**DEPARTMENT:** Fire Protection  
**BY:** Blaine Shultz, Fire Chief

**RECOMMENDED ACTION AND JUSTIFICATION:**

Approve Budget Action to allocate funds between Fixed Assets accounts and Materials, Services and Supplies accounts. Changes due to amount thresholds for each class of account. Additional items are internal adjustments in Services and Supplies accounts.

**BACKGROUND AND HISTORY OF BOARD ACTIONS:**

Board has approved Budgets actions in the past.

**ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Forgo an opportunity to meet requirements for accounting.

---

### Financial Impact

- **( ) Yes**  
- **(x) No**  
- **Current FY Cost:** 
- **Partially Funded**
- **Amount in Budget:** $49097
- **Additional Funding Needed:** $
- **Source:**
- Internal Transfer
- Unanticipated Revenue
- Transfer Between Funds
- Contingency
- **( ) General**  
- **Other**

---

### Annual Recurring Cost

- **List Attachments, number pages consecutively**
- **[1] Budget Action**
- **[2-3] Narrative**

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**CLERK’S USE ONLY:**

- Res. No.: 34-000  
- Ord. No.  
- Vote – Ayes:  
- Noes:  
- Absent:  
- Approved:
- Minute Order Attached
- No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: 

Attest: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California

By: Deputy

**COUNTY ADMINISTRATIVE OFFICER:**

☑️ Requested Action Recommended  
No Opinion

Comments:

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Revised Dec. 2002
## BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<td>Fixed Assets-Other Equip</td>
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<td>0228</td>
<td>542.06-82</td>
<td>Breathing Apparatus</td>
<td>CF71</td>
<td>3297</td>
<td></td>
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<tr>
<td>001</td>
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<td>542.04-18</td>
<td>CDF SFM Cert</td>
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<td>0228</td>
<td>542.04-31</td>
<td>Rents</td>
<td>CF71</td>
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<td>1800</td>
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<tr>
<td>001</td>
<td>0228</td>
<td>542.04-32</td>
<td>Small Tools</td>
<td>CF71</td>
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<td>24000</td>
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<tr>
<td>001</td>
<td>0228</td>
<td>542.04-36</td>
<td>Safety Clothing</td>
<td>CF71</td>
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<tr>
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<td>0228</td>
<td>542.04-39</td>
<td>Volunteer Firefighters</td>
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<td>11500</td>
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<tr>
<td>001</td>
<td>0228</td>
<td>542.04-80</td>
<td>Items under $1000</td>
<td>CF71</td>
<td></td>
<td>25349</td>
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</table>

**TRANSFER**

<table>
<thead>
<tr>
<th>BETWEEN</th>
<th>FUNDS</th>
</tr>
</thead>
</table>

**TOTALS**

|            | 49097      | 49097      |

### ACTION REQUESTED: (CHECK ALL THAT APPLY)

- [ ] Budget appropriation by Board of Supervisors (4/5ths Vote Required): Ammending the total amount available in the county budget, or in any fund of the budget, or appropriating Reserve for Contingencies.

- [x] Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

### JUSTIFICATION:

Accounting adjustment to reflect proper category on WMD Grants
Adjustments within budget to reflect WMD categories as well as reconcile strike team costs.
Narrative attached details each adjustment

**DEPT HEAD SIGNATURE:**

**DATE:** 4/9/2004

**APPROVED BY RES NO:**

**CLERK**

**DATE:** 4/29/04

**FIRE**

**AUDITORS USE ONLY**

**BA#**

BAC WMD Categories 042004  
4/9/2004
NARRATIVE- BUDGET ACTION FORM

Board of Supervisors April 20, 2004

Preparations for the FY 2003-2004 Budget reflected items on our Weapons of Mass Destruction/Terrorism Grant that were improperly classified as Fixed Assets as well as items under $1000 and Small Tools. Final procurement figures resulted in change of cost per item which results in a change of account. The Budget Action will remedy the incorrect classification by moving amounts into the proper category. Additionally, internal adjustments are reflected as housekeeping items.

Transaction detail:

001-0228-542.06-44 Fixed Assets Other Equipment Decrease $19498

Amount of $6439 transferred to 542.04-80 due to unit cost of $498/unit for accountability devices.

Amount of $3297 transferred to 542.04-80 due to unit cost of $765/unit for Level A Suits for hazardous environments.

Amount of $6465 transferred to 542.04-80 due to units cost below the $1000 threshold for radio repeater assemblies.

Amount of $3297 transferred to 542.06.82 due to error in assignment of fixed assets.

001-0228-542.06-82 Fixed Assets Breathing Apparatus Increase $3297

Amount of $3297 transferred into this account from 542.06-44 due to error in allocation.

001-0228-542.04-18 CDF/State Fire Marshal Certification Decrease $4250

Amount of $4250 budgeted to pay for State Fire Marshal Certificates, transferred from this account to 542.04-39. No certifications required within this fiscal year training program.

001-0228-542.04-31 Rents and Leases Buildings Increase $1800

Amount of $1800 transferred from 542.04-80 to balance rent account.

001-0228-542.04-32 Small Tools Increase $24,000

Transfers from 542.04-80 $24,000 Items under $1000 to Items under $300.
001-0228-542.04-36  Safety Clothing  Increase $8500

Amount of $8500 transferred from 001-0228-542.04-80 to replace worn and non-compliant structure turnouts and helmets.

001-0228-542.04-39  Volunteer Firefighters  Increase $11500

Amounts transferred from 001-0228-542.04-18 ($4250) and from 001-0228-542.04-80 ($7250) for strike team assignments. Southern California Fires.

001-0228-542.04-80  Items under $1000  Decrease $25349

Transfer from 001-0228-542.06-44 ($16201)  Fixed Assets Other
Transfer to 001-0228-542.04-31 ($1800)  Rents
Transfer to 001-0228-542.04-32 ($24000)  Small Tools
Transfer to 001-0228-542.04-36 ($8500)  Safety Clothing
Transfer to 001-0228-542.04-39 ($7250)  Items under $1000