

COASTSIDE FIRE PROTECTION DISTRICT

“FINAL BUDGET”



FISCAL YEAR 2019/2020

SEPTEMBER 25, 2019

2018-19 Actual Budget Year Performance:

Revenue: We received an increase of approximately \$953,026 in total revenue from the \$11,614,522 final budget estimate. The primary account categories effected are Secured Property Tax \$902,271, Unsecured Property Tax \$23,237, ERAF Rebate \$22,450.

Expenditure: There is an estimated savings of approximately \$1,433,742 in the expenditure budget. The savings comes from the combination of savings in total salaries/benefits, special district expenses, maintenance, rents/leases, public education and training, capital improvements projects and capital equipment.

2019-20 Final Budget:

Revenue: The Final budget property tax revenue estimates are based on the assumption secured and unsecured taxes will remain relatively flat (2%) from the previous fiscal year. This estimates is equal to a 2% increase from the previous fiscal year (FY18/19).

Expenditures: There is a projected cooperative agreement increase of approximately (\$721,932). This is attributed to an increase in salary and benefits from the previous fiscal year and the implementation of the re-organization plan that included split funding of the upgrad of an Assistant Chief to Deputy Chief, an Opaerations Assistant Chief , an operational Battalion Chief, upgrading the current office technician to a Staff Services Analyst and re-funding a Fire Captain Deputy Fire Marshal and . In addition, we anticipate a marked increase in the CalPERS retirement contribution (\$80,125).

Internal Service Fund contributions will total approximately \$6,400,00 for new Fire Station 41.

Estimated Fund Balance Summary:

Balance as of June 30, 2019

Apparatus Replacement	\$ 1,000,000
New Fire Station 41	9,000,000
New Fire Station 44	500,000
Equipment and Tools	1,500,000
Weed Abatement Reserve	38,702
Interest Income	
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Total in LAIF	12,038,702
General Reserve	2,000,000
OPEB PARS Trust	4,043,811
Petty Cash	350

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

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2019-20 Preliminary Budget

		2019-20	2018-2019	2018-19	18-19 to 19-20	18-19 to 19-20
		Final Budget	Final Budget	Actuals	FB Variance	% FB Change
REVENUE						
1021	Property Tax - Secured Curr Yr	9,706,305	8,804,034	9,469,566	902,271	10.25%
1031	Property Tax - Unsecured Curr Yr	498,237	475,000	486,085	23,237	4.89%
1033	Property Tax - Prior Unsecured	1	1	(15,642)	-	0.00%
1041	Property Tax – SB816 Sec. Supp. Curr Yr	275,725	269,000	321,671	6,725	2.50%
1042	Property Tax – SB813 Unsec. Supp. Curr Yr	-	-	6,057	-	0.00%
1043	Property Tax - Prior Secured SB 813	-	-	4,186	-	0.00%
1045	Property Tax - Prior Unsecured SB 813	1	1	847	-	0.00%
1046	Property Tax - ERAF Refund	920,450	898,000	1,172,364	22,450	2.50%
1831	H.O.P.T.R.	38,384	38,000	37,631	384	1.01%
	Subtotal - Property Taxes	11,439,103	10,484,036	11,482,765	955,067	9.11%
1521	Interest	\$ 40,000	35,000	95,981	5,000	14.29%
1661	Highway Property Rental	1	1	3,298	-	0.00%
1868	Timber Yield Tax Guarantee	-	-	53	-	0.00%
2124	Plan Review / Reports	56,000	73,000	56,777	(17,000)	-23.29%
2422	PTM Benefit Assessment	73,000	73,000	55,245	-	0.00%
2433-1	Contracts-Martins Beach	1	1	-	-	0.00%
2433-3	Contracts-Pillar Point AFB	1	1	-	-	0.00%
2433-5	Taxes - Special (CFD's)	85,945	90,000	60,930	(4,055)	-4.51%
2433-6	AMR Lease - Sta 40	42,000	42,000	42,000	-	0.00%
2434	Weed Abatement	22,000	22,000	8,347	-	0.00%
2439	HLF Benefit Assessment	270,000	270,000	207,223	-	0.00%
2647	Reimbursements	410,000	403,480	412,655	6,520	1.62%
2647-2	Strike Team Reimbursement	-	-	6,822	-	0.00%
2658-1	Alarm Reports	-	-	-	-	0.00%
2658-2	Mis.Income - General Fund	5,000	5,000	3,833	-	0.00%
2658-7	ALS JPA	130,000	117,000	130,233	13,000	11.11%
2658-8	Misc Income - Training Classes	1	1	1,387	-	0.00%
	Federal Grant Reimbursement (VFA)	8,472	1	-	8,471	847100.00%
	State Grant Reimbursement (CERT/LISTOS)	60,000	1	-	59,999	5999900.00%
	TOTAL REVENUE	12,641,524	11,614,522	12,567,548	1,027,002	8.84%

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2019-20 Preliminary Budget**

		2019-20	2018-2019	2018-19	18-19 to 19-20	18-19 to 19-20
		Final Budget	Final Budget	Actuals	FB Variance	% FB Change
EXPENSES						
5876	CAL FIRE Salaries	\$ 8,397,244	7,675,312	6,198,628	721,932	9.41%
4111	Part Time Employee Salary (Admin Assist/Custodial.)	-	-	-	-	0.00%
4192	Directors Compensation	12,000	11,000	9,519	1,000	9.09%
4312	Medical/Hospital Tax (Medicare)	1,000	1,000	706	-	0.00%
4321	PERS Contribution	1,237,473	1,108,182	1,157,348	129,291	11.67%
4413-2	Health Insurance-Retirees	7,000	-	5,450	7,000	0.00%
4422	Dental - Retirees	1,000	726	338	274	37.74%
4441	Life/Disability Insurance	7,500	7,500	-	-	0.00%
4511	Workers Compensation Insurance	6,500	6,500	4,469	-	0.00%
	Total Salaries & Benefits	\$ 9,669,717	8,810,220	7,376,458	859,497	9.76%
5111	Agriculture Weed Abatement	\$ 20,000	13,000	20,000	7,000	53.85%
5121	Clothing and Uniforms	15,000	1,000	(484)	14,000	1400.00%
5132	Communications/Telephone	82,000	72,000	80,723	10,000	13.89%
5156	Household Expenses	32,000	25,000	31,401	7,000	28.00%
5164	Medical Equip. < \$500	2,000	2,000	-	-	0.00%
5165	Medical Supplies	2,000	2,000	-	-	0.00%
5193	General Office Expense	15,000	15,000	7,978	-	0.00%
5195	Subscriptions & Periodicals	8,000	8,000	6,331	-	0.00%
5197	Postage/Mailing	4,000	4,000	2,648	-	0.00%
5211	Computer Software	22,000	15,000	20,935	7,000	46.67%
5212	Computer Supplies	1,000	1,000	-	-	0.00%
5213	Computer < \$5,000	10,000	10,000	4,664	-	0.00%
5231	Small Tools & Equipment	15,000	10,000	3,507	5,000	50.00%
	Subtotal Services & Supplies	\$ 228,000	178,000	177,703	50,000	28.09%
5331	Membership/ Association Dues	11,000	11,000	9,701	-	0.00%
5341	Publications/Legal Notices	3,500	3,500	2,697	-	0.00%
5351	Special District Expense	73,000	13,000	3,941	60,000	461.54%
	Subtotal Special District Expenses	\$ 87,500	27,500	16,339	60,000	218.18%
5413	Vehicle Maintenance and Repair - Labor	\$ 110,000	110,000	71,003	-	0.00%
5416	Fuel & Petroleum Products	70,000	70,000	54,554	-	0.00%
5417	Vehicle Repair - Parts	60,000	30,000	52,778	30,000	100.00%
5419	Medical Equip. Maint.	1,000	1,000	-	-	0.00%
5422	Annual Ladder Service Check	3,000	3,000	1,883	-	0.00%
5424	Radio - Telecom Maint.	3,500	3,600	594	(100)	-2.78%
5426	Office Equipment - Maint.	500	500	-	-	0.00%
5428	Misc. Equipment Maintenance	15,500	15,500	6,860	-	0.00%
5438	Hydrant Maintenance	1,500	1,500	202	-	0.00%

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2019-20 Preliminary Budget

		2019-20	2018-2019	2018-19	18-19 to 19-20	18-19 to 19-20
		Final Budget	Final Budget	Actuals	FB Variance	% FB Change
5455	Maintenance of Facilities	120,000	42,000	22,993	78,000	185.71%
5459	SCBA Maintenance	10,000	10,000	3,498	-	0.00%
5478	Contract Maintenance	38,000	27,000	37,029	11,000	40.74%
5483	Custodial Services	3,000	3,000	2,470	-	0.00%
	Subtotal Maintenance	\$ 436,000	317,100	253,864	118,900	37.50%
5521	Rents & Leases	\$ 15,500	15,500	9,220	-	0.00%
	Subtotal Rents	\$ 15,500	15,500	9,220	-	0.00%
5611	Insurance	\$ 70,000	65,000	58,210	5,000	7.69%
5631	Utilites-(40, 41, 44)	54,000	54,000	46,065	-	0.00%
	Subtotal Insurance/Utilities	\$ 124,000	119,000	104,275	5,000	4.20%
5731	Training & Educational Expense	\$ 71,800	33,000	12,177	38,800	117.58%
5732	Outside Trainer	46,000	37,000	23,100	9,000	24.32%
5733	Training Materials & Supplies	10,000	10,000	702	-	0.00%
5737	Public Education	3,500	2,000	3,592	1,500	75.00%
	Subtotal Training & Pub Ed	\$ 131,300	82,000	39,571	49,300	60.12%

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2019-20 Preliminary Budget**

		2019-20	2018-2019	2018-19	18-19 to 19-20	18-19 to 19-20
		Final Budget	Final Budget	Actuals	FB Variance	% FB Change
5815	Fire Net Six (Dispatching)	\$ 19,000	19,000	16,873	-	0.00%
5834	Legal Services	80,000	80,000	25,836	-	0.00%
5842	Audit & CPA Services	15,000	15,000	6,890	-	0.00%
5856	Mapping Project	5,000	5,000	-	-	0.00%
5858	Other Professional Contracts	25,000	25,000	20,879	-	0.00%
5865	Medical Exams	20,000	1,000	-	19,000	1900.00%
5874	S.M. Co. Tax Collector	4,500	4,300	2,668	200	4.65%
5876	Other Professional Services	295,000	220,300	292,532	74,700	33.91%
	Subtotal Contract Services	\$ 463,500	369,600	365,679	93,900	25.41%
5961	Facility Improvement	\$ 60,000	50,000	28	10,000	20.00%
	Subtotal Cap Improvement <\$5,000	\$ 60,000	50,000	28	10,000	20.00%
5971	Furniture, Equipment and Tools <\$5,000	\$ 300,000	246,000	62,405	54,000	21.95%
	Subtotal Cap Equipment<\$5,000	\$ 300,000	246,000	62,405	54,000	21.95%
7211	Capital Improvements >\$5,000	\$ 80,000	60,000	-	20,000	33.33%
	Subtotal Cap Improvement>\$5,000	\$ 80,000	60,000	-	20,000	33.33%
7311	Capital Equipment >\$5,000	\$ 813,000	200,000	871	613,000	306.50%
	Subtotal Cap Equipment>\$5,000	\$ 813,000	200,000	871	613,000	306.50%
7402	New Station 41 Construction	\$ 5,625,000	-	7,132,466	5,625,000	
7701	New Station 44 Lot Exploration	\$ -	-	1,103	-	
	Subtotal Cap New Station Expense	\$ 5,625,000	-	7,133,569	5,625,000	
	TOTAL OPERATING & CAPITAL BUDGET	\$ 18,033,517	10,474,920	15,539,982	7,558,597	72.16%
	SUB TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ (5,391,993)	1,139,602	(2,972,434)	(6,531,595)	
	Transfer In- LAIF Fund Balance	\$ 6,364,426	3,050,976	2,000,000	2,000,000	
	Prior Year General Fund Balance	(972,434)				
	TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ (0)	4,190,578	(972,434)	(4,531,595)	
	Transfer Out - Trust Fund (PARS)	\$ -				
	Transfer Out - Apparatus Int. Serv. Fund	\$ -	190,576	-	-	
	Transfer Out - Equip. Int. Serv. Fund	\$ -				
	Transfer Out - Structures. Int. Serv. Fund	\$ -	4,000,000			
	Transfer Total	\$ -		-	-	

**COASTSIDE FIRE PROTECTION DISTRICT
Internal Service Funds, OPEB Trust Fund
2019-20 Final Budget and Fund Balance**

Apparatus Replacement Internal Service Fund

<u>REVENUE</u>		PRELIMINARY BUDGET
	Account Balance in Local Agency Investment Fund (LAIF)	\$ 1,000,000
2701	Operating Transfer In	
	TOTAL REVENUE	\$ <u>1,000,000</u>
<u>EXPENDITURE</u>		
7311	Vehicle Replacement -	
	TOTAL CAPITAL EXPENDITURE	\$ <u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>1,000,000</u>
	ENDING FUND BALANCE	\$ <u>1,000,000</u>

Equipment and Tools Internal Service Fund

<u>REVENUE</u>		<u>PRELIMINARY</u>
		<u>BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)	\$ 1,500,000
2701	Operating Transfer In	-
	TOTAL REVENUE	\$ <u>1,500,000</u>
<u>EXPENDITURE</u>		
	TOTAL CAPITAL EXPENDITURE	\$ <u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>1,500,000</u>
	ENDING FUND BALANCE	\$ <u>1,500,000</u>

New Fire Station 41

<u>REVENUE</u>		<u>PRELIMINARY</u>
		<u>BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)	\$ 9,000,000
2701	Operating Transfer In	
	TOTAL REVENUE	\$ <u>9,000,000</u>
	<u>EXPENDITURE</u>	
	TOTAL CAPITAL EXPENDITURE	\$ <u> </u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>9,000,000</u>
	ENDING FUND BALANCE	\$ <u>9,000,000</u>

New Fire Station 44

<u>REVENUE</u>		<u>PRELIMINARY</u>
		<u>BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)	\$ 500,000
2701	Operating Transfer In	0
	TOTAL REVENUE	\$ <u>500,000</u>
	<u>EXPENDITURE</u>	
	TOTAL CAPITAL EXPENDITURE	\$ <u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>500,000</u>
	ENDING FUND BALANCE	\$ <u>500,000</u>

Weed Abatement Reserve

		<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)		\$ 38,702
2701	Operating Transfer In		0
	TOTAL REVENUE		\$ <u>38,702</u>
		<u>EXPENDITURE</u>	
	TOTAL CAPITAL EXPENDITURE		\$ <u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE		\$ <u>38,702</u>
	ENDING FUND BALANCE		\$ <u>38,702</u>

LAIF ACCOUNT SUBTOTAL	12,038,702	
Interest Income for 2018-19		Estimated
Account Balance in Local Agency Investment Fund (LAIF)	<u>12,038,702</u>	

OPEB Trust Fund (PARS)

		<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
2701	Account Balance as of 6/30/19		4,043,812
	Operating Transfer In:		-
	TOTAL REVENUE		\$ <u>4,043,812</u>
		<u>EXPENDITURE</u>	
	TOTAL CAPITAL EXPENDITURE		\$ <u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE		\$ <u>-</u>
	ENDING FUND BALANCE		\$ <u>4,043,812</u>