



**County Fire Department  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

KUYLER CROCKER  
District One  
PETE VANDER POEL  
District Two  
AMY SHUKLIAN  
District Three  
J. STEVEN WORTHLEY  
District Four  
MIKE ENNIS  
District Five

**AGENDA DATE:** June 27, 2017

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (AUD 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>

CONTACT PERSON: Steven Murch    PHONE: 559-622-7604

**SUBJECT:** Approve an AUD 308, Fiscal Year 2016/2017 Budget Modification

**REQUEST(S):**

That the Board of Supervisors:

1. Approve the necessary budget adjustments per the attached AUD 308 (4/5<sup>th</sup>s vote required).
2. Authorize the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process the attached AUD 308 (4/5<sup>th</sup>s vote required).

**SUMMARY:**

The Tulare County Fire Department, under the terms and conditions of the "California Fire Assistance Agreement for Local Fire Suppression Assistance to Forest Agencies", receives reimbursement revenue through-out the year for Strike-Team or other fire suppression assistance. Due to unforeseen service demand and increased fire suppression assistance, the Tulare County Fire Department incurred salary and over-time related expenditures far beyond what was budgeted, resulting in an under-appropriation of funds.

With the Boards approval, the attached AUD 308 recognizes the reimbursement revenue and modifies those budget line items directly related to the fire suppression assistance. Additionally, the AUD 308 modifies various budget line items that need minimal adjustment to meet various service demand fluctuations.

**FISCAL IMPACT/FINANCING:**

This action recognizes both revenues and expenditures related to out-of-county

**SUBJECT:** Approve the necessary budget adjustments per the attached AUD 308

**DATE:** June 27, 2017

Strike-Team mutual aid incidents. Expenditures that incurred an under-appropriation of funds included overtime, social security, extra-help salaries, and special departmental expenditures for a total of \$733,000. This under-appropriation of funds is fully reimbursable by the California Fire Assistance Agreement for Local Fire Suppression Assistance to Forest Agencies. Such revenues have already been recorded in FY 2016/17. No Net County Cost.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance Initiative to continuously improve organizational effectiveness and fiscal stability. The approval of the AUD 308 and its recommended budget modifications help fulfill this initiative by ensuring that the budget adjustments is modified in a timely manner to account for periods of economic fluctuations and changing priorities and service demands.

**ADMINISTRATIVE SIGN-OFF:**

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Steven Murch  
Administrative Officer

Cc: Auditor-Controller  
County Counsel  
County Administrative Office (2)

Attachment(s)  
AUD 308

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF APPROVE THE PER )  
NECESSARY BUDGET ADJUSTMENTS ) Resolution No. \_\_\_\_\_  
THE ATTACHED AUD 308 )**

UPON MOTION OF SUPERVISOR \_\_\_\_\_, SECONDED BY  
SUPERVISOR \_\_\_\_\_, THE FOLLOWING WAS ADOPTED BY THE  
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD \_\_\_\_\_  
\_\_\_\_\_, BY THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST: MICHAEL C. SPATA  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

1. Approved the necessary budget adjustments per the attached AUD 308 (4/5<sup>th</sup>s vote required).
2. Authorized the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Office, to process the attached AUD 308 (4/5<sup>th</sup>s vote required).

**AUD-308 - Budget Adjustment Form**

2:35 PM

06/27/2017				12/17	2017	
Date		Document ID Number		Accounting Period	Budget Fiscal Year	
		Tulare County Fire Department		Steven Murch	622.7604	----
		Agency Name		Contact Person	Phone	Extension

Action** A,C,D	Fund	Dept	Appr #				LEVEL 1 Finish Here	Current Amount	Revised Amount	Inc / Dec Amt
C	013	245	245SSBEN					7,804,823	8,437,823	633,000
C	013	245	2452SSUP					339,098	439,098	100,000
										-
										-
										-
										-
										-
										-
										-
<b>Appropriations Total</b>							<i>Need Not Equal Zero</i>	<b>8,143,921</b>	<b>8,876,921</b>	<b>733,000</b>

Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	LEVEL 2 Start Here	Current Amt	Revised Amount	Inc / Dec Amt
C	013	245		2600		5048		(1,404,740)	(2,137,740)	(733,000)
C	013	245	245SSBEN	2200	6005			400,000	497,000	97,000
A	013	245	245SSBEN	2154	6002				6,300	6,300
A	013	245	245SSBEN	2154	6003				1,400	1,400
A	013	245	245SSBEN	2154	6006				3,300	3,300
C	013	245	245SSBEN	2300	6003			450,000	637,000	187,000
A	013	245	245SSBEN	2300	6005				2,500	2,500
C	013	245	245SSBEN	2300	6012			483,801	490,801	7,000
C	013	245	245SSBEN	2400	6001			248,988	317,488	68,500
A	013	245	245SSBEN	2400	6002				16,300	16,300
A	013	245	245SSBEN	2400	6005				1,200	1,200
A	013	245	245SSBEN	2400	6006				445	445
C	013	245	245SSBEN	2300	6001			6,222,034	6,464,089	242,055
C	013	245	245SSUP	2100	7066			339,098	439,098	100,000
<b>Line Total</b>							<i>Must Equal Zero</i>	<b>\$ 6,739,181</b>	<b>\$ 6,739,181</b>	<b>\$ -</b>

Reason for Adjustment (To Avoid Correspondence, State Reason in Detail)

This AUD 308 was presented for the Board for approval on 06/27/2017 for FY 2016/17  
 This AUD 308 budget modification will accurately recognize the revenue and expenditures related to OES Strike Team Mutual Aid  
 If you have questions, please contact Steven Murch @ 559.622.7604 or via email at sdmurch@co.tulare.ca.us

\_\_\_\_\_ Affected Dept Head Signature  
 \_\_\_\_\_ Other Affected Dept Head Signature

Checked By: \_\_\_\_\_  
 County Executive Office Action: No. \_\_\_\_\_ Date: \_\_\_\_\_  
 ( ) Approved ( ) Disapproved

By: \_\_\_\_\_  
 Board of Supervisors Action: No. \_\_\_\_\_ Date: \_\_\_\_\_

Entered By: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Distribution: 1: BOS/CAO/Auditor

**\*\* Action Codes: A=Add, C=Change, D=Deactivate**  
 \* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for ISFs  
 \* Whenever a 95XX account budget is adjusted, a corresponding 96XX account budget must be adjusted in the billing agency, and vice versa  
 \* Whenever a 97XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa