



February 17, 2022

TO: Emergency Services Advisory Committee

FROM: Ron Munds, General Manager

SUBJECT: Agenda Item 7 – 02/17/2022 ESAC Meeting
Review of Fund 301 Fiscal Year 2021-22 Mid-Year Adjustments

DESCRIPTION

Attached are the Mid-Year budget adjustments approved by the Los Osos CSD Board of Directors on February 03, 2022.

DISCUSSION

The following section of the report provides a summary of the approved mid-year changes to the Fiscal Year 2021-2022 budget for Fund 301 and spending through December 31, 2021. More detailed line item descriptions of each request are provided as an attachment to the report.

Major Adjustment Requests: There are line-item adjustments in Services and Supplies that require adjustments. Those include Fire Personal Protection Equipment (6440), Property Tax Assessment Costs (6345), and Telephone (6025).

Impact to Budget: The adjustment requests will increase the Fund 301 budget by \$15,987.94. 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.

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

301 - Fire			
Fund 301 Budget Category	2021-2022 Budget	Mid Year 2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,199,639.60	\$3,199,639.60	\$0.00
Expenditures			
Total Personnel	\$273,514.00	\$273,514.00	\$0.00
Services & Supplies	\$2,621,509.66	\$2,637,497.60	\$15,987.94
Capital Outlay	\$80,363.04	\$80,363.04	\$0.00
Reserves	\$183,713.00	\$183,713.00	\$0.00
Transfers	\$66,111.05	\$66,111.05	\$0.00
Total Expenditure	\$3,225,210.75	\$3,241,198.69	\$15,987.94
Total Revenue	\$3,199,639.60	\$3,199,639.60	\$0.00

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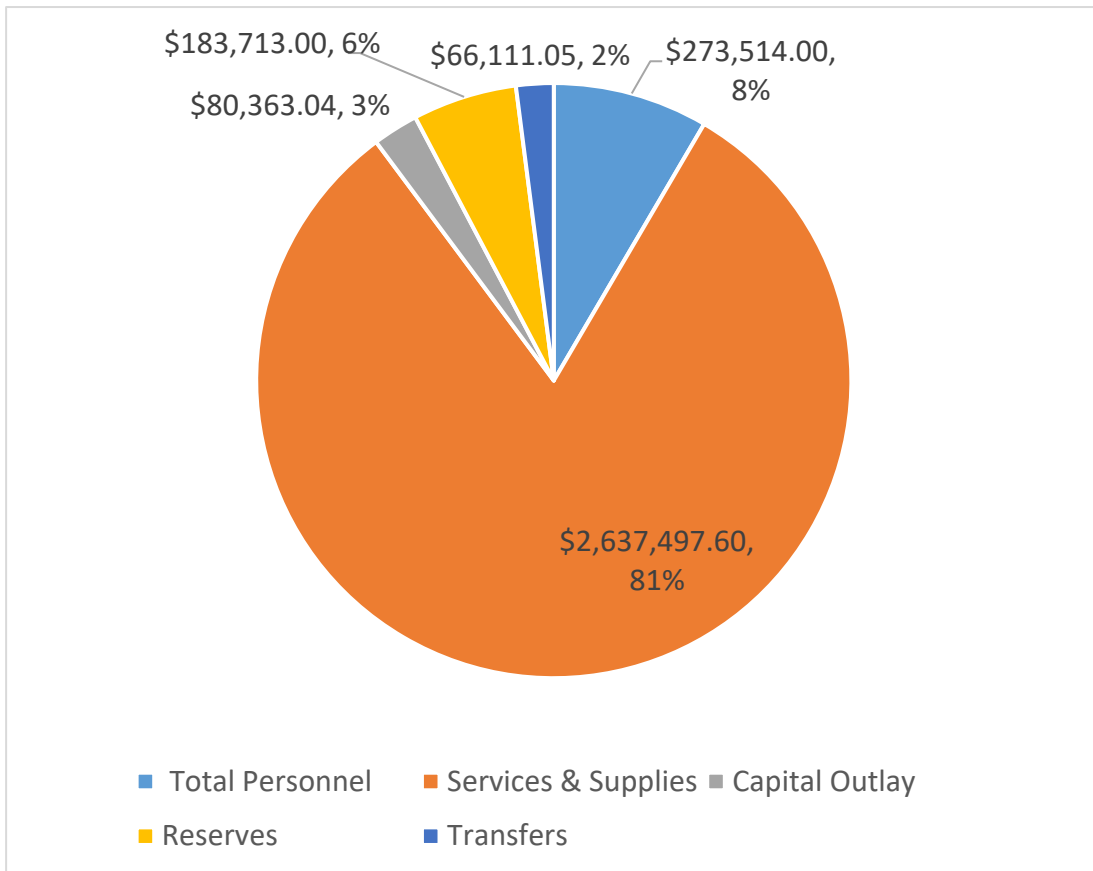
GL Code	Description	Adjustment Request	Explanation
6440	Fire Personal Protection Equipment	\$8,000	A Cal Fire grant covered a majority of the purchase of new PPE, this is the District's share.
6345	Property Tax Assessment Costs	\$953.94	Consultant costs to provide the analysis for property tax revenue increased.
6025	Telephone	\$7,300	With the office closed to the public, each time the front doorbell is used, it registers as a call.
	TOTAL	\$15,987.94	

Attachments

Fund 301 Mid-Year Budget Adjustment Line Item Details

301 - Fire

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Total Revenue	\$3,199,639.60	\$3,199,639.60	\$0.00



301 - FIREFiscal YTD
12/31/2021FY 2021-2022
BudgetMid-Year FY
2021-2022
Budget

Notes

REVENUES**Property Taxes**

4034	Zone A Property Tax Revenue	0.00	142,797.90	142,797.90
4037	Property Tax Zone B Received	156,066.61	501,784.70	501,784.70
4038	Property Tax Zone B Pass thru	0.00	1,828,491.00	1,828,491.00
Total Property Taxes		156,066.61	2,473,073.60	2,473,073.60

Grant Revenue

4955	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00
Total Grant Revenue		0.00	15,689.00	15,689.00

Special Taxes & Assessments

4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
4050	Special Fire Tax	0.00	609,235.00	609,235.00
Total Special Taxes & Assessments		0.00	636,743.00	636,743.00

Other Revenues

4000	Ambulance Agreement	19,813.21	67,134.00	67,134.00
4920	Other Revenue	0.00	20,000.00	20,000.00
Total Other Revenues		19,813.21	67,134.00	67,134.00

Use of Money &

4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	1,292.78	7,000.00	7,000.00
4924	Gain/Loss on Disp of F/A	0.00	0.00	0.00
Total Use of Money & Property		1,292.78	7,000.00	7,000.00
Total Revenues		177,172.60	3,199,639.60	3,199,639.60

EXPENDITURES**Personnel****Salaries/Wages**

8295	Resv FF-Overtime/Shift Coverage	24,628.13	30,000.00	30,000.00
8340	Resv FF-Shift Coverage	59,284.09	144,000.00	144,000.00
8345	Resv FF-Special Projects	137.63	2,000.00	2,000.00
Total Salaries/Wages		84,049.85	176,000.00	176,000.00

Payroll Taxes & Benefits

5021	FICA - Fire - ER	5,048.97	9,100.00	9,100.00
5030	Life Insurance - ER	1,210.50	2,500.00	2,500.00
5035	AD & D Insurance	292.50	850.00	850.00
5051	Medicare - Reserves - ER	1,225.22	2,150.00	2,150.00
5070	Retirement ER - Regular	27,623.68	54,514.00	54,514.00

301 - FIRE		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
5102	CA Training Tax - ER	28.41	175.00	175.00	
5120	Workers Comp Insurance - ER	4,355.02	5,000.00	5,000.00	
5124	Retirement - ER - Tier 2	1,148.75	9,125.00	9,125.00	
	Total Payroll Taxes & Benefits	40,933.05	83,414.00	83,414.00	
Employment Services					
5000	Medical Exams & Procedures	3,855.66	4,000.00	4,000.00	
5101	Unemp. Costs - Reserves	1,535.31	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	25.00	100.00	100.00	
6230	Medical Exam	3,752.00	4,000.00	4,000.00	
	Total Employment Services	9,167.97	14,100.00	14,100.00	
	Total Personnel	134,150.87	273,514.00	273,514.00	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	96.31	3,000.00	3,000.00	
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00	
	Total Clothing & Uniform	96.31	5,000.00	5,000.00	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	596.95	1,500.00	1,500.00	
7100	Copier Contract-Maint & Usage	831.92	2,500.00	2,500.00	
7202	Building Alarms & Security	137.73	900.00	900.00	
7204	Cleaning Supplies, Laundry & Towel Service	535.08	3,500.00	3,500.00	
7222	Hazardous Materials CW JPA Cost	2,000.00	2,325.00	2,325.00	
7500	Schedule A Charges	0.00	2,465,234.00	2,465,234.00	
	Total Contract Services	4,101.68	2,475,959.00	2,475,959.00	
Equipment & Tools					
6055	Radios	1,640.81	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	542.18	15,000.00	23,000.00	Grant to cover portion of the cost
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	2,452.80	2,000.00	2,000.00	
6611	Water Rescue Equipment	0.00	2,000.00	2,000.00	
6630	Rope & Climbing Equipment	0.00	2,000.00	2,000.00	
7234	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
7238	Paramedic & EMT Small Tools & Supplies	10,802.01	20,000.00	20,000.00	

301 - FIRE		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
7242	Minor Tools, Accessories & Field Machines	468.16	1,200.00	1,200.00	
7252	Misc Hardware	443.01	1,200.00	1,200.00	
	Total Equipment & Tools	16,348.97	48,750.00	56,750.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	18.00	20.00	20.00	
9154	Losses and Damages	0.00	50.00	50.00	
	Total Financial Services	18.00	80.00	80.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	6,639.20	5,420.66	6,374.60	Tax assessment rate increased
7325	Insurance	26,017.61	33,515.00	33,515.00	
	Total Ins., Licenses & Regulatory Fees	32,656.81	40,935.66	41,889.60	
Legal & Professional					
7320	Professional & Consulting Services	0.00	3,000.00	3,000.00	
7326	Legal Services	0.00	350.00	350.00	
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	
	Total Legal & Professional	0.00	4,850.00	4,850.00	
Office/Operations					
7140	General Supplies & Minor Equipment	738.73	1,000.00	1,000.00	
7160	Postage, Shipping & Mail Supplies	127.85	2,500.00	2,500.00	
7216	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	346.54	1,000.00	1,000.00	
7240	Propane	0.00	100.00	100.00	
	Total Office/Operations	1,213.12	6,700.00	6,700.00	
Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
7209	District Operating Center Expense	0.00	200.00	200.00	

301 - FIRE		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
7218	Cooking Products - Food, Drinks & Staples	93.23	500.00	500.00	
7224	Kitchen Cookware & Utensils	391.12	800.00	800.00	
7330	Misc Operating Expenses	87.58	800.00	800.00	
	Total Other Expense	571.93	2,800.00	2,800.00	
Rent & Utilities					
6000	Cell Phones	409.28	900.00	840.00	
6025	Telephone	6,896.85	6,700.00	14,000.00	COVID protocols & main door access
8610	Electric	844.02	1,200.00	844.00	
8620	Gas Service	601.20	1,600.00	1,600.00	
8630	Trash Services	780.84	1,600.00	1,600.00	
8640	Water and Water Services	2,234.24	4,500.00	4,500.00	
8659	Utility Cable Charges	538.56	1,200.00	1,350.00	
8670	Street Lighting	53.64	135.00	135.00	
	Total Rent & Utilities	12,358.63	17,835.00	24,869.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	437.60	500.00	500.00	
6640	R & M - Equip & Other Non- Structural Fixed Assets	1,838.36	3,500.00	3,500.00	
6750	R & M - Minor Tools & Equipment	721.03	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	107.20	1,600.00	1,600.00	
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
6900	R & M - Buildings & Structures	852.14	8,000.00	8,000.00	
	Total Repairs &	3,956.33	17,300.00	17,300.00	
Travel & Training					
6300	DMV Driv Lic Class B	0.00	0.00	0.00	
7141	CERT Training Supplies	0.00	100.00	100.00	
7323	Books, Publications & Subscriptions	106.50	200.00	200.00	
7324	Education, Training, Seminar	0.00	500.00	500.00	
8405	Reserve FF Training Costs	63.00	500.00	500.00	
	Total Travel & Training	169.50	1,300.00	1,300.00	
	Total Services & Supplies	71,491.28	2,621,509.66	2,637,497.60	
Capital Outlay					
9006	Infrastructure CIP	0.00	9,363.04	9,363.04	
9085	Vehicle Purchase	0.00	71,000.00	71,000.00	
	Total Capital Outlay	0.00	80,363.04	80,363.04	

301 - FIRE		Fiscal YTD 12/31/2021	FY 2021-2022 Budget	Mid-Year FY 2021-2022 Budget	Notes
Reserves					
9504	*Vehicle Replacement Reserve	0.00	93,713.00	93,713.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	183,713.00	183,713.00	
TRANSFERS					
9511	Interfund Transfer Out	33,055.56	66,111.05	66,111.05	
Total Transfers		33,055.56	66,111.05	66,111.05	
Total Expenditures		238,697.71	3,225,210.75	3,241,198.69	