



November 17, 2022

TO: Emergency Services Advisory Committee
FROM: Ron Munds, General Manager
SUBJECT: **Agenda Item 6 – 11/17/2022 ESAC Meeting**
Fund 301 FY 2021-22 First Quarter Budget Review

President
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Vice President
Charles L. Cesena

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Discussion

Attached is the Statement of Revenues and Expenses for the period ending September 30, 2022. In general, revenue and expenses were in line with the budgeted amounts. In terms of expenses, the District is within the budget at the end of the first quarter with a few items where mid-year adjustments may need to be made. Items to note are:

- 7238 – Paramedic & EMT Small Tools & Supplies – The District in July purchased two AED/ Defibrillator machines for a little under \$10,000. This GL code will need a mid-year adjustment to cover the cost of supplies for the Paramedics through the remainder of the Fiscal Year.
- 7325 – Insurance – The District is over budget due to increase in cost. The budget was approved before the annual invoice was provided to the District. A mid-year budget adjustment will be made to cover this expense.
- 8610 – Electric Services – This is an annual charge; we will be under budget.
- 6025 – Telephone – This was an item the District had issues with in the past. The District was being charged for every time a person rang the Fire Station doorbell. Our Utility Systems Manager, Margaret Falkner, was able to work with AT&T and our Fire Personnel and get this issue rerouted. At the mid-year, we will be able to lower this budget item by approximately \$9,000.
- 9006 - \$50,000 was budgeted for the building condition assessment. The contracted cost is \$82,500 plus there will be project management costs from Wallace Group which will need to be included in the final budget for the project. Staff will make adjustments at mid-year to account for the added expenses.

Attachments
Q3 2022 Financials
Fire Department Reserve Balance

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|-----------------------------|--------------------------------------|-----------------------------|-----------------------------|--|--|
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Revenues | | | | | |
| Property Taxes | | | | | |
| 4034 | Property Tax Revenue from Water | 0.00 | 0.00 | 108,734.78 | (108,734.78) (100.00)% |
| 4037 | Property Tax Zone B Received | 34,946.95 | 34,946.95 | 923,390.00 | (888,443.05) (96.22)% |
| 4038 | Property Tax Zone B Pass thru | <u>0.00</u> | <u>0.00</u> | <u>1,500,152.00</u> | <u>(1,500,152.00)</u> (100.00)% |
| | Total Property Taxes | 34,946.95 | 34,946.95 | 2,532,276.78 | (2,497,329.83) (98.62)% |
| Special Taxes & Assessments | | | | | |
| 4015 | CSA 9-I Assessments (Contract) | 0.00 | 0.00 | 27,508.00 | (27,508.00) (100.00)% |
| 4050 | Special Fire Tax | <u>0.00</u> | <u>0.00</u> | <u>641,890.00</u> | <u>(641,890.00)</u> (100.00)% |
| | Total Special Taxes & Assessments | 0.00 | 0.00 | 669,398.00 | (669,398.00) (100.00)% |
| Other Revenues | | | | | |
| 4000 | Ambulance Agreement | <u>0.00</u> | <u>0.00</u> | <u>67,134.00</u> | <u>(67,134.00)</u> (100.00)% |
| | Total Other Revenues | 0.00 | 0.00 | 67,134.00 | (67,134.00) (100.00)% |
| Use of Money & Property | | | | | |
| 4510 | Investment Income on funds | <u>459.52</u> | <u>957.71</u> | <u>2,000.00</u> | <u>(1,042.29)</u> (52.11)% |
| | Total Use of Money & Property | 459.52 | 957.71 | 2,000.00 | (1,042.29) (52.11)% |
| | Total Revenues | <u>35,406.47</u> | <u>35,904.66</u> | <u>3,270,808.78</u> | <u>(3,234,904.12)</u> (98.90)% |
| Expenditures | | | | | |
| Personnel | | | | | |
| Salaries/Wages | | | | | |
| 8295 | Resv FF-Overtime/Shift Coverage | 2,106.00 | 4,666.50 | 38,000.00 | 33,333.50 87.72% |
| 8340 | Resv FF-Shift Coverage | 9,978.00 | 28,842.14 | 144,000.00 | 115,157.86 79.97% |
| 8345 | Resv FF-Special Projects | <u>0.00</u> | <u>0.00</u> | <u>2,000.00</u> | <u>2,000.00</u> 100.00% |
| | Total Salaries/Wages | 12,084.00 | 33,508.64 | 184,000.00 | 150,491.36 81.79% |
| Payroll Taxes & Benefits | | | | | |
| 5021 | FICA - Fire - ER | 721.32 | 1,976.83 | 10,000.00 | 8,023.17 80.23% |
| 5030 | Life Insurance - ER | 199.50 | 589.00 | 2,500.00 | 1,911.00 76.44% |
| 5035 | AD & D Insurance | 47.50 | 142.50 | 850.00 | 707.50 83.24% |
| 5051 | Medicare - Reserves - ER | 175.17 | 485.78 | 2,500.00 | 2,014.22 80.57% |
| 5070 | Retirement ER - Regular | 5,008.74 | 14,901.65 | 62,000.00 | 47,098.35 75.97% |
| 5102 | CA Training Tax- ER | 3.92 | 15.56 | 175.00 | 159.44 91.11% |
| 5120 | Workers Comp Insurance - ER | 0.00 | 5,210.39 | 5,000.00 | (210.39) (4.21)% |
| 5124 | Retirement - ER - Tier 2 | <u>128.37</u> | <u>1,428.47</u> | <u>8,500.00</u> | <u>7,071.53</u> 83.19% |
| | Total Payroll Taxes & Benefits | 6,284.52 | 24,750.18 | 91,525.00 | 66,774.82 72.96% |
| Employment Services | | | | | |
| 5000 | Medical Exams & Procedures | 0.00 | 0.00 | 4,000.00 | 4,000.00 100.00% |
| 5101 | Unemp. Costs - Reserves | 156.60 | 622.93 | 6,000.00 | 5,377.07 89.62% |
| 6200 | Hiring, Advertising & Other Costs | 0.00 | 0.00 | 100.00 | 100.00 100.00% |
| 6230 | Medical Exam | <u>0.00</u> | <u>0.00</u> | <u>4,000.00</u> | <u>4,000.00</u> 100.00% |
| | Total Employment Services | 156.60 | 622.93 | 14,100.00 | 13,477.07 95.58% |
| | Total Personnel | 18,525.12 | 58,881.75 | 289,625.00 | 230,743.25 79.67% |
| Services & Supplies | | | | | |
| Clothing & Uniform | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original | |
|------|--|-----------------|----------------------------|--|--|----------------|
| 7246 | Uniform & Gear | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 7248 | Uniform Safety Boots | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| | Total Clothing & Uniform | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100.00% |
| | Contract Services | | | | | |
| 6110 | IT Purchased Services | 119.98 | 239.96 | 1,500.00 | 1,260.04 | 84.00% |
| 7100 | Copier Contract-Maint & Usage | 99.74 | 990.57 | 2,500.00 | 1,509.43 | 60.38% |
| 7202 | Building Alarms & Security | 210.00 | 355.98 | 1,100.00 | 744.02 | 67.64% |
| 7204 | Cleaning Supplies, Laundry & Towel Service | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 100.00% |
| 7222 | Hazardous Materials CW JPA Cost | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 100.00% |
| 7500 | Schedule A Charges | 0.00 | 0.00 | 2,169,550.00 | 2,169,550.00 | 100.00% |
| | Total Contract Services | 429.72 | 1,586.51 | 2,180,650.00 | 2,179,063.49 | 99.93% |
| | Equipment & Tools | | | | | |
| 6055 | Radios -Non Capital | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 6440 | Fire Personal Protection Equipment | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 100.00% |
| 6460 | Self-Contained Breathing Apparatus | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6610 | Rescue - Extrication Equipment | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 6611 | Water Rescue Equipment | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 6630 | Rope & Climbing Equipment | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 7234 | Oxygen Supplies & Cylinder Rent | 0.00 | 0.00 | 350.00 | 350.00 | 100.00% |
| 7238 | Paramedic & EMT Small Tools & Supplies | 5,672.34 | 17,882.67 | 25,000.00 | 7,117.33 | 28.47% |
| 7242 | Minor Tools, Accessories & Field Machines | 304.89 | 304.89 | 1,200.00 | 895.11 | 74.59% |
| 7252 | Misc Hardware | 62.69 | 388.74 | 1,200.00 | 811.26 | 67.61% |
| | Total Equipment & Tools | 6,039.92 | 18,576.30 | 55,750.00 | 37,173.70 | 66.68% |
| | Financial Services | | | | | |
| 7309 | Late Fees | 0.00 | 0.00 | 10.00 | 10.00 | 100.00% |
| 7310 | Bank Service Charges | 2.00 | 6.00 | 36.00 | 30.00 | 83.33% |
| 9154 | Losses and Damages | 0.00 | 0.00 | 50.00 | 50.00 | 100.00% |
| | Total Financial Services | 2.00 | 6.00 | 96.00 | 90.00 | 93.75% |
| | Insurance, Licenses & Regulatory Fees | | | | | |
| 6120 | Computer Licenses | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |
| 6345 | Property Taxes & Assessments Costs | 0.00 | 316.72 | 7,200.00 | 6,883.28 | 95.60% |
| 7325 | Insurance | 0.00 | 46,292.15 | 34,500.00 | (11,792.15) | (34.18)% |
| | Total Insurance, Licenses & Regulatory Fees | 0.00 | 46,608.87 | 43,700.00 | (2,908.87) | (6.66)% |
| | Legal & Professional | | | | | |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

| | | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|------|---|--------------------------|----------|----------------------------|--|--|
| 7320 | Professional & Consulting Services | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| 7326 | Legal Services | 0.00 | 75.00 | 350.00 | 275.00 | 78.57% |
| 7340 | Legal Notifications & Mandated Advertising | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| | Total Legal & Professional | 0.00 | 75.00 | 4,850.00 | 4,775.00 | 98.45% |
| | Office/Operations | | | | | |
| 7140 | General Supplies & Minor Equipment | 0.00 | 646.55 | 2,000.00 | 1,353.45 | 67.67% |
| 7160 | Postage, Shipping & Mail Supplies | 0.00 | 350.00 | 2,000.00 | 1,650.00 | 82.50% |
| 7216 | Fire Prevention Education Materials | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 100.00% |
| 7226 | Membership & Dues | 0.00 | 0.00 | 300.00 | 300.00 | 100.00% |
| 7230 | Misc Small Parts & Supplies | 121.36 | 121.36 | 1,000.00 | 878.64 | 87.86% |
| 7240 | Propane | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| | Total Office/Operations | 121.36 | 1,117.91 | 7,200.00 | 6,082.09 | 84.47% |
| | Other Expense | | | | | |
| 7201 | White Goods & Accessories - bedding, towels | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7209 | District Operating Center Expense | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7218 | Cooking Products - Food, Drinks & Staples | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 7224 | Kitchen Cookware & Utensils | 0.00 | 0.00 | 800.00 | 800.00 | 100.00% |
| 7330 | Misc Operating Expenses | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 100.00% |
| | Total Other Expense | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 100.00% |
| | Rent & Utilities | | | | | |
| 6000 | Cell Phones | 160.86 | 298.58 | 840.00 | 541.42 | 64.45% |
| 6025 | Telephone | 0.00 | 1,260.36 | 14,000.00 | 12,739.64 | 91.00% |
| 8610 | Electric | 590.23 | 590.23 | 1,200.00 | 609.77 | 50.81% |
| 8620 | Gas Service | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 8630 | Trash Services | 0.00 | 544.91 | 1,600.00 | 1,055.09 | 65.94% |
| 8640 | Water and Water Services | 170.73 | 1,101.85 | 6,000.00 | 4,898.15 | 81.64% |
| 8659 | Utility Cable Charges | 171.70 | 343.40 | 2,075.00 | 1,731.60 | 83.45% |
| 8670 | Street Lighting | 9.74 | 29.22 | 135.00 | 105.78 | 78.36% |
| | Total Rent & Utilities | 1,103.26 | 4,168.55 | 27,450.00 | 23,281.45 | 84.81% |
| | Repairs & Maintenance | | | | | |
| 6400 | R & M - Air Compressors | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 6405 | R & M - Extinguishers | 0.00 | 372.27 | 500.00 | 127.73 | 25.55% |
| 6640 | R & M - Equip & Other Non-Structural Fixed Assets | 0.00 | 195.00 | 3,500.00 | 3,305.00 | 94.43% |
| 6750 | R & M - Minor Tools & Equipment | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 6775 | R & M -Operation/Field Equipment | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |

LOS OSOS COMMUNITY SERVICES DISTRICT

Statement of Revenues and Expenditures

301 - 301 - Fire

From 9/1/2022 Through 9/30/2022

| | Current Period Actual | YTD | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaini... - Original |
|--|--------------------------|--------------|----------------------------|--|--|
| 6800 R & M - Grounds & Collection Systems | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 100.00% |
| 6900 R & M - Buildings & Structures | 0.00 | 650.00 | 28,000.00 | 27,350.00 | 97.68% |
| Total Repairs & Maintenance | 0.00 | 1,217.27 | 37,300.00 | 36,082.73 | 96.74% |
| Travel & Training | | | | | |
| 7141 CERT Training Supplies | 0.00 | 0.00 | 100.00 | 100.00 | 100.00% |
| 7323 Books, Publications & Subscriptions | 0.00 | 0.00 | 200.00 | 200.00 | 100.00% |
| 7324 Education & Training Fees | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| 8405 Reserve FF Training Costs | 0.00 | 0.00 | 500.00 | 500.00 | 100.00% |
| Total Travel & Training | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| Total Services & Supplies | 7,696.26 | 73,356.41 | 2,371,296.00 | 2,297,939.59 | 96.91% |
| Capital Outlay | | | | | |
| 9006 Infrastructure CIP | 0.00 | 921.43 | 50,000.00 | 49,078.57 | 98.16% |
| 9085 Vehicle Purchase | 0.00 | 0.00 | 73,180.00 | 73,180.00 | 100.00% |
| Total Capital Outlay | 0.00 | 921.43 | 123,180.00 | 122,258.57 | 99.25% |
| Reserves | | | | | |
| 9504 *Vehicle Replacement Reserve | 0.00 | 0.00 | 98,398.00 | 98,398.00 | 100.00% |
| 9572 *General Contingency (Operations) Reserve | 0.00 | 0.00 | 90,000.00 | 90,000.00 | 100.00% |
| Total Reserves | 0.00 | 0.00 | 188,398.00 | 188,398.00 | 100.00% |
| Transfers | | | | | |
| 9511 Interfund Transfer Out | 5,941.31 | 17,823.93 | 71,295.75 | 53,471.82 | 75.00% |
| Total Transfers | 5,941.31 | 17,823.93 | 71,295.75 | 53,471.82 | 75.00% |
| Total Expenditures | 32,162.69 | 150,983.52 | 3,043,794.75 | 2,892,811.23 | 95.04% |
| Net Revenues over Expenditures | 3,243.78 | (115,078.86) | 227,014.03 | (342,092.89) | (150.69)% |

FIRE RESERVE

LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 9/30/2022

Current Period
Balance

LIABILITIES & EQUITY

Other Liabilities

Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,199,624.02

General Contingency Reserve 3111 403,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,183,745.95

Total Other Liabilities 2,183,745.95

Equity

Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,319,194.84