



June 20, 2018

TO: LOCSD Board of Directors
FROM: Renee Osborne, General Manager
SUBJECT: **Agenda Item 2A – 6/26/2018 Special Board Meeting**
Approve Payment to the County of San Luis Obispo to Cover the Shortfall in the Fiscal Year 2017/2018 Fire Protection Services Agreement Payment

President
Vicki L. Milledge

Vice President
Marshall E. Ochylski

Directors
Charles L. Cesena
Louis G. Tornatzky
Christine M. Womack

General Manager
Renee Osborne

District Accountant
Robert Stilts, CPA

Unit Chief
Scott M. Jalbert

Battalion Chief
Greg Alex

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

Offices:
2122 9th Street, Suite 102
Los Osos, CA 93402

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www.losososcscsd.org

DESCRIPTION

The District will need to make a loan to the County in the amount of \$41,636.03 to cover the shortfall in the Fiscal Year 2017/2018 Fire Protection Services payment.

STAFF RECOMMENDATION

Motion: I move that the Board approve the payment to the County of San Luis Obispo in the amount of \$41,636.03 to complete the Cal Fire payment contract.

DISCUSSION

The County did not hold back enough of the property tax (Zone B) to cover the final Cal Fire payment that is due on June 30, 2018. Since it is 100% our responsibility to make sure this payment is on time, we need to send back some of the property tax that Fire has received in order to make the payment to Cal Fire in a timely manner. The County has made provisions to adjust their percentage of retention of property tax for zone B to avoid this issue in the future.

Per the County:

"The amount estimated for \$1,983,968 is the portion of the AB8 1% general tax that the (Fund 0748) Zone (b) Fire was expected to receive for the 17/18 year. Only 77.07% of these taxes were held, the rest were released monthly to Los Osos CSD for the Zone B Fire. We are requesting the CSD return a portion of the Zone B Fire money that was dispersed throughout the year to make the Cal Fire Payment."

FINANCIAL IMPACT

There shall be no financial impact to the 301 South Bay Fire Departments budget. Since we are a teetered community we will be receiving all of the scheduled property tax from the County.

Per the County:

"Yes, we are a teetered County and any tax bills that are unpaid will be paid off by the County and the CSD's portion sent to you as we close the year end books. Unfortunately, we can only legally "buy out" the taxes when the year is ready to close and we know exactly how much will be bought out (In mid-July). Since the Cal Fire payment usually paid in full in May, we cannot use this money for the payment, but the CSD will be getting this buy-out money with your monthly distribution for July."

Attachment



COUNTY OF SAN LUIS OBISPO
AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR
James P. Erb, CPA Auditor-Controller • Treasurer-Tax Collector
James W. Hamilton, CPA Assistant Auditor-Controller • Treasurer-Tax Collector

INVOICE

Bill To
Los Osos Community Services District
PO Box 6064
Los Osos, CA 93412

Invoice # 1247
Date 6/20/18
Due Date 6/30/2018

Remit to
SLO County ACTTC

Payment Due For
Fire Protection Services
2nd Semi Annual Billing FY 17/18
Less Cash In Treasury Total
Contract Amount Due

Amount
\$1,069,447.00
(1,027,810.97)

41,636.03

BALANCE DUE **\$41,636.03**



SLO County Fire
 635 N Santa Rosa St
 San Luis Obispo, CA 93405
 (805)543-4244

San Luis Obispo Co.
 Auditor - Controller
 Treasurer - Tax Collector

18 FEB -9 PM 12: 04

INVOICE

BILL TO

Los Osos Community Services
 District
 P.O. Box 6064
 Los Osos, CA 93412

SHIP TO

SLO County Fire
 635 N Santa Rosa
 San Luis Obispo, CA 93405

INVOICE # 1248

DATE 01/01/2018

DUE DATE 01/31/2018

TERMS Net 30

REMIT TO

SLO County Fire

ACTIVITY	QTY	RATE	AMOUNT
FIRE PROTECTION SERVICES 2nd Semi Annual Billing FY 17/18	1	1,069,447.00	1,069,447.00

Contract Total = \$2,138,894.00
 2nd Semi Annual Billing = \$1,069,447.00

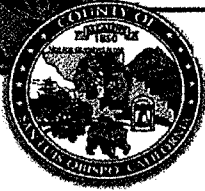
BALANCE DUE

\$1,069,447.00



CAL FIRE
San Luis Obispo
County Fire Department

635 N. Santa Rosa • San Luis Obispo, CA 93405
 Phone: 805.543.4244 • Fax: 805.543.4248
 www.cdfslo.org



Scott M. Jalbert, Fire Chief

LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

Schedule A

Costs for Providing Fire Protection Services

Fiscal Year 2017-2018 (July 1, 2017 through June 30, 2018)

Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
Personnel Costs			
	1,968,276 *	68,890 <i>cwoh</i>	2,037,166
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
Operational Costs			
Uniforms	18,251 *	639 <i>cwoh</i>	18,890
Vehicle Operations	46,528 *	1,628 <i>cwoh</i>	52,479
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,235	3,235
Paramedic Recertifications		1,302	1,302
Mobile Data Computing Support		3,501	3,501
Firefighter Training		7,555	7,555
GIS Support		606	606
Other Misc Costs		28,824	28,824
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		1,879	1,879
TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE			2,164,108
CSA9i Portion			25,214
Los Osos CSD Portion			2,138,894

* These costs include CAL FIRE administrative rate of 12.59%
 This schedule is modified annually for application in the subsequent fiscal year.