



# 2021 Budget Questions October 1

**To:** City Council  
**From:** Mayor Gregerson and City Administrator Powers  
**Date:** October 1, 2020

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Please find below information in response to questions raised by the Council Finance Committee at their September 28, 2020 meeting.

## Investment Bond

The City did call a bond earlier this year. That money is currently used to pay for the Harbour Reach Corridor Project and other capital projects. The State WSDOT currently has \$4m in reimbursement owed to the City, for example. The money is also used for the 61st Retaining Wall as we wait for FEMA reimbursement (currently at \$500,000). The remaining dollars stay as a cash balance in the bank (currently at \$4m), used for payroll coming up and general accounts payable invoices. The capital projects reimbursement turn-around is slow, because so many criteria has to be met before the state or federal agencies will release the funds. Right now, the \$1M we did not invest is helping with the cash flow, covering expenses for the time it takes WSDOT and FEMA to process the reimbursement payments.

These dollars are reflected as part of our cashflow and will not be visible when looking at financials like the budget document, but rather when looking at our outstanding receivables vs bank balance vs AP and payroll pending.p

## 2020 Fire Department Overtime

Please see the following pages for additional detail on fire department expenses. With passage of the 2020 Budget, the Council approved this motion: to put a provision on the Fire Department budget if it exceeds overtime, to require Council approval for a budget amendment. A 2020 Budget Amendment scheduled for December 7. The full fire department budget is over by \$49,175; about 1%.

# Overall Fire and EMS Budget

	<u>2020 Budget</u>	<u>2020 Estimated Actuals</u>	<u>Increase/ (Decrease)</u>
Administration	\$ 271,550	\$ 191,950	(79,600.00)
Operations	1,493,900	1,508,950	15,050.00
Prevention	15,250	40,650	25,400.00
Training	46,050	26,250	(19,800.00)
EMS	2,880,250	2,988,375	108,125.00
Total Fire and EMS expenditures	<u>\$ 4,707,000</u>	<u>\$ 4,756,175</u>	<u>49,175.00</u>

## Fire Administration

	<u>2020 Budget</u>	<u>2020 Estimated Actuals</u>	<u>Increase/ (Decrease)</u>
FULL TIME EMPLOYEES	173,300	123,000	(50,300)
OVERTIME	2,000	100	(1,900)
<b>Salaries and wages</b>	<b>\$ 175,300</b>	<b>\$ 123,100</b>	<b>(52,200)</b>
<b>Benefits</b>	<b>60,200</b>	<b>41,250</b>	<b>(18,950)</b>
<b>Supplies</b>	<b>7,300</b>	<b>5,550</b>	<b>(1,750)</b>
<b>Other services and charges</b>	<b>28,750</b>	<b>22,050</b>	<b>(6,700)</b>
<b>Intergovernmental services</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Administration expenditures	<u>\$ 271,550</u>	<u>\$ 191,950</u>	<u>(79,600)</u>

## Fire Prevention

	<u>2020 Budget</u>	<u>2020 Estimated Actuals</u>	<u>Increase/ (Decrease)</u>
<b>Salaries and wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>6,850</b>	<b>1,400</b>	<b>(5,450)</b>
<b>Other services and charges</b>	<b>8,400</b>	<b>39,250</b>	<b>30,850</b>
<b>Intergovernmental services</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Prevention expenditures	<u>\$ 15,250</u>	<u>\$ 40,650</u>	<u>25,400</u>

## Fire Operations

	2020 Budget	2020 Estimated Actuals	Increase/ (Decrease)
FULL TIME EMPLOYEES	880,750	863,150	(17,600)
SPECIAL ASSIGNMENT PAY	-	-	-
EDUCATION INCENTIVE	19,000	20,000	1,000
ACTING SUPERVISOR PAY	2,500	3,650	1,150
PARAMEDIC INCENTIVE	29,750	29,400	(350)
MERIT/LONGEVITY PAY	16,850	16,350	(500)
FIRE - HOLIDAY BUY BACK	27,150	22,000	(5,150)
OVERTIME	88,950	160,000	71,050
OT - DISASTER SUPPORT/SEVERE WEATHER	-	-	-
<b>Salaries and wages</b>	<b>\$ 1,064,950</b>	<b>\$ 1,114,550</b>	49,600
<b>Benefits</b>	<b>338,850</b>	<b>330,300</b>	(8,550)
<b>Supplies</b>	<b>68,100</b>	<b>42,100</b>	(26,000)
<b>Other services and charges</b>	<b>22,000</b>	<b>22,000</b>	-
<b>Intergovernmental services</b>	<b>-</b>	<b>-</b>	-
<b>Total Operations expenditures</b>	<b>\$ 1,493,900</b>	<b>\$ 1,508,950</b>	15,050

## Fire Training

	2020 Budget	2020 Estimated Actuals	Increase/ (Decrease)
FULL TIME EMPLOYEES	-	-	-
EDUCATION PREMIUM PAY	-	-	-
MERIT/LONGEVITY PAY	-	-	-
FIRE-HOLIDAY BUY BACK	-	-	-
OVERTIME	-	-	-
<b>Salaries and wages</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Benefits</b>	<b>-</b>	<b>-</b>	-
<b>Supplies</b>	<b>4,500</b>	<b>3,950</b>	(550)
<b>Other services and charges</b>	<b>41,550</b>	<b>22,300</b>	(19,250)
<b>Intergovernmental services</b>	<b>-</b>	<b>-</b>	-
<b>Total Training expenditures</b>	<b>\$ 46,050</b>	<b>\$ 26,250</b>	(19,800)

# EMS

	<b>2020 Budget</b>	<b>2020 Estimated Actuals</b>	<b>Increase/ (Decrease)</b>
FULL TIME EMPLOYEES	135,000	135,200	200
FULL TIME EMPLOYEES	1,573,000	1,534,650	(38,350)
SPECIAL ASSIGNMENT PAY	-	-	-
EDUCATION PREMIUM PAY	34,000	35,500	1,500
ACTING SUPERVISOR PAY	5,800	6,550	750
PARAMEDIC INCENTIVE	52,500	52,300	(200)
MERIT/LONGEVITY PAY	27,000	29,000	2,000
FIRE - HOLIDAY BUY BACK	35,000	37,200	2,200
OVERTIME	144,650	290,000	145,350
SPECIAL ASSIGNMENT PAY	-	-	-
FULL TIME EMPLOYEES	-	-	-
EDUCATION PREMIUM PAY	-	-	-
MERIT/LONGEVITY PAY	-	-	-
FIRE - HOLIDAY BUY BACK	-	-	-
OVERTIME	-	-	-
<b>Salaries and wages</b>	<b>\$ 2,006,950</b>	<b>\$ 2,120,400</b>	113,450
<b>Benefits</b>	<b>599,400</b>	<b>615,400</b>	16,000
<b>Supplies</b>	<b>91,100</b>	<b>92,100</b>	1,000
<b>Other services and charges</b>	<b>122,800</b>	<b>100,475</b>	(22,325)
<b>Intergovernmental services</b>	-	-	-
<b>Capital Outlay</b>	-	-	-
TRANSFER TO FACILITY RENEWAL FUND	60,000	60,000	-
<b>Transfers-out</b>	<b>60,000</b>	<b>60,000</b>	-
<b>Total expenditures and transfers-out</b>	<b>\$ 2,880,250</b>	<b>\$ 2,988,375</b>	108,125
<b>Ending fund balance</b>	<b>\$ 14,674</b>	<b>\$ 36,911</b>	22,237