

# COASTSIDE FIRE PROTECTION DISTRICT

## FINAL BUDGET



**FISCAL YEAR 2020/2021**

**AUGUST 26, 2020**



# COASTSIDE FIRE PROTECTION DISTRICT STAFF REPORT

**TO:** Honorable Board of Directors  
**FROM:** Jonathan Cox, Deputy Chief  
**DATE:** August 26, 2020  
**SUBJECT:** Final Budget Fiscal Year (FY) 2020/21

---

## **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 2020/21

## **Background**

The 2020/21 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 2019/20, resulting from calculation of 2018/19 actual revenues and expenditures, was \$5,267,247. This fund balance, combined with incoming revenues during the 2019/20 fiscal year, greatly mitigated the need for the transfer-in of LAIF revenues, which was reduced from the adopted budget amount of \$5,391,933 to \$2,000,000. The 2020/21 General Fund beginning fund balance of \$5,064,248 is the result of 2019/20 actual revenues and expenditures. As the ongoing construction of new Fire Station 41 nears completion, no additional transfers-in of LAIF funds are recommended for the 2020/21 fiscal year budget. Instead, staff recommends a transfer-out to LAIF in the amount of \$100,000 if projected revenues are realized.

<b>General Fund Budget Summary:</b>	<b>2019/20 Final Budget</b>	<b>2019/20 Actuals</b>	<b>2020/21 Final Budget</b>
<i>Fund Balance Carryover</i>		\$5,267,247	\$5,064,248
Total Revenues*	\$12,641,524	\$12,857,854	\$12,679,151
Transfer In from LAIF	\$5,391,993	\$2,000,000	\$0.00
<b>Total Funding</b>	<b>\$18,033,517</b>	<b>\$20,125,101</b>	<b>\$17,743,399</b>
Operating Expenditures	(\$11,515,517)	(\$9,409,176)	(\$14,613,399)
Capital Outlay	(\$6,518,000)	(\$5,651,046)	(\$3,030,000)
Transfer Out to LAIF	\$0.00	\$0.00	(\$100,000)
<b>Total Expenditures</b>	<b>(\$18,033,517)</b>	<b>(\$15,060,222)</b>	<b>(\$17,743,399)</b>
<i>Fund Balance/Reserve Remaining</i>	\$0.00	\$5,064,248	\$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 2019/20 and are not budgeted in FY 2020/21.

### **2019/20 Actual Budget Year Performance:**

**Revenues:** Actual 2019/20 revenues of \$12,857,854 (excluding the \$2M LAIF transfer-in) represents a \$216,330 increase over the \$12,641,524 adopted budgeted amount. The primary account categories that were positively affected are Secured Property Tax ↑\$223,076, ERAF Rebate ↑\$303,687, Interest ↑\$65,088, and Reimbursements-CAL FIRE ↑\$86,369 offset by a significant shortfall in anticipated Reimbursements ↓\$410,000, which were budgeted based on prior year actuals.

**Expenditures:** Actual expenditures of \$15,060,222 were \$2,973,295 below the budgeted amount, largely due to CAL FIRE contract savings ↓\$1,490,788, reduction in planned Equipment and Apparatus expenditures ↓\$472,882, and reduction of Land and Structures expenditures ↓\$1,089,988.

### **2020/21 Final Budget:**

**Revenues:** The Final Budget property tax revenue estimates are based on 2019/20 estimated actuals and will remain flat from the previous fiscal year. San Mateo County has informed CFPD of its intention to maintain the standard property tax distribution schedule to local districts in 2020/21, regardless of potential reduced revenues resulting from Covid-19 impacts. An adequate fund balance carryover from 2019/20 eliminates the need for any additional transfers in from LAIF.

**Expenditures:** The new 7-year cooperative agreement with CAL FIRE allows for a projected increase in Contractual Services of \$314,320 in 2020/21. This is attributed to the increased salary and benefits from the previous fiscal year and the implementation of the re-organization plan that included split funding the Deputy Chief position and operational Division Chief position, adding the operational Battalion Chief, upgrading the Office Technician to a Staff Services Analyst and re-funding the Fire

Captain Deputy Fire Marshal. In addition, we anticipate a marked increase in Equipment & Apparatus costs in 2020/21; ↑\$460,000 for items under \$10,000 and ↑\$667,000 for equipment and apparatus over \$10,000. The decrease in Land and Structures budgeted expenditures ↓\$4,275,000 is due to the near completion of our new Station 41.

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

<b>Final Budget 2020/21</b>	<b>Amount</b>
<i>Balance as of July 1, 2020</i>	\$10,331,551
Projected 2020/21 Interest Income	\$300,000
Projected 2020/21 Transfer in from General Fund	\$100,000
<b>Total Revenues</b>	<b>10,731,551</b>
<b>LAIF Budget Distribution</b>	
New Fire Station 41	\$0.00
New Fire Station 44	\$8,000,000
Weed Abatement Reserve	\$31,551
Apparatus Replacement	\$1,350,000
Tools & Equipment Reserve	\$1,350,000
Undesignated	\$0.00
<b>Total Expenditures</b>	<b>10,731,551</b>

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

<i>Balance as of July 1, 2020</i>	\$3,846,232
-----------------------------------	-------------

**Petty Cash Account:**

<i>Balance as of July 1, 2020</i>	\$300
-----------------------------------	-------

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

# COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Revenue - Property Tax							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
<i>Prior Fund Balance</i>		\$5,006,570		\$5,267,247		\$5,064,248	
1021	Property Tax - Secured Curr Yr.	\$9,340,610	\$9,706,305	\$9,929,381	\$223,076	\$9,706,305	\$0
1031	Property Tax - Unsecured Curr Yr.	\$486,085	\$498,237	\$496,853	(\$1,384)	\$496,853	(\$1,384)
1033	Property Tax - Prior Unsecured	(\$15,642)	\$1	(\$6,340)	(\$6,341)	\$1	\$0
1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$321,671	\$275,725	\$261,587	(\$14,138)	\$261,587	(\$14,138)
1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$6,057	\$0	\$1,604	\$1,604	\$1,604	\$1,604
1043	Property Tax - Prior Secured SB 813	\$4,186	\$0	\$3,019	\$3,019	\$3,019	\$3,019
1045	Property Tax - Prior Unsecured SB 813	\$847	\$1	\$675	\$674	\$675	\$674
1046	Property Tax - ERAF Refund	\$1,172,364	\$920,450	\$1,224,137	\$303,687	\$920,450	\$0
1831	H.O.P.T.R.	\$37,630	\$38,384	\$36,613	(\$1,771)	\$24,678	(\$13,706)
<b>Property Tax Revenue Sub - Total</b>		<b>\$11,353,808</b>	<b>\$11,439,103</b>	<b>\$11,947,529</b>	<b>\$508,426</b>	<b>\$11,415,172</b>	<b>(\$23,931)</b>
Revenue - Other							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
0913	Receipts	\$1,234,879	\$0	\$0	\$0	\$0	\$0
1521	Interest	\$95,981	\$40,000	\$105,088	\$65,088	\$105,088	\$65,088
1661	Highway Property Rental	\$3,298	\$1	\$3,591	\$3,590	\$3,590	\$3,589
1868	Timber Yield Tax Guarantee	\$53	\$0	\$46	\$46	\$1	\$1
2124	Plan Review / Reports	\$56,777	\$56,000	\$60,648	\$4,648	\$65,000	\$9,000
2422	PTM Benefit Assessment	\$74,258	\$73,000	\$74,395	\$1,395	\$74,000	\$1,000
2433-01	Contracts - Martins Beach	\$0	\$1	\$0	(\$1)	\$1	\$0
2433-03	Contracts - Pillar Point AFB	\$0	\$1	\$3,668	\$3,667	\$1	\$0
2433-05	Taxes - Special (CFD's)	\$83,790	\$85,945	\$85,467	(\$478)	\$100,527	\$14,582
2433-06	AMR Lease - Sta 40	\$42,000	\$42,000	\$38,500	(\$3,500)	\$42,000	\$0
2434	Weed Abatement	\$33,567	\$22,000	\$39,223	\$17,223	\$35,000	\$13,000
2439	HLF Benefit Assessment	\$269,086	\$270,000	\$269,041	(\$959)	\$270,000	\$0
2647	Reimbursements	\$0	\$410,000	\$0	(\$410,000)	\$0	(\$410,000)
2647-01	Reimbursement-Training	\$5,355	\$0	\$5,450	\$5,450	\$0	\$0
2647-02	Strike Team Reimbursement	\$6,822	\$0	\$0	\$0	\$1	\$1
2647-03	Reimbursement-Misc.	\$407,300	\$0	\$2,424	\$2,424	\$0	\$0
2647-04	Reimbursement-CAL FIRE	\$0	\$0	\$86,369	\$86,369	\$410,885	\$410,885
2658-01	Alarm Reports	\$0	\$0	\$0	\$0	\$1	\$1
2658-02	Misc. Income - General Fund	\$4,268	\$5,000	\$530	(\$4,470)	\$500	(\$4,500)
2658-03	Other Income - LAIF Transfer	\$2,000,000	\$5,391,993	\$2,000,000	(\$3,391,993)	\$0	(\$5,391,993)
2658-05	Other Income - Grants	\$0	\$68,472	\$22,617	(\$45,855)	\$39,095	(\$29,377)
2658-06	AMR Fuel/Back Up Amb Oper	\$0	\$0	\$0	(\$0)	\$1	\$1
2658-07	ALS - JPA	\$130,233	\$130,000	\$111,930	(\$18,070)	\$118,287	(\$11,713)
2658-08	Misc. Income - Training Classes	\$1,387	\$1	\$1	\$0	\$1	\$0
2658-09	Other Income - Sale of Surplus Eqpt.	\$0	\$0	\$1,338	\$0	\$0	\$0
<b>Other Tax Revenue Sub - Total</b>		<b>\$4,449,053</b>	<b>\$6,594,414</b>	<b>\$2,910,325</b>	<b>(\$3,684,089)</b>	<b>\$1,263,979</b>	<b>(\$5,330,435)</b>
<b>SubTotal Revenues</b>		<b>\$15,802,861</b>	<b>\$18,033,517</b>	<b>\$14,857,854</b>	<b>(\$3,175,663)</b>	<b>\$12,679,151</b>	<b>(\$5,354,366)</b>
<b>TOTAL REVENUES (Fund Balance + Incoming Revenues)</b>		<b>\$20,809,431</b>	<b>\$18,033,517</b>	<b>\$20,125,101</b>	<b>(\$3,175,663)</b>	<b>\$17,743,399</b>	<b>(\$5,354,366)</b>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Salaries and Benefits							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
4111	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0
4176	Other Pay	\$0	\$0	\$0	(\$0)	\$0	\$0
4192	Director Pay	\$9,519	\$12,000	\$10,926	(\$1,074)	\$21,000	\$9,000
4312	Medicare Contribution	\$708	\$1,000	\$928	(\$72)	\$1,000	\$0
4321	PERS Contribution (Retirement)	\$1,134,365	\$1,237,473	\$1,215,101	(\$22,372)	\$1,305,403	\$67,930
4413-02	Health Insurance (Retired Employees)	\$5,450	\$7,000	\$7,634	\$634	\$9,000	\$2,000
4422	Dental Insurance	\$338	\$1,000	(\$338)	(\$1,338)	\$500	(\$500)
4441	Life and Disability Coverage	\$0	\$7,500	\$2,926	(\$4,574)	\$7,500	\$0
4511	Workers Compensation Insurance	\$4,469	\$6,500	\$5,168	(\$1,332)	\$6,500	\$0
	<b>4000 Sub - Total</b>	<b>\$1,154,849</b>	<b>\$1,272,473</b>	<b>\$1,242,344</b>	<b>(\$30,129)</b>	<b>\$1,350,903</b>	<b>\$78,430</b>
Services and Supplies							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5111	Agriculture Expenses	\$20,000	\$20,000	\$29,453	\$9,453	\$5,000	(\$15,000)
5111-01	Weed Contractor	\$0	\$0	\$0	(\$0)	\$30,000	\$30,000
5111-02	Weed Abatement Refund	\$0	\$0	\$0	(\$0)	\$0	(\$0)
5121	Clothing and Uniforms	\$0	\$15,000	\$23	(\$14,977)	\$20,000	\$5,000
5132	Communications/Telephone (Et al)	\$21,685	\$82,000	\$1,717	(\$80,283)	\$1,773	(\$80,227)
5132-01	Administration	\$0	\$0	\$0	(\$0)	\$0	(\$0)
5132-02	Cellular	\$10,134	\$0	\$10,696	\$10,696	\$15,000	\$15,000
5132-03	Net Six/Telephones	\$0	\$0	\$187	\$187	\$193	\$193
5132-04	Pagers	\$1,189	\$0	\$11,226	\$11,226	\$3,050	\$3,050
5132-05	Station 40	\$27,092	\$0	\$43,892	\$43,892	\$45,340	\$45,340
5132-06	Station 41	\$11,054	\$0	\$13,162	\$13,162	\$13,596	\$13,596
5132-07	Station 44	\$9,569	\$0	\$11,261	\$11,261	\$11,632	\$11,632
5156	Household Expense	\$14,448	\$32,000	\$23,578	(\$8,422)	\$25,000	(\$7,000)
5156-1A	General Household - Admin/Operations	\$0	\$0	\$0	(\$0)	\$0	(\$0)
5156-03	Laundry Service	\$16,953	\$0	\$21,449	\$21,449	\$25,000	\$25,000
5164	Medical Equipment <\$500	\$0	\$2,000	\$5,746	\$3,746	\$6,000	\$4,000
5165	Medical Supplies	\$0	\$2,000	\$1,240	(\$760)	\$3,000	\$1,000
5193	Office Expense	\$7,976	\$15,000	\$10,427	(\$4,573)	\$15,000	\$0
5193-01	General Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0
5195	Subscriptions and Periodicals	\$6,332	\$8,000	\$8,001	\$1	\$9,000	\$1,000
5197	Postage and Mailing	\$2,648	\$4,000	\$2,366	(\$1,634)	\$4,000	\$0
5197-01	Postage and Mailing - Admin	\$20,936	\$0	\$0	\$0	\$0	\$0
5211	Computer Software	\$0	\$22,000	\$18,501	(\$3,499)	\$25,000	\$3,000
5211-01	Computer Software -Mobile Devices	\$0	\$0	\$0	\$0	\$12,000	\$12,000
5212	Computer Supplies	\$0	\$1,000	\$0	(\$1,000)	\$1,000	\$0
5213	Computer <\$5,000	\$4,664	\$10,000	\$24,817	\$14,817	\$30,000	\$20,000
5231	Small Tools and Equipment	\$3,507	\$15,000	\$48,638	\$33,638	\$30,000	\$15,000
	<b>Service and Supplies Sub Total</b>	<b>\$178,188</b>	<b>\$228,000</b>	<b>\$286,378</b>	<b>\$58,378</b>	<b>\$330,585</b>	<b>\$102,585</b>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Special District Expenses							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
0923	Disbursements (LAIF & PARS)	\$22,984	\$0	\$0	(\$0)	\$100,000	\$100,000
5300	Special District Expenses	\$0	\$0	\$0	\$0	\$1,883	\$1,883
5331	Memberships	\$9,701	\$11,000	\$18,504	\$7,504	\$18,600	\$7,600
5341	Legal Publications / Notices	\$2,697	\$3,500	\$2,572	(\$928)	\$4,000	\$500
5351	Other Special District Expense	\$3,941	\$73,000	\$4,097	(\$68,903)	\$13,000	(\$60,000)
	<b>Special District Sub Total</b>	<b>\$39,322</b>	<b>\$87,500</b>	<b>\$25,173</b>	<b>(\$62,327)</b>	<b>\$137,483</b>	<b>\$49,983</b>
Maintenance - Equipment							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5400	Maintenance - Equipment	\$0	\$0	\$0	\$0	\$5,000	\$5,000
5413	Labor - Vehicle (Other Source)	\$71,002	\$110,000	\$34,323	(\$75,677)	\$110,000	\$0
5416	Fuel and Lube	\$54,553	\$70,000	\$46,620	(\$23,380)	\$70,000	\$0
5417	Vehicle Repair	\$52,778	\$60,000	\$35,254	(\$24,746)	\$60,000	\$0
5419	Medical Equipment Maintenance	\$0	\$1,000	\$11,232	\$10,232	\$12,000	\$11,000
5422	Ladder Maintenance Annual Testing	\$1,883	\$3,000	\$1,796	(\$1,204)	\$2,200	(\$800)
5424	Radio / Telecommunications Maintenance	\$594	\$3,500	\$4,777	\$1,277	\$5,000	\$1,500
5426	Office Equipment Maintenance	\$0	\$500	\$0	(\$500)	\$500	\$0
5428	Misc. Equipment Maintenance - Operations & Training	\$6,861	\$15,500	\$11,752	(\$3,748)	\$12,000	(\$3,500)
5438	Hydrant Maintenance	\$202	\$1,500	\$0	(\$1,500)	\$1,500	\$0
5455	Maintenance Facilities	\$22,995	\$120,000	\$46,156	(\$73,844)	\$100,000	(\$20,000)
5459	SCBA Maintenance	\$3,498	\$10,000	\$3,022	(\$6,978)	\$10,000	\$0
5478	Contract Maintenance	\$37,029	\$38,000	\$24,451	(\$13,549)	\$20,000	(\$18,000)
5478-1b	Contract Maintenance - Computers	\$0	\$0	\$0	\$0	\$10,000	\$10,000
5478-1c	Alarm System Monitoring	\$0	\$0	\$0	\$0	\$15,000	\$15,000
5483	Custodial Services	\$2,470	\$3,000	\$2,451	(\$549)	\$3,500	\$500
	<b>Maintenance - Equipment Sub Total</b>	<b>\$253,865</b>	<b>\$436,000</b>	<b>\$221,833</b>	<b>(\$214,167)</b>	<b>\$436,700</b>	<b>\$700</b>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Rents & Leases							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5521	Rents and Leases - Facilities/Copier (Admin)	\$9,220	\$15,500	\$7,974	(\$7,526)	\$10,000	(\$5,500)
	Rents & Leases Sub Total	\$9,220	\$15,500	\$7,974	(\$7,526)	\$10,000	(\$5,500)
Insurance Premiums - Risk							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5611	Insurance Premiums - Risk	\$58,210	\$70,000	\$54,941	(\$15,059)	\$75,000	\$5,000
	Insurance Premiums - Risk Sub Total	\$58,210	\$70,000	\$54,941	(\$15,059)	\$75,000	\$5,000
Utilities (Gas/Electric/Water)							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5631	Utilities Gas/Electric/Water	\$0	\$54,000	\$0	(\$54,000)	\$0	(\$54,000)
5631-02	Utilities Station 40 & Admin Offices	\$28,532	\$0	\$24,308	\$24,308	\$28,000	\$28,000
5631-03	Utilities Station 41	\$8,766	\$0	\$8,787	\$8,787	\$5,000	\$5,000
5631-05	Utilities Station 44	\$8,768	\$0	\$10,355	\$10,355	\$12,500	\$12,500
5631-06	Utilities New Stn 41	\$0	\$0	\$2,945	\$2,945	\$10,000	\$10,000
	Utilities Sub Total	\$46,066	\$54,000	\$46,395	(\$7,605)	\$55,500	\$1,500
Training & Education							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5731	Training and Education	\$12,178	\$71,800	\$13,168	(\$58,632)	\$50,000	(\$21,800)
5732	Outside Trainer	\$23,100	\$46,000	\$25,200	(\$20,800)	\$30,000	(\$16,000)
5733	Training Materials and Supplies (CERT)	\$702	\$10,000	\$22,649	\$12,649	\$30,000	\$20,000
5733-1A	Training Materials and Supplies - General	\$0	\$0	\$0	\$0	\$5,000	\$5,000
	Training & Education Sub Total	\$35,979	\$127,800	\$61,017	(\$66,783)	\$115,000	(\$12,800)
Public Education							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5737	Public Education	\$3,592	\$3,500	\$1,431	(\$2,069)	\$2,500	(\$1,000)
	Public Education Sub Total	\$3,592	\$3,500	\$1,431	(\$2,069)	\$2,500	(\$1,000)



## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Contractual Services							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5800	Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0
5815	Fire Net Six Joint Dispatch	\$16,873	\$19,000	\$16,873	(\$2,127)	\$21,665	\$2,665
5834	Legal - Half Moon Bay	\$25,836	\$80,000	\$57,933	(\$22,067)	\$80,000	\$0
5842	Audit & CPA Services	\$6,890	\$15,000	\$7,655	(\$7,345)	\$10,000	(\$5,000)
5856	Mapping Project	\$0	\$5,000	\$0	(\$5,000)	\$5,000	\$0
5858	Other Professional Contract Services	\$20,879	\$25,000	\$22,575	(\$2,425)	\$28,000	\$3,000
5865	Medical Examinations - Volunteer RPP	\$0	\$20,000	\$8,347	(\$11,654)	\$10,000	(\$10,000)
5874	SMCO Tax Collector	\$2,668	\$4,500	\$2,902	(\$1,599)	\$4,500	\$0
5876	Other Profession Services (CFD & Election)	\$273,998	\$295,000	\$321,135	\$26,135	\$60,000	(\$235,000)
5876-01	Payroll Services	\$1,304	\$0	\$2,336	\$2,336	\$2,500	\$2,500
5876-02	Election Expenses	\$0	\$0	\$0	\$0	\$65,000	\$65,000
5876-07	Background Investigations	\$0	\$0	\$4,831	\$4,831	\$5,000	\$5,000
5876-9	Special Projects	\$1,575	\$0	\$1,650	\$1,650	\$2,500	\$2,500
5876-10	Plan Check Review / Inspector	\$0	\$0	\$0	\$0	\$320,000	\$320,000
5876-14	Televised Board Meeting - Montara Fog	\$8,250	\$0	\$4,000	\$4,000	\$5,000	\$5,000
5876-18	LAFCO	\$7,404	\$0	\$8,456	\$8,456	\$9,000	\$9,000
5876-20	CAL FIRE Contract	\$6,198,628	\$8,397,244	\$6,906,456	(\$1,490,788)	\$8,711,564	\$314,320
	Contractual Services Sub Total	\$6,564,305	\$8,860,744	\$7,365,148	(\$1,495,596)	\$9,339,729	\$478,985
Improvements / Structures less than \$10,000							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5961	Improvements / Structures <\$10,000	\$28	\$60,000	\$3,050	(\$56,950)	\$100,000	\$40,000
	Improvements / Structures <\$10,000 Sub - Total	\$28	\$60,000	\$3,050	(\$56,950)	\$100,000	\$40,000
Equipment & Apparatus < \$10,000							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
5971	Equipment & Apparatus <\$10,000	\$4,104	\$300,000	\$23,012	(\$276,988)	\$274,500	(\$25,500)
5971-01	Apparatus & Equipment (New Apparatus & Vehicle Outfitting)	\$0	\$0	\$0	\$0	\$200,000	\$200,000
5971-04	Furniture<\$10,000	\$0	\$0	\$27,523	\$27,523	\$80,000	\$80,000
5971-05	Hose<\$10,000	\$11,383	\$0	\$90	\$90	\$10,000	\$10,000
5971-08	Radios	\$8,107	\$0	\$8,121	\$8,121	\$20,000	\$20,000
5971-10	PPE	\$33,640	\$0	\$16,417	\$16,417	\$125,000	\$125,000
5971-11	SCBA	\$1,073	\$0	\$8,886	\$8,886	\$10,000	\$10,000
5971-12	Station Equipment	\$217	\$0	\$0	\$0	\$5,000	\$5,000
5971-14	Cliff Resuce	\$416	\$0	\$7,622	\$7,622	\$10,000	\$10,000
5971-18	PT Equipment	\$3,466	\$0	\$1,821	\$1,821	\$15,500	\$15,500
5971-19	Station Appliances	\$0	\$0	\$0	\$0	\$10,000	\$10,000
	Equipment & Apparatus <\$10,000 Sub - Total	\$62,404	\$300,000	\$93,491	(\$206,509)	\$760,000	\$460,000

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

Improvements / Structures more than \$10,000							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
7211	Improvement / Structures >\$10,000	\$0	\$80,000	\$15,355	(\$64,645)	\$200,000	\$120,000
	<b>Improvement / Structures &gt;\$10,000 - Total</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$15,355</b>	<b>(\$64,645)</b>	<b>\$200,000</b>	<b>\$120,000</b>
Equipment and Apparatus > \$10,000							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
7311	Equipment & Apparatus >\$10,000	\$281	\$813,000	\$0	(\$813,000)	\$1,140,000	\$327,000
7311-01	Vehicles	\$222	\$0	\$42,174	\$42,174	\$0	\$0
7311-03	Equipment - Operations	\$0	\$0	\$0	\$0	\$175,000	\$175,000
7311-04	Furniture	\$0	\$0	\$0	\$0	\$120,000	\$120,000
7311-06	Ladders>\$10,000	\$369	\$0	\$0	\$0	\$0	\$0
7311-07	EMS Equipment	\$0	\$0	\$43,295	\$43,295	\$45,000	\$45,000
7311-08	Radios	\$0	\$0	\$41,345	\$41,345	\$0	\$0
7311-13	Water Rescue/UAV / Drone	\$0	\$0	\$11,681	\$11,681	\$0	\$0
	<b>Equipment &amp; Apparatus &gt;\$10,000 Sub - Total</b>	<b>\$871</b>	<b>\$813,000</b>	<b>\$138,495</b>	<b>(\$674,505)</b>	<b>\$1,480,000</b>	<b>\$667,000</b>
Land and Structures							
Account	Account Description	FY 18/19 Actuals	FY 19/20 Final Budget	FY 19/20 Actuals	\$ Variance Act 19/20 to FB 19/20	FY 20/21 Final Budget	\$ Variance FB 20/21 to FB 19/20
7401-01	Andreini Brothers	\$0	\$0	\$0	\$0	\$0	\$0
7401-02	Chad Hooker	\$0	\$0	\$0	\$0	\$0	\$0
7401-03	Sigma Prime	\$0	\$0	\$0	\$0	\$0	\$0
7402	New Fire Station 41 Construction	\$0	\$0	\$0	\$0	\$0	\$0
7402-02	Jeff Katz	\$159,028	\$0	\$191,427	\$191,427	\$0	\$0
7402-03	PlaceWorks	\$0	\$0	\$0	\$0	\$0	\$0
7402-05	Kerry Burke	\$1,923	\$0	\$0	\$0	\$0	\$0
7402-06	Rutan & Tucker, LLP	\$0	\$0	\$0	\$0	\$0	\$0
7402-08	County of San Mateo	\$1,804	\$0	\$4,716	\$4,716	\$0	\$0
7402-10	BGT Land Surveying	\$0	\$0	\$0	\$0	\$0	\$0
7402-12	New Construction 41	\$6,796,488	\$5,625,000	\$5,273,713	(\$351,287)	\$1,200,000	(\$4,425,000)
7402-13	Storm Water Pollution Prev.	\$7,500	\$0	\$5,887	\$5,887	\$0	\$0
7402-14	PG&E	\$164,427	\$0	\$17,441	\$17,441	\$0	\$0
7402-15	Water Service/New Stn 41	\$1,295	\$0	\$0	\$0	\$0	\$0
7403	New Fire Station 44	\$0	\$0	\$1,831	\$1,831	\$150,000	\$150,000
7403-01	Kerry Burke	\$0	\$0	\$2,182	\$2,182	\$0	\$0
7500.01	Pierce Manufacturing	\$0	\$0	\$0	\$0	\$0	\$0
7701	New Station 44 Lot Exploration	\$0	\$0	\$0	\$0	\$0	\$0
7701-01	Fire Facilities	\$0	\$0	\$0	\$0	\$0	\$0
7701-02	HMB City Planning Dept	\$0	\$0	\$0	\$0	\$0	\$0
7701-05	Kerry Burke	\$1,103	\$0	\$0	\$0	\$0	\$0
7701-06	ZFA Structure Engineers	\$0	\$0	\$0	\$0	\$0	\$0
7701-08	Fire Vent, LLC	\$0	\$0	\$0	\$0	\$0	\$0
7701-09	Smith-Emery San Francisco	\$0	\$0	\$0	\$0	\$0	\$0
7701-10	WRG Fire Training	\$0	\$0	\$0	\$0	\$0	\$0

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

	Land and Structures Sub - Total	\$7,133,569	\$5,625,000	\$5,497,196	(\$127,804)	\$1,350,000	(\$4,275,000)
	<i>Total Expenses</i>	<i>\$15,540,468</i>	<i>\$18,033,517</i>	<i>\$15,060,222</i>	<i>(\$2,973,295)</i>	<i>\$15,743,399</i>	<i>(\$2,290,118)</i>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2020/21 FINAL BUDGET

<b>Total Funding</b> <i>(Fund Balance + Incoming Revenues)</i>	<b>\$20,809,431</b>	<b>\$18,033,517</b>	<b>\$20,125,101</b>	<b>\$2,091,584</b>	<b>\$17,743,399</b>	<b>(\$290,118)</b>	
<b>Total Expenditures</b> <i>(Salaries + Services &amp; Supplies)</i>	<b>(\$15,540,468)</b>	<b>(\$18,033,517)</b>	<b>(\$15,060,222)</b>	<b>\$2,973,295</b>	<b>(\$15,743,399)</b>	<b>\$2,290,118</b>	
Adjustment for retro stale-dated/canceled checks/rounding diff	<b>(\$1,715)</b>		<b>(\$631)</b>	<b>(\$631)</b>		<b>\$0</b>	
<b>Fund Balance (Total Revenues - Total Expenditures)</b>	<b>\$5,267,247</b>	<b>\$0</b>	<b>\$5,064,248</b>	<b>\$5,064,248</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	