



November 18, 2021

TO: Emergency Services Advisory Committee
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 6 – 11/18/2021 ESAC Meeting**
Fund 301 FY 2021-22 First Quarter Budget Review

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
Eddy Moore

Battalion Chief
Paul Provence

Mailing Address:
P.O. Box 6064
Los Osos, CA 93412

Offices:
2122 9th Street, Suite 110
Los Osos, CA 93402

Phone: 805/528-9370
FAX: 805/528-9377

www.losososcscsd.org

Discussion

Attached is the Statement of Revenues and Expenses for the period ending September 30, 2021. In general, revenue and expenses were in line with the budgeted amounts. In terms of expenses, Personnel is over budget on Overtime/Shift Coverage due to being short staffed on Reserves. On October 19, 12 new Reserve Fire Fighters were hired to help with staffing at the Station. Services and Supplies are close to even with a few minor adjustments that will be made at the mid-year budget adjustments, and the Capital Outlay budget is awaiting the purchase of the new fire truck.

Also attached is the reserves balance as of September 30, 2021 which show the fund has adequate reserves available for the purchase of the new fire truck.

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	142,797.90	(142,797.90) (100.00)%
4037	Property Tax Zone B Received	70,351.53	70,351.53	501,784.70	(431,433.17) (85.98)%
4038	Property Tax Zone B Pass thru	0.00	0.00	1,828,491.00	(1,828,491.00) (100.00)%
	Total Property Taxes	70,351.53	70,351.53	2,473,073.60	(2,402,722.07) (97.16)%
Grant Revenue					
4955	Govt-Other St Aids & Reimbursements	0.00	0.00	15,689.00	(15,689.00) (100.00)%
	Total Grant Revenue	0.00	0.00	15,689.00	(15,689.00) (100.00)%
Service Charges & Fees					
4920	Service Charge/User Fee Rev	0.00	0.00	20,000.00	(20,000.00) (100.00)%
	Total Service Charges & Fees	0.00	0.00	20,000.00	(20,000.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	0.00	0.00	609,235.00	(609,235.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	636,743.00	(636,743.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	0.00	0.00	67,134.00	(67,134.00) (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	224.69	780.32	7,000.00	(6,219.68) (88.85)%
	Total Use of Money & Property	224.69	780.32	7,000.00	(6,219.68) (88.85)%
	Total Revenues	70,576.22	71,131.85	3,219,639.60	(3,148,507.75) (97.79)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	5,125.01	11,262.43	30,000.00	18,737.57 62.46%
8340	Resv FF-Shift Coverage	7,070.38	23,847.78	144,000.00	120,152.22 83.44%
8345	Resv FF-Special Projects	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Salaries/Wages	12,195.39	35,110.21	176,000.00	140,889.79 80.05%
Payroll Taxes & Benefits					
5021	FICA - Fire - ER	753.51	2,130.82	9,100.00	6,969.18 76.58%
5030	Life Insurance - ER	130.50	500.50	2,500.00	1,999.50 79.98%
5035	AD & D Insurance	32.50	127.50	850.00	722.50 85.00%
5051	Medicare - Reserves - ER	176.84	509.09	2,150.00	1,640.91 76.32%
5070	Retirement ER - Regular	4,542.83	13,978.49	54,514.00	40,535.51 74.36%
5102	CA Training Tax- ER	4.00	13.59	175.00	161.41 92.23%
5120	Workers Comp Insurance - ER	0.00	4,355.02	5,000.00	644.98 12.90%
5124	Retirement - ER - Tier 2	69.37	644.23	9,125.00	8,480.77 92.94%
	Total Payroll Taxes & Benefits	5,709.55	22,259.24	83,414.00	61,154.76 73.31%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5101	Unemp. Costs - Reserves	215.86	734.77	6,000.00	5,265.23 87.75%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6200	Hiring, Advertising & Other Costs	0.00	25.00	100.00	75.00%
6230	Medical Exam	0.00	1,072.00	4,000.00	73.20%
	Total Employment Services	215.86	1,831.77	14,100.00	87.01%
	Total Personnel	18,120.80	59,201.22	273,514.00	78.36%
	Services & Supplies				
	Clothing & Uniform				
7246	Uniform & Gear	0.00	0.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	100.00%
	Total Clothing & Uniform	0.00	0.00	5,000.00	100.00%
	Contract Services				
6110	IT Purchased Services	0.00	238.78	1,500.00	84.08%
7100	Copier Contract-Maint & Usage	0.00	318.98	2,500.00	87.24%
7202	Building Alarms & Security	0.00	0.00	900.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	493.28	3,500.00	85.91%
7222	Hazardous Materials CW JPA Cost	0.00	2,000.00	2,325.00	13.98%
7500	Schedule A Charges	0.00	0.00	2,465,234.00	100.00%
	Total Contract Services	0.00	3,051.04	2,475,959.00	99.88%
	Equipment & Tools				
6055	Radios -Non Capital	0.00	0.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	228.86	228.86	15,000.00	98.47%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	2,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	2,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	1,735.33	3,261.83	20,000.00	83.69%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	1,200.00	100.00%
7252	Misc Hardware	0.00	93.22	1,200.00	92.23%
	Total Equipment & Tools	1,964.19	3,583.91	48,750.00	92.65%
	Financial Services				
7309	Late Fees	0.00	0.00	10.00	100.00%
7310	Bank Service Charges	2.00	2.00	20.00	90.00%
9154	Losses and Damages	0.00	0.00	50.00	100.00%
	Total Financial Services	2.00	2.00	80.00	97.50%
	Insurance, Licenses & Regulatory Fees				
6120	Computer Licenses	0.00	0.00	2,000.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6345	Property Taxes & Assessments Costs	0.00	117.60	5,420.66	5,303.06	97.83%
7325	Insurance	<u>0.00</u>	<u>26,017.61</u>	<u>33,515.00</u>	<u>7,497.39</u>	<u>22.37%</u>
	Total Insurance, Licenses & Regulatory Fees	0.00	26,135.21	40,935.66	14,800.45	36.16%
	Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00	100.00%
7326	Legal Services	0.00	0.00	350.00	350.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	<u>0.00</u>	<u>0.00</u>	<u>4,850.00</u>	<u>4,850.00</u>	<u>100.00%</u>
	Office/Operations					
7140	General Supplies & Minor Equipment	156.82	227.97	1,000.00	772.03	77.20%
7160	Postage, Shipping & Mail Supplies	60.80	93.80	2,500.00	2,406.20	96.25%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	34.45	261.55	1,000.00	738.45	73.84%
7240	Propane	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00%</u>
	Total Office/Operations	252.07	583.32	6,700.00	6,116.68	91.29%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	93.23	500.00	406.77	81.35%
7224	Kitchen Cookware & Utensils	0.00	339.20	800.00	460.80	57.60%
7330	Misc Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>	<u>800.00</u>	<u>100.00%</u>
	Total Other Expense	0.00	432.43	2,800.00	2,367.57	84.56%
	Rent & Utilities					
6000	Cell Phones	68.52	205.76	900.00	694.24	77.14%
6025	Telephone	2,926.27	2,926.27	6,700.00	3,773.73	56.32%
8610	Electric	844.02	844.02	1,200.00	355.98	29.66%
8620	Gas Service	2.13	150.10	1,600.00	1,449.90	90.62%
8630	Trash Services	130.14	390.42	1,600.00	1,209.58	75.60%
8640	Water and Water Services	89.50	787.24	4,500.00	3,712.76	82.51%
8659	Utility Cable Charges	139.76	119.28	1,200.00	1,080.72	90.06%
8670	Street Lighting	<u>8.94</u>	<u>26.81</u>	<u>135.00</u>	<u>108.19</u>	<u>80.14%</u>
	Total Rent & Utilities	4,209.28	5,449.90	17,835.00	12,385.10	69.44%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2021 Through 9/30/2021

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
6640	R & M - Equip & Other Non-Structural Fixed Assets	388.56	420.45	3,500.00	3,079.55	87.99%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M - Operation/Field Equipment	0.00	107.20	1,600.00	1,492.80	93.30%
6800	R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900	R & M - Buildings & Structures	0.00	631.07	8,000.00	7,368.93	92.11%
	Total Repairs & Maintenance	<u>388.56</u>	<u>1,158.72</u>	<u>17,300.00</u>	<u>16,141.28</u>	<u>93.30%</u>
	Travel & Training					
7141	CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323	Books, Publications & Subscriptions	0.00	0.00	200.00	200.00	100.00%
7324	Education & Training Fees	0.00	0.00	500.00	500.00	100.00%
8405	Reserve FF Training Costs	0.00	63.00	500.00	437.00	87.40%
	Total Travel & Training	<u>0.00</u>	<u>63.00</u>	<u>1,300.00</u>	<u>1,237.00</u>	<u>95.15%</u>
	Total Services & Supplies	6,816.10	40,459.53	2,621,509.66	2,581,050.13	98.46%
	Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	9,363.04	9,363.04	100.00%
9085	Vehicle Purchase	0.00	0.00	71,000.00	71,000.00	100.00%
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>80,363.04</u>	<u>80,363.04</u>	<u>100.00%</u>
	Reserves					
9504	*Vehicle Replacement Reserve	0.00	0.00	93,713.00	93,713.00	100.00%
9572	*General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
	Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>183,713.00</u>	<u>183,713.00</u>	<u>100.00%</u>
	Transfers					
9511	Interfund Transfer Out	5,509.26	16,527.78	66,111.05	49,583.27	75.00%
	Total Transfers	<u>5,509.26</u>	<u>16,527.78</u>	<u>66,111.05</u>	<u>49,583.27</u>	<u>75.00%</u>
	Total Expenditures	<u>30,446.16</u>	<u>116,188.53</u>	<u>3,225,210.75</u>	<u>3,109,022.22</u>	<u>96.40%</u>
	Net Revenues over Expenditures	<u>40,130.06</u>	<u>(45,056.68)</u>	<u>(5,571.15)</u>	<u>(39,485.53)</u>	<u>708.75%</u>

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet
As of 9/30/2021

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,100,911.02
General Contingency Reserve	3111	313,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 1,995,032.95

Total Other Liabilities 1,995,032.95

Equity

Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
----------------------	------	-------------------

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,130,481.84