



February 16, 2023

**TO:** Emergency Services Advisory Committee

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 5 – 02/16/2022 ESAC Meeting**  
Review of Mid-Year budget adjustment requests for Fiscal Year 2022-2023.

**President**  
Charles L. Cesena

**Vice President**  
Marshall E. Ochylski

**Directors**  
Troy C. Gatchell  
Matthew Fourcroy  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

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**DESCRIPTION**

Fund 301 Mid-Year budget adjustment requests to Fiscal Year 2022-2023.

**STAFF RECOMMENDATION**

Review Fund 301 mid-year adjustments and provide comments

**DISCUSSION**

The following provides a summary of the requested mid-year changes to the Fiscal Year 2022-2023 for the Fund 301 budget.

**Fund 301 – Fire**

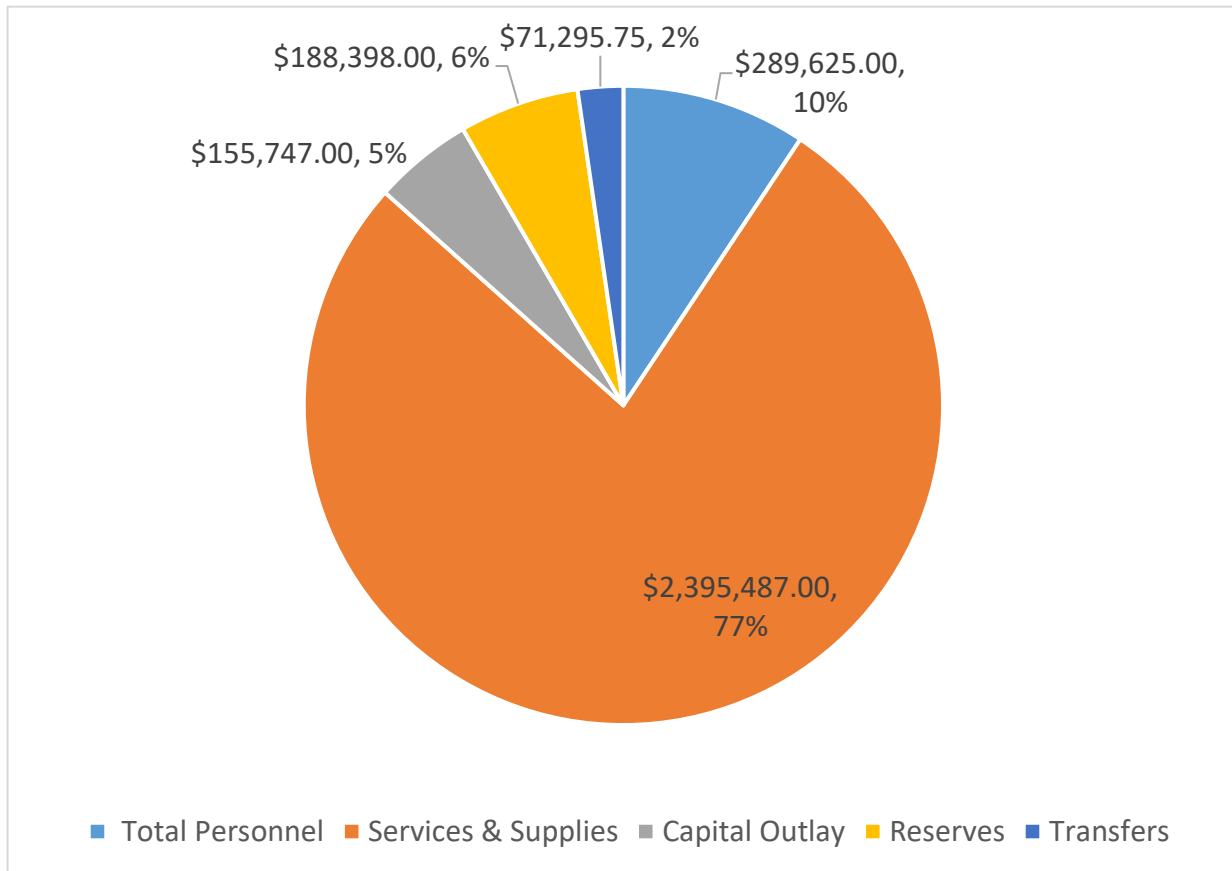
**Major Adjustment Requests:** There are line-item adjustments in Revenue, Services and Supplies and Capital Outlay that require adjustments. The Services and Supplies increases are primarily attributed to Fire Personal Protection Equipment (6440), Paramedic & EMT Supplies (7238), Insurance (7325) and Capital Outlay (9006). There were some decreases in other line items to reduce the impact of these increases. Revenue projection was decreased by Board direction on 10/6/22 by \$81,340.

**Impact to Budget:** The adjustment requests will increase the Fund 301 budget by \$56,758.00. The individual requests are discussed in the summary section below.

**Fund 301 – Mid-Year Budget Adjustment Summary**

The following are the dollar adjustments and explanations for line-item adjustments in Services and Supplies. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

| <b>301 - Fire</b>                   |                             |                           |                                 |
|-------------------------------------|-----------------------------|---------------------------|---------------------------------|
| <b>Fund 301<br/>Budget Category</b> | <b>2022-2023<br/>Budget</b> | <b>2022-2023 Mid Year</b> | <b>Increase/<br/>(Decrease)</b> |
| Revenue                             | \$3,352,148.04              | \$3,270,808.78            | -\$81,339.26                    |
| <b>Expenditures</b>                 |                             |                           |                                 |
| Total Personnel                     | \$289,625.00                | \$289,625.00              | \$0.00                          |
| Services & Supplies                 | \$2,371,296.00              | \$2,395,487.00            | \$24,191.00                     |
| Capital Outlay                      | \$123,180.00                | \$155,747.00              | \$32,567.00                     |
| Reserves                            | \$188,398.00                | \$188,398.00              | \$0.00                          |
| Transfers                           | \$71,295.75                 | \$71,295.75               | \$0.00                          |
| <b>Total Expenditure</b>            | <b>\$3,043,794.75</b>       | <b>\$3,100,552.75</b>     | <b>\$56,758.00</b>              |
| <b>Total Revenue</b>                | <b>\$3,352,148.04</b>       | <b>\$3,270,808.78</b>     | <b>-\$81,339.26</b>             |
| <b>Net Revenue/Expenses</b>         |                             | \$170,256.03              |                                 |



**301 - FIRE**Fiscal YTD  
12/31/2022FY 2022-2023  
BudgetFY 2022-2023  
Mid Year

Notes

| <b>REVENUES</b>                              |                                     |                   |                     |                     |  |
|--|-------------------------------------|-------------------|---------------------|---------------------|--|
| <b>Property Taxes</b>                        |                                     |                   |                     |                     |  |
| <b>4034</b>                                  | Zone A Property Tax Revenue         | 0.00              | 190,074.04          | 108,734.78          | Adjusted at the 10.06.2022 Board Meeting |
| <b>4037</b>                                  | Property Tax Zone B Received        | 315,408.88        | 923,390.00          | 923,390.00          |  |
| <b>4038</b>                                  | Property Tax Zone B Pass thru       | 0.00              | 1,500,152.00        | 1,500,152.00        |  |
| <b>Total Property Taxes</b>                  |                                     | <b>315,408.88</b> | <b>2,613,616.04</b> | <b>2,532,276.78</b> |  |
| <b>Grant Revenue</b>                         |                                     |                   |                     |                     |  |
| <b>4949</b>                                  | Govt-State Grants                   | 1,267.83          | 0.00                | 0.00                | Grant for PPE                            |
| <b>4956</b>                                  | Govt-Other St Aids & Reimbursements | 0.00              | 0.00                | 0.00                |  |
| <b>Total Grant Revenue</b>                   |                                     | <b>1,267.83</b>   | <b>0.00</b>         | <b>0.00</b>         |  |
| <b>Special Taxes &amp; Assessments</b>       |                                     |                   |                     |                     |  |
| <b>4015</b>                                  | CSA 9-I Assessments (Contract)      | 0.00              | 27,508.00           | 27,508.00           |  |
| <b>4050</b>                                  | Special Fire Tax                    | 0.00              | 641,890.00          | 641,890.00          |  |
| <b>Total Special Taxes &amp; Assessments</b> |                                     | <b>0.00</b>       | <b>669,398.00</b>   | <b>669,398.00</b>   |  |
| <b>Other Revenues</b>                        |                                     |                   |                     |                     |  |
| <b>4000</b>                                  | Ambulance Agreement                 | 20,822.77         | 67,134.00           | 67,134.00           |  |
| <b>4920</b>                                  | Other Revenue                       | 290.00            | 0.00                | 0.00                |  |
| <b>Total Other Revenues</b>                  |                                     | <b>21,112.77</b>  | <b>67,134.00</b>    | <b>67,134.00</b>    |  |
| <b>Use of Money &amp; Property</b>           |                                     |                   |                     |                     |  |
| <b>4505</b>                                  | HO Prop Tax Relief                  | 0.00              | 0.00                | 0.00                |  |
| <b>4510</b>                                  | Investment Income on funds          | 2,357.24          | 2,000.00            | 2,000.00            |  |
| <b>4924</b>                                  | Gain/Loss on Disp of F/A            | 0.00              | 0.00                | 0.00                |  |
| <b>Total Use of Money &amp; Property</b>     |                                     | <b>2,357.24</b>   | <b>2,000.00</b>     | <b>2,000.00</b>     |  |
| <b>Total Revenues</b>                        |                                     | <b>340,146.72</b> | <b>3,352,148.04</b> | <b>3,270,808.78</b> |  |
| <b>EXPENDITURES</b>                          |                                     |                   |                     |                     |  |
| <b>Personnel</b>                             |                                     |                   |                     |                     |  |
| <b>Salaries/Wages</b>                        |                                     |                   |                     |                     |  |
| <b>8295</b>                                  | Resv FF-Overtime/Shift Coverage     | 10,346.07         | 38,000.00           | 38,000.00           |  |
| <b>8340</b>                                  | Resv FF-Shift Coverage              | 68,473.45         | 144,000.00          | 144,000.00          |  |
| <b>8345</b>                                  | Resv FF-Special Projects            | 0.00              | 2,000.00            | 2,000.00            |  |
| <b>Total Salaries/Wages</b>                  |                                     | <b>78,819.52</b>  | <b>184,000.00</b>   | <b>184,000.00</b>   |  |

**301 - FIRE**Fiscal YTD  
12/31/2022FY 2022-2023  
BudgetFY 2022-2023  
Mid Year

Notes

**Payroll Taxes &  
Benefits**

|   |                             |                  |                  |                  |
|---|-----------------------------|------------------|------------------|------------------|
| <b>5021</b>                                   | FICA - Fire - ER            | 4,596.24         | 10,000.00        | 10,000.00        |
| <b>5030</b>                                   | Life Insurance - ER         | 1,187.50         | 2,500.00         | 2,500.00         |
| <b>5035</b>                                   | AD & D Insurance            | 285.00           | 850.00           | 850.00           |
| <b>5051</b>                                   | Medicare - Reserves - ER    | 1,147.04         | 2,500.00         | 2,500.00         |
| <b>5070</b>                                   | Retirement ER - Regular     | 29,987.51        | 62,000.00        | 62,000.00        |
| <b>5102</b>                                   | CA Training Tax - ER        | 29.11            | 175.00           | 175.00           |
| <b>5120</b>                                   | Workers Comp Insurance - ER | 5,210.39         | 5,000.00         | 5,000.00         |
| <b>5124</b>                                   | Retirement - ER - Tier 2    | 2,560.41         | 8,500.00         | 8,500.00         |
| <b>Total Payroll Taxes &amp;<br/>Benefits</b> |                             | <b>45,003.20</b> | <b>91,525.00</b> | <b>91,525.00</b> |

**Employment Services**

|                                  |                                      |                 |                  |                  |
|----------------------------------|--------------------------------------|-----------------|------------------|------------------|
| <b>5000</b>                      | Medical Exams & Procedures           | 0.00            | 4,000.00         | 4,000.00         |
| <b>5101</b>                      | Unemp. Costs - Reserves              | 1,168.30        | 6,000.00         | 6,000.00         |
| <b>5103</b>                      | Federal Unemployment                 | 0.00            | 0.00             | 0.00             |
| <b>6200</b>                      | Hiring, Advertising & Other<br>Costs | 0.00            | 100.00           | 100.00           |
| <b>6230</b>                      | Medical Exam                         | 0.00            | 4,000.00         | 4,000.00         |
| <b>Total Employment Services</b> |                                      | <b>1,168.30</b> | <b>14,100.00</b> | <b>14,100.00</b> |

|                        |                   |                   |                   |
|------------------------|-------------------|-------------------|-------------------|
| <b>Total Personnel</b> | <b>124,991.02</b> | <b>289,625.00</b> | <b>289,625.00</b> |
|------------------------|-------------------|-------------------|-------------------|

**Services & Supplies****Clothing & Uniform**

|                                     |                      |              |                 |                 |
|-------------------------------------|----------------------|--------------|-----------------|-----------------|
| <b>7246</b>                         | Uniform & Gear       | 10.33        | 3,000.00        | 3,000.00        |
| <b>7248</b>                         | Uniform Safety Boots | 0.00         | 2,000.00        | 2,000.00        |
| <b>Total Clothing &amp; Uniform</b> |                      | <b>10.33</b> | <b>5,000.00</b> | <b>5,000.00</b> |

**Contract Services**

|                                |   |                 |                     |                     |
|--------------------------------|---|-----------------|---------------------|---------------------|
| <b>6100</b>                    | Labor & Support-IT Services                   | 0.00            | 0.00                | 0.00                |
| <b>6110</b>                    | IT Purchased Services                         | 719.88          | 1,500.00            | 1,500.00            |
| <b>7100</b>                    | Copier Contract-Maint &<br>Usage              | 1,414.23        | 2,500.00            | 2,500.00            |
| <b>7202</b>                    | Building Alarms & Security                    | 565.98          | 1,100.00            | 1,100.00            |
| <b>7204</b>                    | Cleaning Supplies, Laundry &<br>Towel Service | 78.91           | 3,500.00            | 3,500.00            |
| <b>7222</b>                    | Hazardous Materials CW JPA<br>Cost            | 2,000.00        | 2,500.00            | 2,500.00            |
| <b>7500</b>                    | Schedule A Charges                            | 0.00            | 2,169,550.00        | 2,169,550.00        |
| <b>Total Contract Services</b> |   | <b>4,779.00</b> | <b>2,180,650.00</b> | <b>2,180,650.00</b> |

| <b>301 - FIRE</b>                                 |   | <b>Fiscal YTD<br/>12/31/2022</b> | <b>FY 2022-2023<br/>Budget</b> | <b>FY 2022-2023<br/>Mid Year</b> | <b>Notes</b>                                      |
|---|---|----------------------------------|--------------------------------|----------------------------------|---|
| <b>Equipment &amp; Tools</b>                      |   |                                  |                                |                                  |   |
| <b>6055</b>                                       | Radios                                    | 0.00                             | 2,000.00                       | 2,000.00                         |   |
| <b>6440</b>                                       | Fire Personal Protection Equipment        | 2,140.23                         | 15,000.00                      | 20,000.00                        | To cover the grant that will get reimbursed to us |
| <b>6460</b>                                       | Self-Contained Breathing Apparatus        | 0.00                             | 3,000.00                       | 3,000.00                         |   |
| <b>6610</b>                                       | Rescue-Extrication Equipment              | 0.00                             | 2,000.00                       | 2,000.00                         |   |
| <b>6611</b>                                       | Water Rescue Equipment                    | 78.28                            | 3,000.00                       | 3,000.00                         |   |
| <b>6630</b>                                       | Rope & Climbing Equipment                 | 0.00                             | 3,000.00                       | 3,000.00                         |   |
| <b>7234</b>                                       | Oxygen Supplies & Cylinder                | 316.26                           | 350.00                         | 350.00                           |   |
| <b>7238</b>                                       | Paramedic & EMT Small Tools & Supplies    | 23,650.32                        | 25,000.00                      | 40,000.00                        | Purchased two AED/Defib machines for \$9904.00    |
| <b>7242</b>                                       | Minor Tools, Accessories & Field Machines | 982.08                           | 1,200.00                       | 1,800.00                         |   |
| <b>7252</b>                                       | Misc Hardware                             | 388.74                           | 1,200.00                       | 1,200.00                         |   |
| <b>Total Equipment &amp; Tools</b>                |   | <b>27,555.91</b>                 | <b>55,750.00</b>               | <b>76,350.00</b>                 |   |
| <b>Financial Services</b>                         |   |                                  |                                |                                  |   |
| <b>7309</b>                                       | Late Fees                                 | 0.00                             | 10.00                          | 10.00                            |   |
| <b>7310</b>                                       | Bank Service Charges                      | 12.00                            | 36.00                          | 36.00                            |   |
| <b>9154</b>                                       | Losses and Damages                        | 0.00                             | 50.00                          | 50.00                            |   |
| <b>Total Financial Services</b>                   |   | <b>12.00</b>                     | <b>96.00</b>                   | <b>96.00</b>                     |   |
| <b>Ins., Licenses &amp; Regulatory Fees</b>       |   |                                  |                                |                                  |   |
| <b>6120</b>                                       | Computer Hardware/Software/Licenses       | 0.00                             | 2,000.00                       | 2,000.00                         |   |
| <b>6345</b>                                       | Property Taxes & Assessments Costs        | 7,020.55                         | 7,200.00                       | 7,200.00                         |   |
| <b>7325</b>                                       | Insurance                                 | 46,292.15                        | 34,500.00                      | 46,300.00                        | Fire Truck and general liabilities increase       |
| <b>Total Ins., Licenses &amp; Regulatory Fees</b> |   | <b>53,312.70</b>                 | <b>43,700.00</b>               | <b>55,500.00</b>                 |   |
| <b>Legal &amp; Professional</b>                   |   |                                  |                                |                                  |   |
| <b>7320</b>                                       | Professional & Consulting Services        | 0.00                             | 3,000.00                       | 3,000.00                         |   |
| <b>7326</b>                                       | Legal Services                            | 500.00                           | 350.00                         | 750.00                           |   |

| <b>301 - FIRE</b>                     |   | <b>Fiscal YTD<br/>12/31/2022</b> | <b>FY 2022-2023<br/>Budget</b> | <b>FY 2022-2023<br/>Mid Year</b> | <b>Notes</b>                                     |
|---------------------------------------|---|----------------------------------|--------------------------------|----------------------------------|--|
| <b>7340</b>                           | Legal Notifications & Mandated Advertising  | 238.56                           | 1,500.00                       | 1,500.00                         | Includes Weed Abatement notifications            |
| <b>Total Legal &amp; Professional</b> |   | <b>738.56</b>                    | <b>4,850.00</b>                | <b>5,250.00</b>                  |  |
| <b>Office/Operations</b>              |   |                                  |                                |                                  |  |
| <b>7140</b>                           | General Supplies & Minor Equipment          | 1,693.09                         | 2,000.00                       | 4,000.00                         | Due to increase in supply cost                   |
| <b>7160</b>                           | Postage, Shipping & Mail Supplies           | 350.00                           | 2,000.00                       | 2,000.00                         |  |
| <b>7216</b>                           | Fire Prevention Education Materials         | 0.00                             | 1,800.00                       | 1,800.00                         | For Fire Safety Fair                             |
| <b>7226</b>                           | Membership & Dues                           | 0.00                             | 300.00                         | 300.00                           |  |
| <b>7230</b>                           | Misc Small Parts & Supplies                 | 121.36                           | 1,000.00                       | 1,000.00                         |  |
| <b>7240</b>                           | Propane                                     | 0.00                             | 100.00                         | 100.00                           |  |
| <b>Total Office/Operations</b>        |   | <b>2,164.45</b>                  | <b>7,200.00</b>                | <b>9,200.00</b>                  |  |
| <b>Other Expense</b>                  |   |                                  |                                |                                  |  |
| <b>7201</b>                           | White Goods & Accessories - bedding, towels | 0.00                             | 500.00                         | 500.00                           |  |
| <b>7209</b>                           | District Operating Center Expense           | 0.00                             | 200.00                         | 200.00                           |  |
| <b>7218</b>                           | Cooking Products - Food, Drinks & Staples   | 0.00                             | 500.00                         | 500.00                           |  |
| <b>7224</b>                           | Kitchen Cookware & Utensils                 | 0.00                             | 800.00                         | 800.00                           |  |
| <b>7330</b>                           | Misc Operating Expenses                     | 319.53                           | 6,000.00                       | 6,000.00                         | Updating living space equipment items            |
| <b>Total Other Expense</b>            |   | <b>319.53</b>                    | <b>8,000.00</b>                | <b>8,000.00</b>                  |  |
| <b>Rent &amp; Utilities</b>           |   |                                  |                                |                                  |  |
| <b>6000</b>                           | Cell Phones                                 | 502.38                           | 840.00                         | 840.00                           |  |
| <b>6025</b>                           | Telephone                                   | 1,434.98                         | 14,000.00                      | 4,000.00                         | Adjusted doorbell ring to phone and lowered cost |
| <b>8610</b>                           | Electric                                    | 590.23                           | 1,200.00                       | 591.00                           | Solar, True up                                   |
| <b>8620</b>                           | Gas Service                                 | 508.01                           | 1,600.00                       | 1,600.00                         |  |
| <b>8630</b>                           | Trash Services                              | 836.21                           | 1,600.00                       | 1,600.00                         |  |
| <b>8640</b>                           | Water and Water Services                    | 2,253.28                         | 6,000.00                       | 6,000.00                         |  |
| <b>8659</b>                           | Utility Cable Charges                       | 1,030.20                         | 2,075.00                       | 2,075.00                         |  |
| <b>8670</b>                           | Street Lighting                             | 58.43                            | 135.00                         | 135.00                           |  |
| <b>Total Rent &amp; Utilities</b>     |   | <b>7,213.72</b>                  | <b>27,450.00</b>               | <b>16,841.00</b>                 |  |
| <b>Repairs &amp; Maintenance</b>      |   |                                  |                                |                                  |  |
| <b>6400</b>                           | R & M - Air Compressors                     | 0.00                             | 500.00                         | 500.00                           |  |

| <b>301 - FIRE</b>                     |   | <b>Fiscal YTD<br/>12/31/2022</b> | <b>FY 2022-2023<br/>Budget</b> | <b>FY 2022-2023<br/>Mid Year</b> | <b>Notes</b>                           |
|---------------------------------------|---|----------------------------------|--------------------------------|----------------------------------|--|
| <b>6405</b>                           | R & M - Extinguishers                             | 372.27                           | 500.00                         | 500.00                           |  |
| <b>6640</b>                           | R & M - Equip & Other Non-Structural Fixed Assets | 3,825.89                         | 3,500.00                       | 3,500.00                         |  |
| <b>6750</b>                           | R & M - Minor Tools & Equipment                   | 0.00                             | 1,600.00                       | 1,600.00                         |  |
| <b>6775</b>                           | R & M -Operation/Field Equipment                  | 0.00                             | 1,600.00                       | 1,600.00                         |  |
| <b>6800</b>                           | R & M - Grounds & Collection Systems              | 0.00                             | 1,600.00                       | 1,600.00                         |  |
| <b>6900</b>                           | R & M - Buildings & Structures                    | 725.00                           | 28,000.00                      | 28,000.00                        | Training Tower Repair                  |
|                                       | <b>Total Repairs &amp;</b>                        | <b>4,923.16</b>                  | <b>37,300.00</b>               | <b>37,300.00</b>                 |  |
| <b>Travel &amp; Training</b>          |   |                                  |                                |                                  |  |
| <b>6300</b>                           | DMV Driv Lic Class B                              | 0.00                             | 0.00                           | 0.00                             |  |
| <b>7141</b>                           | CERT Training Supplies                            | 0.00                             | 100.00                         | 100.00                           |  |
| <b>7323</b>                           | Books, Publications & Subscriptions               | 298.11                           | 200.00                         | 300.00                           | Newspaper delivery                     |
| <b>7324</b>                           | Education, Training, Seminar                      | 0.00                             | 500.00                         | 400.00                           | Lowered to Balance                     |
| <b>8405</b>                           | Reserve FF Training Costs                         | 0.00                             | 500.00                         | 500.00                           |  |
|                                       | <b>Total Travel &amp; Training</b>                | <b>298.11</b>                    | <b>1,300.00</b>                | <b>1,300.00</b>                  |  |
|                                       | <b>Total Services &amp; Supplies</b>              | <b>101,327.47</b>                | <b>2,371,296.00</b>            | <b>2,395,487.00</b>              |  |
| <b>Capital Outlay</b>                 |   |                                  |                                |                                  |  |
| <b>9006</b>                           | Infrastructure CIP                                | 3,838.49                         | 50,000.00                      | 82,567.00                        | Actual cost Phase 1 Station Assessment |
| <b>9085</b>                           | Vehicle Purchase                                  | 0.00                             | 73,180.00                      | 73,180.00                        | Utility Truck replacement              |
|                                       | <b>Total Capital Outlay</b>                       | <b>3,838.49</b>                  | <b>123,180.00</b>              | <b>155,747.00</b>                |  |
| <b>Reserves</b>                       |   |                                  |                                |                                  |  |
| <b>9504</b>                           | *Vehicle Replacement Reserve                      | 0.00                             | 98,398.00                      | 98,398.00                        |  |
| <b>9572</b>                           | *General Contingency (Operations) Reserve         | 0.00                             | 90,000.00                      | 90,000.00                        |  |
|                                       | <b>Total Reserves</b>                             | <b>0.00</b>                      | <b>188,398.00</b>              | <b>188,398.00</b>                |  |
| <b>TRANSFERS</b>                      |   |                                  |                                |                                  |  |
| <b>9511</b>                           | Interfund Transfer Out                            | 35,647.86                        | 71,295.75                      | 71,295.75                        |  |
|                                       | <b>Total Transfers</b>                            | <b>35,647.86</b>                 | <b>71,295.75</b>               | <b>71,295.75</b>                 |  |
|                                       | <b>Total Expenditures</b>                         | <b>265,804.84</b>                | <b>3,043,794.75</b>            | <b>3,100,552.75</b>              |  |
| <b>Net Revenues over Expenditures</b> |   |                                  | 308,353.29                     | 170,256.03                       |  |

# FIRE RESERVES

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2022

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

|   |      |              |
|---|------|--------------|
| Replacement Reserve - Vehicle, Equip & Fire Engines | 3110 | 1,199,624.02 |
|---|------|--------------|

|                             |      |            |
|-----------------------------|------|------------|
| General Contingency Reserve | 3111 | 403,225.51 |
|-----------------------------|------|------------|

|                                |      |           |
|--------------------------------|------|-----------|
| Public Facilities Fees Reserve | 3115 | 40,334.00 |
|--------------------------------|------|-----------|

|                        |      |                   |
|------------------------|------|-------------------|
| Capital Outlay Reserve | 3160 | <u>540,562.42</u> |
|------------------------|------|-------------------|

|                         |  |                     |
|-------------------------|--|---------------------|
| Total Other Liabilities |  | <u>2,183,745.95</u> |
|-------------------------|--|---------------------|

|                         |  |              |
|-------------------------|--|--------------|
| Total Other Liabilities |  | 2,183,745.95 |
|-------------------------|--|--------------|

#### Equity

##### Equity

|                      |      |                   |
|----------------------|------|-------------------|
| Fire Mitigation Fund | 3161 | <u>135,448.89</u> |
|----------------------|------|-------------------|

|              |  |                   |
|--------------|--|-------------------|
| Total Equity |  | <u>135,448.89</u> |
|--------------|--|-------------------|

|              |  |                   |
|--------------|--|-------------------|
| Total Equity |  | <u>135,448.89</u> |
|--------------|--|-------------------|

|                            |  |                            |
|----------------------------|--|----------------------------|
| Total LIABILITIES & EQUITY |  | <u><u>2,319,194.84</u></u> |
|----------------------------|--|----------------------------|



| GL Code | Description                        | Adjustment Request  | Explanation   |
|---------|------------------------------------|---------------------|---|
| 4034    | Zone A Property Tax                | \$81,340 (decrease) | Board action; move to Fund 500  |
| 6440    | Fire Personal Protection Equipment | \$5,000 (increase)  | A Cal Fire grant covered a majority of the purchase of new PPE, this is the District's share. |
| 7238    | Paramedic & EMT Supplies           | \$15,000 (increase) | Upgrades to AED/Defib machines  |
| 7325    | Insurance                          | \$11,800 (increase) | Added new fire truck to policy  |
| 9006    | Capital Outlay                     | \$32,557 (increase) | Building condition assessment cost  |

The following table summarizes the requested changes to the Fund 301 budget.

| <b>301 - Fire</b>        |                       |                       |                      |
|--------------------------|-----------------------|-----------------------|----------------------|
| Fund 301 Budget Category | 2022-2023 Budget      | 2022-2023 Mid Year    | Increase/ (Decrease) |
| Revenue                  | \$3,352,148.04        | \$3,270,808.78        | -\$81,339.26         |
| Expenditures             |                       |                       |                      |
| Total Personnel          | \$289,625.00          | \$289,625.00          | \$0.00               |
| Services & Supplies      | \$2,371,296.00        | \$2,395,487.00        | \$24,191.00          |
| Capital Outlay           | \$123,180.00          | \$155,747.00          | \$32,567.00          |
| Reserves                 | \$188,398.00          | \$188,398.00          | \$0.00               |
| Transfers                | \$71,295.75           | \$71,295.75           | \$0.00               |
| <b>Total Expenditure</b> | <b>\$3,043,794.75</b> | <b>\$3,100,552.75</b> | <b>\$56,758.00</b>   |
| <b>Total Revenue</b>     | <b>\$3,352,148.04</b> | <b>\$3,270,808.78</b> | <b>-\$81,339.26</b>  |

### Attachments

22/23 Fund 301 Mid-Year Budget Line-Item Details