fund	43,015.30	43,636.28	0.0%	0.00	2,754.72	0%
005 Plans Trailer Copier	0.00	0.00	100.0%	0.00	0.00	100%
006 Equipment Reserve Fund	66,156.56	66,156.56	0.0%	66,156.56	66,156.56	0%
007 Grants Management Fund	242,086.13	110,800.30	54.2%	242,086.13	98,689.01	59%
008 Capital Project Fund	746,848.29	797,789.75	0.0%	0.00	0.00	100%
	<u>1,778,798.01</u>	<u>1,699,074.62</u>	4.5%	<u>988,934.42</u>	<u>848,292.02</u>	14.2%



East County Fire and Rescue

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To: Board of Fire Commissioners
From: Chief Ed Hartin
Date: June 18, 2024
Subject: Chief's Mid-Month Financial Report

The chief's mid-month financial report accompanies the monthly budget position and provides focused information on the district's current fiscal position and identifies any areas in where line item expenditures have or are anticipated to exceed budgeted amounts and will require a subsequent budget adjustment.

General Fund Revenue

The general fund beginning balance for 2024 showed a \$395,828 increase over the 2023 beginning balance. As such, the district's fiscal position at the beginning of the year was better than projected in the district's long-term financial plan and 2024 adopted budget.

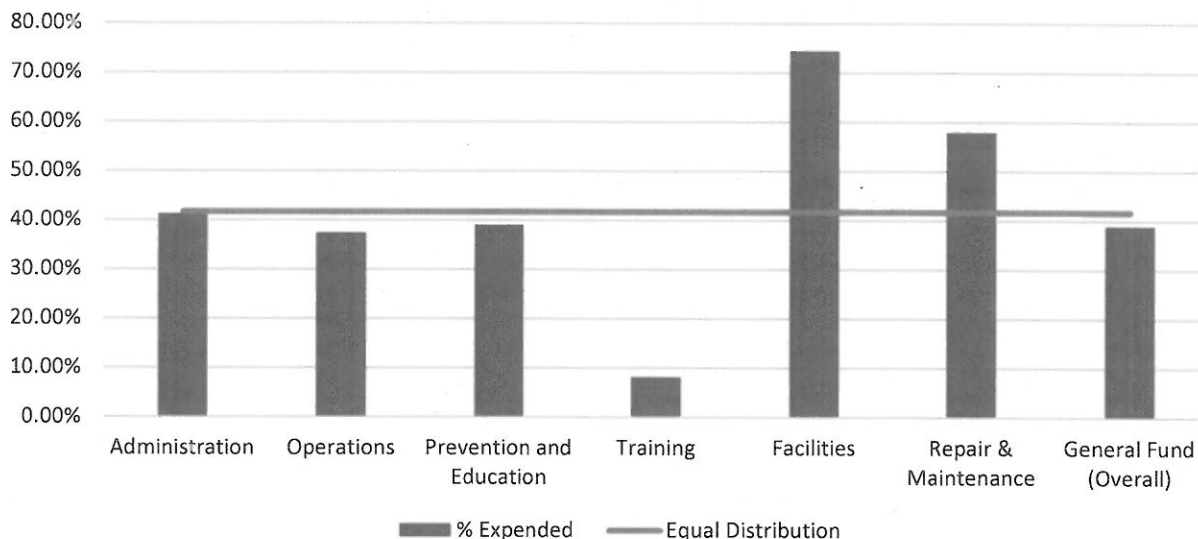
General levy tax revenue (the district's largest revenue stream) received as of the end of May was 55.4% of budgeted revenue (10.9% ahead of last year's tax collections for this point in the year). The first half of property taxes are due on or before April 30, second half on or before October 31. This provides a bi-modal distribution of property tax revenue (rather than consistent revenue through the year).

While a small percentage of the district's total revenue, by the end of May, general fund investment interest of \$35,086.26 exceeded budgeted revenue for the year of \$10,000 by \$25,086.26.

General Fund Expense

Overall, general fund expenditures are within budget. 38.89% of budgeted funds have been expended by the end of May (in comparison to 41.67% if expenses are distributed evenly month to month through the year). Figure 1 illustrates expenditures as a percentage of budgeted funds by major function.

Figure 1. January-May Expenses as a Percentage of Budgeted Funds



Administration

There are several line items that are slightly above evenly distributed budgeted expense including:

- 522 10 20 001 Unemployment and Medicare
- 522 10 22 001 Medical Insurance
- 522 10 26 002 PERS Retirement

These line items will be monitored and a budget amendment proposed in the third or fourth quarter if needed.

In addition, line item 522 10 24 001 Employee Assistance Program (EAP) appears to be above evenly distributed budgeted expense. However, this is a quarterly payment and as such is on budget.

Operations

The district received a premium increase for accident and sickness coverage for the district’s full-time firefighters and captains and part-time firefighters. \$6,100 was budgeted based on the premium at the time of budget preparation, the premium increased by \$2,318 for a total premium cost in 2024 of \$8,418. Line item 522 20 26 001 will require amendment later in the year to reflect this increased expense.

Expenditure for volunteer pensions and disability through the Washington Board for Volunteer Firefighters is at 81.7%, but within budget as this is an annual expense (with funds available for additional volunteers added to the roster later in the year).

Repair and Maintenance

Expenditures for apparatus repair and maintenance in the first two months of the year were higher than anticipated with 90.7% of budgeted funds expended. Expenditures in the following six line items in this

function have already exceeded budget. Budgeted funds in each of these lines reflected programmed preventative maintenance and did not include repair or un-programmed maintenance. This was anticipated and funds were budgeted in line 522 60 43 000 Vehicle Maintenance (General) to account for repair and un-programmed maintenance. Line 522 60 43 000 will be reduced via budget amendment to offset the increased expense in the lines for individual apparatus. However, an additional budget adjustment may be necessary based on the need for critical repair and maintenance to ensure fleet reliability.

Table 1. Repair and Maintenance Line Items Exceeding Budget

Line	Apparatus	Remaining	Explanation
522 60 44 000	E91 (APP 1020)	(\$9,817.17)	<p>Towing recovery expense during severe winter weather (twice) for a total cost of \$3,290.95.</p> <p>The tire chains for this apparatus required replacement due to wear at a total cost of \$976.66.</p> <p>Engine 91 required replacement of four traction (rear) tires due to normal wear at a cost of \$2,792.23.</p> <p><i>Note:</i> Tire replacement due to wear or age needs to be a programmed maintenance expense.</p> <p>The priming pump on this apparatus had substantial wear. Rather than rebuilding the priming pump, it was replaced with an air primer which has fewer moving parts and greater reliability at a cost of \$1,474.81 (excluding installation).</p> <p>Due to installation of the air priming system and other repairs, the annual inspection and service exceeded the budgeted \$2,000 with a total cost of \$3,050.13.</p>
522 60 44 003	E94 (APP 1014)	(1,314.22)	<p>Consistent with its maintenance history, this apparatus has required multiple repairs to this point in the year prior to its scheduled annual inspection and maintenance. Repairs have included replacement of a pressure gauge, repair of a leaking airline on the ladder lock, replacement of seatbelts for one seated position, warning light repair, and replacement of one tire due to road damage. This line will see additional overage due to additional routine maintenance.</p>

Table 1. Repair and Maintenance Line Items Exceeding Budget

Line	Apparatus	Remaining	Explanation
522 60 44 004	E93 (App 916)	(1,831.03)	<p>Replacement of the on-board battery charger \$273.67.</p> <p>Replace leaking ball valve in pump piping \$212.24.</p> <p>The priming pump on this apparatus had substantial wear. Rather than rebuilding the priming pump, it was replaced with an air primer which has fewer moving parts and greater reliability at a cost of \$1,520.31, installation expense \$1,824.79.</p>
522 60 45 000	WT91 (APP 919)	(\$3,859.08)	<p>Expense of annual service and repairs during service of \$2,522.45 significantly exceeded the \$1,000 budgeted for annual maintenance.</p> <p>Additional expense due to broken gauges and master drain due to operations during extreme cold, replacement of mechanical seal on the pump, and repair of leaking valves \$2,336.55.</p> <p>This line will see additional overage due to additional routine maintenance.</p> <p><i>Note:</i> Annual budgeted apparatus maintenance expense will need to be adjusted to reflect programmed maintenance and historical expense.</p>
522 60 45 002	WT94 (APP 914)	(\$596.63)	<p>This apparatus required replacement of a tire due to road damage. The \$1,199.89 expense of tire replacement significantly exceeded the \$1,000 budgeted for annual maintenance.</p> <p><i>Note:</i> Tire replacement due to wear or age needs to be a programmed maintenance expense.</p> <p>This apparatus is currently in the shop for annual inspection and maintenance as well as repair of the pump driveline (long standing issue) which will require expense of approximately \$2,000.</p> <p>This line will see additional overage due to additional routine maintenance.</p>

Table 1. Repair and Maintenance Line Items Exceeding Budget

Line	Apparatus	Remaining	Explanation
522 60 45 003	WT93 (APP 1010)	(\$7,437.78)	This apparatus required replacement of tire chains at a cost of \$1,003.52. In addition, eight traction (rear) tires needed replacement due to end of life at a cost of \$4,676.80. The annual inspection and service expense was \$2,618.03 due to the need for relocation of the exhaust from the left to right (for consistency with other apparatus and to accommodate consistency with the diesel exhaust extraction system). These expenses exceeded the \$1,000 budgeted for annual maintenance. This line will see additional overage due to additional routine maintenance. <i>Note:</i> Tire chain replacement due to wear needs to be a programmed maintenance expense.
522 60 46 000	SQ 91 (APP 1021)	(99.74)	This apparatus required replacement of pressure gauges, repair of pump panel and pump throttle assembly, replacement of the siren speaker. This apparatus will see additional overage due to annual inspection and additional routine maintenance.
522 60 47 000	C91 (APP 1018)	(265.24)	Installation of mobile data tablet (MDT) \$1,128.60.
522 60 47 001	C92 (APP 1012)	(\$1,172.46)	This apparatus required replacement of tires that had exceeded their acceptable lifespan of seven years (NFPA 1911). The \$1,972.46 expense of tire replacement significantly exceeded the \$800 budgeted for annual maintenance. This line will see additional overage due to additional routine maintenance. <i>Note:</i> Tire replacement due to wear or age needs to be a programmed maintenance expense.

Engine 93 will need to have four drive tires replaced prior to the end of year due to reaching their end of life. As previously noted tire replacement due to wear or age needs to be a programmed maintenance expense.

Facilities

Overall, expenses within the facilities function are higher than budget with 42.6% expended through the end of May (in comparison to 33.33% if expenses are distributed evenly month to month through the year). However, ongoing expenses related to alarm system monitoring and telephone service are higher than budgeted and will likely require amendment later in the year.

Expenditures in the following line item in this function have already exceeded budget.

Table 2. Facilities Line Items Exceeding Budget

Line	Apparatus	Remaining	Explanation
522 50 40 001	Generator R&M	(3,318.01)	Repair of the generator at Station 93 (originally approved and budgeted in 2023, but not completed until this year).
522 50 40 094	Station 94 Building R&M	(\$24,243.27)	The increased expense in maintenance and repair for Station 94 is largely due to mold and water damage repair. The water damage was covered by insurance. The expense of water damage was covered by the district's insurance (payment has been received, but will require budget amendment to appropriate those funds to line item 522 50 40 094)..

Additional unbudgeted expenses are anticipated for facilities maintenance. This include, but are not limited to:

- Repair of leaking toilets at Station 94 (one is out of service due to major leakage and the others which are of the same vintage are showing signs of leakage and impending failure).
- Repair of an overhead door drive motor at Station 94 (currently on hold as this apparatus bay is not currently being used to store fire apparatus, but will need to be done eventually).
- Repair of leaking gutters at Station 91 (north side of the building).
- Repair of leaking gutters at Station 94 (west side of the building).
- Repair of inoperative exterior lighting at Station 94.
- Repair of inoperative interior lighting at Station 91.
- Repair of wood trim (possible dry rot) and painting of exterior wood at Station 93.

Captain Cody Sorensen has completed an assessment of Stations 91, 93, and 94 and is working to prioritize facilities projects on the basis of criticality and urgency (impact to operations, potential for increased damage or cost if not repaired in the current year, or can be deferred to 2025). Projects with low cost that can be done by on-duty personnel are underway.

Capital Projects Fund Revenue

Capital projects fund revenue exceeded budgeted funds in the amount of \$43,896.56 for sale of used fire apparatus and investment interest.

Grant Management Fund

Work continues on completion of incident command training and diesel exhaust extraction systems funded through an Assistance to Firefighters Grant. The district anticipates completion of installation of diesel exhaust extraction systems at Stations 91, 94, and 93 by the end of June. \$12,111.29 was

transferred from the general fund to the grants management fund in 2023 (Resolution #339-12192023) to meet the district's 5% match for this grant.

Summary

While the district's long term financial plan and budget project negative cash flow in 2024, the district is in a relatively good financial position due to a higher than anticipated ending fund balance in 2023. The higher than budgeted beginning fund balance, will delay the district entering a negative cash flow but does not negate the need to develop additional revenue to address critical staffing and apparatus replacement needs in order to maintain or improve service levels.

As the district is on-budget, it is unlikely that we will be able to accomplish a net zero budget amendment to cover required apparatus and facilities repair and maintenance through the end of the year, necessitating a transfer from contingency. I had hoped to have a clearer picture of maintenance and repair needs by the board's second meeting in June, but this is a moving target. I will be working with Captain Prasch, Captain Sorensen, and Assistant Chief Jacobs to provide a clearer picture of maintenance and repair needs by July.



East County Fire and Rescue

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To: Board of Fire Commissioners
From: Assistant Chief Robert Jacobs
Date: June 18, 2024
Subject: Assistant Chief's Report

Training

May EST/Tender was 5-28-2024.

June DOC training was 6-11-2024.

No DOC training in July.

Ares/Races field exercise June 22nd.

June EST/Tender training will be 6-25-2024 Sta.93 at 7:00 PM. EST/Tender training will be on the 4th Tuesday of each month from now on.

Apparatus

T94 is in now for pump repair (pump was extremely noisy).

WT93 Apparatus 1010 has a pump problem and will be going in for repair when T94 returns.

Safety

Last safety committee meeting was 05-23-2024.

Next safety committee meeting will be 07-23-2024 Station 91 7:30 PM.

One reported incident, drivers side mirror was broken on T93 by contact with a school bus going the opposite direction on Washougal River Road. This occurred while on a mutual aid fire call with Skamania County. The only damage was broken glass in the mirror, fortunately no injuries when glass particles came in the open window.



East County Fire and Rescue Standard Operating Guidelines

Title Financial Reserves	SOG # 1.3.9
Policy Adoption	Date
Standard Operating Guideline Adoption	Date

Purpose

This standard operating guideline (SOG) defines district policies and procedures related to establishment and maintenance of adequate financial reserves and fund balances.

Scope

This SOG applies to the district's general fund and contingency, compensated absences fund, and capital projects fund and any other reserve fund or fund for which a minimum set-aside or balance is established by the board of fire commissioners.

Policies

East County Fire and Rescue has adopted the following policies related to use of district resources:

- The board of fire commissioners shall be responsible for establishing and managing all district fund accounts, minimum fund set-asides and minimum balances. Changes to set asides and fund balances require action by the board of fire commissioners.
- The district shall strive to maintain adequate fund balances and reserves to provide cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, services, intergovernmental and interfund expenses, capital outlays and transfers.
- ECFR will maintain a beginning general fund balance of at least 33% of budgeted maintenance and operations expenditures to provide funds for operation prior to receipt of subsequent year's tax revenue.
- ECFR will maintain a contingency beginning balance in the amount of 5% of budgeted maintenance and operations expenditures. Contingency will be used for unanticipated or exceptional unbudgeted expenditures only with the approval of the board of fire commissioners.
- An adequate balance will be maintained in the capital projects fund to provide for scheduled replacement of district vehicles and capital equipment at the end of their useful lives.

Title	SOG #
Financial Reserves	1.3.9

- ECFR will maintain sufficient balance in the leave accrual fund to meet anticipated payout requirements for unused compensated leave balance. The annual contribution rate to this fund shall be based on current salary, anticipated unused leave balances, and potential retirement date based on employee age, years of service, or announced retirement date.
- For employees hired after January 1, 2024, the district will fund compensated absence liability over the duration of the employee’s career with payout anticipated on retirement eligibility based on age and years of service.
- At each fiscal year end the remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the district. These fund balances will be included in the annual budget as the beginning fund balances.

Procedure

Financial reserves are a key component of the district’s financial risk management strategy (also see Standard Operating Guideline (SOG) 1.3.12 Financial Risk Management (ECFR, 2024a)). East County Fire and Rescue faces the following revenue and expense risks:

- Expense of maintaining current service levels exceeding the 1% constitutional limitation on the district’s lawful levy.
- Loss of assessed value and statutory limits on the district’s levy rate.
- Loss of assessed value and related revenue due to annexation by neighboring cities.
- Losses related to extreme natural hazards events such as earthquake, tsunami, or pandemic.

Reserves help make sure that ECFR can support vital public services when revenue does not keep pace with rising cost of service or if revenue declines. This SOG describes how the district uses reserves to manage risk and ensure continued service to the community.

Financial Reserves

The unappropriated balance of the general fund serves as a general operating reserve for the district. Contingency is a committed portion of the general fund balance that has been reserved by the board of fire commissioners to address non-recurring and unanticipated or unplanned expense of an urgent nature.

The general operating reserve provided by the unappropriated general fund balance is essential to managing the divergence between operating expense and property tax revenues over time resulting from the community’s desire to maintain service levels and the constitutional 1% limit on increases to the general levy. This allows the district to manage the frequency with which the district’s voters need to be presented with a levy lid lift to maintain or improve service delivery levels.

Reserve funds are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other

Title	SOG #
Financial Reserves	1.3.9

contingencies is considered prudent fiscal management. The district maintains two reserve funds, the capital projects fund, and compensated absences fund.

The district examines and provides a report to the board of fire commissioners on the adequacy of reserves on an annual basis as part of its budget process. In addition, a more comprehensive examination of reserves is conducted on a biannual basis through update and revision of the district's long-term financial plan.

Acceptable Use of Reserves

The general operating reserve provided by the unappropriated general fund balance is drawn down as it is appropriated through the district's annual budget process. However, this balance may not be reduced below the minimum fund balance specified by board policy (detailed in the policies and fund balance sections of this SOG). General fund contingency is intended to address non-recurring and unanticipated or unplanned expense of an urgent nature. The reserve funds, capital projects and compensated absences are only used for the intended purpose of the specified fund.

Reserves should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt East County Fire and Rescue's revenues. In such cases, the board of fire commissioners may use general fund contingency or an interfund loan from the reserve funds to the general fund to meet immediate fiscal needs. Use of reserves in this case should be a short-term option providing time for adjustment of operations.

Authorization for Use of Reserves

Use of contingency and expenditure of funds from the capital projects fund or compensated absences fund requires approval of the board of fire commissioners.

Developing and Maintaining Reserves

The board of fire commissioners adopts the district's long-term financial plan and implements that plan through the annual operating and capital budget by resolution. The long-term financial plan and annual budgets provide the basis for developing adequate reserves (if not fully funded) and maintaining adequate reserves required by board policy.

The fire chief is responsible for developing and presenting the long-term financial plan, annual budget for board adoption and presenting required interfund transfers to the board for approval to develop and maintain the district's reserves.

Minimum Fund Balances

Unrestricted fund balance available in the general fund is viewed by rating agencies (such as Standard and Poor's) as a general, high-level indicator of a government's financial health. The Government Finance Officers Association (GFOA) recommends that, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of

Title	SOG #
Financial Reserves	1.3.9

no less than two months of regular general fund operating revenues or regular general fund operating expenditures (GFOA, 2020b).

The East County Fire and Rescue Board of Fire Commissioners have minimum fund balances for the general fund and general fund contingency by resolution (ECFR, 2023) as illustrated in Table 1.

Table 1. Minimum Fund Balance

Fund	Minimum Beginning Balance
General Fund	33%
General Fund Contingency	5%
Total General Fund	38%

No minimum fund balances have been established for other funds. Minimum beginning fund balances in the compensated absences and capital projects fund are required to be adequate to meet cash flow demands based on anticipated expenditures and amortized future expenditures.

References

East County Fire and Rescue (ECFR). (2023). *Resolution 319-05162023 Establishing a minimum set aside for general fund beginning balance and contingency*. Camas, WA: Author.

East County Fire and Rescue (ECFR). (2024a). *Standard operating guideline (SOG) 1.3.13 financial risk management*. Coupeville, WA: Author.

East County Fire and Rescue (ECFR). (2024b). *Minutes of the board of fire commissioners*, DATE [adoption of purpose, scope, and policy standard operating guideline 1.3.9 financial reserves. Camas, WA: Author.

Government Finance Officers Association (GFOA). (2015). *Best practices: fund balance guidelines for the general fund*. <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>.

Government Finance Officers Association (GFOA). (2020a). *Reserve policy template*. Retrieved June 5, 2024, from [https://gfoaorg.cdn.prismic.io/gfoaorg/895ea853-d5fe-41f3-91a2-2584ba864aef Reserve+Policy 2020-02-23.docx](https://gfoaorg.cdn.prismic.io/gfoaorg/895ea853-d5fe-41f3-91a2-2584ba864aef%20Reserve+Policy%202020-02-23.docx)



East County Fire and Rescue Standard Operating Guidelines

Title	SOG #
Travel and Training Expense and Reimbursement	1.3.4
Policy Adoption	Date
Standard Operating Guideline Adoption	Date

Purpose

This Standard Operating Guideline (SOG) defines policy and procedure for expenses related to official district business travel, training, but excluding the district's Educational Assistance Program which provides supports members' attendance of courses taken for credit towards completion of an academic degree or certificate.

Scope

This SOG applies to all district members (inclusive of employees and volunteers as well as elected and appointed officials) who are authorized by the board of fire commissioners, fire chief, or designee to expend funds for official district related travel and/or training¹.

Policies

East County Fire and Rescue has established the following policies related to training and travel expense and reimbursement:

- ECFR encourages all members to expand their knowledge, skills, and abilities through professional development programs on a local, state, and national or international level. In addition, the district encourages its members to participate as a member of local, state, and national professional organizations.
- East County Fire and Rescue (ECFR) is a good steward of public funds. To that end, district expenditures must be for a valid public purpose which benefits the community, is directly related to the districts' authorized functions, and which does not have as its primary objective the benefit of a private interest.

¹ Expenses related to training programs that are taken through a college or universities for the purpose of obtaining a required certification (e.g., Emergency Medical Technician) are included within the scope of this SOG. However, any payment for transcription of college credit related for these courses is addressed by Standard Operating Guideline (SOG) 5.6.1 Educational Assistance (Under Development).

Title Travel and Training Expense and Reimbursement	SOG # 1.3.4
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- ECFR maintains appropriate internal fiscal controls to promote effective and efficient use of resources; to safeguard resources against loss due to waste, mismanagement, abuse, or fraud; and to ensure compliance with applicable state and federal laws, regulations, and fiscal best practices.

Procedure

The following procedures define the internal fiscal controls for the district’s travel and training expenditures. Additional information on external training and the training request process is provided in *Standard Operating Guideline (SOG) 5.1.2 External Training* (ECFR, Under Development).

Authorized Expenses

District resources (e.g., funds, vehicles, equipment) must only be used for authorized district business. Expenses incurred in connection with the following types of activities are generally considered authorized expenses, provided that funding for the specific activity or type of activity has been included in the district’s adopted budget and the requirements of this SOG are met:

- Attending training programs related to district operations.
- Investigation and study of best practice which may improve the effectiveness or efficiency of the district’s service to the community.
- Participating in professional organizations whose activities support or effect district operations.
- Communication with representatives of regional, state and national government on district policy positions, legislation, or regulatory action which effects or impacts district operations.

The following types of expenses are not authorized:

- Personal travel appended to official district travel (inclusive of taxi fares to or from non-district business related locations).
- Family expenses, including partner’s expenses when accompanying a member on official district travel.
- Entertainment expenses while on official district travel.

Expenditures specifically identified in the adopted budget may be approved by the applicable program manager responsible for that activity (e.g., captain). Expenditures within budgeted funds, but not specifically identified in the adopted budget must be approved by the fire chief or his or her designee.

Transportation Expenses

The mode and class of transportation selected should minimize overall total cost based on travel expenses and staff time.

Title Travel and Training Expense and Reimbursement	SOG # 1.3.4
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Air Travel: The district limits airfare expense to coach class fares on regularly scheduled flights. Members are encourage to book airfares well in advance of travel (whenever possible) to take advantage of discounted economy fares.

Train: Travel by train is authorized if the expense and time required will be less than air travel or automobile. As with air travel, the district limits expense for rail travel to coach class fares.

Automobile: Members traveling by automobile should use an appropriate district staff vehicle (if available) and carpool whenever possible.

The district has a commercial account with Chevron and district staff vehicles are provided with a Chevron fuel charge card. The fire chief and captains are issued a district Visa procurement (charge) card for authorized purchases. District credit cards may be used to charge fuel for authorized travel.

Note: Fuel charge cards may only be used for fueling district vehicles or for purchasing fuel for district power equipment. Any other use is strictly prohibited.

If a district staff vehicle is available and the member chooses to drive his or her own vehicle, the member will be compensated at the applicable GSA mileage rate (currently \$\$0.22/mile).

Several options exist if a district staff vehicle is not available.

- **Local:** Local travel is defined as destinations less than 100 miles from the district headquarters Fire Station at 600 NE 267th Avenue in Camas, WA. For local travel, the district will pay mileage at the Federal General Services Administration (GSA) rates in effect at the time of travel.
- **Non-local:** For other than local travel an appropriate rental vehicle (based on the number of members traveling) should be used if the cost of the rental is ≤10% of the mileage reimbursement cost.

The current GSA mileage rate may be obtained on the GSA Privately Owned Vehicle Mileage Reimbursement Rate web page (GSA, 2024a). To qualify for reimbursement, mileage must be documented using an ECFR Mileage Record (Appendix A). If travel on district business is combined with personal travel, authorized mileage will be determined using the most direct route calculated using Google Maps.

If the member will be combining travel for district business with personal travel (e.g., vacation), use of a district vehicle or district rental vehicle is not authorized and members will be reimbursed for business related travel distance at the applicable mileage rate depending on if a district staff vehicle would have been available for the business-related travel (e.g., if a district vehicle would have been available, the lower mileage rate referenced above would be used for the district business travel distance, if no district vehicle was available, the higher mileage rate for personally owned vehicle use would be used).

Title Travel and Training Expense and Reimbursement	SOG # 1.3.4
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Per Diem

Federal per diem rates published by the General Service Administration (GSA) will be used to determine appropriate expenses for lodging, meals, and incidentals. Per diem rates are based on location and may be accessed using the *GSA Per Diem Rate* web page (GSA, 2024b).

Lodging: ECFR members should book lodging in “fire safe” properties certified in compliance with the Hotel & Motel Fire Safety Act of 1990. The GSA per diem rate for lodging applies to the cost of lodging excluding tax (which is also a district expense). Lodging expenses with the specified GSA Per Diem rate are appropriate. However, there are a number of reasons that may make more expensive lodging expenses acceptable (approval will be given on a case-by-case basis), these include:

- The hotel is where the training, conference, or meeting is held, thus saving additional transportation expenses.
- The hotel was the least expensive hotel in the training, conference, or meeting area.
- The hotel was within walking distance of the training, conference, or meeting location.
- The room was shared with a colleague (ECFR or other agency) and the cost was shared, reducing total lodging expense below the per diem rate.

If lodging is not available within the specified federal per diem rate, the fire chief or designee may authorize lodging at up to, but not to exceed 300% of the per diem rate.

Meals and Incidentals: As authorized in Revised Code of Washington (RCW) 42.24.090, ECFR provides members traveling on district business with an advance in the amount of the GSA Per Diem Rate for Meals and Incidentals for the travel location(s) lieu of actual expenses. Meal expenses include breakfast, lunch, and dinner. Incidentals include fees and tips given to porters, baggage carriers, bellhops, hotel maids, etc.

Per diem for meals and incidentals is paid at 75% of the daily rate on the first and last day of travel.

If specific meals are included in the tuition or fee for a training, conference, or meeting, the per diem shall be reduced based on the GSA meals and incidentals breakdown located on the *GSA Meals and Incidentals Breakdown* web page (GSA, 2024c).

Travel Advance

Approved travel and training requests shall be routed to the administrative specialist. Upon receipt of an approved travel and training request, the administrative specialist will provide a check to members traveling on district business to cover the in-lieu payments for meals and incidentals as specified in this SOG (i.e., per diem check). Members must document their travel in support of this advance through receipts for travel, lodging, and training, conference, or meeting expense.

This advance is in lieu of payment of exact expenses and members do not need to provide receipts for meals and incidentals. Any cost more than the advance for meals and incidentals is the responsibility of the member.

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Whenever possible, members should submit training and travel requests one month in advance of schedule training to allow time for processing the per diem check. If the request is submitted later than one month in advance, the member may need to pay their per diem expenses and receive their check upon completion of travel.

Expense Documentation

Training and travel expenses must be documented with detailed receipts and mileage record (if requesting mileage reimbursement) attached to the approved travel and training request and returned to the finance officer within 6 days of the completion of training and/or travel on district business.

Members who are missing receipts documenting expenses incurred on behalf of the district must make a reasonable effort to locate or obtain the receipt. If unable to do so, members must complete and sign a missing receipt declaration (see Standard Operating Guideline (SOG) 1.3.2 Procurement (ECFR, 2024)).

Expenses Reimbursed or Paid by a Non-District Entity

If travel and/or training expenses are paid by a non-district entity, the member must clearly identify the source and amount of the training and travel expense that are being paid (e.g., conference fee, travel, or lodging paid for a member speaking at the conference). In no case, may a member accept payment of travel and/or training expenses that would create or create the appearance of a conflict of interest.

Pay Status and Compensation

Full and part-time employees shall be considered in pay status if participation in the training activity is required by the district or if the training is within the scope of the employee’s current classification specification, or if the training takes place during the employee’s normal work hours.

Training activity meeting all of the following criteria is not compensable:

- Training occurs outside normal work hours.
- Attendance is voluntary.
- The employee does not perform district related work while engaged in the training activity.
- The training or educational activity is not within the scope of the employees’ current classification specification (i.e., required).
- Any credit coursework taken towards completion of an academic degree or certificate.

Granting of administrative (training) leave during normal work hours for an otherwise non-compensable training activity, does not make the balance of that activity compensable.

Volunteers participating in external training activity shall receive units of training credit as specified in *Standard Operating Guideline (SOG) 1.2.10 Volunteer Activity Standard and Stipend Program (ECFR, Under Development)*.

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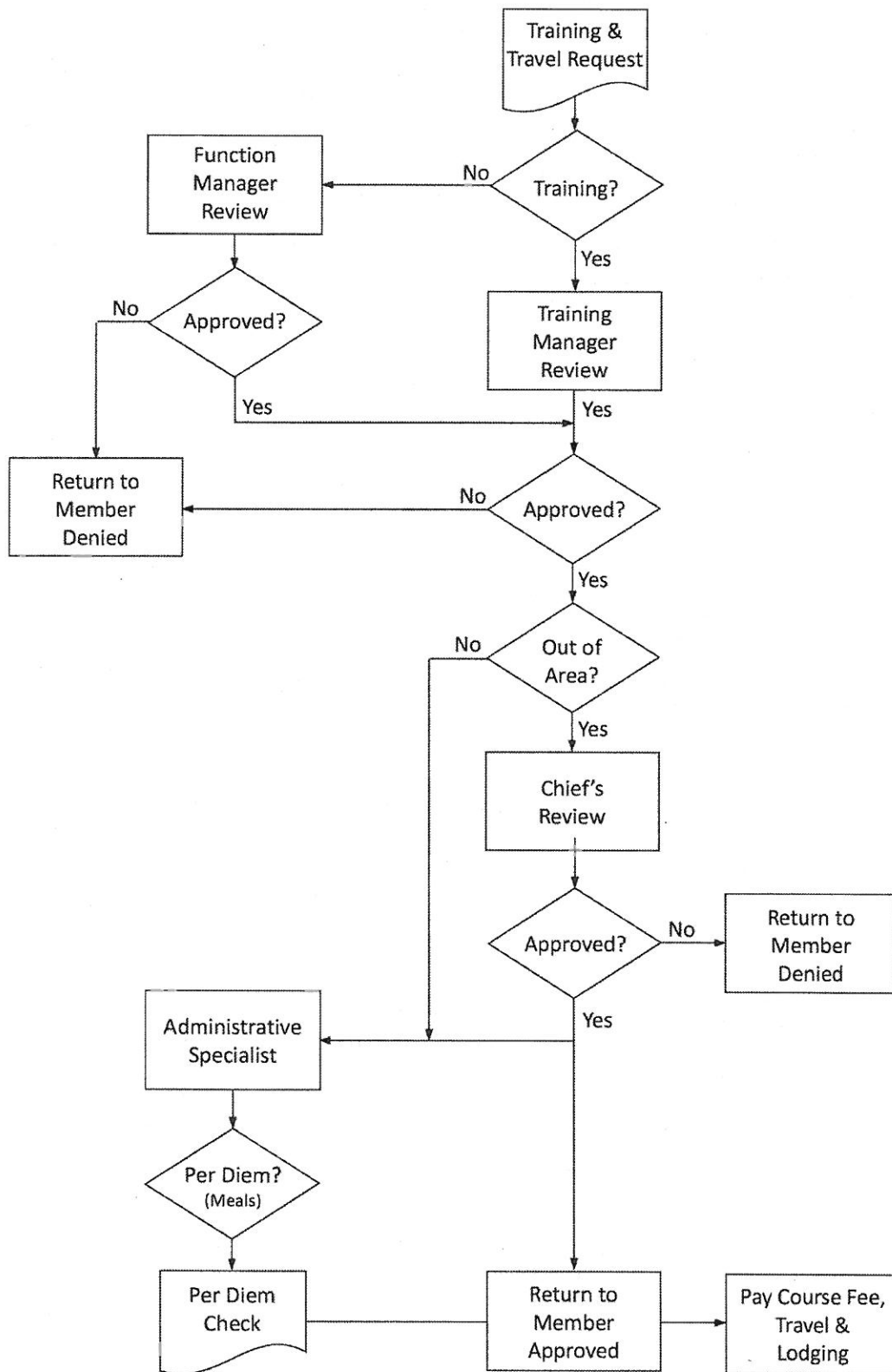
Travel and Training Request

A travel and training request form (see Appendix B) shall be completed and approved prior to the following types of activities:

- Any external training requiring district payment of a registration fee.
- Any external training requiring (or potentially requiring) payment of wages or overtime.
- All non-local travel.
- Any local travel requiring payment for lodging or meals.

Authorized expenses will be specifically identified on the travel and training request, expenses outside those authorized shall be the responsibility of the member attending training and/or traveling on district business. Under exigent circumstances (e.g., flight delays, weather emergencies), members may receive verbal approval from the fire chief or administrative specialist for expenses beyond those authorized on the travel and training request.

Figure 1. Travel and Training Request Processing Flow Chart



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United States General Services Administration (GSA). (2024a). Privately owned vehicle (POV) mileage reimbursement rates. Retrieved May 13, 2024, from <http://www.gsa.gov/portal/content/100715>

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Appendix A: Personally Owned Vehicle Mileage Record



East County Fire and Rescue

600 NE 267th Avenue Camas, WA 98607

(360) 834-4908 (phone)

(360) 835-8920 (fax)

www.ecfr.us



Mileage Record

Date	Purpose	Destination	Mileage
Date	Name:	Signature	

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Appendix Travel and Training Request



East County Fire and Rescue

600 NE 267th Avenue Camas, WA 98607

(360) 834-4908 (phone)

(360) 835-8920 (fax)

www.ecfrus.com



Training and Travel Request

Section 1 – Course Information and Budget			
Name	Job Title	Division	Date of Request / /
Course Title		Course Date(s) / / to / /	
Sponsoring Organization/Agency		Location	
Individual benefit (Briefly describe how this training will benefit your professional development)			
Learning Transfer (Outline how you will share the information obtained with other members of the District.)			
Materials and Services		Personal Services	
Registration Fee		Hours (ST)	
Other (Specify)		Hours (OT)	
Sub Total		Partial Call Shifts (potentially) Required (Dates and Times)	
Budget Line Item:		Full Call Shifts (potentially) Required (Dates)	
Lodging		Alternate Work Schedule	
Per Diem (Meals)		Off Shift (Date and Time)	
Travel (Specify Mode)		On Shift (Date and Time)	
<input type="checkbox"/> District Vehicle <input type="checkbox"/> Private Vehicle		<input type="checkbox"/> Overtime Approved	
<input type="checkbox"/> Air (Specify)			
Sub Total			
Budget Line Item:		Budget Line Item (OT):	

TRAINING AND TRAVEL REQUEST

Section 1 – Course Information and Budget (Continued)

Training costs indicated with "EXT" were funded from an external source (Specify amount and source)

Section 2a – Approval

Recommendation

Yes No By:

Approval

Yes No By:

Section 2b – Non-Local Travel

Justification

Funds are budgeted for this specific travel

Fire Chief Approval

Yes No By: Chief Ed Hartin

This is a substitute for budgeted travel (Explain)

Section 3 – Completion

Course Evaluation Completed (Date)

Transfer of Training Completed (Date)

If approved to attend, I will share the information obtained as outlined in Section 1 – Transfer of Training. By submitting this request, I agree to modify my work schedule in accordance with the collective bargaining agreement and the *Standard Operating Guideline (SOG) 1.2.5 Modified Work Schedule (Full-Time IAFF Employees Only)*.

June 2024

July 2024

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2024

Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 26	27	28	29	30	31	Jun 1
2 Everyday is a training day (91 and 94)	3 10 min training (91 and 94)	4 10 min training (91 and 94) 9:00am RT 130 (91) 6:30pm Regular Board	5 9:00am RT 130 (91)	6 9:00am RT 130 (91) 3:00pm Strategic Planning Meeting (91)	7 Tech Rescue	8 Probationary FF Skills (91 and 94)
9 Everyday is a training day (91 and 94)	10 10 min training (91 and 94)	11 10 min training (91 and 94) Progressive Lay/Wildland Hose	12 10 min training (91 and 94) Progressive Lay/Wildland Hose	13 Progressive Lay/Wildland Hose Deployment (91)	14 Tech Rescue (91 and 94)	15 Probationary FF Skills (91 and 94)
16 Everyday is a training day (91 and 94)	17 10 min training (91 and 94)	18 10 min training (91 and 94) EVIP: Classroom, unit 2 6:30pm Regular Board	19 10 min training (91 and 94) EVIP: Classroom, unit 2 (91)	20 EVIP: Classroom, unit 2 (91)	21 Tech Rescue (91 and 94)	22 Probationary FF skills (91 and 94)
23 Everyday is a training day (91 and 94)	24 10 min training (91 and 94)	25 10 min training (91 and 94) EVIP: Drive Checks (91) 7:00pm EST Training	26 10 min training (91 and 94) EVIP: Drive Checks (91)	27 10 min training (91 and 94) EVIP: Drive Checks (91)	28 Tech Rescue (91 and 94)	29 Probationary FF Skills (91 and 94)
30 Everyday is a training day (91 and 94)	Jul 1	2	3	4	5	6