

**Los Osos Community Services District**  
**DRAFT Minutes of the Emergency Services Advisory Committee**  
**May 12, 2015 at 5:30 p.m. at Station 15 - South Bay**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<b>1. Opening</b>	<p>Chairperson Ochylski called the meeting to order at 5:36 p.m.</p> <p>Roll Call – No action taken.</p> <p>Committee Members Present:  Jerry Dillingham, Committee Member  Vita Miller, Committee Member  Julie Tacker, Committee Member  Brent Marshall, Alternate Committee Member</p> <p>Committee Members Absent:  David Harris, Committee Member  Thomas Wright, Committee Member</p> <p>Chairpersons Present:  Marshall E. Ochylski, Chairperson  Charles L. Cesena, Vice Chairperson</p> <p>Staff:  Phill Veneris, Battalion Chief – Participated via telephone  Mike Doyel, District Accountant  Harmony Brown, Executive Assistant</p>	
<b>2. Presentation and Review of Board Item Regarding Draft Fiscal Year 2015/2016</b>	<p>District Accountant Doyel addressed the Special Fire Tax revenue concern that was discussed by ESAC at the April 21, 2015 meeting. ESAC expressed concern at this meeting in regards to the 2% revenue increase being a conservative estimate. District Accountant Doyel reported that in an effort to not over-estimate the revenue, it was predicted at 2% and can be adjusted at mid-year, if necessary.</p> <p>There was further discussion by District Accountant Doyel and Vice Chairperson Cesena regarding Line Item 4035 being reduced from 2013/14 to 2014/15 since the District has guaranteed revenues on assessments/tax rolls from the County.</p> <p>Chairperson Ochylski stated that this question will be discussed at the FAC meeting on Thursday, May 14, 2015 for further clarification with General Manager Kivley.</p> <p>ESAC discussed the policies and procedures of PERS in regards to who is eligible and what legal requirement rests upon the District with approximately eight Reserve Firefighters that are currently enrolled.</p> <p>Chairperson Ochylski addressed Line Item 4015 – CSA 9-I Assessments. Battalion Chief Veneris was not clear as to why the revenue is zero dollars for unaudited actuals in 2013/14. Chairperson Ochylski stated this will be discussed at FAC on Thursday, May 14, 2015 for further clarification.</p> <p>Vice Chairperson Cesena questioned Line Item 4934 – Gain on Sale of Fixed Assets in regards to why the unaudited actuals for 2013/14 show the funds at \$34,765 instead of the amount that Medic Engine 215 was sold for, which was closer to \$65,000 approximately. District Accountant Doyel reported that because</p>	<p><b>Action:</b> The Committee recommends to the BOD that the surplus from the 2013/14 audit be deposited into the Fund 301 Vehicle Sinking Fund.</p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>2. Presentation and Review of Board Item Regarding Draft Fiscal Year 2015/2016 (continued)</b></p>	<p>gain is not revenue and, therefore, it should've been deposited into the Vehicle Sinking Fund. Battalion Chief Veneris reported that his understanding was that it would be deposited into Operating Expenses for Fund 301. ESAC was unable to confirm where the excess funds were deposited. Chairperson Ochylski stated this will be discussed at FAC on Thursday, May 14, 2015 for further clarification.</p> <p>Vice Chairperson Cesena expressed intention to reconcile Line Items 4035, 4015 and 4934 before the next fiscal year. Chairperson Ochylski directed District Accountant Doyel to research the 2% Special Fire Tax increase (Line Item 4050) as it seemed to be inaccurate. Chairperson Ochylski, Vice Chairperson Cesena, District Accountant Doyel, Committee Members Tacker and Dillingham expressed intention to resolve these issues now in an effort to avoid deficit spending from Fund 301 in FY 2015/16.</p> <p>Public Comment: Al Barrow spoke in opposition to particular District budget practices.</p> <p>Lynette Tornatzky inquired regarding accounting challenges expressed by District Accountant Doyle.</p> <p>Lindy Owen inquired regarding previous District Accountants and their budgeting practices. This was further discussed by ESAC.</p> <p>Richard Margetson spoke with concern in regards to the decline in GL 4035 – Property Taxes.</p> <p>Richard Margetson spoke in support of depositing a portion of any surplus from 2013/14 audit in Fund 301 to the Vehicle Sinking Fund up to the amount originally intended and depositing any remainder into Fund 301 Operating Expenses.</p> <p>Richard Margetson spoke in support of adjusting the Special Fire Tax Line Item to 2.5% (currently at 2%).</p> <p>Committee Member Tacker moved that any surplus from the 2013/2014 audit be deposited into the Fund 301 sinking fund and any additional funds above the normal contribution be deposited into 2015/2016 Operating Expenses. There was no second.</p> <p>Battalion Chief Veneris presented several options regarding where to deposit surplus funds. Battalion Chief Veneris spoke in support of depositing all surplus that may result from the 2013/14 audit into the Vehicle Sinking Fund.</p> <p>Committee Member Tacker moved that any surplus from the 2013/2014 audit be deposited into the Fund 301 sinking fund, no matter the amount. There was no second.</p> <p>Committee Member Tacker moved that the surplus from the 2013/14 audit be deposited into the Vehicle Sinking Fund. The motion was seconded by Committee Member Miller and approved unanimously.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>2. Presentation and Review of Board Item Regarding Draft Fiscal Year 2015/2016 (continued)</b></p>	<p>Chairperson Ochylski spoke regarding the Ad-Hoc Committee that was formed consisting of BOD Member's Craig Baltimore and Michael Wright and their determination to calculate the cost allocation on a cost basis. This was further discussed by ESAC.</p> <p>Battalion Chief Veneris reported that the Ad-Hoc Committee never consulted Fire Staff in regards to the cost allocation, as they were directed to do. If the allocation is revisited, Battalion Chief Veneris expressed his opinion that that would be valuable.</p> <p>Public Comment: Al Barrow spoke regarding the history of the cost allocation.</p> <p>Lindy Owen inquired regarding the percentage increase of the cost allocation and the solid waste fund.</p> <p>Richard Margetson spoke in opposition to the percentage allotted in the cost allocation and proposed alternative options.</p> <p>Lynette Tornatzky inquired regarding staff time that is dedicated to PERS issues. District Accountant Doyel responded.</p> <p>Committee Member Tacker requested that Chairperson Ochylski and Vice Chairperson Cesena request another Special Meeting of ESAC after the BOD meeting on June 4, 2015.</p>	
<p><b>3. Closing Comments by ESAC Members</b></p>	<p>None.</p>	
<p><b>4. Adjournment</b></p>	<p>The meeting adjourned at 6:58 p.m.</p>	