

# **COASTSIDE FIRE PROTECTION DISTRICT**

## **FINAL BUDGET**



**FISCAL YEAR 2022-2023**

**SEPTEMBER 28, 2022**



# Coastside Fire Protection District

## STAFF REPORT

**TO:** Honorable Board of Directors

**FROM:** Jonathan Cox, Deputy Chief

**DATE:** September 28, 2022

**SUBJECT:** Final Budget Fiscal Year (FY) 2022/23

### **Staff Recommendation**

1. The Board of Directors accepts this report as presented.
2. The Board of Directors review and approve the Final Budget for Fiscal Year 2022/23

### **Background**

The 2022/23 Final Budget submitted to you is conservatively prepared with due regard to current economic conditions. Coastside Fire Protection Districts' (CFPD) General Fund is utilized for daily business transactions including distribution of vendor payments, collection of district revenues, and processing of payroll and is administered by CFPD staff and processed through the San Mateo County Auditor's Office. Internal Service Fund (ISF) reserves are held in the Local Agency Investment Fund (LAIF) and are operationally transferred in or out of the General Fund as budgeted with approval from the District Board.

The starting fund balance in the General Fund for 2021/22, resulting from calculation of 2020/21 actual revenues and expenditures, was \$6,721,893. This fund balance, combined with incoming revenues during the 2021/22 fiscal year, allowed for a transfer-out of LAIF revenues in the amount of \$2,473,000. The 2022/23 beginning fund balance in the General Fund is based on 2021/22 actuals and is \$5,987,962. Staff recommends a net transfer-out to LAIF in the amount of \$400,000 in 2022/23.

<b>General Fund Budget Summary:</b>	<b>2021/22 Final Budget</b>	<b>2021/22 Actuals</b>	<b>2022/23 Final Budget</b>
<i>Fund Balance Carryover</i>	\$6,721,893	\$6,721,893	\$5,985,973
Total Revenues*	\$13,610,816	\$14,475,172	\$13,742,125
Transfer In from LAIF	\$1,000,000	\$0.00	\$0.00
<b>Total Funding</b>	<b>\$21,332,709</b>	<b>\$21,197,065</b>	<b>\$19,728,098</b>
Operating Expenditures	(\$13,627,509)	(\$10,455,682)	(\$14,369,098)
Capital Outlay	(\$1,705,200)	(\$2,280,421)	(\$2,959,000)
Transfer Out to LAIF	(4,000,000)	(\$2,473,000)	(\$400,000)
<b>Total Expenditures</b>	<b>(\$19,332,709)</b>	<b>(15,209,103)</b>	<b>(\$17,728,098)</b>
<i>Fund Balance Remaining</i>	\$2,000,000	\$5,987,962	\$2,000,000
Debt Service Contributions**	\$0.00	\$0.00	\$0.00

\* Includes Property Taxes, Special Assessments, Contracts and ERAF rebate.

\*\* OPEB PARS Trust contribution is currently self-sustaining. No contributions were required in FY 2021/22 and are not budgeted in FY 2022/22.

### **2021/22 Actual Budget Year Performance:**

**Revenues:** Actual revenues for 2021/22 come in at \$14,475,172 which represents a \$135,644 decrease from the \$14,610,816 adopted budgeted amount. The primary account categories significantly affected are Property Tax–Secured Current Year ↑\$76,656, Property Tax-ERAF Refund ↑\$775,856, Plan Review/Reports ↑48,566, Strike Team Reimbursement ↑109,490, and Misc. Income ↑42,430 offset by decreased amounts in the following categories: Property Tax–Unsecured Current Year ↓\$40,144, Weed Abatement ↓\$205,047, and the budgeted transfer-in from LAIF was not fully realized.

**Expenditures:** Actual expenditures totaled \$15,211,092 which is \$4,121,617 below the budgeted amount of \$19,332,709. This is largely due to a less than anticipated LAIF transfer-out of ↓\$1,527,000 due to monthly transfer limits imposed by the County combined with year-end time constraints and CAL FIRE contract savings of ↓\$1,665,830. Other significant reductions in expenditures were realized in Services and Supplies ↓\$239,208, Equipment Maintenance ↓\$216,954, Training and Education ↓\$115,719, Legal Contractual Services ↓\$380,661, Equipment and Apparatus ↓\$445,518, and Structure Improvements ↓\$200,000 offset by a large increase in Vehicle purchases ↑\$863,022.

### **Personnel Costs:**

CAL FIRE contractual costs plus District Salaries and Benefits totaled \$7,735,107 in 2021/22, which equates to 53% of the final \$14,475,172 in total revenues. This amount is well below the District's goal of a 75% personnel cost to revenue ratio. Additionally, the District anticipates a refund of \$219,007 from overpayment of the 2021/22 CAL FIRE 4<sup>th</sup> quarter estimated invoices. This amount will be credited to the 2022/23 fiscal year budget.

**2022/23 Final Budget:**

**Revenues:** The Final Budget property tax revenue amounts are based on 2021/22 actuals with a conservative 3% increase projected from the previous fiscal year. The County has calculated Coastside FPD’s 2022/23 ERAF revenues at \$731,087. This disbursement amount was derived by combining 45% of the total excess ERAF for 2021/22 with the release of remaining 2019/20 balances. A remaining 5% will be distributed in August of 2024.

**Expenditures:** The current 7-year cooperative agreement with CAL FIRE allows for a 5% annual contract escalator. Additionally, it was amended this year to more accurately reflect staffing changes, resulting in an increase of ↑\$398,514 in Contractual Services for 2022/23. Weed abatement contractors will be allocated at \$450,000 in 2022/23 to act in accordance with the District’s Vegetation Management Action Plan and \$2,000,000 is allocated to the architectural design phase of the new Station 44 replacement. Aside from the above-mentioned items, remaining expenditures will be relatively flat with the exception of decreased vehicle purchases ↓\$425,000, Structure Improvements >\$10K ↑\$295,000, and reduced Legal Fees ↓\$200,000.

**Personnel Costs:**

CAL FIRE contractual costs of \$9,350,447 plus District Salaries and Benefit costs of \$1,544,075 total \$10,894,522 in 2022/23, which equates to 79% of the projected \$13,742,125 in total budgeted revenues. While this exceeds the District’s goal of a 75% personnel cost to revenue ratio, it is important to remember that CAL FIRE contracts are calculated at maximum salary rates but reimbursed at actual rates, which results in savings to the contract. The average Coastside FPD contract savings for the past 3 years has been 24.19%. Applying this average savings to the final budget contract amount results in an anticipated 63% personnel cost to revenue ratio for 2022/23, well below the District’s goal.

**Internal Service Fund Budget (LAIF):**

<b>Final Budget 2022/23</b>	<b>Amount</b>
<i>Balance as of June 30, 2022</i>	12,924,467
Projected 2022/23 Interest Income	\$30,000
Projected 2022/23 Net Transfers from General Fund	\$400,000
<b>Total Revenues</b>	<b>\$13,354,467</b>
<b>LAIF Budget Distribution</b>	
New Fire Station 44	\$11,350,000
Weed Abatement Reserve	\$24,467
Apparatus Replacement	\$700,000
Tools & Equipment Reserve	\$250,000
Rainy Day Operating Reserve	\$1,000,000
Undesignated	\$30,000
<b>Total Expenditures</b>	<b>\$13,354,467</b>

**Public Agency Retirement Services Trust (PARS):**

<i>Balance as of June 30, 2022</i>	\$3,743,640.82
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**Petty Cash Account:**

<i>Balance as of June 30, 2022</i>	\$300
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The detail of the above summary can be seen in the attached budget documents.

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2022-2023 FINAL BUDGET**

		<b>FY 2022/23</b>	<b>FY 2021/22</b>	<b>FY 2021/22</b>	<b>FY 2021/22</b>	<b>FY 2021/22</b>
		<b>Final</b>	<b>Estimated</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
<b>REVENUES</b>						
1021	Property Tax - Secured Curr Yr.	\$ 11,097,629	\$ 9,886,725	\$ 10,800,612	\$ 913,887	9.24%
1031	Property Tax - Unsecured Curr Yr.	\$ 440,780	\$ 437,563	\$ 428,983	\$ (8,580)	-1.96%
1033	Property Tax - Prior Unsecured	\$ -	\$ (5,836)	\$ (5,722)	\$ 114	-1.96%
1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$ 342,377	\$ 207,929	\$ 333,213	\$ 125,284	60.25%
1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$ -	\$ -	\$ 1,301	\$ 1,301	0.00%
1043	Property Tax - Prior Secured SB 813	\$ -	\$ -	\$ 9,668	\$ 9,668	0.00%
1045	Property Tax - Prior Unsecured SB 813	\$ -	\$ -	\$ 1,737	\$ 1,737	0.00%
1046	Property Tax - ERAF Refund	\$ 731,087	\$ 1,655,173	\$ 1,655,173	\$ -	0.00%
1831	H.O.P.T.R.	\$ 36,500	\$ 18,000	\$ 35,294	\$ 17,294	96.08%
<b>Property Tax Revenue Subtotal</b>		<b>\$ 12,648,373</b>	<b>\$ 12,199,554</b>	<b>\$ 13,260,260</b>	<b>\$ 1,060,706</b>	<b>8.69%</b>
913	Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
1521	Interest	\$ 90,000	\$ 59,480	\$ 84,406	\$ 24,926	41.91%
1661	Highway Property Rental	\$ -	\$ -	\$ 3,401	\$ 3,401	0.00%
1868	Timber Yield Tax Guarantee	\$ -	\$ 34	\$ 45	\$ 11	30.88%
2124	Plan Review / Reports	\$ 125,000	\$ 88,583	\$ 113,566	\$ 24,983	28.20%
2422	PTM Benefit Assessment	\$ 75,000	\$ 68,243	\$ 74,731	\$ 6,488	9.51%
2433.01	Contracts - Martins Beach	\$ 1,545	\$ 1,545	\$ 1,545	\$ -	0.00%
2433.03	Contracts - Pillar Point AFB	\$ 4,200	\$ 3,668	\$ 3,668	\$ -	0.00%
2433.05	Taxes - Special (CFD's)	\$ 105,000	\$ 95,683	\$ 102,907	\$ 7,224	7.55%
2433.06	AMR Lease - Sta 40	\$ 42,000	\$ 36,775	\$ 43,409	\$ 6,634	18.04%
2434	Weed Abatement	\$ 60,000	\$ 24,735	\$ 26,953	\$ 2,218	8.97%
2439	HLF Benefit Assessment	\$ 275,000	\$ 246,433	\$ 269,825	\$ 23,392	9.49%
2647	Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
2647.01	Reimbursement-Training	\$ -	\$ -	\$ -	\$ -	0.00%
2647.02	Strike Team Reimbursement	\$ -	\$ 111,680	\$ 109,490	\$ (2,190)	-1.96%
2647.03	Reimbursement-Misc.	\$ -	\$ 8,670	\$ 8,500	\$ (170)	-1.96%
2647.04	Reimbursement-CAL FIRE	\$ 219,007	\$ 229,269	\$ 224,774	\$ (4,495)	-1.96%
2658.01	Alarm Reports	\$ -	\$ -	\$ -	\$ -	0.00%
2658.02	Misc. Income - General Fund	\$ 2,000	\$ 43,286	\$ 42,930	\$ (356)	-0.82%
2658.03	Other Income - LAIF Internal Service Fund (Transfer In)	\$ -	\$ -	\$ -	\$ -	0.00%
2658.05	Other Income - Grants	\$ 10,000	\$ 9,277	\$ 9,095	\$ (182)	-1.96%
2658.06	AMR Fuel/Back Up Amb Oper	\$ -	\$ -	\$ -	\$ -	0.00%
2658.07	ALS - JPA	\$ 85,000	\$ 83,005	\$ 88,529	\$ 5,524	6.66%
2658.08	Misc. Income - Training Classes	\$ -	\$ -	\$ -	\$ -	0.00%
2658.09	Other Income - Sale of Surplus Eqpt.	\$ -	\$ 7,283	\$ 7,140	\$ (143)	-1.96%
<b>Other Revenue Subtotal</b>		<b>\$ 1,093,752</b>	<b>\$ 1,117,649</b>	<b>\$ 1,214,913</b>	<b>\$ 97,264</b>	<b>8.70%</b>
<b>TOTAL REVENUES</b>		<b>\$ 13,742,125</b>	<b>\$ 13,317,203</b>	<b>\$ 14,475,172</b>	<b>\$ 1,157,969</b>	<b>8.70%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2022-2023 FINAL BUDGET**

		FY 2022/23	FY 2021/22	FY 2021/22	FY 2021/22	FY 2021/22
		Final	Estimated	Actual	Variance	%
<b>EXPENSES</b>						
5876.2	CAL FIRE Contract	\$9,350,447	\$6,666,156	\$7,286,103	\$ 619,947	9.30%
	<b>Subtotal CAL FIRE Contract</b>	<b>\$9,350,447</b>	<b>\$6,666,156</b>	<b>\$7,286,103</b>	<b>\$ 619,947</b>	<b>9.30%</b>
4176	Other Pay	\$ -	\$ -	\$ -	\$ -	0.00%
4192	Director Pay	\$ 15,000	\$ 14,070	\$ 14,740	\$ 670	4.76%
4312	Medicare Contribution	\$ 1,100	\$ 1,077	\$ 1,128	\$ 51	4.74%
4321	PERS Contribution (Retirement)	\$ 1,504,675	\$ 1,393,367	\$ 1,393,227	\$ (140)	-0.01%
4413.02	Health Insurance (Retired Employees)	\$ 5,500	\$ 5,396	\$ 5,464	\$ 68	1.26%
4422	Dental Insurance	\$ 1,000	\$ -	\$ -	\$ -	0.00%
4441	Life and Disability Coverage	\$ 4,000	\$ 4,388	\$ 3,657	\$ (731)	-16.66%
4511	Workers Compensation Insurance	\$ 12,800	\$ 15,151	\$ 12,626	\$ (2,525)	-16.67%
	<b>Other Pay and Benefits Subtotal</b>	<b>\$ 1,544,075</b>	<b>\$ 1,433,449</b>	<b>\$ 1,430,842</b>	<b>\$ (2,607)</b>	<b>-0.18%</b>
5111	Agriculture Expenses	\$ 5,000			\$ -	0.00%
5111.01	Weed Contractor (Vegetation Management)	\$ 450,000	\$ 81,611	\$ 78,434	\$ (3,177)	-3.89%
5121	Clothing and Uniforms	\$ 10,000	\$ 10,038	\$ 8,365	\$ (1,673)	-16.67%
5132	Communications/Telephone	\$ 2,000			\$ -	0.00%
5132.02	Cellular	\$ 20,276	\$ 21,825	\$ 21,464	\$ (361)	-1.65%
5132.03	Net Six/Telephones	\$ 200	\$ -	\$ -	\$ -	0.00%
5132.04	Pagers	\$ 3,100	\$ 3,219	\$ 2,808	\$ (411)	-12.76%
5132.05	Station 40	\$ 30,000	\$ 28,867	\$ 29,133	\$ 266	0.92%
5132.06	Station 41	\$ 14,000	\$ 13,573	\$ 13,968	\$ 395	2.91%
5132.07	Station 44	\$ 12,000	\$ 12,702	\$ 12,884	\$ 182	1.43%
5156	Household Expense	\$ 30,000	\$ 22,327	\$ 23,355	\$ 1,028	4.61%
5156.03	Laundry Service	\$ 30,000	\$ 29,944	\$ 30,364	\$ 420	1.40%
5164	Medical Equipment <\$500	\$ 20,000	\$ 5,774	\$ 4,862	\$ (912)	-15.79%
5165	Medical Supplies	\$ 2,500	\$ 284	\$ 236	\$ (48)	-16.90%
5193	Office Expense	\$ 20,000	\$ 16,125	\$ 15,332	\$ (793)	-4.92%
5195	Subscriptions and Periodicals	\$ 30,000	\$ 18,053	\$ 15,759	\$ (2,294)	-12.71%
5197	Postage and Mailing	\$ 4,000	\$ 2,705	\$ 3,119	\$ 414	15.30%
5197.01	Postage and Mailing - Admin	\$ -	\$ -	\$ -	\$ -	0.00%
5211	Computer Software	\$ 60,000	\$ 51,305	\$ 47,667	\$ (3,638)	-7.09%
5211.01	Computer Software -Mobile Devices	\$ 15,000	\$ 1,174	\$ 1,042	\$ (132)	-11.28%
5212	Computer Supplies	\$ 2,500	\$ 3,971	\$ 3,309	\$ (662)	-16.67%
5213	Computer <\$5,000	\$ 25,000	\$ 15,003	\$ 12,502	\$ (2,501)	-16.67%
5231	Small Tools and Equipment	\$ 25,000	\$ 25,259	\$ 38,489	\$ 13,230	52.38%
	<b>Service and Supplies Subtotal</b>	<b>\$ 810,576</b>	<b>\$ 363,759</b>	<b>\$ 363,092</b>	<b>\$ (667)</b>	<b>-0.18%</b>
5300	Special District Expenses	\$ 2,000	\$ -	\$ -	\$ -	0.00%
5331	Memberships	\$ 15,000	\$ 16,062	\$ 13,772	\$ (2,290)	-14.26%
5341	Legal Publications / Notices	\$ 5,300	\$ 3,714	\$ 5,289	\$ 1,575	42.41%
5351	Other Special District Expense	\$ 16,000	\$ 17,944	\$ 15,225	\$ (2,719)	-15.15%
	<b>Special District Expenses Subtotal</b>	<b>\$ 38,300</b>	<b>\$ 37,720</b>	<b>\$ 34,286</b>	<b>\$ (3,434)</b>	<b>-9.10%</b>
5400	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
5413	Labor - Vehicle (Other Source)	\$ 150,000	\$ 106,269	\$ 112,278	\$ 6,009	5.65%
5416	Fuel and Lube	\$ 100,000	\$ 77,967	\$ 84,249	\$ 6,282	8.06%
5417	Vehicle Repair	\$ 150,000	\$ 80,625	\$ 88,199	\$ 7,574	9.39%
5419	Medical Equipment Maintenance	\$ 10,000	\$ -	\$ -	\$ -	0.00%
5422	Ladder Maintenance Annual Testing	\$ 3,500	\$ 3,698	\$ 3,082	\$ (616)	-16.66%
5424	Radio / Telecommunications Maintenance	\$ 20,000	\$ 15,506	\$ 13,326	\$ (2,180)	-14.06%
5426	Office Equipment Maintenance	\$ 500	\$ -	\$ -	\$ -	0.00%
5428	Misc. Equipment Maintenance - Operations & Training	\$ 25,000	\$ 21,642	\$ 21,168	\$ (474)	-2.19%
5438	Hydrant Maintenance	\$ 500	\$ -	\$ -	\$ -	0.00%
5455	Maintenance Facilities	\$ 75,000	\$ 27,203	\$ 33,881	\$ 6,678	24.55%
5459	SCBA Maintenance	\$ 10,000	\$ 52	\$ 422	\$ 370	711.54%
5478	Contract Maintenance	\$ 75,000	\$ 43,733	\$ 40,801	\$ (2,932)	-6.70%
5478.1b	Contract Maintenance - Computers	\$ 10,000	\$ -	\$ -	\$ -	0.00%
5478.1c	Alarm System Monitoring	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5483	Custodial Services	\$ 12,500	\$ 9,672	\$ 9,640	\$ (32)	-0.33%
	<b>Equipment Maintenance Subtotal</b>	<b>\$ 647,000</b>	<b>\$ 386,367</b>	<b>\$ 407,046</b>	<b>\$ 20,679</b>	<b>5.35%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2022-2023 FINAL BUDGET**

		FY 2022/23 Final	FY 2021/22 Estimated	FY 2021/22 Actual	FY 2021/22 Variance	FY 2021/22 %
5521	Rents and Leases - Facilities/Copier (Admin)	\$ 10,000	\$ 6,739	\$ 6,712	\$ (27)	-0.40%
	<b>Rents and Leases Subtotal</b>	<b>\$ 10,000</b>	<b>\$ 6,739</b>	<b>\$ 6,712</b>	<b>\$ (27)</b>	<b>-0.40%</b>
5611	Insurance Premiums - Risk	\$ 90,000	\$ 78,766	\$ 65,638	\$ (13,128)	-16.67%
	<b>Insurance Premiums Subtotal</b>	<b>\$ 90,000</b>	<b>\$ 78,766</b>	<b>\$ 65,638</b>	<b>\$ (13,128)</b>	<b>-16.67%</b>
5631	Utilities Gas/Electric/Water	\$ -	\$ -	\$ -	\$ -	0.00%
5631.02	Utilities Station 40 & Admin Offices	\$ 35,000	\$ 29,671	\$ 30,186	\$ 515	1.73%
5631.03	Utilities Station 41	\$ 15,000	\$ 8,439	\$ 8,034	\$ (405)	-4.80%
5631.05	Utilities Station 44	\$ 15,000	\$ 10,819	\$ 10,814	\$ (5)	-0.05%
5631.06	Utilities New Stn 41	\$ 35,000	\$ 33,500	\$ 33,874	\$ 374	1.12%
	<b>Utilities Subtotals</b>	<b>\$ 100,000</b>	<b>\$ 82,429</b>	<b>\$ 82,907</b>	<b>\$ 478</b>	<b>0.58%</b>
5731	Training and Education	\$ 25,000	\$ 3,757	\$ 3,831	\$ 74	1.97%
5732	Outside Trainer	\$ 55,000	\$ 28,800	\$ 28,800	\$ -	0.00%
5733	Training Materials and Supplies (CERT)	\$ 35,000	\$ 6,780	\$ 5,650	\$ (1,130)	-16.67%
5733.1A	Training Materials and Supplies - General	\$ 35,000	\$ 1,200	\$ 1,000	\$ (200)	-16.66%
	<b>Training and Education Subtotal</b>	<b>\$ 150,000</b>	<b>\$ 40,537</b>	<b>\$ 39,281</b>	<b>\$ (1,256)</b>	<b>-3.10%</b>
5737	Public Education	\$ 15,000	\$ 10,159	\$ 10,182	\$ 23	0.23%
	<b>Public Education Subtotal</b>	<b>\$ 15,000</b>	<b>\$ 10,159</b>	<b>\$ 10,182</b>	<b>\$ 23</b>	<b>0.23%</b>
5800	Contractual Services	\$ -	\$ -	\$ -	\$ -	0.00%
5815	Fire Net Six Joint Dispatch	\$ 33,000	\$ 25,310	\$ 29,528	\$ 4,218	16.67%
5834	Legal	\$ 100,000	\$ 69,415	\$ 65,561	\$ (3,854)	-5.55%
5842	Audit & CPA Services	\$ 15,000	\$ 600	\$ 500	\$ (100)	-16.67%
5856	Mapping Project	\$ 5,000	\$ 3,456	\$ 2,880	\$ (576)	-16.67%
5858	Other Professional Contract Services	\$ 50,000	\$ 82,546	\$ 106,519	\$ 23,973	29.04%
5865	Medical Examinations - Volunteer RPP	\$ 7,500	\$ -	\$ -	\$ -	0.00%
5874	SMCO Tax Collector	\$ 6,500	\$ 6,798	\$ 5,665	\$ (1,133)	-16.67%
5876	Other Profession Services	\$ 250,000	\$ 210,993	\$ 215,043	\$ 4,050	1.92%
5876.01	Payroll Services	\$ 3,500	\$ 2,352	\$ 2,376	\$ 24	1.04%
5876.02	Election Expenses	\$ 65,000	\$ -	\$ -	\$ -	0.00%
5876.06	EDS	\$ 12,000	\$ -	\$ -	\$ -	0.00%
5876.07	Background Investigations	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5876.09	Special Projects	\$ 2,500	\$ 2,100	\$ 1,750	\$ (350)	-16.67%
5876.1	Plan Check Review / Inspector	\$ 10,000	\$ 242	\$ 202	\$ (40)	-16.63%
5876.14	Televised Board Meeting	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5876.18	LAFCO	\$ 11,000	\$ -	\$ 8,975	\$ 8,975	0.00%
5876.22	County Accounting Services	\$ 12,000	\$ 12,006	\$ 10,005	\$ (2,001)	-16.67%
	<b>Contractual Services Subtotal</b>	<b>\$ 593,000</b>	<b>\$ 415,818</b>	<b>\$ 449,004</b>	<b>\$ 33,186</b>	<b>7.98%</b>
5961	Improvements / Structures <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5961.01	Station 40 Improvements <\$10,000	\$ 25,000	\$ 1,329	\$ 1,107	\$ (222)	-16.69%
5961.02	Station 41 Improvements <\$10,000	\$ 25,000	\$ -	\$ -	\$ -	0.00%
5961.03	Station 44 Improvements <\$10,000	\$ 25,000	\$ -	\$ -	\$ -	0.00%
	<b>Improvements / Structures &lt;\$10,000 Subtotal</b>	<b>\$ 75,000</b>	<b>\$ 1,329</b>	<b>\$ 1,107</b>	<b>\$ (222)</b>	<b>-16.69%</b>
5971	Equipment & Apparatus <\$10,000	\$ -	\$ 20,190	\$ 16,825	\$ (3,365)	-16.67%
5971.01	Apparatus & Equipment (New App. & Veh. Outfitting) <\$10,000	\$ 700,000	\$ 71,559	\$ 88,716	\$ 17,157	23.98%
5971.02	Communications Equipment <\$10,000	\$ 20,000	\$ 23,538	\$ 19,615	\$ (3,923)	-16.67%
5971.03	Computers <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5971.04	Furniture<\$10,000	\$ 10,000	\$ 18,037	\$ 15,031	\$ (3,006)	-16.67%
5971.05	Hose<\$10,000	\$ 10,000	\$ -	\$ -	\$ -	0.00%
5971.06	Ladders <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5971.08	Radios <\$10,000	\$ 35,700	\$ 19,988	\$ 45,647	\$ 25,659	128.37%
5971.1	PPE <\$10,000	\$ 120,000	\$ 57,673	\$ 52,451	\$ (5,222)	-9.05%
5971.11	SCBA <\$10,000	\$ 10,000	\$ 6,865	\$ 5,991	\$ (874)	-12.73%
5971.12	Station Equipment <\$10,000	\$ 10,000	\$ 16,781	\$ 14,438	\$ (2,343)	-13.96%
5971.14	Cliff Rescue <\$10,000	\$ 10,000	\$ 11,159	\$ 9,299	\$ (1,860)	-16.67%
5971.18	PT Equipment <\$10,000	\$ 10,000	\$ 7,741	\$ 5,805	\$ (1,936)	-25.01%
5971.19	Station Appliances <\$10,000	\$ 10,000	\$ 6,796	\$ 5,664	\$ (1,132)	-16.66%
	<b>Equipment &amp; Apparatus &lt;\$10,000 Subtotal</b>	<b>\$ 945,700</b>	<b>\$ 260,327</b>	<b>\$ 279,482</b>	<b>\$ 19,155</b>	<b>7.36%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2022-2023 FINAL BUDGET**

		FY 2022/23 Final	FY 2021/22 Estimated	FY 2021/22 Actual	FY 2021/22 Variance	FY 2021/22 %
7211	Improvement / Structures >\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7211.01	Station 40 Improvements >\$10,000	\$ 250,000	\$ -	\$ -	\$ -	0.00%
7211.02	Station 41 Improvements >\$10,000	\$ 195,000	\$ -	\$ -	\$ -	0.00%
7211.03	Station 44 Improvements >\$10,000	\$ 50,000	\$ -	\$ -	\$ -	0.00%
	<b>Improvement / Structures &gt;\$10,000 Subtotal</b>	<b>\$ 495,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
7311	Equipment & Apparatus >\$10,000	\$ -	\$ 134,479	\$ 112,065	\$ (22,414)	-16.67%
7311.01	Vehicles >\$10,000	\$ 250,000	\$ 150,514	\$ 1,538,022	\$ 1,387,508	921.85%
7311.02	Communications Equipment >\$10,000	\$ 15,000	\$ 11,858	\$ 9,882	\$ (1,976)	-16.66%
7311.03	Equipment - Operations >\$10,000	\$ 12,000	\$ -	\$ -	\$ -	0.00%
7311.04	Furniture >\$10,000	\$ 12,000	\$ -	\$ -	\$ -	0.00%
7311.06	Ladders>\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7311.07	EMS Equipment >\$10,000	\$ 25,000	\$ 29,350	\$ 24,458	\$ (4,892)	-16.67%
7311.08	Radios >\$10,000	\$ 25,000	\$ 60	\$ -	\$ (60)	-100.00%
7311.11	SCBAs >\$10,000	\$ 15,000	\$ 270,000	\$ -	\$ (270,000)	-100.00%
7311.12	Station Equipment >\$10,000	\$ -	\$ 59,770	\$ 49,808	\$ (9,962)	-16.67%
7311.13	Water Rescue/UAV / Drone >\$10,000	\$ 110,000	\$ -	\$ 94,142	\$ 94,142	0.00%
	<b>Equipment &amp; Apparatus &gt;\$10,000 Subtotal</b>	<b>\$ 464,000</b>	<b>\$ 656,031</b>	<b>\$ 1,828,378</b>	<b>\$ 1,172,347</b>	<b>178.70%</b>
7403	New Fire Station 44	\$ 2,000,000.0	\$ -	\$ -	\$ -	0.00%
	<b>Land and Structures Subtotal</b>	<b>\$ 2,000,000.0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>	<b>\$ 17,328,098</b>	<b>\$ 10,439,586</b>	<b>\$ 12,284,060</b>	<b>\$ 1,844,474</b>	<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>\$ 13,742,125</b>				
	Sub Total Revenue Over/(Under) Expenditures	<b>\$ (3,585,973)</b>				
	<b>Transfer In - Prior FY Fund Balance</b>	<b>\$ 5,985,973</b>				
	Total Revenue Over/(Under) Expenditures	\$ 2,400,000				
	Cash designated for General Operational Reserve (Rollover)	\$ 2,000,000				
<b>2658.03</b>	<b>Transfer Out - Internal Service Fund (LAIF)</b>	<b>\$ 400,000</b>				
	<b>Rollover &amp; Transfer Total</b>	<b>\$ 2,400,000</b>				
	<b>Final Revenue Over/(Under) Expenditures</b>	<b>\$ -</b>				