



November 16, 2023

**TO:** Emergency Services Advisory Committee  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 5 – 11/16/2023 ESAC Meeting**  
Fund 301 FY 2023-24 First Quarter Budget Review

**President**  
Charles L. Cesena

**Vice President**  
Marshall E. Ochylski

**Directors**  
Matthew D. Fourcroy  
Troy C. Gatchell  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**Discussion**

Attached is the Statement of Revenues and Expenses for the period ending September 30, 2023. In general, revenue and expenses were in line with the budgeted amounts. In terms of expenses, the District is within the budget at the end of the first quarter with a few items where mid-year adjustments may need to be made. Items to note are:

- 7234 – Oxygen Supplies – There has been a change in how oxygen tanks are refilled. Instead of refilling the tanks in-house, a contractor now provides this service. This GL code will need a mid-year adjustment to cover the cost of supplies for the Paramedics through the remainder of the Fiscal Year.
- 7326 – Legal Services – The ongoing dispute with County/Cal Fire regarding past overpayments has required input from the District's legal counsel. A mid-year budget adjustment will be made to cover this expense.
- 8610 – Electric Services – This is an annual charge; we will be over budget. The current budget was based on last year's solar true-up charges.

Attachments  
Q1 2023 Financial Statement  
Fire Department Reserve Balance

**Mailing Address:**  
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**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	790,343.00	(790,343.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,736,521.00</b>	<b>(2,736,521.00)</b> (100.00)%
<b>Special Taxes &amp; Assessments</b>					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>700,850.00</b>	<b>(700,850.00)</b> (100.00)%
<b>Other Revenues</b>					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>67,134.00</b>	<b>(67,134.00)</b> (100.00)%
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	1,069.58	3,132.02	2,000.00	1,132.02 56.60%
4511	Gain or Loss on Investments	<u>1,897.18</u>	<u>(5,925.70)</u>	<u>0.00</u>	<u>(5,925.70)</u> 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>2,966.76</b>	<b>(2,793.68)</b>	<b>2,000.00</b>	<b>(4,793.68)</b> (239.68)%
	<b>Total Revenues</b>	<b>2,966.76</b>	<b>(2,793.68)</b>	<b>3,506,505.00</b>	<b>(3,509,298.68)</b> (100.08)%
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8295	Resv FF-Overtime/Shift Coverage	5,603.25	8,949.68	38,000.00	29,050.32 76.45%
8340	Resv FF-Shift Coverage	4,324.50	14,286.05	150,000.00	135,713.95 90.48%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	<b>Total Salaries/Wages</b>	<b>9,927.75</b>	<b>23,235.73</b>	<b>190,000.00</b>	<b>166,764.27</b> 87.77%
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	564.76	1,265.10	10,000.00	8,734.90 87.35%
5030	Life Insurance - ER	195.50	536.00	2,500.00	1,964.00 78.56%
5035	AD & D Insurance	42.50	120.00	850.00	730.00 85.88%
5050	Medicare - ER	143.95	336.91	2,500.00	2,163.09 86.52%
5070	Retirement ER - Regular	4,586.42	14,109.26	62,000.00	47,890.74 77.24%
5102	CA Training Tax- ER	1.14	7.82	175.00	167.18 95.53%
5120	Workers Comp Insurance - ER	0.00	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>118.67</u>	<u>686.23</u>	<u>8,500.00</u>	<u>7,813.77</u> 91.93%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,652.94</b>	<b>24,503.81</b>	<b>95,065.00</b>	<b>70,561.19</b> 74.22%
<b>Employment Services</b>					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	41.02	281.76	6,000.00	5,718.24 95.30%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>0.00</u>	<u>569.50</u>	<u>4,000.00</u>	<u>3,430.50</u> 85.76%
	<b>Total Employment Services</b>	<b>41.02</b>	<b>851.26</b>	<b>14,100.00</b>	<b>13,248.74</b> 93.96%
	<b>Total Personnel</b>	<b>15,621.71</b>	<b>48,590.80</b>	<b>299,165.00</b>	<b>250,574.20</b> 83.76%
<b>Services &amp; Supplies</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
<b>Clothing &amp; Uniform</b>						
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
<b>Contract Services</b>						
6110	IT Purchased Services	0.00	252.00	1,500.00	1,248.00	83.20%
7100	Copier Contract-Maint & Usage	127.64	382.92	2,500.00	2,117.08	84.68%
7202	Building Alarms & Security	210.00	210.00	1,100.00	890.00	80.91%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	<b>Total Contract Services</b>	<b>337.64</b>	<b>844.92</b>	<b>2,533,023.00</b>	<b>2,532,178.08</b>	<b>99.97%</b>
<b>Equipment &amp; Tools</b>						
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	25,000.00	25,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	76.00	152.00	350.00	198.00	56.57%
7238	Paramedic & EMT Small Tools & Supplies	1,608.82	3,448.17	40,000.00	36,551.83	91.38%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	0.00	35.38	1,200.00	1,164.62	97.05%
	<b>Total Equipment &amp; Tools</b>	<b>1,684.82</b>	<b>3,635.55</b>	<b>93,350.00</b>	<b>89,714.45</b>	<b>96.11%</b>
<b>Financial Services</b>						
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>96.00</b>	<b>96.00</b>	<b>100.00%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>						
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	168.75	7,200.00	7,031.25	97.66%
7325	Insurance	0.00	64,488.83	64,120.00	(368.83)	(0.58)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>0.00</b>	<b>64,657.58</b>	<b>73,320.00</b>	<b>8,662.42</b>	<b>11.81%</b>
<b>Legal &amp; Professional</b>						

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	844.05	1,549.56	3,000.00	1,450.44	48.35%
7326	Legal Services	0.00	2,147.32	750.00	(1,397.32)	(186.31)%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	844.05	3,696.88	5,250.00	1,553.12	29.58%
	Office/Operations					
7140	General Supplies & Minor Equipment	75.33	1,048.20	5,000.00	3,951.80	79.04%
7160	Postage, Shipping & Mail Supplies	0.00	4.44	2,000.00	1,995.56	99.78%
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	0.00	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	75.33	1,117.39	10,200.00	9,082.61	89.05%
	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	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	427.50	800.00	372.50	46.56%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	427.50	8,000.00	7,572.50	94.66%
	Rent & Utilities					
6000	Cell Phones	67.18	201.26	840.00	638.74	76.04%
6025	Telephone	167.18	508.58	3,000.00	2,491.42	83.05%
8610	Electric	2,459.32	2,459.32	1,000.00	(1,459.32)	(145.93)%
8620	Gas Service	48.13	169.75	2,500.00	2,330.25	93.21%
8630	Trash Services	255.40	766.20	2,800.00	2,033.80	72.64%
8640	Water and Water Services	117.00	812.68	6,000.00	5,187.32	86.46%
8659	Utility Cable Charges	0.00	362.12	2,200.00	1,837.88	83.54%
8670	Street Lighting	10.28	30.66	135.00	104.34	77.29%
	Total Rent & Utilities	3,124.49	5,310.57	18,475.00	13,164.43	71.26%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	456.19	500.00	43.81	8.76%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	189.74	5,000.00	4,810.26	96.21%
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	0.00	1,600.00	1,600.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2023 Through 9/30/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
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	5,605.92	28,000.00	22,394.08	79.98%
Total Repairs & Maintenance	0.00	6,251.85	38,800.00	32,548.15	83.89%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	0.00	0.00	1,400.00	1,400.00	100.00%
Total Services & Supplies	6,066.33	85,942.24	2,786,914.00	2,700,971.76	96.92%
Capital Outlay					
9006 Infrastructure CIP	763.25	763.25	82,567.00	81,803.75	99.08%
9085 Vehicle Purchase	0.00	0.00	40,000.00	40,000.00	100.00%
Total Capital Outlay	763.25	763.25	122,567.00	121,803.75	99.38%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	0.00	0.00	193,318.00	193,318.00	100.00%
Transfers					
9511 Interfund Transfer Out	6,257.44	18,772.32	75,089.28	56,316.96	75.00%
Total Transfers	6,257.44	18,772.32	75,089.28	56,316.96	75.00%
Total Expenditures	28,708.73	154,068.61	3,477,053.28	3,322,984.67	95.57%
Net Revenues over Expenditures	(25,741.97)	(156,862.29)	29,451.72	(186,314.01)	(632.61)%

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 9/30/2023

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines	3110	1,298,022.02
General Contingency Reserve	3111	493,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>540,562.42</u>

Total Other Liabilities 2,372,143.95

Total Other Liabilities 2,372,143.95

#### Equity

##### Equity

Fire Mitigation Fund	3161	<u>135,448.89</u>
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Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,507,592.84