



## **EMERGENCY SERVICES ADVISORY COMMITTEE MEETING**

Thursday, May 21, 2026 at 5:30 p.m. – 2122 9<sup>th</sup> Street Suite 106, Los Osos, CA 93402  
The LOCSD Boardroom will be open for accessing the meeting. Members of the public may participate in this meeting in person or via teleconference and/or electronically.

For quick access, go to <https://us02web.zoom.us/j/85196670841>  
(This link will help connect both your browser and telephone to the call)  
OR dial 1 (929) 205-6099 or 1 (301) 715-8592 and enter 851 9667 0841

All persons desiring to speak during any Public Comment can submit a comment by:

- Through email at [LDurban@losososcscsd.org](mailto:LDurban@losososcscsd.org) by 4:00pm on 05/21/2026
- Through the district website [www.losososcscsd.org/contact-us](http://www.losososcscsd.org/contact-us) by 3:00pm on 05/21/2026
- Through teleconference by phone at (929) 205-6099 or (301) 715-8592 and enter **851 9667 0841**
- Through mail by 5:00 PM on the day prior to the Committee meeting sent to LOCSD
- Through teleconference meeting at <https://us02web.zoom.us/j/85196670841>

## **AGENDA**

- 1. Open at 5:30 p.m. – Call to Order, Flag Salute & Roll Call**
- 2. Approve ESAC Minutes of February 19, 2026**  
*(Recommend Committee approval)*  
Presented by: Administrative Services Manager Durban
- 3. Fire Department Update**  
*(Informational)*  
Presented by: General Manager Munds
- 4. Review of Board Approved ESAC Work Plan for 2026**  
Presented by: General Manager Munds and Chairperson Womack
- 5. Cal Fire Contract**  
*(Informational)*  
Presented By: General Manager Munds
- 6. Fund 301 FY 2026-27 Budget Review**  
Presented By: General Manager Munds
- 7. Update on Station 15 Remodel/New Construction Costs Estimates**  
*(Recommend Comments to Staff)*  
Presented By: General Manager Munds
- 8. Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
- 9. Schedule Next ESAC Meeting** – Thursday, August 20, 2026 at 5:30 p.m. unless otherwise noted
- 10. Closing Comments by ESAC Committee Members**
- 11. Adjournment**





May 21, 2026

**TO:** Emergency Services Advisory Committee  
**FROM:** Laura Durban, Administrative Services Manager  
**SUBJECT:** **Agenda Item 2 – 05/21/2026 Emergency Services Advisory Committee Meeting**  
Approve Prior Meeting Minutes

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

**DESCRIPTION**

Attached are the minutes of the Emergency Services Advisory Committee (ESAC) meeting held February 19, 2026, for your review and approval.

**STAFF RECOMMENDATION**

Staff recommend that the Emergency Services Advisory Committee adopt the following Motion:

***Motion: I move that the Emergency Services Advisory Committee approve the minutes of the ESAC meeting held February 19, 2026.***

Attachment  
02/19/2026 Emergency Services Advisory Committee Minutes

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

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

[www.losososcsd.org](http://www.losososcsd.org)

**Los Osos Community Services District**  
**DRAFT - Minutes of the Emergency Services Advisory Committee**  
**Thursday, February 19, 2026, at 5:30 p.m.**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>1. Call to Order Flag Salute Roll Call</b></p>	<p>Chairperson Womack called the meeting to order at 5:30 p.m.</p> <p>Roll Call:            Craig Baltimore, Committee Member – Present            Gee Barger, Committee Member - Absent            Bob Neumann, Committee Member – Present – Arrived remotely via AB 2449 with no objections at 5:30 p.m.</p> <p>Gary Orback, Committee Member – Present            Thomas Tengdin, Committee Member – Absent            Vice Chairperson Tom Cross – Absent            Chairperson Christine Womack – Present</p> <p>Staff:            Ron Munds, General Manager            Joshua Lorenzo – Battalion Chief</p>	
<p><b>2. Approve ESAC Minutes of November 20, 2025</b></p>	<p>Chairperson Womack presented the minutes for approval.</p> <p>Public Comment – None</p> <p><b>Committee Member Orback made a motion to approve the minutes of November 20, 2025. The motion was seconded by Committee Member Baltimore and passed with unanimous consent.</b></p>	<p><b>Action – Filed Approved Minutes</b></p>
<p><b>3. Fire Department Update</b></p>	<p>Munds reported 290 emergency calls between December 1, 2025, and February 9, 2026, including 103 consecutive calls, 212 medical aids, and three surf rescues, as well as special programs and projects. He also inquired about 14 of the 17 false fire alarms. In addition, 20 out of 26 reserve applicants passed the physical ability test, and 11 were selected to begin training on February 21. Fire Captain Paramedic Pearl has transitioned to the Training Bureau, and Fire Captain Paramedic Hanada will take over. Fire Apparatus Engineer–Paramedic Jared Hart has accepted a Fire Captain–Paramedic promotion at Station 72.</p> <p>Battalion Chief Lorenzo responded that the false alarm designation is determined at the command center. He also spoke about the firefighters from Station 15 who responded to a call on Christmas Day in 2024 and revived a prematurely born baby. One year later, they met with the family.</p> <p>Committee Member Baltimore inquired about surf rescue reimbursements, the 4-0 staffing - at Station 15, and if Morro Bay is still being considered as a partner for staffing the fire station.</p> <p>General Manager Munds commented that there is a trade-off with the state, but no reimbursement. We are also working on the partnership contracting and other costs needed to calculate the fire tax increase for the 4-0 staffing model, while awaiting a proposal from Morro Bay.</p> <p>Public Comment – None</p>	<p><b>Action – None</b></p>
<p><b>4. Los Osos Emergency Operations Plan</b></p>	<p>General Manager Munds provided background and updates since the August 2025 meeting and discussed sections 1-7 of the plan, and the new addendums.</p> <p>Chairperson Womack inquired about the Tsunami map.</p> <p>Committee Member Neumann noted that the Los Osos tsunami map will be integrated into the upcoming revisions of state and county tsunami maps.</p> <p>General Manager Munds continued with the financial impacts of the Los Osos Emergency Operations Plan.</p>	<p><b>Action – The Committee recommended to the Board that the Board adopt the Los Osos Emergency Operations Plan as presented.</b></p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
	<p>Committee Member Neuman commented on the Los Osos plan being a condensed version of the County Plan, keeping it a live document, adding job-action sheets, and keeping emergency supplies to a minimum.</p> <p>Committee Baltimore inquired about coordination with Diablo Canyon for earthquake emergencies.</p> <p>General Manager Munds responded that the County EOC would be activated to handle earthquake emergencies.</p> <p>Public Comment – Richard Margetson commented on discussing what food to stock at the Community Center.</p> <p><b>Committee Member Baltimore made a motion to recommend to the Board that the Board adopt the Los Osos Emergency Operations Plan as presented. The motion was seconded by Committee Member Orback and passed with unanimous consent.</b></p>	
<p><b>5. Fund 301 FY 2025-26 Mid-Year Budget Review</b></p>	<p>General Manager Munds presented the mid-year adjustments, reserve allocations, and unassigned cash moved to the Capital Outlay Reserve.</p> <p>Committee Member Orback inquired about the fire tax increase being placed on the November ballot.</p> <p>General Manager Munds commented on what needs to be factored in, including a decision on the CalFire contract, and it will be at least a couple of years out.</p> <p>Public Comment – Jeff Edwards commented on the April 2023 assessment of Station 15, noting its condition, deficiencies, and the use of the Reserves.</p> <p>General Manager Munds commented that there will have to be a comprehensive review of the cost when we are ready to move forward.</p> <p>Committee Member Baltimore commented on the increased cost of a new building and inquired about a temporary building.</p> <p>Division Chief Brant commented that firefighters' housing is the primary issue.</p> <p>General Manager Munds commented on the current location being logistically favorable and the plans being comprehensive.</p> <p>Division Chief Brant noted that housing for the firefighters was found during construction of the Pismo Beach fire station.</p>	<p><b>Action – None</b></p>
<p><b>6. Public Comments on Items NOT on this Agenda</b></p>	<p>Public Comment – Richard Margetson inquired about moving the fire station to Sunnyside and shared a Christmas story about a toy drive.</p>	
<p><b>7. Schedule Next ESAC Meeting</b></p>	<p>The next Emergency Services Advisory Committee meeting is scheduled for Thursday, May 21, 2026, at 5:30 p.m. unless otherwise noted.</p>	
<p><b>8. Closing Comments by ESAC Committee Members</b></p>	<p>Chairperson Womack thanked Committee Member Newmann for his work on the Emergency Operations Plan.</p>	
<p><b>9. Adjournment</b></p>	<p>The meeting adjourned at 6:15 p.m.</p>	





**CAL FIRE**  
**San Luis Obispo**  
**County Fire Department**

100 Cross Street Suite 101 • San Luis Obispo, CA 93401  
Phone: 805.543.4244 • Fax: 805.543.4248  
www.calfireslo.org

*John Owens, Unit Chief*

May 21, 2026

**To:** Honorable Emergency Services Advisory Committee  
**From:** Josh Lorenzo, Battalion Chief  
**Subject:** **Agenda Item 3 – May 21, 2026 Committee Meeting**  
District/CAL FIRE Chief Report for March 2026 – May 2026

**EMERGENCY ACTIVITY**

1. Station 15 - South Bay responded to 298 calls from March 1, 2026 – May 13, 2026. This included 228 Medical Aids – with 11 Traffic Collisions and 3 Surf Rescues, 39 Public Assists, 10 Hazardous, and 21 Fire - with 15 False Alarms.

**ADMINISTRATION**

1. The 10 prospective Station 15 – South Bay Reserve Firefighter candidates successfully completed their required training and shadow shifts and were released to full duty as a Company 15 Reserve Firefighter.
2. Reserve Firefighter Parker Burt was recognized for his exemplary service at the Firefighters Recognition Dinner, hosted by the SLO Masons on March 17, 2026. Parker has been a dedicated member of Company 15 for 10 years. We truly appreciate his commitment and contributions to the community!
3. Station 15 - South Bay has started the process of hiring one additional Reserve Firefighter. He must first complete a medical exam by a physician and pending medical clearance, he will move onto training.
4. Staff completed the budget preparation process for fiscal year 2026-2027. Time was spent ensuring accuracy, accounting for known and projected expenditures, and factoring in changes expected to arise with the new CAL FIRE contract.

**SPECIAL PROGRAMS/PROJECTS**

5. On February 13, 2026, Station 15 – South Bay met with the Rotary Club of Los Osos to provide information about the fire department and answer any questions from attendees.
6. Station 15 full-time staff attended Continued Professional Training taught by the CAL FIRE/SLO County Fire Department Training Bureau. This is a mandatory annual training for all CAL FIRE personnel, where they are provided with refresher courses on various topics.
7. Station 15 – South Bay participated in battalion-wide training with Cambria - Station 10 and Estero Bay - Station 16 on Auto Extrication, to reinforce and enhance response capabilities. This training focused on improving crew cohesion, updating techniques, and practicing with new equipment in real-

world scenarios. Through continuous training, personnel are able to increase on-scene proficiency, apply and adapt skills, and maintain a high-level of service to the community.

8. On March 14, 2026, 8,805 feet of fire hose at Station 15 – South Bay received annual testing and maintenance, which included service pressure testing, inspecting for defects, lubricating couplings and connection points, etc. to ensure that all hose are in proper condition. 150 feet did not pass and was removed from service.
9. On March 21, 2026, Station 15 met with the residents of Daisy Hill Estates to provide information about emergency preparedness within their community and answer any questions from attendees.
10. On April 19, 2026, Station 15 hosted a station tour for 10 Girl Scouts. Staff provided a tour of Medic Engine 15 and Medic Squad 15, along with basic fire safety tips.
11. On April 25, 2026, Station 15 attended the 'Earth Day Celebration' hosted by Parks for Los Osos at Sunnyside School.
12. Annual fire hazard abatement inspections have begun. Properties that did not pass initial inspection will receive a notice by mail with details regarding abatement standards and deadlines for reinspection. In total, 330 notices were sent to property owners and Station 15 – South Bay will begin second round inspections from May 23 – May 31, 2026.
13. The new Command Vehicle has been placed into service, transferring the old truck to the new Utility-15. Station 15 - South Bay staff will seek Board approval at the next Board Meeting to declare the existing Utility-15 as a surplus vehicle and advertise the truck for sale.

Respectfully Submitted,

DocuSigned by:  
  
00603F5E799D4E7...  
John Owens, Unit Chief  
**CAL FIRE** / San Luis Obispo County Fire Department

  
By Josh Lorenzo, Battalion Chief  
**CAL FIRE** / San Luis Obispo County Fire Department

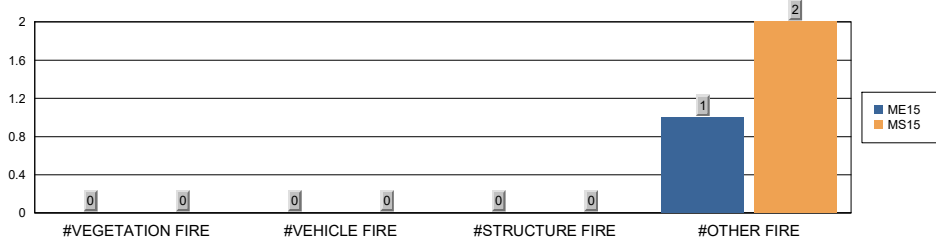
5/1/2026



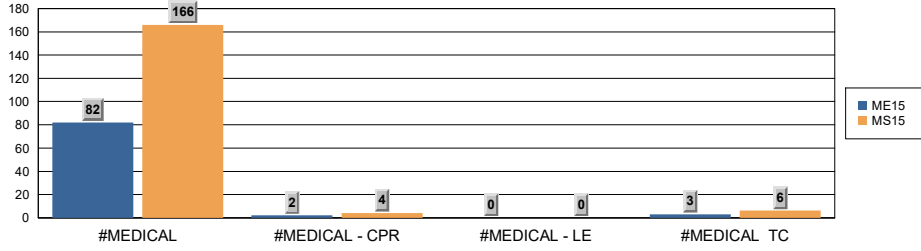
# Station 15 Monthly Incident Summary

April 2026

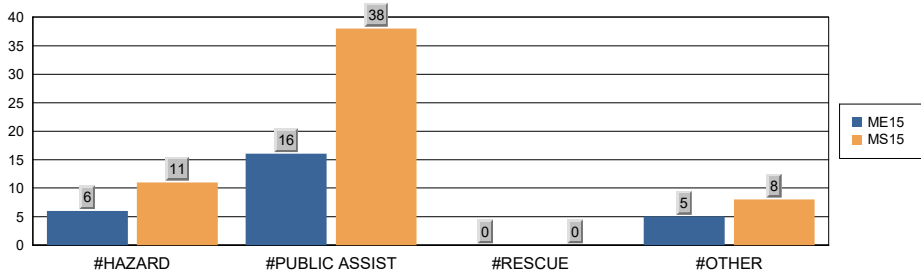
Fire Responses by Type



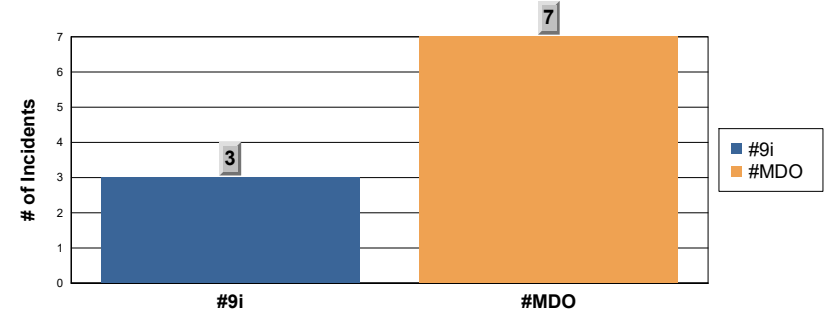
Medical Responses by Type



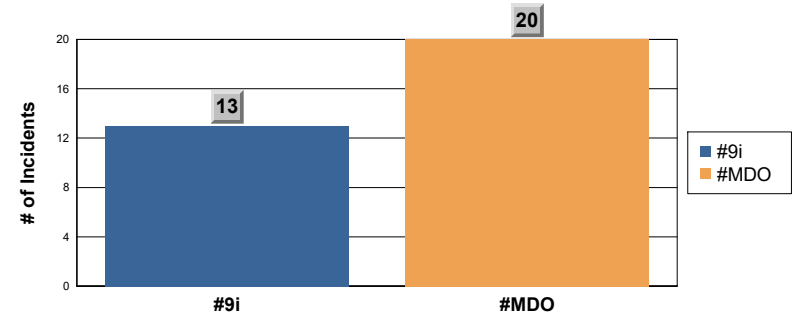
Miscellaneous Responses by Type



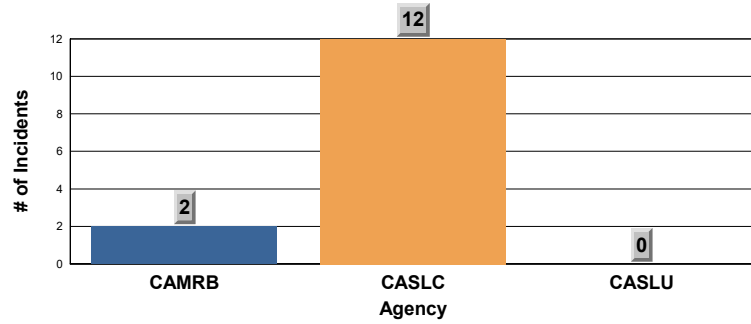
Responses to 9i and MDO



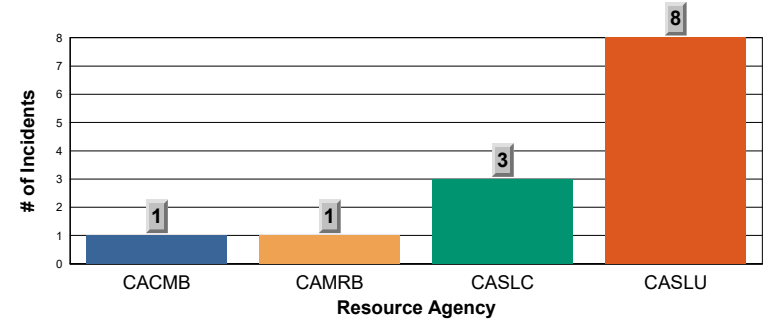
Responses to 9i and MDO YTD



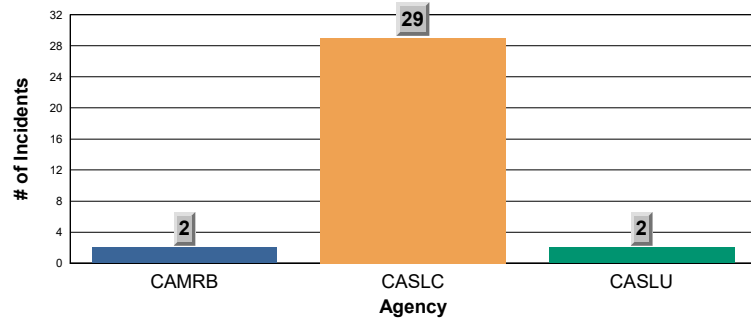
**SBY Aid Given to Other Agency**



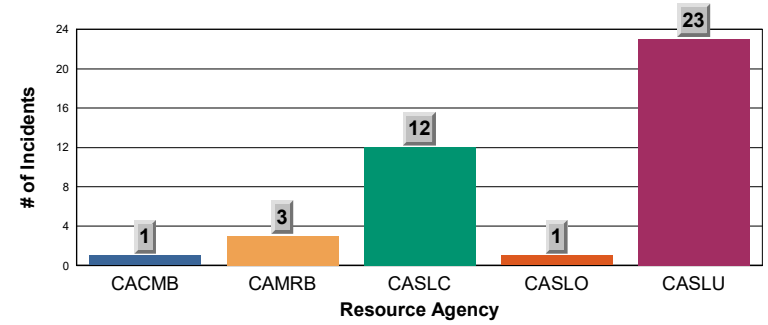
**Other Agency Aid to SBY**



**SBY Aid Given to Other Agency YTD**



**Other Agency Aid to SBY YTD**

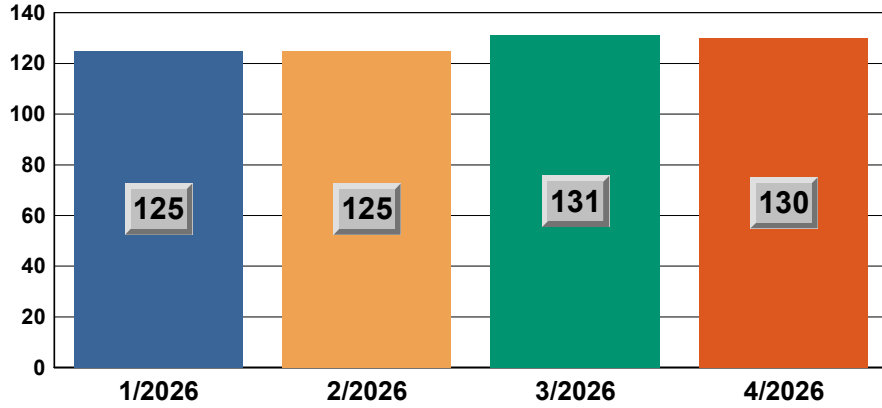




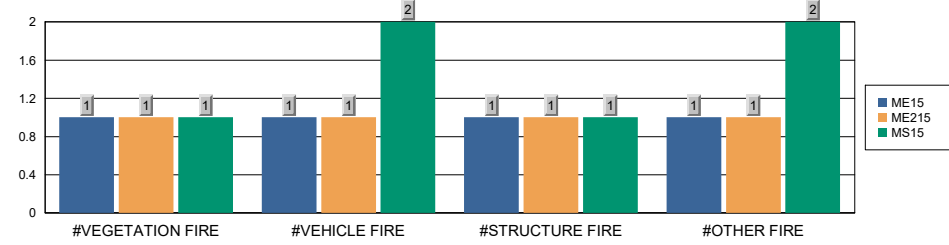
### Station 15 Monthly Incident Summary

March 2026

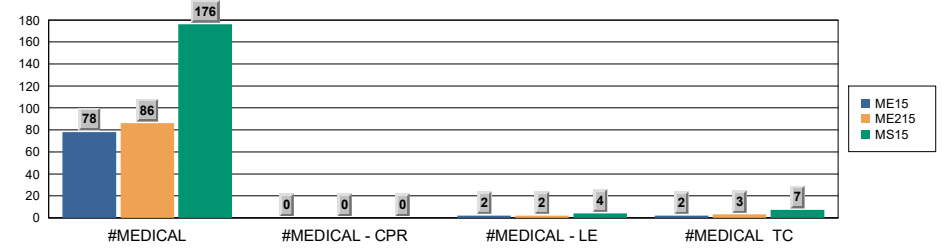
### Station 15 Incidents per Month



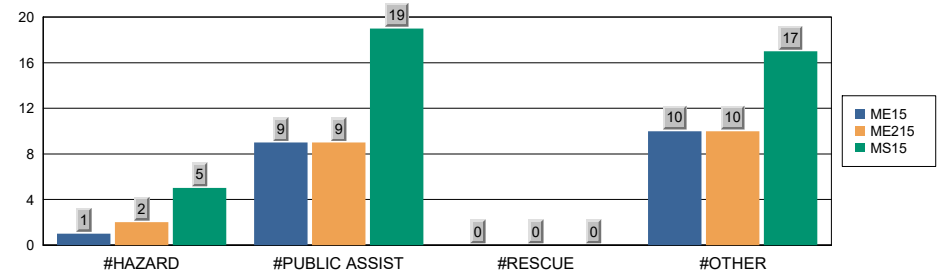
### Fire Responses by Type



### Medical Responses by Type

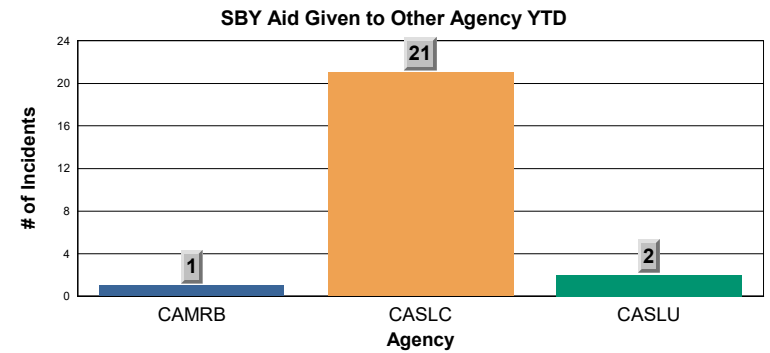
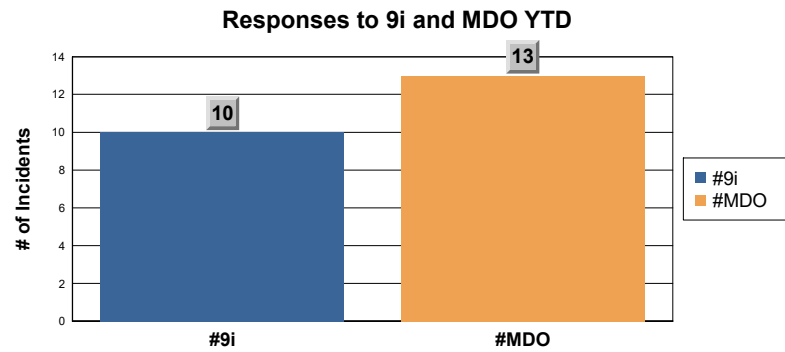
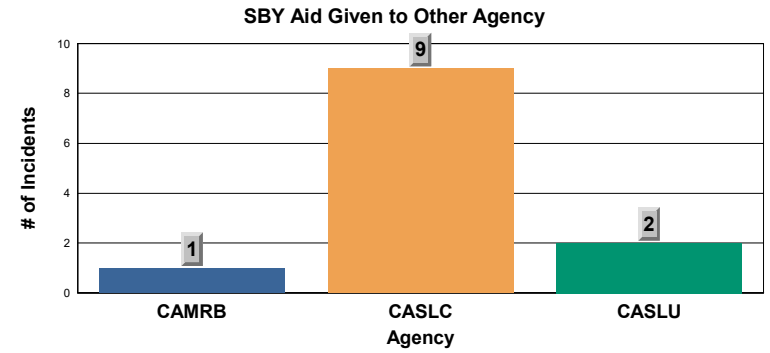
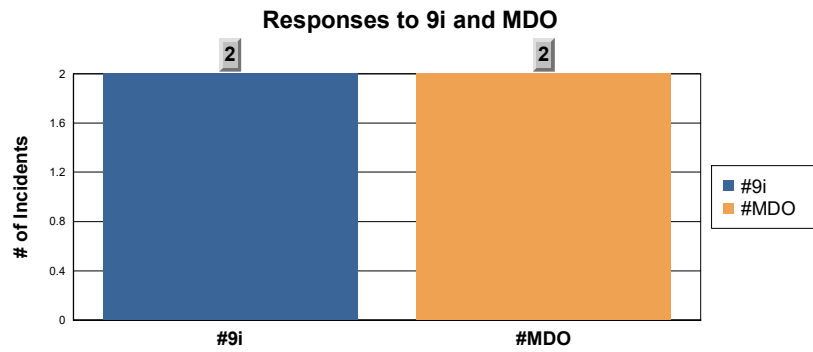


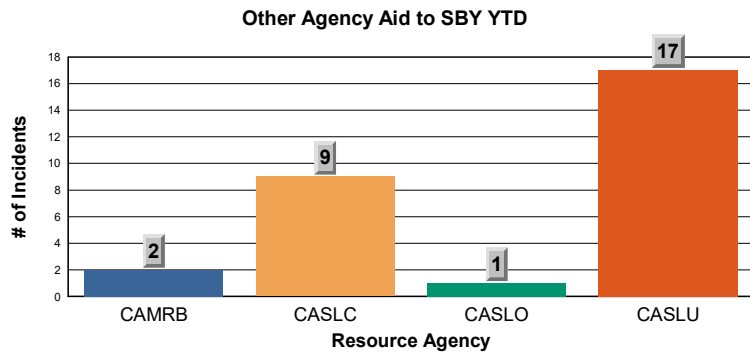
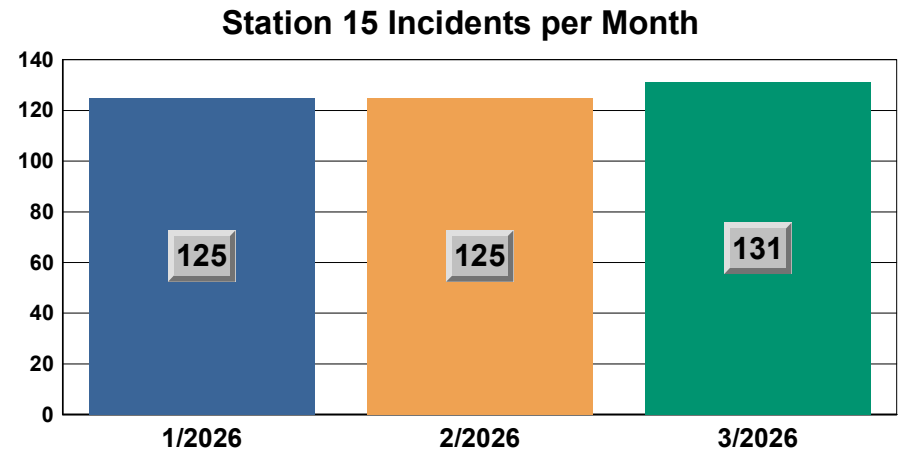
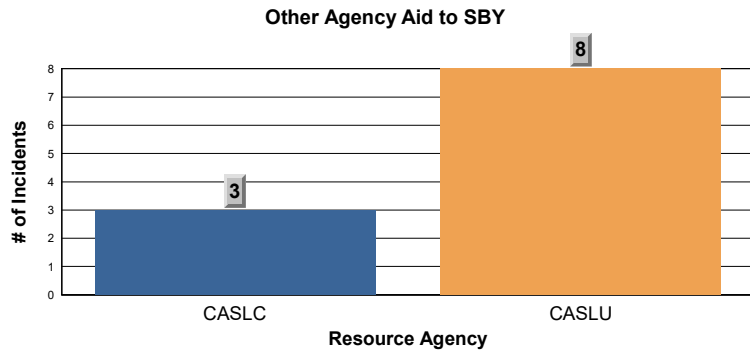
### Miscellaneous Responses by Type



The source of this data is submitted by CAL FIRE through the Computer Aided Dispatch (CAD) system. Total statistics on this report are not final, and may not match any other fire statistics provided by CAL FIRE / San Luis Obispo County Fire. \*Station 15\* resources include ME15, MS15, BT15.

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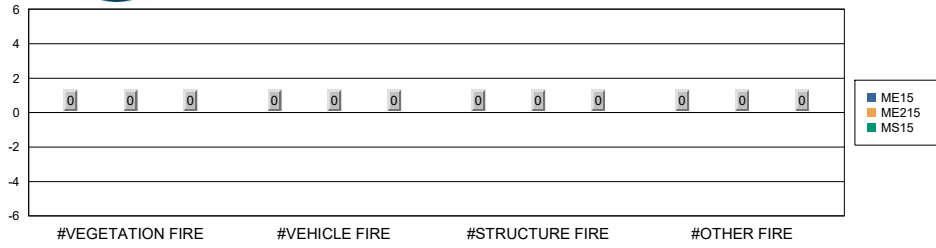
3/1/2026



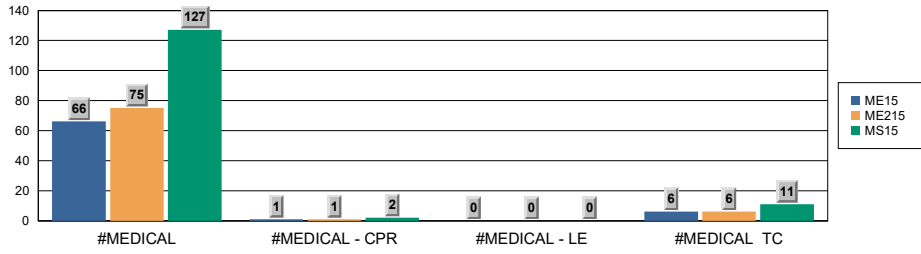
# Station 15 Monthly Incident Summary

February 2026

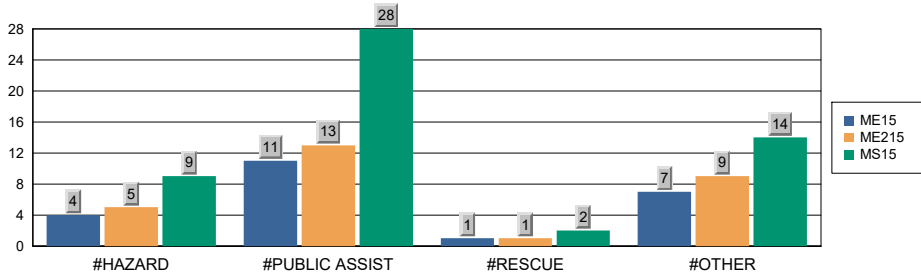
Fire Responses by Type



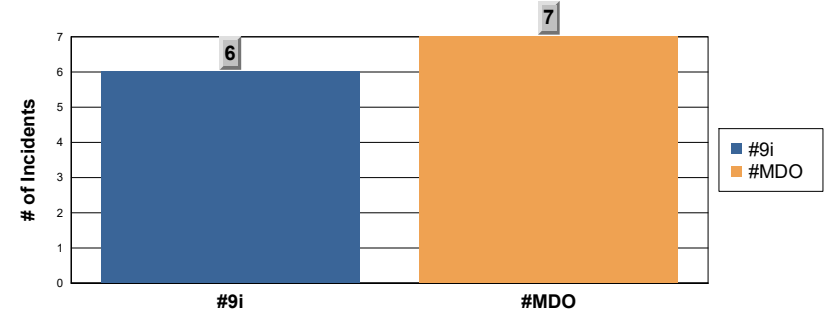
Medical Responses by Type



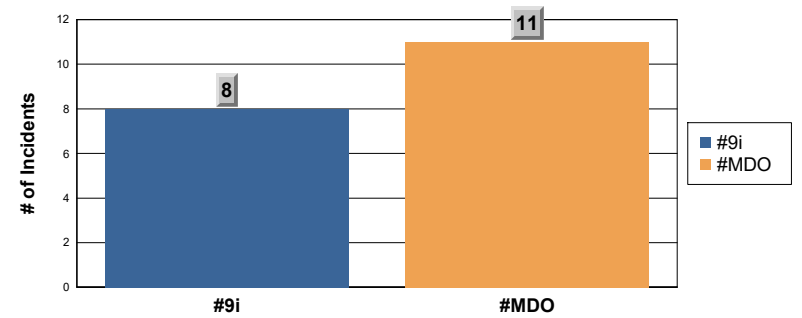
Miscellaneous Responses by Type



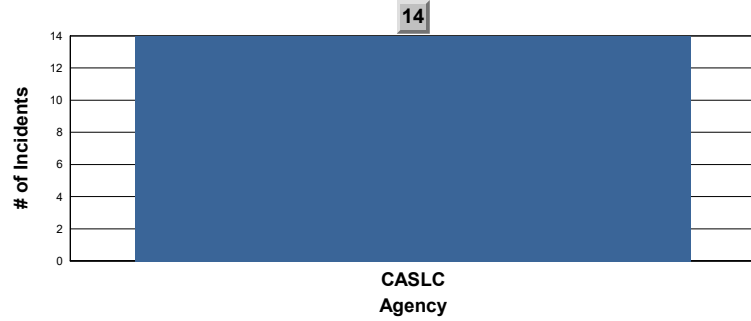
Responses to 9i and MDO



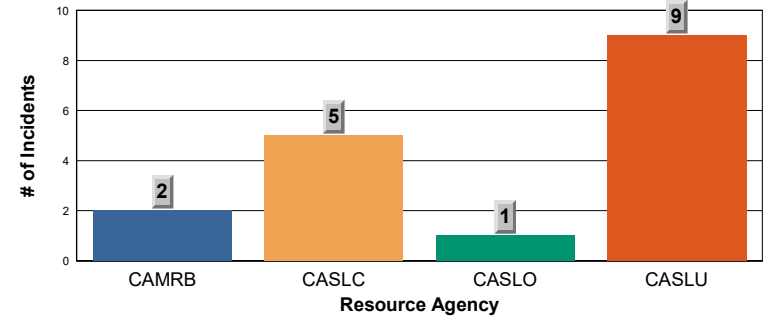
Responses to 9i and MDO YTD



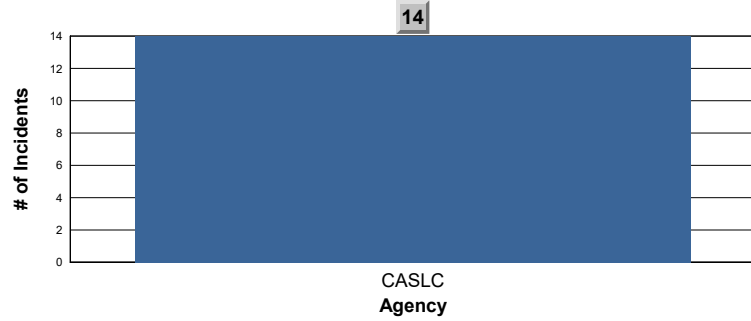
**SBY Aid Given to Other Agency**



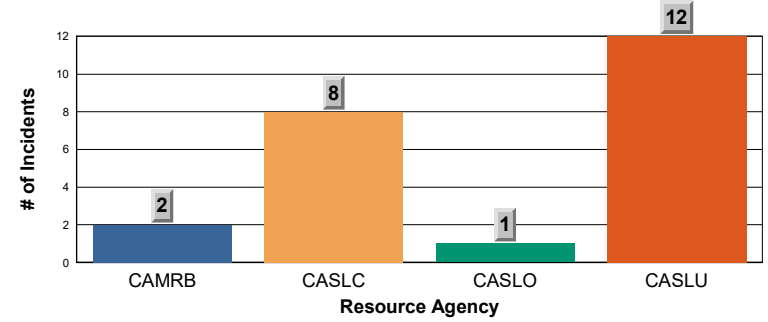
**Other Agency Aid to SBY**



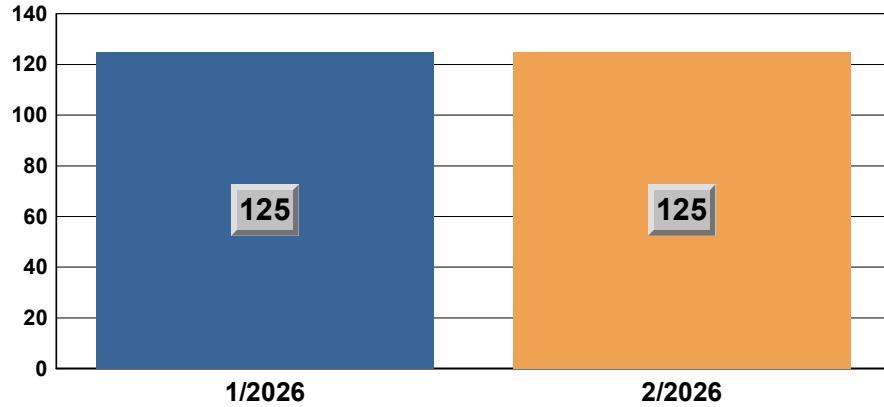
**SBY Aid Given to Other Agency YTD**



**Other Agency Aid to SBY YTD**



### Station 15 Incidents per Month



**Reference:**

- SBY : SOUTH BAY FIRE STATION OR STATION 15
- CASLC : SAN LUIS OBISPO COUNTY FIRE
- CASLU : CAL FIRE
- ME15 : MEDIC ENGINE 15
- MS15 : MEDIC SQUAD 15
- ME215 : MEDIC ENGINE 215
- MEDICAL - TC : MEDICAL AID FOR A TRAFFIC COLLISION OR VEHICLE ACCIDENT
- MEDICAL - LE : MEDICAL AID REQUIRING LAW ENFORCEMENT
- MEDICAL - CPR : MEDICAL AID REQUIRING CARDIOPULMINARY RESUSCITATION



May 21, 2026

**TO:** Emergency Services Advisory Committee

**FROM:** Christine Womack, Chairperson  
Ron Munds, General Manager

**SUBJECT:** **Agenda Item 4 – 05/21/26 ESAC Special Meeting**  
Emergency Services Advisory Committee Work Plan

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

**Recommendations for Emergency Services Advisory Committee in 2026:**

1. Review Cal Fire Agreement Schedules A through E and make recommendations for updating as appropriate
2. Review the Emergency Services Strategic Plan and make recommendations to the Board
3. Review and make recommendations on implementing the Emergency Response Plan
4. Provide a quarterly review of the Fund 301 budget and financial statements for Fiscal Year 2025/2026 and 2026/2027

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
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[www.losososcscsd.org](http://www.losososcscsd.org)





May 21, 2026

**TO:** Emergency Services Advisory Committee (ESAC)

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 5 – 05/21/2026 FAC Meeting  
Cal Fire Contract**

**President**

Matthew D. Fourcroy

**Vice President**

Charles L. Cesena

**Directors**

Tom Cross

Richard Hubbard

Christine M. Womack

**General Manager**

Ron Munds

**District Accountant**

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**STAFF RECOMMENDATION**

***Informational***

**DISCUSSION**

**Background**

Since May 2025, Staff, ESAC and the Board of Directors have been evaluating alternatives to the current fire protection and emergency medical services contract with San Luis Obispo County Fire. This evaluation is driven by escalating staffing costs, increasing administrative overhead, and accounting discrepancies that have resulted in District overpayments.

At the September 2025 Board meeting, the Board identified two potential service providers for further evaluation:

- Cal Fire (direct contract)
- City of Morro Bay

Following that direction, staff engaged both agencies to determine their interest and ability to provide services. Both agencies responded:

- Cal Fire submitted two contract options, each with a three-year term and differing staffing models.
- City of Morro Bay provided a letter of interest including a scope of services, personnel cost estimates, and a sample operational budget.

***Cal Fire Contract Proposal(s) Summary***

Cal Fire provided two separate agreements to address both the short-term funding constraints the District is currently under and the long-term service level goals to move to a higher staffing level to meet the community's goals and needs. Both Cal Fire agreements estimate staffing costs at the highest step of the salary range for each employee classification which has been standard practice in the past.

**Interim Cal Fire Contract Proposal**

Cal Fire provided an interim three-year agreement which is basically equivalent to the District's current level of service which is three regular employees, two of which are required to be paramedics, and a reserve fire fighter. It does add the partial payment for a dispatcher salary, uniforms and minor vehicle maintenance.

This staffing option provides a short-term bridge to the higher level of staffing desired by the District. The downside of this option is the continued reliance on the reserve program to provide the fourth employee.

The contract cost for this interim level of service is summarized as follows:

**Year 1 Cost:** \$3,110,491

- Includes staffing, benefits, dispatcher salary, uniforms and minor vehicle operational cost and a 10.77% administrative fee

**Personnel Cost:**

- \$3,081,472 includes dispatch cost

**Additional Costs:**

- Uniforms and minor vehicle operations (~\$29,018)

**Contract Term:** 3 years

**Annual Escalation:** 3.5%

**Cal Fire 4-person Staffing Proposal**

**Year 1 Cost:** \$3,845,661

- Includes staffing, benefits, dispatcher salary, uniforms and minor vehicle operational cost and a 10.77% administrative fee

**Personnel Cost:**

- \$3,751,277 without dispatcher salary

**Dispatch Costs:**

- Based on 0.6% of a dispatcher salary
- Approximately \$94,384 annually (including administrative fee)
- Separated out from personnel costs for comparison of services

**Additional Costs:**

- Uniforms and minor vehicle operations (~\$29,024). Provided in the contract but not used in the cost comparison.

**Contract Term:** 3 years

**Annual Escalation:** 3.5%

Both proposals identified operational costs that can be taken out of the contract to avoid the administrative fee and placed in the station's operating budget to be directly paid by the District.

***City of Morro Bay (City) Cost Proposal Summary***

The City provided a high-level proposal with a detailed cost breakdown for staffing and operational costs. The staffing level in the proposal is for four regular employees with a similar staffing structure as Cal Fire's proposal. The proposal details a clear scope of services to be delivered to the District and an itemized budget breakdown for personnel and operating costs.

**Key Assumptions**

- Salaries at highest step
- All positions include paramedic certification (most conservative)
- Retirement calculated at PERS Tier 1 (most conservative)
- Includes PERS unfunded unaccrued liability cost of \$408,506 annually

Note, for comparison purposes, it is not clear at what level the retirement benefit was calculated in the Cal Fire agreements and a Fire Apparatus Engineer and Fire Fighter II positions in their agreement are not required to be paramedics.

### Cost Summary

- **Personnel Cost:** \$3,669,415
- **Dispatch Estimate:** \$150,000
- **Administrative Fee:** 5% (applied to personnel costs only)

### Implementation Considerations

- Requires hiring approximately 12 new personnel
- Estimated 6-month transition period
- Includes recruitment, training, and equipment acquisition

### SUMMARY

The following table provides the best estimates to summarize the costs for better understanding of the differences between the four regular employee staffing model.

Category	CAL FIRE (Year 1 Estimated)	Morro Bay (Year 1 Estimate)	Notes
Personnel	\$ 3,845,661.00	\$ 3,669,415.00	MB assumes paramedics at top step/ both include overtime/MB includes Chief, Fire Marshal, Admin Tech
Benefits	Included in Personnel Cost	Included in Personnel Cost	
Admin Fee	10.77% - \$373,908 -Included in Personnel Cost	5% - \$158,197 - Included in personnel costs	
Dispatcher Salary	\$ (94,384.00)		Subtracted from personnel costs/added below
<b>Total Personnel</b>	<b>\$ 3,751,277.00</b>	<b>\$ 3,669,415.00</b>	<b>Diff in Personnel cost s= \$81,862</b>
Schedule A OE w/ Admin Fee	\$29,024 not included in cost estimates	N/A	
Station 15 Operations	TBD	TBD	MB developed an itemized budget based on CSD budget + additional costs - Cal Fire based on current District budget (not included in comparison costs)
Dispatch	\$ 94,384.00	\$ 150,000.00	MB estimates dispatch service in ops budget/Cal Fire funds portion of employee
<b>Annual Total</b>	<b>\$ 3,845,661.00</b>	<b>\$ 3,819,415.00</b>	<b>Includes dispatch cost/Cal Fire OE not included/ diff \$26,246</b>
Startup Costs	Minimal	~\$202,000	PPE + hiring
Staffing Impact	Existing system	+12 new hires	High upfront additional costs

The main material differences are:

Category	Cal Fire	City of Morro Bay
<b>Contract Term</b>	3 years	Requested 15 years
<b>Cost (Year 1)</b>	Slightly higher	Slightly lower
<b>Staffing</b>	Existing workforce	Requires new hires
<b>Startup</b>	Minimal	Significant
<b>Chief Officer Coverage</b>	Immediate/local	Limited after-hours
<b>Implementation Time</b>	Immediate	~6 months

### Next Steps

Staff will be moving forward with an analysis to move to the four regular employee model and the revenue versus costs considerations. The results of the analysis will be used to evaluate the need for an increase in the Special Fire Tax in 2028. Having the cost information from the two proposals received will assist in creating a baseline cost to include in the Special Fire Tax model. The model will provide the cost projections out five to seven years and identify the revenue requirements to support those costs.





May 21, 2026

**TO:** Emergency Services Advisory Committee  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 6 – 05/21/2026 FAC Meeting**  
Preliminary Budget Review for Fiscal Year 2026-2027 for Fund 301.

**DESCRIPTION**

This report summarizes the preliminary budget for Fiscal Year 2026-2027 for Fund 301. The final budget will be presented at the June 4<sup>th</sup> Board meeting.

**STAFF RECOMMENDATION**

Staff recommends the following:

- 1. Review and comment (as needed) on the budget for Fund 301.**
- 2. Provide a recommendation(s) to the Board of Directors regarding the Fund 301 budget document.**

**DISCUSSION**

The following section of the report provides a summary of the requested changes for the Fiscal Year 2026-2027 budget for Fund 301. More detailed line-item descriptions of each request are provided as an attachment to the report.

**Fiscal Year 2026-27 Fund 301 Budget Request Summary:**

**Fund 301 - Fire**

**Major Requests:** Significant decrease in Services and Supplies related to expenditures for Cal Fire Schedule A charges attributed to the direct contract with Cal Fire.

There are incremental increases and decreases in other areas. A majority of the increases are associated with the District paying directly for costs that were in the Schedule A charges in past years. Moving these costs to the Fund 301 operating budget eliminates the Cal Fire administrative overhead charges which range from 10% to 12% which result in an overall cost savings.

Per the updated reserve policies for Fund 301, the contribution Vehicle Replacement Reserve increases by 5% from \$136,500.00 to \$143,325.00.

The Board, at their May 7, 2026 meeting, tentatively increased the Zone A property tax revenue from \$130,985 to \$150,000 this next fiscal year. They also approved

**President**  
Matthew D. Fourcroy

**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Joshua Lorenzo

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increasing the cost-allocation transfer percentage from 12.5% to 13.10%, the increase from last fiscal year to this will be approximately \$36,000 to \$132,054.02.

**Impact on Budget:** The decrease in the Schedule A charges decreases Services and Supplies budget by approximately \$171,383.95. With the reductions in other line items, the overall decrease is \$159,421.65.

### Fund 301 – Summary

Fund 301 receives revenue through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2026-27 the contribution will increase from 39.6% to 43.3% of Zone A revenue or \$150,000.00. The County has provided the District with the estimated property tax revenue for Zone B which is \$3,071,915.00, about a 5% increase over last year’s budget. The Special Fire Tax will increase by 3.02% or by approximately \$20,923.00. Staff estimated the remainder of the revenue based on past projection methodologies.

On expenditures, and as discussed, the Cal Fire Schedule A contract amount (labor charges) decreased by \$232,571 which is the approximate amount the District was paying for Countywide overhead before contracting directly with Cal Fire. As previously stated, there are incremental increases and decreases in other line items in the Service and Supplies budget.

At this point, the Infrastructure CIP budget has been set at zero but could change if the Board decides to start the fire station remodel project. As previously indicated, contributions to Vehicle Replacement Reserve will increase by 5% from \$136,500.00 to \$143,325.00 in 2026-2027. Once the revenues and expenditures projections are solidified, staff will re-evaluate the Fund 301 reserves for future recommendations for contributions.

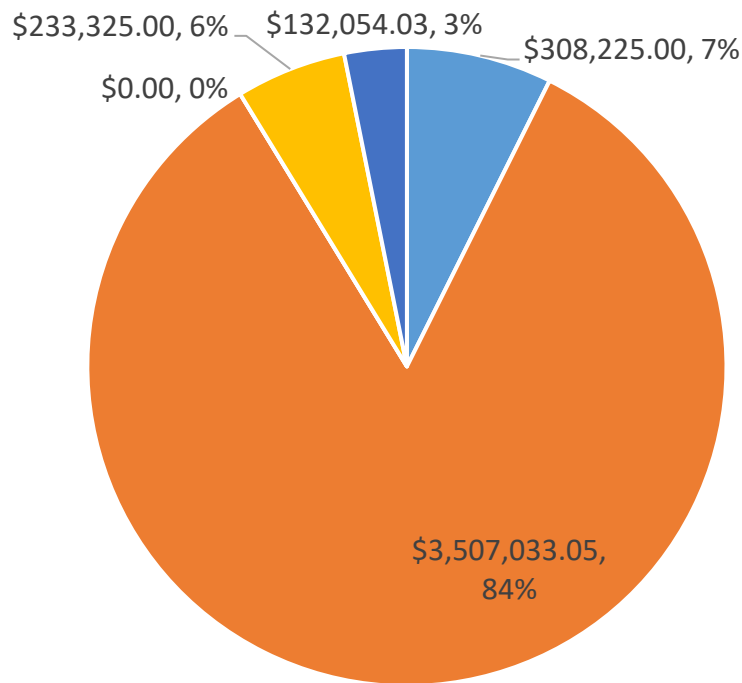
The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,994,910.58	\$4,180,281.19	\$185,370.61
<b>Expenditures</b>			
<b>Total Personnel</b>	\$304,225.00	\$308,225.00	\$4,000.00
<b>Services &amp; Supplies</b>	\$3,678,417.00	\$3,507,033.05	-\$171,383.95
<b>Capital Outlay</b>	\$34,912.00	\$0.00	-\$34,912.00
<b>Reserves</b>	\$226,500.00	\$233,325.00	\$6,825.00
<b>Transfers</b>	\$96,004.73	\$132,054.03	\$36,049.30
<b>Total Expenditure</b>	<b>\$4,340,058.73</b>	<b>\$4,180,637.08</b>	<b>-\$159,421.65</b>
<b>Total Revenue</b>	<b>\$3,994,910.58</b>	<b>\$4,180,281.19</b>	<b>\$185,370.61</b>
<b>Net Revenue/Expenses</b>		<b>-\$355.89</b>	

**Attachments**

Fund 301 Line Items Details and Reserve information  
Fund 301 Vehicle Replacement Sinking Fund

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,994,910.58	\$4,180,281.19	\$185,370.61
<b>Expenditures</b>			
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Services & Supplies	\$3,678,417.00	\$3,507,033.05	-\$171,383.95
Capital Outlay	\$34,912.00	\$0.00	-\$34,912.00
Reserves	\$226,500.00	\$233,325.00	\$6,825.00
Transfers	\$96,004.73	\$132,054.03	\$36,049.30
<b>Total Expenditure</b>	<b>\$4,340,058.73</b>	<b>\$4,180,637.08</b>	<b>-\$159,421.65</b>
<b>Total Revenue</b>	<b>\$3,994,910.58</b>	<b>\$4,180,281.19</b>	<b>\$185,370.61</b>
<b>Net Revenue/Expenses</b>		<b>-\$355.89</b>	



■ Total Personnel ■ Services & Supplies ■ Capital Outlay ■ Reserves ■ Transfers

**301 - FIRE**

**Fiscal YTD  
03/31/26**

**FY 2025-2026  
Budget**

**FY 2026-2027  
Budget**

Notes

**REVENUES**

**Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	0.00	130,985.00	150,000.00
<b>4037</b>	Property Tax Zone B	234,328.01	249,729.58	3,028,077.95
<b>4038</b>	Property Tax Zone B Pass thru	672,249.04	2,676,752.42	43,837.05
<b>4039</b>	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00
<b>Total Property Taxes</b>		<b>906,577.05</b>	<b>3,057,467.00</b>	<b>3,221,915.00</b>

**Grant Revenue**

<b>4949</b>	Govt-State Grants	0.00	0.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
<b>4050</b>	Special Fire Tax	0.00	692,801.58	713,724.19
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>720,309.58</b>	<b>741,232.19</b>

3.02% increase

**Other Revenues**

<b>4000</b>	Ambulance Agreement	45,333.30	67,134.00	67,134.00
<b>4040</b>	Refunds	673.42	0.00	0.00
<b>4930</b>	Other Revenue	300.00	0.00	0.00
<b>Total Other Revenues</b>		<b>46,306.72</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money &**

<b>4510</b>	Investment Income on funds	180,833.21	150,000.00	150,000.00
<b>4511</b>	Unrealized Change in Value	(6,586.43)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>174,246.78</b>	<b>150,000.00</b>	<b>150,000.00</b>
<b>Total Revenues</b>		<b>1,127,130.55</b>	<b>3,994,910.58</b>	<b>4,180,281.19</b>

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	35,371.48	38,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	81,079.50	150,000.00	150,000.00
<b>8345</b>	Resv FF-Special Projects	0.00	0.00	0.00
<b>Total Salaries/Wages</b>		<b>116,450.98</b>	<b>188,000.00</b>	<b>188,000.00</b>

**Payroll Taxes & Benefits**

<b>5020</b>	Social Security - Employer	6,992.76	10,000.00	10,000.00
<b>5030</b>	Life Insurance - ER	1,336.00	2,500.00	2,500.00
<b>5035</b>	AD & D Insurance	240.00	850.00	850.00
<b>5050</b>	Medicare - ER	1,688.52	2,500.00	2,500.00

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
<b>5070</b>	Retirement ER - Regular	47,143.53	63,000.00	<b>67,000.00</b>	UAL 66,953
<b>5102</b>	CA Training Tax - ER	61.15	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	
<b>5124</b>	Retirement - ER - Tier 2	1,707.03	2,000.00	2,000.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>74,075.07</b>	<b>102,125.00</b>	<b>106,125.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	0.00	0.00	0.00	Current employees
<b>5100</b>	Unemployment Insurance	1,323.16	6,000.00	6,000.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	6,240.00	8,000.00	8,000.00	Possibly two hiring events
<b>Total Employment Services</b>		<b>7,563.16</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>198,089.21</b>	<b>304,225.00</b>	<b>308,225.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	6,613.31	3,800.00	<b>2,800.00</b>	may need 7-8 uniforms still
<b>7248</b>	Uniform Safety Boots	0.00	1,200.00	<b>2,200.00</b>	reimb. up to 11 RFF if reach 1 year
<b>Total Clothing &amp; Uniform</b>		<b>6,613.31</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	959.99	1,800.00	<b>3,500.00</b>	internet, starlink for command truck & ipad data plans
<b>7100</b>	Copier Contract-Maint & Usage	1,211.57	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	630.00	1,600.00	<b>1,200.00</b>	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	0.00	100.00	100.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,210.00	2,210.00	2,400.00	
<b>7500</b>	Schedule A Charges	672,249.04	3,358,062.00	<b>3,110,491.00</b>	Schedule A
<b>7502</b>	County Property Tax Admin Fee Pass Thru	0.00	0.00	<b>43,837.05</b>	
<b>Total Contract Services</b>		<b>677,260.60</b>	<b>3,366,272.00</b>	<b>3,164,028.05</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,700.00	2,700.00	
<b>6440</b>	Fire Personal Protection Equipment	19,016.21	55,000.00	55,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	3,500.00	3,500.00	
<b>6611</b>	Water Rescue Equipment	2,020.00	2,020.00	<b>2,000.00</b>	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
<b>6630</b>	Rope & Climbing Equipment	0.00	6,000.00	3,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	0.00	900.00	900.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	18,458.97	27,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	5,540.68	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	15.43	1,200.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>45,051.29</b>	<b>108,120.00</b>	<b>105,100.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	1,167.60	1,300.00	3,500.00	\$3k tablet command
<b>6345</b>	Property Taxes & Assessments Costs	7,084.86	7,300.00	7,300.00	
<b>7325</b>	Insurance	82,317.44	89,500.00	95,650.00	Estimated 6.87% increase
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>90,569.90</b>	<b>98,100.00</b>	<b>106,450.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	5,342.16	8,000.00	9,000.00	Due to increasing costs
<b>7326</b>	Legal Services	28.00	15,000.00	15,000.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	282.54	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>5,652.70</b>	<b>24,500.00</b>	<b>25,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	3,263.70	6,000.00	7,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	187.92	1,000.00	1,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	0.00	1,500.00	Fire Safety Fair/Open house
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	179.04	1,000.00	1,000.00	
<b>7240</b>	Propane	200.00	300.00	300.00	
<b>Total Office/Operations</b>		<b>3,830.66</b>	<b>8,600.00</b>	<b>11,100.00</b>	
<b>Other Expense</b>					
<b>6720</b>	Station - Furniture	3,989.70	4,000.00	4,100.00	(5) Mattresses
<b>7201</b>	White Goods & Accessories - bedding, towels	1,819.50	2,000.00	1,500.00	New Dryer

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	<b>Notes</b>
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	203.50	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	464.96	600.00	800.00	
<b>7330</b>	Misc Operating Expenses	2,059.71	3,870.00	2,000.00	exercise equipment, etc.
<b>Total Other Expense</b>		<b>8,537.37</b>	<b>11,170.00</b>	<b>9,100.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	615.82	910.00	910.00	
<b>6025</b>	Telephone	1,755.19	2,400.00	2,400.00	
<b>8610</b>	Electric	3,443.31	6,000.00	4,500.00	Annual true up and a monthly charge for 3CE
<b>8620</b>	Gas Service	1,226.80	2,200.00	2,200.00	
<b>8630</b>	Trash Services	2,169.53	3,200.00	3,200.00	
<b>8640</b>	Water and Water Services	5,750.63	6,800.00	8,000.00	
<b>8659</b>	Utility Cable Charges	795.08	1,500.00	1,500.00	
<b>8670</b>	Street Lighting	98.10	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>15,854.46</b>	<b>23,145.00</b>	<b>22,845.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	493.11	500.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	1,357.08	3,750.00	3,750.00	
<b>6750</b>	R & M - Minor Tools & Equipment	655.29	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	287.48	13,000.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	14.99	800.00	800.00	
<b>6900</b>	R & M - Buildings & Structures	916.18	12,000.00	12,000.00	
<b>Total Repairs &amp; Maintenance</b>		<b>3,724.13</b>	<b>32,150.00</b>	<b>29,450.00</b>	
<b>Travel &amp; Training</b>					
<b>7141</b>	CERT Training Supplies	0.00	0.00	0.00	
<b>7323</b>	Books, Publications & Subscriptions	0.00	400.00	750.00	Vector Solutions licenses for full-time staff
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	1,000.00	Vector Solutions licenses
<b>8410</b>	Certifications	0.00	0.00	1,000.00	paramedic license renewal \$250/ea
<b>Total Travel &amp; Training</b>		<b>0.00</b>	<b>1,300.00</b>	<b>3,150.00</b>	
<b>Vehicle Maintenance &amp; Repairs</b>					
<b>7006</b>	Tuneup/Oil/Maintenance	0.00	0.00	1,500.00	based off OE charges over past 5 yrs
<b>7211</b>	Misc Fuel & Diesel	0.00	0.00	5,500.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 03/31/26</b>	<b>FY 2025-2026 Budget</b>	<b>FY 2026-2027 Budget</b>	Notes
<b>7220</b>	Gasoline	0.00	0.00	1,500.00	↓
<b>7232</b>	Vehicle Repairs - Parts, Tires, Lubricants	0.00	0.00	16,750.00	
<b>Total Vehicle Maintenance &amp; Repairs</b>		<b>0.00</b>	<b>0.00</b>	<b>25,250.00</b>	
<b>Total Services &amp; Supplies</b>		<b>857,094.42</b>	<b>3,678,417.00</b>	<b>3,507,033.05</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	32,911.76	32,912.00	0.00	
<b>9085</b>	Vehicle Purchase	1,244.10	2,000.00	0.00	
<b>Total Capital Outlay</b>		<b>34,155.86</b>	<b>34,912.00</b>	<b>0.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	136,500.00	143,325.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>226,500.00</b>	<b>233,325.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	72,003.51	96,004.73	132,054.03	
<b>Total Transfers</b>		<b>72,003.51</b>	<b>96,004.73</b>	<b>132,054.03</b>	
<b>Total Expenditures</b>		<b>1,161,343.00</b>	<b>4,340,058.73</b>	<b>4,180,637.08</b>	
<b>Net Revenues over Expenditures</b>		<b>(34,212.45)</b>	<b>(345,148.15)</b>	<b>(355.89)</b>	

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Balance Sheet - Fire Reserves Balance Sheet

As of 3/31/2026

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	677,300.02
General Contingency Reserve	3111	673,225.51
Public Facilities Fees Reserve	3115	40,334.00
Capital Outlay Reserve	3160	<u>3,474,562.42</u>
Total Other Liabilities		<u>4,865,421.95</u>
Total Other Liabilities		4,865,421.95
Equity		
Equity		
Fire Mitigation Fund	3161	<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total Equity		<u>135,448.89</u>
Total LIABILITIES & EQUITY		<u><u>5,000,870.84</u></u>



### Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY25-26	FY26-27	FY27-28	FY28-29 <b>Replace</b>	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34 <b>Replace</b>	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39 <b>Replace</b>	FY39-40	FY40-41	FY41-42	FY42-43 <b>Replace</b>	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48 <b>Replace</b>	FY48-49	Future Replacements
3411	Command 2023 Term=8Yrs; 3.5% <b>A</b>	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055
	<b>Transferred from 3411</b>																									
U15	Utility 2003 Term=10Yrs; 3.5% <b>A</b>	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055
	<b>Transfer from 3411</b>																									
MS 15	Rescue Squad 2017 Term=15yr; 3.5% <b>A</b>	321,368	332,615	344,257	356,306	368,777	381,684	395,043	408,869	423,180	437,991	453,321	469,187	485,608	502,605	520,196	538,403	557,247	576,750	596,937	617,829	639,453	661,834	684,999	708,973	2062/2063
	<b>Replace</b>																									
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% <b>A</b>	1,070,185	1,118,343	1,168,668	1,221,258	1,276,215	1,333,645	1,393,659	1,456,373	1,521,910	1,590,396	1,661,964	1,736,752	1,814,906	1,896,577	1,981,923	2,071,109	2,164,309	2,261,703	2,363,480	2,469,836	2,580,979	2,697,123	2,818,494	2,945,326	2051/2052
	<b>Replace</b>																									
E 15	Engine 2021 (Equip too) Term=15Yr; 4.5% <b>A</b>	1,196,525	1,250,369	1,306,635	1,365,434	1,426,878	1,491,088	1,558,187	1,628,305	1,701,579	1,778,150	1,858,167	1,941,784	2,029,165	2,120,477	2,215,898	2,315,614	2,419,816	2,528,708	2,642,500	2,761,413	2,885,676	3,015,532	3,151,230	3,293,036	2051/2052
	<b>Transfer to E215</b>																									
Replacement Cost					110,148				408,869	130,822			1,941,784	155,375				178,296						896,759		
Net Cost					110,148				408,869	130,822			1,941,784	155,375				178,296						896,759		
Cumulative Replacement Costs					110,148				519,018	649,839			2,591,623	2,746,998				2,925,295						3,822,054		
Starting Balance		677,300																								

Contribution Each Fiscal Year <b>B</b>	130,000	136,500	143,325	150,491	158,016	165,917	174,212	182,923	192,069	201,673	211,756	222,344	233,461	245,134	257,391	270,261	283,774	297,962	312,861	328,504	344,929	362,175	380,284	399,298	419,263
Sinking Fund Balance	677,300	813,800	957,125	1,107,616	1,155,484	1,321,400	1,495,613	1,269,667	1,330,914	1,532,587	1,744,343	1,966,687	258,364	503,499	605,515	875,775	1,159,549	1,457,512	1,592,076	1,920,579	2,265,508	2,627,683	3,007,967	2,510,506	2,929,769

Notes	
<b>A</b>	Increase inflation for 3411, U15 & MS15 to 3.5% and E215 & E 15 to 4.5% Inflation rates - starting in FY 24/25, subject to change.
<b>B</b>	5% contribution increase each FY.
<b>C</b>	Removed selling price from the equation based on previous trends.(Example Fire Truck sold for 5k instead of 25k)
<b>D</b>	Due to a Utility Truck getting minor useage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and convert the Command vehicle to the Utility Vehicle. Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
<b>E</b>	Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed

Fiscal Year	Schedule
24/25	Replace U15 with 3411 after the 3411 replacement is outfitted - No cost as Command Vehicle is outfitted with everything U15 needs
28/29	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
32/33	Replace MS 15
33/34	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
36/27	Replace E215 with E15, Retire/Sell E215, Purchase E15
38/39	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
42/43	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace MS 15





May 21, 2026

**TO:** Emergency Services Advisory Committee (ESAC)  
**FROM:** Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 7 – 05/21/2026 FAC Meeting**  
Updated Station 15 Remodel/New Construction Cost Estimates

**DESCRIPTION**

The purpose of this report is to update the committee on estimated current costs to address the operational and structural deficiencies identified in the 2023 Station 15 Building Assessment Study. This will be the beginning of a multi-meeting discussion on the long-term direction the District will take to secure the future of Station 15.

**President**  
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**Vice President**  
Charles L. Cesena

**Directors**  
Tom Cross  
Richard Hubbard  
Christine M. Womack

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**STAFF RECOMMENDATION**

*Provide comments to staff.*

**DISCUSSION**

**Background**

In September 2022 the District released a Request for Proposals to secure consultant services to perform a comprehensive building assessment of Station 15. The District selected Omni Design to do the evaluation in November 2022, and the study was completed in March 2023. The general findings and recommendations from the report were as follows:

The overall finding was that the station is in relatively good condition, with no visible imminent threats. The report does identify the following significant deficiencies that:

- Could threaten the Fire Station’s ability to remain operational during catastrophes
- Could jeopardize fire personnel safety
- Hinder accessibility
- Disrupt operations
- Are code-related (code-related deficiencies are not required to meet the current building code unless those are a component of a remodeled space)
- Don’t reflect good practice for reducing exposure to carcinogens and other harmful agents

As part of the assessment process, Omni Group, District staff and fire personnel categorized the deficiencies with the intent to provide options to modify, replace, expand, or relocate the fire station to remain operational during natural catastrophes, to operate sustainably and with functional efficiency, and from an architecture and engineering standpoint, for Life/Safety improvements.

These were considered high priorities that are recommended to be corrected in the short-term to meet the overall objectives of the project. There are secondary deficiencies that are recommended to be corrected and would enhance operations, long- term Life/Safety conditions, accessibility, and sustainability over the life cycle of the facility.

Three options were presented:

**Option 1** makes improvements to the existing Fire Station within the existing building footprint to correct high priority deficiencies in the short term as identified in the report.

**The estimated cost was \$811,100.00.**

**Option 2** would remodel the existing Fire Station to enhance the overall Life/Safety, operations, accessibility, and to bring the Fire Station up to current building codes. Additional square footage would be added to eliminate the C-trains currently used for storage, reconfigure the living space to better protect the area from the apparatus bay contamination and enlarge the north wing of the administrative offices to better separate living quarters from the office functions. This option could be phased over multiple budget cycles. When completed, according to Tom Reay, the lead architect from Omni Design, the proposed remodel would have a life cycle expectancy of 40 years.

**The estimated cost of this option was \$3,215,250.00**

**Option 3** provides an estimation of what it would cost to relocate and build a new facility.

**The cost of this item was \$15,200,000 which included \$2,000,000 for land purchase.**

### **Updated Cost Estimate for Options 1, 2 & 3**

Since it has been about three years since the fire station building assessment study was completed, staff requested an update of the cost estimate from Omni Design. The following are the updated estimates compared to the 2023 estimates:

	<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>
2026 Estimate	\$903,565	\$3,651,327	\$16,913,000
2023 Estimate	\$811,100	\$3,215,250	\$15,200,000

The detailed estimates from 2023 and 2026 are attached to this report.

### ***Considerations***

With the completion of the Standard of Cover Study, the Station 15 Building Assessment Study and the signing of a three-year contract with Cal Fire, the District needs to be seriously considering how to move forward with either a remodel of the existing station or looking for a location for a new fire station. Cal Fire management have stated that the location of Station 15 is ideal for servicing the community emergency response needs. Similarly, the Standard of Cover Study states that Station 15 is adequately located to provide first-unit travel times to facilitate positive outcomes in the more densely populated areas of the District's service area. Finding a location that is suited for a new fire station will be challenging to find.

Financially, the following balances are available in the Capital Outlay Reserve and unassigned cash that could be used to start the project. As of March 31, 2026, the Capital Outlay Reserve has \$3,474,562.42 for project implementation. Fund 301 also has \$2,254,824.97 of unassigned cash that could be made available if the Board makes a determination to move a portion of the cash to the Capital Outlay Reserve.

In the coming months, staff will be compiling more information on options 2 and 3 and bring a report to the committee and Board to outline possible strategies to move forward.

Updated: April 2026

Option 1 - High Priority	
<b>Architectural</b>	
Fire Separation	\$ 45,674
Person Door	\$ 4,679
Apparatus Door	\$ 208,318
Accessible Restroom	\$ 31,192
Decontamination	\$ 12,477
Laundry Room	\$ 23,394
Egress Windows	\$ 6,127
<b>Subtotal \$ 331,861</b>	
<b>Structural System</b>	
FRP Walls	\$ 35,648
Footing & CMU Wall	\$ 13,814
Demo Roof	\$ 27,404
Structural Mods Roof	\$ 47,122
Roof Replacement	\$ 91,237
<b>Subtotal \$ 215,225</b>	
<b>Mechanical Systems</b>	
Replace Furnaces	\$ 20,052
Medication Room	\$ 10,249
South Side of Building	\$ 7,241
Apparatus Bay Exhaust System	\$ 95,804
Drain Diverter	\$ 6,350
<b>Subtotal \$ 139,696</b>	
<b>Plumbing System</b>	
Water Heater	\$ 8,132
Natural Gas Shutoff	\$ 2,562
<b>Subtotal \$ 10,694</b>	
<b>Electrical System</b>	
Fire Alarms	\$ 131,452
New Alerting System	\$ 57,371
Radio Server Room	\$ 6,461
Kitchen Power	\$ 10,806
<b>Subtotal \$ 206,090</b>	
<b>Total Construction Cost \$ 903,565</b>	

Option 2 - Long Term	
<b>Building</b>	
<b>Extensive Remodel</b>	
4122 SF @ \$450/SF	
Exercise Space	
Small Bay Decon Room	
Turnout	
Showers	
Detox - Sauna	
Interim Medical Treatment	
New Training Room	
Decon Room	
New Day Room	
Kitchen Expansion	
Admin Spaces	
<b>Subtotal \$ 1,854,900</b>	
<b>Dorms Finshes and HVAC</b>	
1283 SF @ \$175/SF	
<b>Subtotal \$ 224,525</b>	
<b>Apparatus Bay</b>	
2441 SF @ \$175/SF	
<b>Subtotal \$ 427,175</b>	
<b>Training Room Addition</b>	
255 SF @ \$280/SF	
<b>Subtotal \$ 71,400</b>	
<b>Storage Building</b>	
3000 SF @ \$230/SF	
<b>Subtotal \$ 690,000</b>	
<b>Site</b>	
Remove House Tower	\$ 23,394
Rear Exterior Lighting	\$ 17,156
Underground Power Lines	\$ 99,035
Backup Generator	\$ 131,452
Driveway Approach	\$ 18,938
Additional Site Concrete	\$ 36,539
HMA Driveway, Base & Pave	\$ 56,814
<b>Subtotal \$ 383,327</b>	
<b>Total Construction Cost \$ 3,651,327</b>	

Option 3 - New Fire Station	
<b>Building &amp; Site Improvement</b>	
11,000 SF @ \$1335/SF	\$ 14,685,000
<b>Land / Temp Location</b>	
	\$ 2,228,000
<b>Total Cost \$ 16,913,000</b>	

\*original estimate Mar 2023, cost adjusted approximately 11% per data from CA DGS CCCI



**LOS OSOS COMMUNITY SERVICES DISTRICT  
FIRE STATION 15  
CONDITIONS ASSESSMENT**



**DRAFT ASSESSMENT**

April 6, 2023



# LOCSO FIRE STATION 15 DRAFT CONDITIONS ASSESSMENT

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## SECTION 1: EXECUTIVE SUMMARY

### Project Purpose

The Los Osos Community Services District sought to obtain a building condition assessment report for the District's Fire Station No. 15 to determine the physical adequacy of the primary facility in the short term and long term future, and recommendations for improvement over a 10 year period of time.

This assessment identifies the current state of the building and components, including Life/Safety, energy efficiency, accessibility, and compliance with current building codes. The assessment addresses lifecycle, the useful remaining life of the facility, identifies maintenance deficiencies, and provides cost estimates to repair or replace the station.

The Life/Safety deficiencies are based on two things: 1. "best practices" for fire station design to reduce exposure to diesel engine exhaust, particularly inside the fire station where fire apparatus release diesel exhaust that disperses to areas where fire fighters eat, work and sleep, and 2. Fire code deficiencies that could result in hazardous conditions, although they are not *required* to be corrected.

### Objectives

- Identify any major defects or deficiencies in the Fire Station.
- Provide options to modify, replace, expand, or relocate the Fire Station to remain operational during natural catastrophes, to operate sustainably and with functional efficiency, and to accommodate potential future uses.
- Provide a basis for forecasting funding requirements for capital improvement planning over the next 10 years.
- Provide a baseline for setting priorities for the maintenance, repair, enhancement or replacement of the Fire Station and its component systems.

## FINDINGS AND RECOMMENDATIONS

The Fire Station 15 Conditions Assessment revealed that Fire Station No. 15 is in good physical condition, with no visible imminent threats, however there are some deficiencies that:

- Could threaten the Fire Station's ability to remain operational during catastrophes
- Could jeopardize fire personnel safety
- Hinder accessibility
- Disrupt operations
- Are code-related (code-related deficiencies are not required to meet the current building code unless those are a component of a remodeled space)
- Don't reflect good practice for reducing exposure to carcinogens and other harmful agents

This assessment report categorizes the deficiencies according to the District's and Fire Department's objective to "provide options to modify, replace, expand, or relocate the Fire Station to remain operational during natural catastrophes, to operate sustainably and with functional efficiency", and from an architecture and engineering standpoint, for Life/Safety improvements. These are categorized as high-priority deficiencies that are recommended to be corrected in the short term to meet these objectives. Secondary deficiencies that are recommended to be corrected would enhance operations, long-term Life/Safety conditions, accessibility, and sustainability over the long term.

There are three design optional plans presented here to meeting the project objectives:

1. Make improvements to the existing Fire Station within the existing building footprint to correct high priority deficiencies in the short term. (Refer to Sheets A2.0 "Existing Floor Plan", S2.0 " Foundation Plan, Minimum Seismic Retrofit" and S2.1 "Roof Framing Plan, Minimum Seismic Retrofit"
2. Remodel the existing Fire Station to enhance the overall Life/Safety, operations, accessibility, and to bring the Fire Station up to current building codes. This can happen over several budget cycles (Refer to Sheets A1.0 "Proposed Site Plan", A2.1 "Proposed Floor Plan, A3.0 "Proposed Floor Plan", A3.1 "Proposed Floor Plan "Auxiliary Apparatus Bay", S3.0 "Foundation Plan, Addition/Remodel Option, S3.1 Roof Framing Plan, Addition/Remodel Option, and S4.0 "New Building Foundation and Roof Framing Plan".

3. Construct an entirely new fire station in accordance with current code requirements including seismic, building, mechanical, plumbing, electrical, accessibility, energy, and fire codes, as well as best practices for fire fighter protection against toxins.

Option 2 includes the construction of an auxiliary detached Apparatus Bay building which would also house reserve fire fighter gear, fire hoses, and a mechanic shop which are currently located in two temporary C-Trains. This could occur as a separate line-item in any option, as this would free up space inside the Fire Station for additional “best practices” provisions for reducing exposure to carcinogens and other toxins in the short term. This would occur by re-purposing the existing small Apparatus Bay into a decontamination space and relocating the Engines to the new building.

## COST ESTIMATES

### **Option 1. High Priority/Short Term Improvement Recommendations:**

#### **Architecture:**

Architectural Improvements Pertaining to Fire Safety:	\$ 269,900
Accessible Restroom on Administration Side:	\$ 28,000

**Architectural Improvements: \$ 297,900**

**Seismic Retrofit: \$ 193,200**

**Mechanical System: \$ 125,400**

**Plumbing: \$ 9,600**

**Electrical: \$ 185,000**

**Option 1 Grand Total: \$ 811,100**

### **Option 2. Long-Term – Recommendations to Address All Deficiencies Listed in the Report:**

Remodel Significant Portion of Living Quarters Side:	\$ 1,648,800
Dorms (HVAC and Associated Improvements):	\$ 192,450
Apparatus Bay Concrete, Trench Drains, Doors:	\$ 366,150
Training Room Expansion:	\$ 63,750
Site Improvements:	\$ 344,100
New Building for Engines, Shop, Fire Hoses, Reserve Gear	\$ 600,000
<b><u>Option 2 Grand Total:</u></b>	<b><u>\$ 3,215,250</u></b>

### **Option 3. New Fire Station:**

<b>Building</b>	<b>\$13,200,000</b>
<b>Land:</b>	<b>\$ 2,000,000</b>
<b><u>Option 3 Grant Total:</u></b>	<b><u>\$15,200,000</u></b>

Please refer to Section 5 for a more detailed cost breakdown.