



February 18, 2021

**TO:** Emergency Services Advisory Committee

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 6 – 02/01/2021 ESAC Meeting**  
 Review of Fund 301 Financials and Fiscal Year 2020-21 Mid-Year Adjustments for the Period Ending December 31, 2020

**DESCRIPTION**

Attached are the Mid-Year budget adjustments approved by the Los Osos CSD Board of Directors on February 04, 2020.

**DISCUSSION**

The following section of the report provides a summary of the approved mid-year changes to the Fiscal Year 2020-2021 budget for Fund 301 and spending through December 31, 2020. More detailed line item descriptions of each request are provided as an attachment to the report.

There were only minor line item adjustments in the overall Fire Department budget at mid-year. Personnel costs were adjusted by \$1,000.00 to account for the higher than anticipated need for medical exams for new reserve fire fighters. There are corresponding reductions in the Services & Supplies to balance the budget and other line item changes to move budget within Services & Supplies category.

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

Fund 301 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
Expenditures			
Total Personnel	\$266,317.00	\$267,317.00	\$1,000.00
Services & Supplies	\$2,576,351.97	\$2,575,351.97	-\$1,000.00
Capital Outlay	\$805,609.00	\$805,609.00	\$0.00
Reserves	\$192,549.24	\$192,549.24	\$0.00
Transfers	\$66,496.84	\$66,496.84	\$0.00
Total Expenditure	<b>\$3,907,324.05</b>	<b>\$3,907,324.05</b>	<b>\$0.00</b>
Total Revenue	<b>\$3,125,817.05</b>	<b>\$3,125,817.05</b>	<b>\$0.00</b>
Net Revenue/Expenses		-\$781,507.00	

**Attachments**

Fund 301 Mid-Year Budget Adjustment Line Item Details

**President**

Christine M. Womack

**Vice President**

Matthew D. Fourcroy

**Directors**

Charles L. Cesena  
 Troy C. Gatchell  
 Marshall E. Ochylski

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

Scott M. Jalbert

**Battalion Chief**

Paul Provence

**Mailing Address:**

P.O. Box 6064  
 Los Osos, CA 93412

**Offices:**

2122 9<sup>th</sup> Street, Suite 110  
 Los Osos, CA 93402

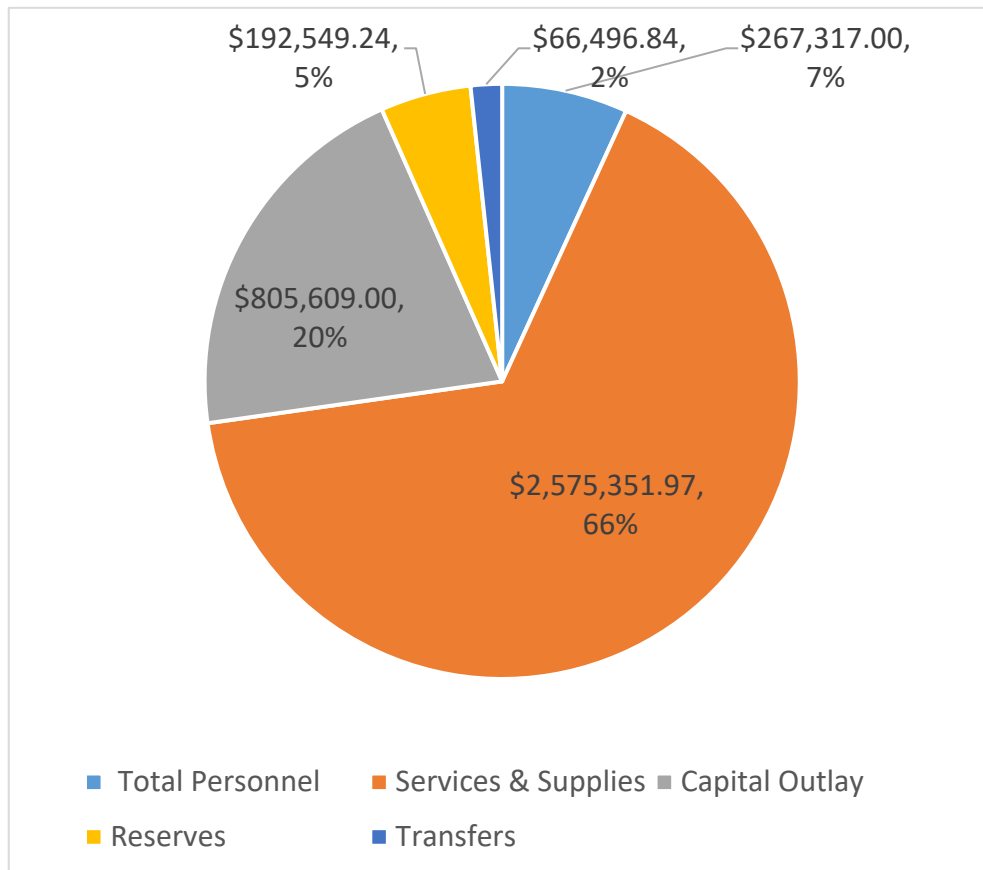
**Phone:** 805/528-9370

**FAX:** 805/528-9377

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### 301 - Fire Department

Fund 301 Budget Category	2020-2021 Budget	2020-2021 Mid- Year Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,125,817.05	\$0.00
<b>Expenditures</b>			
Total Personnel	\$266,317.00	\$267,317.00	\$1,000.00
Services & Supplies	\$2,576,351.97	\$2,575,351.97	-\$1,000.00
Capital Outlay	\$805,609.00	\$805,609.00	\$0.00
Reserves	\$192,549.24	\$192,549.24	\$0.00
Transfers	\$66,496.84	\$66,496.84	\$0.00
<b>Total Expenditure</b>	<b>\$3,907,324.05</b>	<b>\$3,907,324.05</b>	<b>\$0.00</b>
<b>Total Revenue</b>	<b>\$3,125,817.05</b>	<b>\$3,125,817.05</b>	<b>\$0.00</b>
<b>Net Revenue/Expenses</b>		<b>-\$781,507.00</b>	



<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>FY 2020-21 Mid Year Budget</b>	<b>Notes</b>
<b><u>REVENUES</u></b>					
<b>Property Taxes</b>					
<b>4034</b>	Zone A Property Tax Revenue	0.00	124,791.05	124,791.05	
<b>4037</b>	Property Tax Zone B Received	124,619.45	470,477.00	470,477.00	
<b>4038</b>	Property Tax Zone B Pass thru	0.00	1,811,402.00	1,811,402.00	
<b>Total Property Taxes</b>		<b>124,619.45</b>	<b>2,406,670.05</b>	<b>2,406,670.05</b>	
<b>Grant Revenue</b>					
<b>4955</b>	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00	
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>15,689.00</b>	<b>15,689.00</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	598,816.00	598,816.00	
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>626,324.00</b>	<b>626,324.00</b>	
<b>Other Revenues</b>					
<b>4000</b>	Ambulance Agreement	19,431.82	67,134.00	67,134.00	
<b>Total Other Revenues</b>		<b>19,431.82</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	3,867.78	10,000.00	10,000.00	
<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>3,867.78</b>	<b>10,000.00</b>	<b>10,000.00</b>	
<b>Total Revenues</b>		<b>147,919.05</b>	<b>3,125,817.05</b>	<b>3,125,817.05</b>	
<b><u>EXPENDITURES</u></b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
<b>8295</b>	Resv FF-Overtime/Shift Coverage	11,772.55	30,000.00	30,000.00	
<b>8340</b>	Resv FF-Shift Coverage	57,491.65	144,000.00	144,000.00	
<b>8345</b>	Resv FF-Special Projects	0.00	4,000.00	4,000.00	
<b>Total Salaries/Wages</b>		<b>69,264.20</b>	<b>178,000.00</b>	<b>178,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>					
<b>5021</b>	FICA - Fire - ER	3,764.09	9,100.00	9,100.00	
<b>5030</b>	Life Insurance - ER	0.00	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	0.00	850.00	850.00	
<b>5051</b>	Medicare - Reserves - ER	1,004.39	2,150.00	2,150.00	
<b>5070</b>	Retirement ER - Regular	22,070.82	44,142.00	44,142.00	
<b>5120</b>	Workers Comp Insurance - ER	6,586.56	8,350.00	8,350.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>FY 2020-21 Mid Year Budget</b>	<b>Notes</b>
<b>5124</b>	Retirement - ER - Tier 2	2,785.84	9,125.00	9,125.00	
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>36,211.70</b>	<b>76,217.00</b>	<b>76,217.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	0.00	3,000.00	3,000.00	
<b>5101</b>	Unemp. Costs - Reserves	2,109.44	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	2,645.00	3,000.00	4,000.00	New Hire Medical Exam
	<b>Total Employment Services</b>	<b>4,754.44</b>	<b>12,100.00</b>	<b>13,100.00</b>	
	<b>Total Personnel</b>	<b>110,230.34</b>	<b>266,317.00</b>	<b>267,317.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	248.73	2,000.00	2,000.00	
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00	
	<b>Total Clothing &amp; Uniform</b>	<b>248.73</b>	<b>4,000.00</b>	<b>4,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	584.41	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	929.44	3,000.00	3,000.00	
<b>7202</b>	Building Alarms & Security	267.69	900.00	900.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	626.53	4,000.00	4,000.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,275.00	2,325.00	2,325.00	
<b>7500</b>	Schedule A Charges	0.00	2,437,726.00	2,437,726.00	
	<b>Total Contract Services</b>	<b>4,683.07</b>	<b>2,449,451.00</b>	<b>2,449,451.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	129.49	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	1,500.00	1,500.00	
<b>6611</b>	Water Rescue Equipment	0.00	1,000.00	1,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	1,000.00	1,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	7,090.93	20,000.00	20,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>FY 2020-21 Mid Year Budget</b>	<b>Notes</b>
<b>7242</b>	Minor Tools, Accessories & Field Machines	125.84	500.00	500.00	
<b>7252</b>	Misc Hardware	106.75	350.00	350.00	
	<b>Total Equipment &amp; Tools</b>	<b>7,453.01</b>	<b>44,700.00</b>	<b>44,700.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	20.00	20.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
	<b>Total Financial Services</b>	<b>0.00</b>	<b>80.00</b>	<b>80.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	60.41	1,700.00	973.88	Lowered to balance budget
<b>6345</b>	Property Taxes & Assessments Costs	3,894.62	5,420.66	5,420.66	
<b>7325</b>	Insurance	30,515.31	30,515.31	30,515.31	
	<b>Total Ins., Licenses &amp; Regulatory Fees</b>	<b>34,470.34</b>	<b>37,635.97</b>	<b>36,909.85</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	2,233.76	1,400.00	2,500.00	Increased for electrical work done & still needed
<b>7326</b>	Legal Services	225.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	387.20	1,500.00	1,500.00	
	<b>Total Legal &amp; Professional</b>	<b>2,845.96</b>	<b>3,250.00</b>	<b>4,350.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	379.63	700.00	700.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	13.66	3,000.00	3,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,200.00	0.00	From Fire mitigation fund - No Fair this Fiscal Year
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	29.77	600.00	600.00	
<b>7240</b>	Propane	0.00	100.00	100.00	
	<b>Total Office/Operations</b>	<b>423.06</b>	<b>5,900.00</b>	<b>4,700.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	1,000.00	1,000.00	
<b>7209</b>	District Operating Center Expense	0.00	500.00	500.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>FY 2020-21 Mid Year Budget</b>	<b>Notes</b>
<b>7218</b>	Cooking Products - Food, Drinks & Staples	159.57	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	21.44	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	0.00	800.00	800.00	
	<b>Total Other Expense</b>	<b>181.01</b>	<b>3,600.00</b>	<b>3,600.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	409.34	1,300.00	900.00	
<b>6025</b>	Telephone	3,362.85	5,700.00	6,700.00	
<b>8610</b>	Electric	926.12	1,500.00	926.12	Actual spent (once a year payment due to solar)
<b>8620</b>	Gas Service	284.52	1,600.00	800.00	
<b>8630</b>	Trash Services	776.22	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	1,571.21	4,500.00	4,500.00	
<b>8659</b>	Utility Cable Charges	350.70	1,200.00	1,200.00	
<b>8670</b>	Street Lighting	44.62	135.00	135.00	
	<b>Total Rent &amp; Utilities</b>	<b>7,725.58</b>	<b>17,535.00</b>	<b>16,761.12</b>	
<b>Repairs &amp;</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	361.06	600.00	400.00	
<b>6640</b>	R & M - Equip & Other Non- Structural Fixed Assets	1,914.49	2,500.00	2,500.00	
<b>6750</b>	R & M - Minor Tools & Equipment	686.72	1,000.00	1,000.00	
<b>6775</b>	R & M -Operation/Field Equipment	414.82	800.00	1,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	354.93	500.00	500.00	
<b>6900</b>	R & M - Buildings & Structures	2,231.05	2,000.00	3,000.00	Increase due to Chiefs Office and Shop
	<b>Total Repairs &amp;</b>	<b>5,963.07</b>	<b>7,900.00</b>	<b>8,900.00</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	200.00	Increased none spent last year
<b>7323</b>	Books, Publications & Subscriptions	25.00	200.00	200.00	
<b>7324</b>	Education, Training, Seminar	0.00	1,000.00	1,000.00	
<b>8405</b>	Reserve FF Training Costs	320.00	1,000.00	500.00	Less Training Available This Year
	<b>Total Travel &amp; Training</b>	<b>345.00</b>	<b>2,300.00</b>	<b>1,900.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>64,338.83</b>	<b>2,576,351.97</b>	<b>2,575,351.97</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	4,334.39	25,609.00	25,609.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 12/31/2020</b>	<b>FY 2020-21 Budget</b>	<b>FY 2020-21 Mid Year Budget</b>	<b>Notes</b>
<b>9085</b>	Vehicle Purchase	11,387.28	780,000.00	780,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
<b>Total Capital Outlay</b>		<b>15,721.67</b>	<b>805,609.00</b>	<b>805,609.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	89,250.00	89,250.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	103,299.24	103,299.24	
<b>Total Reserves</b>		<b>0.00</b>	<b>192,549.24</b>	<b>192,549.24</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	33,248.40	66,496.84	66,496.84	
<b>Total Transfers</b>		<b>33,248.40</b>	<b>66,496.84</b>	<b>66,496.84</b>	
<b>Total Expenditures</b>		<b>223,539.24</b>	<b>3,907,324.05</b>	<b>3,907,324.05</b>	
<b>Net Revenues over Expenditures</b>			<b>(781,507.00)</b>	<b>(781,507.00)</b>	Fund balance/reserves