



Agenda Item: 14.F
Date of Meeting: October 23, 2023
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **Budget Adjustment Request, Fire Department, Personnel Expense Accounts**
Prepared On: October 9, 2023

Background/History:

Due to Fire Department staff turnover, some personnel associated operating expense accounts are currently under-utilized, while others are at a spending deficit. City staff are now analyzing expense trends on a monthly basis to encourage departments to make best use of approved spending, catch any potential accounting/processing errors and adhere to the internal control of an operating budget.

Analysis/Discussion:

Expense account 001-021-51004 (Fire, Overtime Wages) is currently at a \$206.64 deficit. Expense account 001-021-52006 (Fire, Recruitment) is currently at a \$271.63 deficit.

Due to the staff turnover referenced above, expense account 001-021-51001 (Fire, Salaries-Full Time) is over-budgeted. The below budget adjustment is presented in order to cover deficit and forecasted spending in Overtime Wages and Recruitment throughout the remainder of the fiscal year.

Economic Impacts:

None.

Budget Impacts:

The budget adjustment presented below is budget neutral and no additional spending is requested at this time.

In order to cover the deficit and forecasted spending within the Fire Department, the Finance Department is requesting to decrease expense account 001-021-51001 (Fire, Salaries-Full Time) by \$2,000 and reallocate this approved spending to expense accounts 001-021-51004 (Fire, Overtime Wages) and 001-021-52006 (Fire, Recruitment), each in the amount of \$1,000.

Legal Review:

Legal review not required for this item.

Recommended Action:

Council consideration to approve a decrease in expense account 001-021-51001 (Fire, Salaries-Full Time) by \$2,000 and reallocate this approved spending to expense accounts 001-021-51004 (Fire, Overtime Wages) and 001-021-52006 (Fire, Recruitment), each in the amount of \$1,000.

Approved By: Robin Picken 10/9/2023

Approved By: Nora Gamino 10/10/2023

Approved By:

Approved By: