



March 14, 2024

TO: Emergency Services Advisory Committee
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 6 – 03/14/2024 ESAC Meeting**
 Fund 301 FY 2023-24 Mid-Year Adjustments Review

Discussion

President
 Marshall E. Ochylski

Vice President
 Christine M. Womack

Directors
 Charles L. Cesena
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General Manager
 Ron Munds

District Accountant
 Robert Stilts, CPA

Unit Chief
 John Owens

Battalion Chief
 Paul Provence

The following section of the report provides a summary of the requested mid-year adjustments approved by the Board on February 1, 2023.

Fund 301 – Fire

Major Adjustment Requests: There are line item increases in Services and Supplies and Capital Outlay that are being proposed. The increases are primarily attributed to Legal and Professional Services (7320 & 7326), Oxygen & Cylinder Rental (7234) and Repairs and Maintenance (6775). To offset the increases, there are decreases in other line items to reduce the overall budget impacts. The primary reductions are in line items for Fire Personal Protection Equipment (6440), Paramedic & EMT Supplies (7238) and Capital Improvements (9006).

On the Revenue side, an increase in Investment Income on Funds (4510) is being recommended.

Impact to Budget: The adjustment requests will decrease the Fund 301 operating budget by \$20,364. The individual requests are discussed in the summary section below.

Fund 301 – Mid-Year Budget Adjustment Summary

The following are the adjustments for the significant line-item adjustments. More detailed information is available in the attached Mid-Year Budget Adjustment worksheets.

GL Code	Description	Current Budget	Amended Budget
4510	Investment Income	\$2,000.00	\$80,000.00
7234	Oxygen & Cylinders	\$ 350.00	\$1,300.00
7320	Professional & Consulting Services	\$3,000.00	\$8,000.00
7326	Legal Services	\$750.00	\$10,000.00
7238	Operation/field Equip	\$1,600.00	\$24,500.00
6440	Fire PPE	\$25,000.00	\$5,000.00
7238	Paramedic Supplies	\$40,000.00	\$27,000.00
9006	Capital Outlay	\$82,567.00	\$62,567.00

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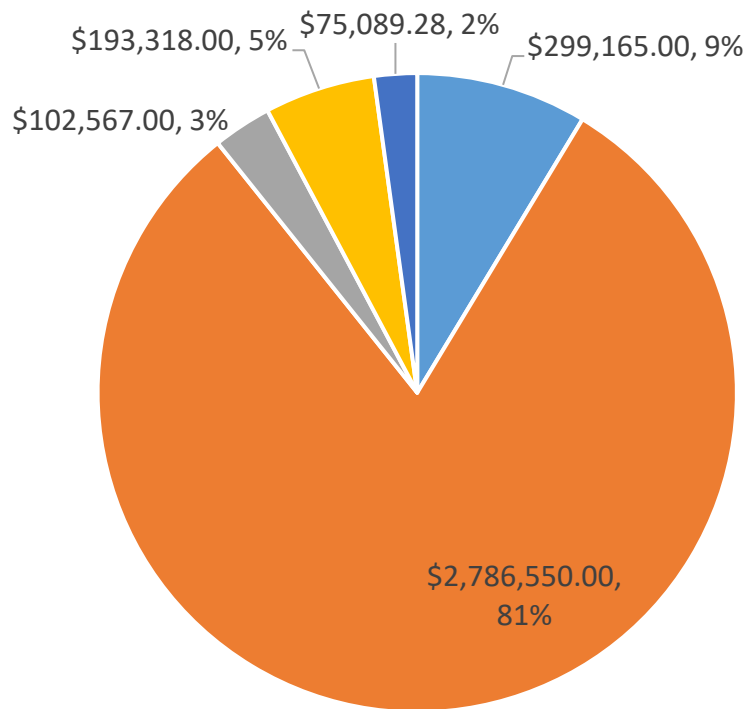
The following table summarizes the requested changes to the Fund 301 budget.

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
Expenditures			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
Total Expenditure	\$3,477,053.28	\$3,456,689.28	-\$20,364.00
Total Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00

Attachments

- Fund 301 Budget Detail
- Fund 30 Reserve Balances

301 - Fire			
Fund 301 Budget Category	2023-2024 Budget	2023-2024 Mid-Year Budget	Increase/ (Decrease)
Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00
Expenditures			
Total Personnel	\$299,165.00	\$299,165.00	\$0.00
Services & Supplies	\$2,786,914.00	\$2,786,550.00	-\$364.00
Capital Outlay	\$122,567.00	\$102,567.00	-\$20,000.00
Reserves	\$193,318.00	\$193,318.00	\$0.00
Transfers	\$75,089.28	\$75,089.28	\$0.00
Total Expenditure	\$3,477,053.28	\$3,456,689.28	-\$20,364.00
Total Revenue	\$3,506,505.00	\$3,584,505.00	\$78,000.00



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

301 - FIRE

**Fiscal YTD
12/31/2023**

FY 2023-2024

**FY 2023-2024
Mid-Year
Budget**

Notes

REVENUES				
Property Taxes				
4034	Zone A Property Tax Revenue	0.00	125,105.00	125,105.00
4037	Property Tax Zone B Received	217,354.14	790,343.00	790,343.00
4038	Property Tax Zone B Pass thru	0.00	1,821,073.00	1,821,073.00
Total Property Taxes		217,354.14	2,736,521.00	2,736,521.00
Grant Revenue				
4949	Govt-State Grants	0.00	0.00	0.00
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
Total Grant Revenue		0.00	0.00	0.00
Special Taxes & Assessments				
4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
4050	Special Fire Tax	0.00	673,342.00	673,342.00
Total Special Taxes & Assessments		0.00	700,850.00	700,850.00
Other Revenues				
4000	Ambulance Agreement	21,365.57	67,134.00	67,134.00
4040	Refunds	41,362.98	0.00	0.00
Total Other Revenues		62,728.55	67,134.00	67,134.00
Use of Money & Property				
4505	HO Prop Tax Relief	0.00	0.00	0.00
4510	Investment Income on funds	42,346.14	2,000.00	80,000.00
4511	Unrealized Change in Value	26,674.57	0.00	0.00
Total Use of Money & Property		69,020.71	2,000.00	80,000.00
Total Revenues		349,103.40	3,506,505.00	3,584,505.00

Increase due to new investment strategy

EXPENDITURES

Personnel

Salaries/Wages

8295	Resv FF-Overtime/Shift Coverage	9,647.18	38,000.00	38,000.00
8340	Resv FF-Shift Coverage	29,656.63	150,000.00	150,000.00
8345	Resv FF-Special Projects	0.00	2,000.00	2,000.00
Total Salaries/Wages		39,303.81	190,000.00	190,000.00

301 - FIRE

**Fiscal YTD
12/31/2023**

FY 2023-2024

**FY 2023-2024
Mid-Year
Budget**

Notes

**Payroll Taxes &
Benefits**

5020	Social Security - Employer	2,235.95	10,000.00	10,000.00
5030	Life Insurance - ER	973.00	2,500.00	2,500.00
5035	AD & D Insurance	215.00	850.00	850.00
5050	Medicare - ER	569.92	2,500.00	2,500.00
5070	Retirement ER - Regular	27,868.52	62,000.00	62,000.00
5102	CA Training Tax - ER	17.75	175.00	175.00
5120	Workers Comp Insurance - ER	7,442.49	8,540.00	8,540.00
5124	Retirement - ER - Tier 2	745.57	8,500.00	8,500.00
Total Payroll Taxes & Benefits		40,068.20	95,065.00	95,065.00

Employment Services

5000	Medical Exams & Procedures	328.00	4,000.00	4,000.00	Current employees
5100	Unemployment Insurance	640.26	6,000.00	6,000.00	
5103	Federal Unemployment	0.00	0.00	0.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	3,986.50	4,000.00	4,000.00	New Employees
Total Employment Services		4,954.76	14,100.00	14,100.00	

Total Personnel **84,326.77** **299,165.00** **299,165.00**

Services & Supplies

Clothing & Uniform

7246	Uniform & Gear	51.00	3,000.00	3,000.00
7248	Uniform Safety Boots	0.00	2,000.00	2,000.00
Total Clothing & Uniform		51.00	5,000.00	5,000.00

Contract Services

6100	Labor & Support-IT Services	0.00	0.00	0.00
6110	IT Purchased Services	630.00	1,500.00	1,500.00
7100	Copier Contract-Maint & Usage	765.84	2,500.00	2,500.00
7202	Building Alarms & Security	420.00	1,100.00	1,100.00
7204	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00
7222	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00
7500	Schedule A Charges	0.00	2,521,923.00	2,521,923.00
Total Contract Services		4,286.42	2,533,023.00	2,533,023.00

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
Equipment & Tools					
6055	Radios	0.00	2,000.00	2,000.00	
6440	Fire Personal Protection Equipment	0.00	25,000.00	5,000.00	No Grant Purchase this year
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
6611	Water Rescue Equipment	0.00	3,000.00	3,000.00	
6630	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
7234	Oxygen Supplies & Cylinder Rent	376.40	350.00	1,300.00	Change in Service type and Cost is up.
7238	Paramedic & EMT Small Tools & Supplies	7,220.16	40,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
7252	Misc Hardware	35.38	1,200.00	1,200.00	
Total Equipment & Tools		10,404.71	93,350.00	61,300.00	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
7310	Bank Service Charges	0.00	36.00	36.00	
9154	Losses and Damages	0.00	50.00	50.00	
Total Financial Services		0.00	96.00	96.00	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
6345	Property Taxes & Assessments Costs	7,209.79	7,200.00	7,200.00	
7325	Insurance	64,488.83	64,120.00	64,500.00	Actual
Total Ins., Licenses & Regulatory Fees		71,698.62	73,320.00	73,700.00	
Legal & Professional					
7320	Professional & Consulting Services	2,213.18	3,000.00	8,000.00	\$7500 Tena for MapBook Update
7326	Legal Services	6,022.32	750.00	10,000.00	Legal Counsel for Overage Reimbursement
7340	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
Total Legal & Professional		8,235.50	5,250.00	19,500.00	

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
Office/Operations					
7140	General Supplies & Minor Equipment	2,434.73	5,000.00	5,000.00	
7160	Postage, Shipping & Mail Supplies	4.44	2,000.00	2,000.00	
7216	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
7240	Propane	0.00	100.00	300.00	Cost is up
Total Office/Operations		2,503.92	10,200.00	10,400.00	
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	
7218	Cooking Products - Food, Drinks & Staples	249.55	500.00	500.00	
7224	Kitchen Cookware & Utensils	427.50	800.00	800.00	
7330	Misc Operating Expenses	0.00	6,000.00	1,000.00	
Total Other Expense		677.05	8,000.00	3,000.00	
Rent & Utilities					
6000	Cell Phones	405.50	840.00	910.00	Cost went up
6025	Telephone	1,047.95	3,000.00	2,400.00	
8610	Electric	2,459.32	1,000.00	2,460.00	Actual - true up
8620	Gas Service	459.80	2,500.00	2,500.00	
8630	Trash Services	1,538.55	2,800.00	2,800.00	
8640	Water and Water Services	2,162.78	6,000.00	6,000.00	
8659	Utility Cable Charges	785.62	2,200.00	2,200.00	
8670	Street Lighting	61.56	135.00	135.00	
Total Rent & Utilities		8,921.08	18,475.00	19,405.00	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	525.92	500.00	526.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	189.74	5,000.00	3,000.00	
6750	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	23,426.92	1,600.00	24,500.00	Engine Failure and Replacement
6800	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	

301 - FIRE		Fiscal YTD 12/31/2023	FY 2023-2024	FY 2023-2024 Mid-Year Budget	Notes
6900	R & M - Buildings & Structures	6,033.05	28,000.00	28,000.00	
Total Repairs &		30,175.63	38,800.00	59,726.00	
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	394.64	400.00	400.00	
7324	Education, Training, Seminar	0.00	400.00	400.00	
8405	Reserve FF Training Costs	0.00	500.00	500.00	
Total Travel & Training		394.64	1,400.00	1,400.00	
Total Services & Supplies		137,348.57	2,786,914.00	2,786,550.00	
Capital Outlay					
9006	Infrastructure CIP	20,567.45	82,567.00	62,567.00	
9085	Vehicle Purchase	0.00	40,000.00	40,000.00	Outfitting new Command Vehicle and Utility
Total Capital Outlay		20,567.45	122,567.00	102,567.00	
Reserves					
9504	*Vehicle Replacement	0.00	103,318.00	103,318.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
Total Reserves		0.00	193,318.00	193,318.00	
TRANSFERS					
9511	Interfund Transfer Out	37,544.64	75,089.28	75,089.28	
Total Transfers		37,544.64	75,089.28	75,089.28	
Total Expenditures		279,787.43	3,477,053.28	3,456,689.28	

FIRE RESERVES

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 12/31/2023

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,306,022.02

General Contingency Reserve 3111 493,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,380,143.95

Total Other Liabilities 2,380,143.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,515,592.84