

# COASTSIDE FIRE PROTECTION DISTRICT

## “FINAL BUDGET”



**FISCAL YEAR 2014/2015**

**SEPTEMBER 24, 2014**



**2013-14 Budget Year Performance:**

**Revenue:** Increase of \$551,267 over budget estimates. The increase is attributed to an increase to the ERAF refund estimate (\$52,040), Lehman Debt recovery (\$60,483), increase to Community Facility Districts (\$6,109), FASIS dividend (\$350,543), CalFIRE contract reimbursement (\$61,328), and the sale of a reserve fire engine (\$22,320).

**Expenditure:** There is a savings of approximately \$1,505,177 in the expenditure budget. The savings comes from the combination of reductions in Cal Fire contract personnel costs (\$939,058), other salary and benefits (\$62,379), services and supplies (\$75,492), maintenance (\$135,258), rents/leases (\$2,507), insurance (\$12,376), public education and training (\$26,966), contract services (\$129,947), capital improvements projects (\$91,635) and capital equipment (\$37,017).

**2014-15 Budget:**

**Revenue:** The property tax revenue estimates are based on the assumption the secured and unsecured taxes will remain flat (1%) from the previous fiscal year.

**Expenditures:** There is a projected cooperative agreement increase of approximately (\$413,394). This is attributed to an increase in benefits and a projected 4% salary increase for Bargaining Unit 8 personnel. Projected Internal Service Fund and Debt Service (PARS) expenses will total approximately \$2,905,281 for the year (Apparatus Replacement, Equipment and Tools, Land/Structures and PARS)

**Fund Balance Summary:**

Balance as of June 30, 2015

Petty Cash	\$	350
Apparatus Replacement		1,653,294
Structure Improvement		7,500,000
Equipment and Tools		949,834
General Reserve		1,882,127
Legal		50,000
Special Projects		50,000
OPEB PARS Trust		2,632,241
Weed Abatement Reserve		25,907
CalPERS Pension Reserve		300,000
Undesignated in LAIF (interest)		75,047

The detail of the above summary can be seen in the attached budget documents.

**COASTSIDE FIRE PROTECTION DISTRICT  
Fiscal Year 2014-2015 Final Budget**

		2014-2015	2013-2014	2013-2014	2013-2014	2013-2014
		Final	Estimated	Actual	\$ Variance	% Change
<b>REVENUE</b>						
1021	Property Tax – Secured Curr Yr	\$ 7,028,641	\$ 7,100,000	\$ 7,025,105	\$ -74,895	-1%
1031	Property Tax – Unsecured Curr Yr	404,787	428,061	404,787	-23,274	-5%
1033	Property Tax - Prior Unsecured	0	1	(21,028)	-21,029	-2102900%
1041	Property Tax – SB816 Sec. Supp. Curr Yr	183,518	141,000	191,802	50,802	36%
1042	Property Tax – SB813 Unsec. Supp. Curr Yr	4,315	3,500	9,416	5,916	169%
1043	Property Tax - Prior Secured SB 813	4,071	5,000	3,853	(1,147)	-23%
1046	Property Tax - ERAF Refund	815,040	763,000	815,040	52,040	7%
1831	H.O.P.T.R	44,062	47,000	43,642	-3,358	-7%
	<b>Sub total - Property Taxes</b>	<b>\$ 8,484,434</b>	<b>\$ 8,487,562</b>	<b>\$ 8,472,617</b>	<b>\$ -14,945</b>	<b>0%</b>
1521	Interest	\$ 31,741	\$ 50,000	\$ 31,741	\$ (18,259)	-37%
1661	Highway Property Rental	0	1	2,425	2,424	242400%
1868	Timber Yield Tax Guarantee	18	18	26	8	44%
2124	Plan Review / Reports	63,735	45,000	64,056	19,056	42%
2422	PTM Benefit Assessment	74,796	77,542	74,041	(3,501)	-5%
2433-1	Contracts-Martins Beach	1,545	1,545	1,545	0	0%
2433-3	Contracts-Pillar Point AFB	3,668	3,668	0	-3668	-100%
2433-4	Taxes - Special (CFD's)	61,109	55,000	61,203	6,203	11%
2433-6	AMR Lease - Sta 40	30,000	22,000	30,000	8,000	36%
2434	Weed Abatement	22,285	20,000	21,025	1,025	5%
2439	HLF Benefit Assessment	262,664	264,000	264,489	489	0%
2647	Reimbursements	254,742	6,000	426,914	420,914	7015%
2647-2	Strike Team Reimbursement	1,000	1	23,288	23,287	2328700%
2658-1	Alarm Reports	100	50	5	-45	-90%
2658-2	Misc. Income	0	6,000	39,223	33,223	554%
2658-5	Misc. Income - Grants	0	0	0	0	0%
2658-7	JPA	98,413	90,000	98,413	8,413	9%
2658-8	Bad Debt Recovery/Lehman Recovery	0	1	68,644	68,643	6864300%
	<b>TOTAL REVENUE</b>	<b>\$ 9,390,250</b>	<b>\$ 9,128,388</b>	<b>\$ 9,679,655</b>	<b>\$ 551,267</b>	<b>6%</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2014-2015 Final Budget**

	2014-2015	2013-2014	2013-2014	2013-2014	2013-2014
	Final	Estimated	Actual	\$ Variance	% Change
<b>EXPENSES</b>					
5876 Salaries	\$ 6,975,756	\$ 6,561,822	\$ 5,622,764	\$ (939,058)	-14%
4111 Part Time Employee Salary (Admin Assist/Custodial.)	3,500	62,000	3,363	(58,637)	-95%
4192 Directors Compensation	10,000	13,000	6,740	(6,260)	-48%
4312 Medical/Hospital Tax (Medicare)	1,300	1,300	732	(568)	-44%
4321 PERS Contribution	325,574	232,693	232,693	0	0%
4413 Health Insurance - Retirees	351,000	351,000	364,498	13,498	4%
4422 Dental - Retirees	7,800	7,800	6,990	(810)	-10%
4441 Life/Disability Insurance	7,100	7,100	3,411	(3,689)	-52%
4511 Workers Compensation Insurance	15,000	15,000	9,087	(5,913)	-39%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,697,030</b>	<b>\$ 7,251,715</b>	<b>\$ 6,250,278</b>	<b>\$ (1,001,437)</b>	<b>-14%</b>
5111 Agriculture Weed Abatement	\$ 16,550	\$ 15,540	\$ 26,508	\$ 10,968	71%
5121 Clothing and Uniforms	1,500	1	1,325	1,324	132400%
5132 Communications/Telephone	34,400	30,000	28,954	(1,046)	-3%
5156 Household Expenses	25,350	22,500	23,985	1,485	7%
5164 Medical Equip. < \$500	3,000	3,000	0	(3,000)	-100%
5165 Medical Supplies	3,000	3,000	0	(3,000)	-100%
5193 General Office Expense	15,000	15,000	13,255	(1,745)	-12%
5195 Subscriptions & Periodicals	4,800	3,000	4,726	1,726	58%
5197 Postage/Mailing	5,000	5,000	4,114	(886)	-18%
5211 Computer Software	12,600	12,000	11,680	(320)	-3%
5212 Computer Supplies	18,000	18,000	914	(17,086)	-95%
5213 Computer < \$5,000	23,000	15,000	5,096	(9,904)	-66%
5231 Small Tools & Equipment	10,000	60,000	5,992	(54,008)	-90%
<b>Subtotal Services &amp; Supplies</b>	<b>\$ 172,200</b>	<b>\$ 202,041</b>	<b>\$ 126,549</b>	<b>\$ (75,492)</b>	<b>-37%</b>
5331 Membership/Association Dues	7,800	7,000	7,409	409	6%
5341 Publications/Legal Notices	8,900	5,000	9,093	4,093	82%
5351 Special District Expense	10,000	10,000	6,051	(3,949)	-39%
<b>Subtotal Special District Expenses</b>	<b>\$ 26,700</b>	<b>\$ 22,000</b>	<b>\$ 22,553</b>	<b>\$ 553</b>	<b>3%</b>
5413 Vehicle Maintenance and Repair - Labor	\$ 35,000	\$ 35,000	\$ 2,069	\$ (32,931)	-94%
5416 Fuel & Petroleum Products	73,500	70,000	62,787	(7,213)	-10%
5417 Vehicle Repair - Parts	100,000	100,000	26,312	(73,688)	-74%
5419 Medical Equip. Maint.	1,000	1,000	0	(1,000)	-100%
5422 Annual Ladder Service Check	2,200	2,200	1,483	(717)	-33%

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2014-2015 Final Budget**

	2014-2015 Final	2013-2014 Estimated	2013-2014 Actual	2013-2014 \$ Variance	2013-2014 % Change
5424 Radio - Telecom Maint.	3,000	3,000	1,923	(1,077)	-36%
5426 Office Equipment - Maint.	500	1	246	245	24500%
5428 Misc. Equipment Maintenance	14,200	14,200	13,004	(1,196)	-8%
5438 Hydrant Maintenance	1,500	800	1,491	691	86%
5455 Maintenance of Facilities	16,000	30,000	14,569	(15,431)	-51%
5459 SCBA Maintenance	10,000	10,000	6,706	(3,294)	-33%
5478 Contract Maintenance	16,000	15,000	15,913	913	6%
5483 Custodial Services	2,000	2,000	1,440	(560)	-28%
<b>Subtotal Maintenance</b>	<b>\$ 274,900</b>	<b>\$ 283,201</b>	<b>\$ 147,943</b>	<b>\$ (135,258)</b>	<b>-48%</b>
5521 Rents & Leases	\$ 15,000	\$ 15,000	\$ 12,493	\$ (2,507)	-17%
<b>Subtotal Rents</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 12,493</b>	<b>\$ (2,507)</b>	<b>-17%</b>
5611 Insurance	\$ 65,000	\$ 65,000	\$ 50,983	\$ (14,017)	-22%
5631 Utilities-(40, 41, 44)	50,000	40,000	41,641	1,641	4%
<b>Subtotal Insurance/Utilities</b>	<b>\$ 115,000</b>	<b>\$ 105,000</b>	<b>\$ 92,624</b>	<b>\$ (12,376)</b>	<b>-12%</b>
5731 Training & Educational Expense	\$ 65,000	\$ 52,000	\$ 65,909	\$ 13,909	27%
5732 Outside Trainer	32,000	60,000	31,200	(28,800)	-48%
5733 Training Materials & Supplies	5,000	5,000	1,173	(3,827)	-77%
5737 Public Education	10,000	10,000	1,752	(8,248)	-82%
<b>Subtotal Training &amp; Pub Ed</b>	<b>\$ 112,000</b>	<b>\$ 127,000</b>	<b>\$ 100,034</b>	<b>\$ (26,966)</b>	<b>-21%</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2014-2015 Final Budget**

	2014-2015 Final	2013-2014 Estimated	2013-2014 Actual	2013-2014 \$ Variance	2013-2014 % Change
5815 Fire Net Six (Dispatching)	\$ 25,000	\$ 25,000	\$ 13,372	\$ (11,628)	-47%
5834 Legal Services and Labor Relations - Liebert Cassidy	50,000	50,000	27,212	(22,788)	-46%
5842 Audit & CPA Services	15,000	15,000	9,975	(5,025)	-34%
5856 Mapping Project	15,000	15,000	0	(15,000)	-100%
5858 Other Professional Contracts	125,000	25,000	12,352	(12,648)	-51%
5865 Medical Exams	15,000	15,000	0	(15,000)	-100%
5874 S.M. Co. Tax Collector	3,000	3,000	2,594	(406)	-14%
5876 Professional Services	80,500	97,200	49,748	(47,452)	-49%
<b>Subtotal Contract Services</b>	<b>\$ 328,500</b>	<b>\$ 245,200</b>	<b>\$ 115,253</b>	<b>\$ (129,947)</b>	<b>-53%</b>
5961 Facility Improvement	\$ 36,000	\$ 36,000	\$ 3,022	\$ (32,978)	-92%
<b>Subtotal Cap Improvement &lt;\$5,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 3,022</b>	<b>\$ (32,978)</b>	<b>-92%</b>
5971 Furniture, Equipment and Tools <\$5,000	\$ 185,500	\$ 141,500	\$ 104,483	\$ (37,017)	-26%
<b>Subtotal Cap Equipment&lt;\$5,000</b>	<b>\$ 185,500</b>	<b>\$ 141,500</b>	<b>\$ 104,483</b>	<b>\$ (37,017)</b>	<b>-26%</b>
7211 Capital Improvements >\$5,000	\$ 60,000	\$ 65,657	\$ 7,000	\$ (58,657)	-89%
<b>Subtotal Cap Improvement&gt;\$5,000</b>	<b>\$ 60,000</b>	<b>\$ 65,657</b>	<b>\$ 7,000</b>	<b>\$ (58,657)</b>	<b>-89%</b>
7311 Capital Equipment >\$5,000	\$ 87,000	\$ 65,657	\$ 72,562	\$ 6,905	11%
<b>Subtotal Cap Equipment&gt;\$5,000</b>	<b>\$ 87,000</b>	<b>\$ 65,657</b>	<b>\$ 72,562</b>	<b>\$ 6,905</b>	<b>11%</b>
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>\$ 9,109,830</b>	<b>\$ 8,559,971</b>	<b>\$ 7,054,794</b>	<b>\$ (1,505,177)</b>	<b>-18%</b>
<b>SUB TOTAL REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$ 280,420</b>	<b>\$ 568,417</b>	<b>\$ 2,624,861</b>	<b>\$ 2,056,444</b>	<b>362%</b>
<b>Transfer In- Fund Balance FY 13/14</b>	<b>\$ 2,624,861</b>				
<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$ 2,905,281</b>				
<b>Transfer Out - Trust Fund (PARS)</b>	<b>\$ 52,010</b>				
<b>Transfer Out - Apparatus Int. Serv. Fund</b>	<b>\$ 245,556</b>				
<b>Transfer Out - Equip. Int. Serv. Fund</b>	<b>\$ 107,715</b>				
<b>Transfer Out - Structures. Int. Serv. Fund</b>	<b>\$ 2,500,000</b>				
<b>Transfer Total</b>	<b>\$ 2,905,281</b>				
<b>FINAL REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$ 0</b>				

# COASTSIDE FIRE PROTECTION DISTRICT

2014-2015 Final Budget

Fund Balance Projection - June 30, 2015

Fund Balance	Projected Balance June 30, 2014	Budget Activity FY 2014-2015 Transfer In	Budget Activity FY 2014-2015 Less Expense	Budget Activity FY 2014-2015 Transfer Out	Projected Balance June 30, 2015
Reserved for:					
Petty Cash	\$ 350	350			350
Total Reserve:	\$ 350				350
Internal Service Funds:					
Apparatus Replacement	2,017,738	245,556	610,000		1,653,294
Land and Structures	6,700,100	2,500,000	1,700,000		7,500,100
Equipment and Tools	985,119	107,715	143,000		949,834
Undesignated in LAIF	75,047				75,047
Designated for:					
General Reserves	1,882,127				1,882,127
Legal	50,000				50,000
Special Projects	50,000				50,000
CalPERS Pension Reserve	300,000				300,000
Weed Abatement Reserve	25,907				25,907
Debt Service:					
OPEB PARS Trust	2,580,231	52,010			2,632,241
Fund Balance FY 13/14 (Rev less Exp)	2,624,861			2,624,861	
ISF Contribution FY 14/15 Budget				280,420	
Total Designated	\$ 17,291,130	2,905,281	2,453,000	2,905,281	15,118,550
Total Fund Balance	\$ 17,291,480				
<b>Other Reserve Funds</b>					
HMB Trust Fund	\$ 14,661				14,661
<b>Detail</b>					
Fund Balance FY 13/14 (Rev less Exp)	2,624,861				
ISF Contribution FY 14/15 Budget	280,420				
Total	<b>2,905,281</b>				
		Transfer to Structure/Land Internal Service Fund			
	2,500,000	Transfer to Appartus Replacement Internal Service Fund			
	245,556	Transfer to Equipment/Tools Internal Service Fund			
	107,715	Transfer to PARS			
	52,010				
Total	<b>2,905,281</b>				



**COASTSIDE FIRE PROTECTION DISTRICT**  
**Internal Service Funds, OPEB Trust Fund**  
**2014-15 Final Budget and Fund Balance**

**Apparatus Replacement Internal Service Fund**

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
Account Balance in Local Agency Investment Fund (LAIF)	\$	2,017,738
2701 Operating Transfer In		245,556
<b>TOTAL REVENUE</b>	\$	<u><u>2,263,294</u></u>
	<u>EXPENDITURE</u>	
7311 Vehicle Replacement - Technical Rescue		610,000
<b>TOTAL CAPITAL EXPENDITURE</b>	\$	<u><u>610,000</u></u>
<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	\$	<u><u>1,653,294</u></u>
<b>ENDING FUND BALANCE</b>	\$	<u><u>1,653,294</u></u>

# Equipment and Tools Internal Service Fund

	<u>REVENUE</u>	<u>FINAL BUDGET</u>
Account Balance in Local Agency Investment Fund (LAIF)	\$	985,119
2701 Operating Transfer In		107,715
<b>TOTAL REVENUE</b>	<b>\$</b>	<b><u>1,092,834</u></b>
 <u>EXPENDITURE</u> 		
Rescue 40 Medium US&R Cache		143,000
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$</b>	<b><u>143,000</u></b>
<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$</b>	<b><u>949,834</u></b>
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b><u>949,834</u></b>

# OPEB Trust Fund (PARS)

	<u>REVENUE</u>	<u>FINAL BUDGET</u>
2701	Account Balance as of 7/31/14	2,580,231
	Operating Transfer In:	52,010
	<b>TOTAL REVENUE</b>	<b>\$ 2,632,241</b>
	<u>EXPENDITURE</u>	
		-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$ -</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 2,632,241</b>

# Structure/Land Improvement Fund

	<u>REVENUE</u>	<u>FINAL BUDGET</u>
Transfer in From General Fund Designated Fund Balance	\$	6,700,100
2701 Operating Transfer In		2,500,000
<b>TOTAL REVENUE</b>	<b>\$</b>	<b><u>9,200,100</u></b>
<u>EXPENDITURE</u>		
Station 40 Lot Improvement Project		\$700,000.00
Station 41 Land Purchase		\$1,000,000.00
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$</b>	<b><u>1,700,000</u></b>
<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$</b>	<b><u>7,500,100</u></b>
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b><u>7,500,100</u></b>