



**Los Osos Community Service District**  
2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA 93402  
805-528-9370 www.losososcsd.org

## **EMERGENCY SERVICES ADVISORY COMMITTEE SPECIAL MEETING**

Tuesday, May 12, 2015 at 5:30 p.m.  
South Bay – Station 15  
2315 Bayview Heights Drive, Los Osos, CA

### COMMITTEE MEMBERS

Marshall E. Ochylski, Chairperson  
Charles L. Cesena, Vice Chairperson  
Jerry Dillingham, Member  
David Harris, Member  
Vita Miller, Member  
Julie Tacker, Member  
Thomas Wright, Member  
Brent Marshall, Alternate Member

### STAFF

Phill Veneris, Battalion Chief  
Mike Doyel, District Accountant  
Harmony Brown, Executive Assistant

## **AGENDA**

- 1. Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
  
- 2. Presentation and Review of Board Item Regarding Draft Fiscal Year 2015/2016 Fund 301 Budget**  
Presented By: Battalion Chief Veneris
  
- 3. Closing Comments by ESAC Committee Members**
  
- 4. Adjournment**

## **Item #2**

Presentation and Review of Board  
Item Regarding Draft Fiscal Year  
2015/2016 Fund 301 Budget



Date: April 15, 2015

TO: Emergency Services Advisory Committee

FROM: Kathy A. Kivley, General Manager *Kathy A Kivley*

SUBJECT: Proposed Budget Report Agenda Item - Board Meeting Date: May 7, 2015

**DESCRIPTION**

Proposed Budget review for Fiscal Year 2015-2016 including detailed sheets for the 301 fund, revenues and expenditures.

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Committee adopt the following motion:

***Motion: It is recommended by the Emergency Services Advisory Committee that the LOCSO Board of Directors accept the recommended Proposed Budget for the Fire Fund 301 for Fiscal Year 2015-2016 and authorized staff to transfer funds from the General Contingency Reserve to cover the proposed revenue shortfall.***

**PRESENTER:** Battalion Chief Phill Veneris

**DISCUSSION**

The information before you provides an overview of the Fire Fund proposed budget for Fiscal Year 2015/2016. Staff is pleased to be able to present this information in a timely manner.

As stated in the mid-year report, the District is complying with the State Controller request to separately report the Homeowners Property Tax Relief revenue. This Tax Relief revenue is reported via the Special Districts Financial Transactions Report that is completed at the end of each fiscal year.

It is important to note there is a projected Schedule A Contract increase of 12.6% over Fiscal Year 2014/2015. The Schedule A in the prior year was \$1,709,966. The proposed Contract for FY 2015/2016 is \$1,926,749 which equates to an increase of \$188,437. This increase creates a budget shortfall. Staff proposes to handle the effect of this dramatic increase by two methods. In preparing this budget, staff recommends deferring numerous expenditures for this fiscal year and proposes the Board of Directors cover the immediate shortfall for this fiscal year from the Contingency Reserve. The current balance in the General Contingency Reserve is \$63,322.99. The current proposed budget shortfall is \$41,824. It is staff's intention with authorization from the Board of Director's to use the Reserve only when necessary and when the FY 2013/2014 audit is finally completed, any excess revenues replace any Reserves allocated to cover the budget shortfall.

The more important issue for consideration and future discussion is the lack of revenues to cover the expenditures. Staff could not anticipate the 12.6% increase in the Schedule A Contract for FY 2015/2016. The secondary question is what level of increase should the District expect in the Schedule A Contract for FY 2016/2017 and what effect will the continued increases have on

President  
R. Michael Wright

Vice President  
Marshall E. Ochylski

Directors  
Charles Cesena  
Jon-Erik Storm  
Luis Tornatzky

General Manager  
Kathy Kivley

District Accountant  
Michael L. Doyle

Fire Chief  
Robert Lewin

Battalion Chief  
Phill Veneris

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the District's ability to fund services and supplies at an appropriate level? Staff is unable to answer these two pertinent questions at this time. However, it is important the ESAC Committee and Board of Directors recognized increases in assessments in the Special Fire Tax maybe necessary in the foreseeable future to allow adequate funding for continuing the current operations or funding for any improvements in the operations.

For the Fiscal Year 2014/2015 the Board adopted a method for the Allocation of Administrative Cost (Cost Allocation Plan). This methodology is based on actual time spent providing personnel services, payroll, financial reporting and human resources functions to the various funds. Once District staff closes the books in preparation for the audit, the Cost Allocation Plan is adjusted based on the actual expenditures versus the actual cash balance in the Administration Fund 100 and the transfers from the funds are adjusted accordingly. For FY 2015/2016, the allocation is \$110,306 or an increase of only \$1,182.

In preparation for the presenting this budget to the Board of Directors, staff proposed two budget alternatives—proposed budget 50% reduction and proposed budget 80% reduction. A proposed budget with 50% reductions is not feasible nor does it provide the services, supplies and training necessary for fire emergency services. This budget is proposed at 80% and does include the level of training necessary for effective and efficient operations, purchase of minimal supplies, deferment of numerous expenditures and the full complement of twenty-five Reserve Firefighter positions.

#### Revenues

The property tax revenue projections were prepared using the annual property tax increase rate of 2%. The adjusted figures are made available by San Luis Obispo County during the month of September of each fiscal year. Any additional estimated increases by the Auditor Controller are included during the mid-year budget process. The special fire tax revenue projections were prepared using the figures as projected by Wallace Group. This information is before you this evening for your review. The County estimates the property tax may rise as high as 5% over the prior year, however, staff has chosen a more conservative approach. It is estimated based on the County information, any CPI increase is only 1.998%.

#### Salaries and Wages

With respect to staff, this year the Reserve Firefighters are eligible for a \$1.00 per hour salary increase to compensate for the adjustment in the minimum wage. This adjustment is effective January 1, 2016 and is included in the proposed budget.

#### Services and Supplies

Information Technology Services (6110) are a direct cost. The Fire Fund has a total of five computers. The cost for contract services which provide security, storage and technical support is allocated based on the number of District computers in each fund. Additionally, this pays for Website hosting and support. This cost is allocated per computer per fund.

#### **FINANCIAL IMPACT**

The Fire Fund 301 is experiencing a dramatic increase in the Schedule A Contract and therefore a shortfall in the proposed budget for FY 2015/2016.

Attachment: Copy of Fire Mid-Year Fund 300 Budget

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
301 - 301 - Fire

(In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
<b>Revenues</b>						
Property Taxes						
4035 Property Taxes	1,518,765	1,625,572	1,620,321	1,652,727	32,406	2.00%
Total Property Taxes	1,518,765	1,625,572	1,620,321	1,652,727	32,406	2.00%
Grant Revenue						
4955 Govt-Other St Aids & Reimbursements	18,415	7,549	1,500	2,500	1,000	66.67%
4957 Govtl Aid- Other Federal Aid & Reimbursements	14,399	0	0	0	0	0.00%
Total Grant Revenue	32,814	7,549	1,500	2,500	1,000	66.67%
Special Taxes & Assessments						
4015 CSA 9-I Assessments ( Contract)	23,358	0	22,500	24,000	1,500	6.67%
4050 Special Fire Tax	487,467	488,606	506,710	516,834	10,124	2.00%
Total Special Taxes & Assessments	510,825	488,606	529,210	540,834	11,624	2.20%
Other Revenues						
4000 Ambulance Agreement	65,088	66,031	67,134	67,134	0	0.00%
4055 Mutual Aid Reimbursement	0	8,700	4,000	4,000	0	0.00%
4655 Donations	10,000	1,000	0	0	0	0.00%
4935 Sale-Specs/Plans & Non_Capital Items	0	62	0	0	0	0.00%
4989 Claim Revenue	0	2,849	0	0	0	0.00%
Total Other Revenues	75,088	78,641	71,134	71,134	0	0.00%
Use of Money & Property						
4501 Interest-Undistributed Taxes	(103)	(23)	5	0	(5)	(100.00)%
4505 HO Prop Tax Relief	0	0	1,963	1,963	0	0.00%
4934 Gain on Sale of Fixed Assets	0	34,765	0	0	0	0.00%
Total Use of Money & Property	(103)	34,742	1,968	1,963	(5)	(0.25)%
Total Revenues	2,137,390	2,235,110	2,224,133	2,269,158	45,025	2.02%
<b>Expenditures</b>						
Personnel						
Salaries/Wages						
8290 Resv FF-OT Em Res Off Duty	207	0	450	525	75	16.67%
8295 Resv FF-Overtime/Shift Coverage	7,263	8,360	3,330	3,885	555	16.67%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
301 - 301 - Fire

(In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
8310	4,129	8,728	7,770	9,072	1,302	16.76%
8330	64	241	100	100	0	0.00%
8340	71,251	72,499	88,000	92,891	4,891	5.56%
8345	4,072	3,925	3,500	4,074	574	16.40%
8355	16,974	16,014	12,000	14,007	2,007	16.73%
8360	582	1,353	1,500	1,753	253	16.87%
	104,542	111,119	116,650	126,307	9,657	8.28%
	Total Salaries/Wages					
	Payroll Taxes & Benefits					
5021	5,130	5,215	7,590	5,195	(2,395)	(31.55)%
5030	2,223	0	3,000	2,700	(300)	(10.00)%
5031	0	0	200	1,279	1,079	539.50%
5051	1,352	1,607	1,775	1,215	(560)	(31.55)%
5120	5,486	5,060	5,720	4,050	(1,670)	(29.20)%
5124	0	0	4,284	8,163	3,879	90.55%
	14,191	11,882	22,569	22,602	33	0.15%
	Total Payroll Taxes & Benefits					
	Employment Services					
5000	638	145	1,300	1,300	0	0.00%
5101	5,375	6,439	8,680	8,680	0	0.00%
6200	70	69	0	0	0	0.00%
6230	2,730	4,218	4,400	4,400	0	0.00%
	8,813	10,871	14,380	14,380	0	0.00%
	127,547	133,872	153,599	163,289	9,690	6.31%
	Total Employment Services					
	Total Personnel					
	Services & Supplies					
	Clothing & Uniform					
7246	2,352	2,212	2,500	2,000	(500)	(20.00)%
7248	8,504	1,159	2,000	1,000	(1,000)	(50.00)%
	10,856	3,371	4,500	3,000	(1,500)	(33.33)%
	Total Clothing & Uniform					
	Contract Services					
6110	0	977	1,200	6,024	4,824	402.00%
7100	791	1,700	1,380	1,617	237	17.17%
7202	756	334	450	450	0	0.00%
7204	3,187	2,594	2,700	2,700	0	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
301 - 301 - Fire

(In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
7222						
7499	0	0	1,050	2,000	950	90.48%
7500	23,358	0	0	0	0	0.00%
	<u>1,600,618</u>	<u>1,625,286</u>	<u>1,709,966</u>	<u>1,926,749</u>	<u>216,783</u>	<u>12.68%</u>
	1,628,709	1,630,890	1,716,746	1,939,540	222,794	12.98%
	Total Contract Services					
	Equipment & Tools					
6055	7,549	2,111	1,750	1,000	(750)	(42.86)%
6440	18,629	10,281	14,198	10,500	(3,698)	(26.05)%
6460	4,936	2,507	5,500	5,500	0	0.00%
6610	0	2,068	1,500	900	(600)	(40.00)%
6630	876	542	500	300	(200)	(40.00)%
7234	4,297	4,866	1,300	500	(800)	(61.54)%
7238	14,820	12,428	14,500	14,500	0	0.00%
7242	2,185	930	1,000	800	(200)	(20.00)%
7252	0	0	8,200	0	(8,200)	(100.00)%
7307	584	135	0	0	0	0.00%
	<u>53,876</u>	<u>35,867</u>	<u>48,448</u>	<u>34,000</u>	<u>(14,448)</u>	<u>(29.82)%</u>
	Total Equipment & Tools					
	Financial Services					
7310	0	0	100	100	0	0.00%
7401	(9)	0	0	0	0	0.00%
8734	0	5,040	0	0	0	0.00%
	<u>(9)</u>	<u>5,040</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0.00%</u>
	Total Financial Services					
	Insurance, Licenses & Regulatory Fees					
6120	1,960	1,637	2,000	500	(1,500)	(75.00)%
6340	0	0	600	300	(300)	(50.00)%
6345	1,407	1,408	2,400	1,500	(900)	(37.50)%
7325	<u>16,534</u>	<u>20,354</u>	<u>21,000</u>	<u>21,000</u>	<u>0</u>	<u>0.00%</u>
	19,900	23,400	26,000	23,300	(2,700)	(10.38)%
	Total Insurance, Licenses & Regulatory Fees					
	Legal & Professional					
7320	2,404	2,720	200	200	0	0.00%
7326	598	1,654	1,800	1,400	(400)	(22.22)%
7340	376	438	440	440	0	0.00%
	<u>3,378</u>	<u>4,812</u>	<u>2,440</u>	<u>2,040</u>	<u>(400)</u>	<u>(16.39)%</u>
	Total Legal & Professional					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
301 - 301 - Fire

(In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
<b>Office/Operations</b>						
6121	579	0	0	0	0	0.00%
7140	2,516	2,493	2,420	1,600	(820)	(33.88)%
7160	179	578	400	400	0	0.00%
7200	930	544	800	350	(450)	(56.25)%
7216	2,042	677	1,200	950	(250)	(20.83)%
7226	0	1,175	1,300	1,300	0	0.00%
7230	861	669	1,500	1,100	(400)	(26.67)%
7240	393	330	650	400	(250)	(38.46)%
	<u>7,500</u>	<u>6,467</u>	<u>8,270</u>	<u>6,100</u>	<u>(2,170)</u>	<u>(26.24)%</u>
<b>Other Expense</b>						
7016	3,439	1,951	0	0	0	0.00%
7025	2,433	3,481	0	0	0	0.00%
7201	497	469	500	200	(300)	(60.00)%
7209	0	407	450	450	0	0.00%
7218	306	161	350	350	0	0.00%
7224	523	11	500	200	(300)	(60.00)%
7345	1,132	91	0	0	0	0.00%
8735	500	1,550	0	0	0	0.00%
9072	0	0	2,700	0	(2,700)	(100.00)%
	<u>8,829</u>	<u>8,122</u>	<u>4,500</u>	<u>1,200</u>	<u>(3,300)</u>	<u>(73.33)%</u>
<b>Rent &amp; Utilities</b>						
6000	2,409	2,308	2,500	2,500	0	0.00%
6025	2,961	3,606	3,800	3,800	0	0.00%
8610	3,874	4,248	6,000	1,100	(4,900)	(81.67)%
8620	1,092	1,045	1,600	1,600	0	0.00%
8630	1,088	1,021	1,100	1,100	0	0.00%
8640	2,159	3,237	3,300	3,300	0	0.00%
8670	120	124	100	132	32	32.00%
	<u>13,703</u>	<u>15,588</u>	<u>18,400</u>	<u>13,532</u>	<u>(4,868)</u>	<u>(26.46)%</u>
<b>Repairs &amp; Maintenance</b>						
6400	0	337	500	500	0	0.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
301 - 301 - Fire

(In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
6405 R & M - Extinguishers	339	393	400	400	0	0.00%
6640 Maint - Equip & Other Non-Structural Fixed Assets	621	7,482	3,000	2,800	(200)	(6.67)%
6750 R & M - Minor Tools & Equipment	4,457	1,861	2,100	1,800	(300)	(14.29)%
6775 Maintenance Contract-Oper/Field Equip	765	765	800	800	0	0.00%
6800 R & M - Grounds & Collection Systems	247	223	700	450	(250)	(35.71)%
6900 Maint-Buildings & Structures	6,516	8,289	5,000	4,000	(1,000)	(20.00)%
Total Repairs & Maintenance	12,945	19,349	12,500	10,750	(1,750)	(14.00)%
Travel & Training						
6300 DMV Driv Lic Class B	0	0	200	200	0	0.00%
7141 CERT Training Supplies	0	0	300	100	(200)	(66.67)%
7323 Books, Publications & Subscriptions	215	215	300	175	(125)	(41.67)%
7324 Education & Training Fees	375	434	800	350	(450)	(56.25)%
8405 Reserve FF Training Costs	1,170	5,479	5,000	2,500	(2,500)	(50.00)%
8410 Certifications	184	726	400	400	0	0.00%
8510 Lodging & Meals - Local	0	0	300	100	(200)	(66.67)%
Total Travel & Training	1,944	6,854	7,300	3,825	(3,475)	(47.60)%
Vehicle Maintenance & Repairs						
Routine Maintenance	0	162	0	0	0	0.00%
Total Vehicle Maintenance & Repairs	0	162	0	0	0	0.00%
Total Services & Supplies	1,761,632	1,759,922	1,849,204	2,037,387	188,183	10.18%
Allocation of Administrative Costs						
Admin Cost Allocation	107,544	0	0	0	0	0.00%
Total Allocation of Administrative Costs	107,544	0	0	0	0	0.00%
Capital Outlay						
9074 Fire Engine Purchase	479,911	1,353	0	0	0	0.00%
9076 Capital Equipment & Accessories	0	35,661	20,000	0	(20,000)	(100.00)%
9086 Fire Engine Equipment & Accessories	66,809	4,174	0	0	0	0.00%
Total Capital Outlay	546,720	41,188	20,000	0	(20,000)	(100.00)%
Reserves						
9504 *Vehicle Replacement Reserve	175,754	109,099	92,206	0	(92,206)	(100.00)%
9571 *Capital Outlay Reserve	30,219	0	0	0	0	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 301 - 301 - Fire  
 From 7/1/2013 Through 6/30/2014  
 (In Whole Numbers)

	Actuals FY 2012/2013	Unaudited Actuals FY 13/14	Total Revised Budget FY 14/15	Total Proposed Budget FY 15/16	Difference in Budgets	Percentage Difference in Budgets
9572	23,518	0	0	0	0	0.00%
9573	6,902	0	0	0	0	0.00%
	236,393	109,099	92,206	0	(92,206)	(100.00)%
<b>Total Reserves</b>						
<b>Transfers</b>						
	0	103,158	109,124	110,306	1,182	1.08%
9511	0	103,158	109,124	110,306	1,182	1.08%
	2,779,836	2,147,240	2,224,133	2,310,982	86,849	3.90%
	(642,446)	87,870	0	(41,824)	(41,824)	
<b>Net Revenues over Expenditures</b>						

**RESERVE STATEMENT**  
Effective January 1, 2015

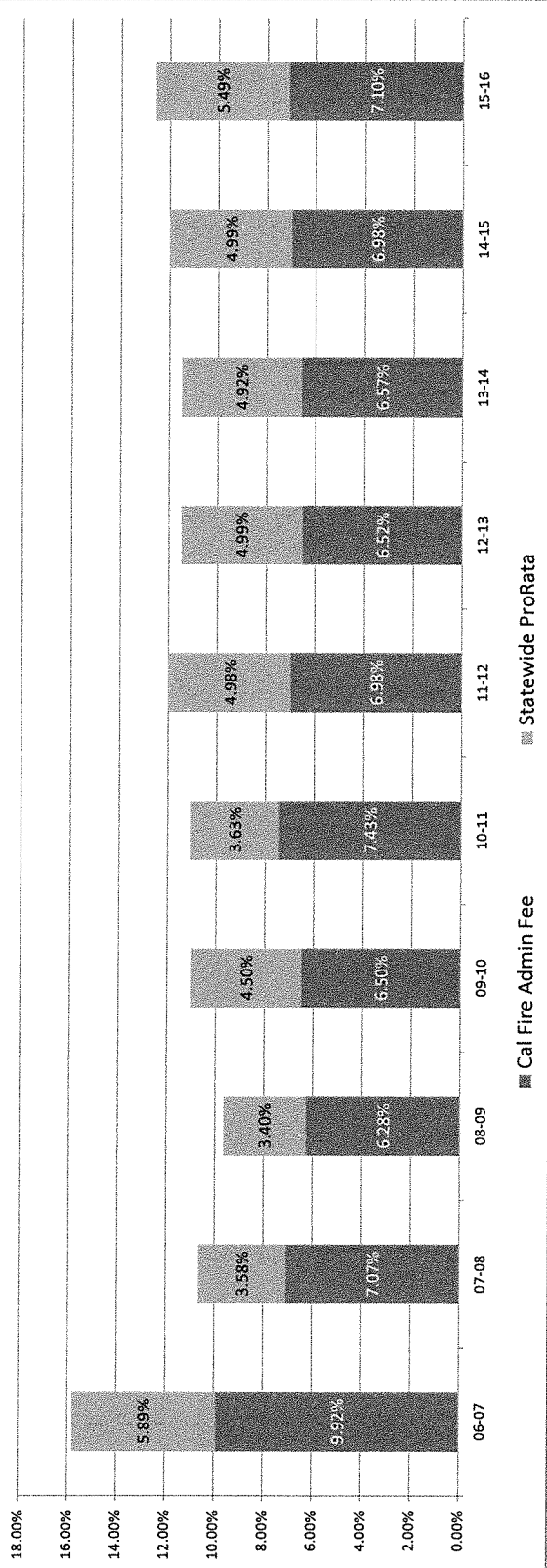
Account Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Gain/ (Use) FY 2013/2014	Subtotal FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Projected Ending BALANCE
<b>100 - Administration</b>								
3111	General Contingency Reserve	20,918			20,918	(17,947)		2,971
3164	Information Technology Reserve	28,741			28,741		175	28,916
3166	Septic Maintenance Reserve (Fire Station)	15,801			15,801			15,801
<b>Total - 100 - Administration</b>		<b>\$65,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,460</b>	<b>(\$17,947)</b>	<b>\$175</b>	<b>\$47,688</b>
<b>200 - Bayridge Estates</b>								
3109	Septic System Decommission Reserve	0	\$8,000		\$8,000	\$8,000	21	\$16,021
<b>301 - Fire</b>								
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	247,962	109,099	35,792	392,853	92,441		485,294
3111	General Contingency Reserve	61,381			61,381		1,942	63,323
3115	Public Facilities Fee Reserve	51,193			51,193		153	51,346
3160	Capital Outlay Reserve	613,873			613,873			613,873
<b>Total - 301 - Fire</b>		<b>\$974,409</b>	<b>\$109,099</b>	<b>\$35,792</b>	<b>\$1,119,300</b>	<b>\$92,441</b>	<b>\$2,095</b>	<b>\$1,213,836</b>
<b>400 - Vista de Oro</b>								
3193	Reserve - Internal Loan	1,517.00	<sup>2</sup> \$30,000		\$31,517			\$31,517
<b>500 - Water</b>								
3050	Water Quality Trust Reserve (0331)	91,517			91,517			91,517
3110	Replacement Reserve - Vehicle, Equip & Fire Engines	42,197			42,197		(42,197)	0
3111	General Contingency Reserve	178,783	25,000	(30,000)	173,783	25,000	(30,478)	168,305
3160	Capital Outlay Reserve	493,407	65,000	665	559,072	65,000	(60,000)	564,072
3163	Water Stabilization Reserve	128,856	32,000		160,856	32,000		192,856
3165	Basin Management Plan Reserve	39,288			39,288			39,288
3167	Water Conservation Reserve	25,031			25,031		(20,000)	5,031
<b>Total - 500 - Water</b>		<b>\$999,079</b>	<b>\$122,000</b>	<b>(\$29,335)</b>	<b>\$1,091,744</b>	<b>\$122,000</b>	<b>(\$152,675)</b>	<b>\$1,061,069</b>
<b>600 - Wastewater</b>								
3091	Restricted-2002 Bond Redemption Reserve	726,664	<sup>1</sup> 25,000	6,435	758,100	25,000		783,100
3120	LOCSD Community Fund	0	<sup>4</sup>	173,995	173,999			173,999
3159	Prepaid Assessment Reserve						142,670	142,670
3161	Disputed Reserve Fund						103,013	103,013
3191	Restricted Funds-SRF	1,407,913		(1,405,977)	1,936			1,936
<b>Total - 600 - Wastewater</b>		<b>\$2,134,577</b>	<b>\$25,000</b>	<b>(\$1,225,547)</b>	<b>\$934,035</b>	<b>\$25,000</b>	<b>\$245,683</b>	<b>\$1,204,717</b>
<b>650 - Solid Waste</b>								
3111	General Contingency Reserve	\$185,486	<sup>7</sup> (\$21,605)	\$283	\$164,164	(\$46,660)	\$529	\$118,033
<b>800 - Drainage</b>								
3111	General Contingency Reserve	27,238	5,000		32,238	5,000	553	37,791
3160	Capital Outlay Reserve	184,995	10,000	60	195,055	10,000		205,055
<b>Total - 800 - Drainage</b>		<b>\$212,233</b>	<b>\$15,000</b>	<b>\$60</b>	<b>\$227,293</b>	<b>\$15,000</b>	<b>\$553</b>	<b>\$241,620</b>

**RESERVE STATEMENT**  
**Effective January 1, 2015**

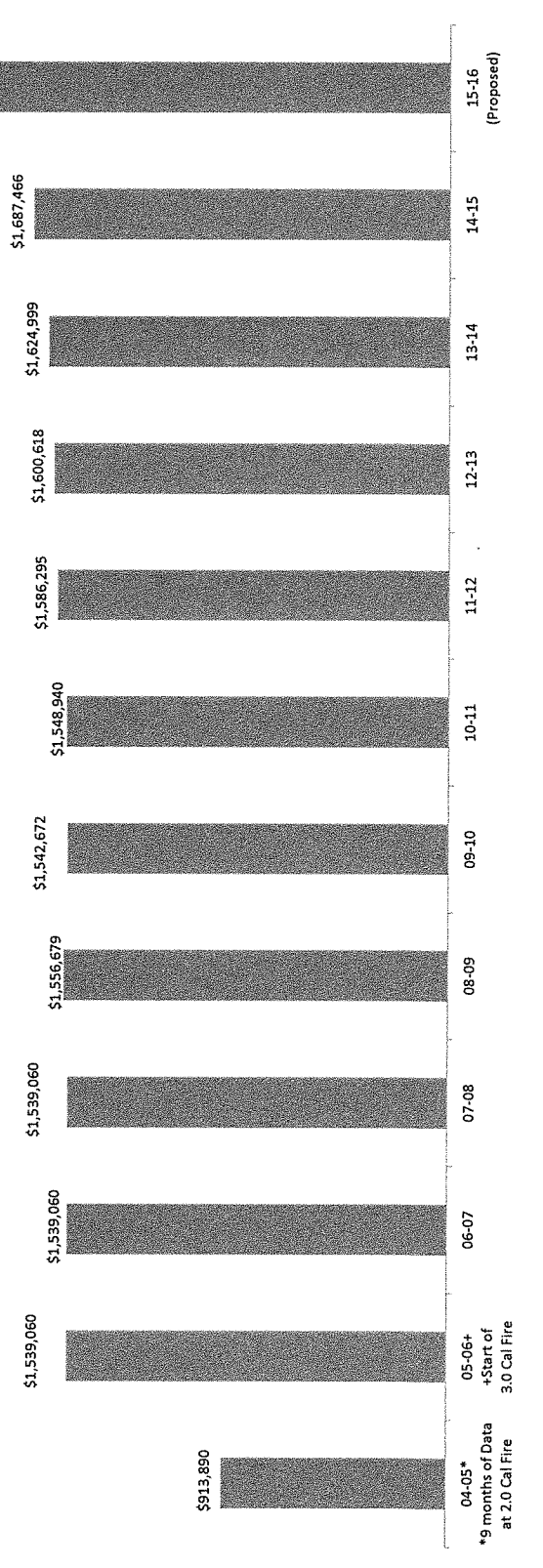
Account Code	Category & Fund	Beginning BALANCE 06/30/2013	Budget FY 2013/2014	Gain/ (Use) FY 2013/2014	Subtotal FY 2013/2014	Adopted Budget FY 2014/2015	Gain/ (Use) FY 2014/2015	Projected Ending BALANCE
<b>900 - Parks &amp; Recreation</b>								
3090	Restricted Pool Funds	\$303,838	5	\$0	\$918	\$304,756	\$0	\$0
						\$3,946,270		\$4,239,258

- 1 Managed by US Bank - ongoing analysis
- 2 Internal Loan from Water Reserves
- 3 CD Matures 03/18/2015
- 4 Managed by Community Foundation
- 5 Beginning Balance adjusted based on LAIF deposit
- 6 Authorized use: \$32,803; interest: \$2,325
- 7 Balance Bankruptcy franchise fee transfer

### State of California and Cal Fire Admin Fees



### Schedule A Less CSA 9i History



\*9 months of Data at 2.0 Cal Fire



# SOUTH BAY FIRE DEPARTMENT

# Los Osos Community Services District



## 20 Year Projection for Replacing Vehicles / Engines

UNIT #	Vehicle/Assumptions	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	Future Replacements
3411	Command 2010 Term=8Yrs; 3% F	44,337	45,667	47,037	48,448	49,902	51,399	52,941	54,529	56,165	57,850	59,585	61,373	63,214	65,110	67,064	69,076	71,148	73,282	75,481	77,745	80,077	82,480	2040 / 2041
U15	Utility 2003 Term=10Yrs; 3% F	49,581	51,069	52,601	54,179	55,804	57,478	59,203	60,979	62,808	64,692	66,633	68,632	70,691	72,812	74,996	77,246	79,564	81,950	84,409	86,941	89,549	92,236	2036 / 2037
R 15	Rescue Squad 2004 Term=15yr; 3% F	189,192	194,868	200,714	206,735	212,937	219,326	225,905	232,682	239,663	246,853	254,258	261,886	269,743	277,835	286,170	294,755	303,598	312,706	322,087	331,750	341,702	351,953	2048 / 2049
E 215	Engine 1997 (Equip too) Term=15yr; 3% F	521,909	537,567	553,694	570,304	587,413	605,036	623,187	641,883	661,139	680,973	701,402	722,444	744,118	766,441	789,435	813,118	837,511	862,637	888,516	915,171	942,626	970,905	2034 / 2035
E 15	Engine 2013(Equip too) Term=15Yr; 3% F	552,743	569,325	586,405	603,997	622,117	640,781	660,004	679,804	700,198	721,204	742,840	765,126	788,079	811,722	836,073	861,156	886,990	913,600	941,008	969,238	998,315	1,028,265	2034 / 2035
Cost		552,743			105,706		660,004	232,682					63,214		911,070						80,077	351,953		
Used Vehicle Sales Proceeds*		(35,792)			(10,000)		(25,000)	(10,000)					(5,000)		(30,000)						(5,000)	(10,000)		
Net Cost		516,951			95,706		635,004	222,682					58,214		881,070						75,077	341,953		
Cumulative Cost		588,318			694,024		1,354,028	1,586,710					1,644,924		2,555,994						2,636,071	2,988,024		

\* Includes interest earned (\$1,026.30) on LAIF Investment Fund

Funding Options #1, #2 & #3		** Funding Options #1, #2, and #3 provided as budgetary options																						
1. Contribution Each Fiscal Year	G	143,864	86,100	90,190	94,474	98,961	103,662	108,586	113,744	119,147	124,806	130,734	136,944	143,449	150,263	157,400	164,877	172,708	180,912	189,505	198,507	207,936		
2. Average Annual Contribution			138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	138,645	2,772,905
3. 3% Stepped Increases			103,196	106,292	109,481	112,765	116,148	119,632	123,221	126,918	130,726	134,647	138,687	142,847	147,133	151,547	156,093	160,776	165,599	170,567	175,684	180,955		2,772,915
Sinking Fund Balance		247,962	391,826	477,926	568,116	566,884	665,845	134,503	20,406	134,150	253,296	378,102	508,837	587,567	731,016	209	157,609	322,486	495,195	676,107	865,612	989,042	855,025	
	C, D				A	A	C, D	B				A	A, C, D					A	B, E					

Identifier	Notes
A	Cost of replacement vehicle is offset by estimated selling price of \$5,000 for current vehicle
B	Cost of replacement vehicle is offset by estimated selling price of \$10,000 for current vehicle
C	E215 will be sold for estimated \$25,000. The current E15 will become E215 and a new E15 will be purchased
D	Cost of replacement engine is offset by estimated selling price of \$25,000 for current E215
E	R15 will be converted to an engine; based on anticipated growth Station should support 2 full-time engines. Fire Public Facility Fees anticipated to fund the difference.
F	3% Inflation rate based on current information, subject to change.
G	Sinking fund contributions increased by 4.75% each year, as of 15/16

Fiscal Year	Schedule
15/16	U15 was scheduled to be replaced 13/14 but due to low mileage and good condition, replacement was pushed back until 16/17
15/16	3411 will be replaced due to high mileage.
18/19	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18.
19/20	R15 will be replaced.
24/25	3411 will be replaced.
26/27	E215 will be sold and U15 will be replaced. E15 will be transferred to E215 and a new E15 will be purchased.
32/33	3411 will be replaced.
33/34	3411 and R15 will be replaced. The old R15 will be converted to an engine. See Footnote 'E'

2012/2013 Ending Balance	247,962
Total Contributions 2013/2014	143,864
Total predicted as of 6-30-14	391,826



# SOUTH BAY FIRE DEPARTMENT

Los Osos Community Services District



## 20 Year Projection for Replacing Vehicles / Engines

UNIT #	Vehicle/Assumptions	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	Future Replacements
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Net Cost		516,951			95,706		635,004	222,682					58,214		881,070							75,077	341,953	
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