

**COASTSIDE FIRE PROTECTION DISTRICT  
FINAL BUDGET**



**FISCAL YEAR 2011/2012**

**SEPTEMBER 28, 2011**

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2011-2012 Final Budget**

		2011-2012	2012-2013	
		Preliminary	Preliminary	TOTAL
<b>REVENUE</b>				
1021	Property Tax – Secured Curr Yr	\$ 6,700,000	\$ 6,700,000	6,700,000
1031	Property Tax – Unsecured Curr Yr	380,000		380,000
1041	Property Tax – SB816 Sec. Supplemental Curr Yr	82,266		82,266
1042	Property Tax – SB813 Unsec. Supplemental Curr Yr	3,500		3,500
1046	Property Tax - ERAF Refund	0		0
1831	H.O.P.T.R	47,000		47,000
1043	PT-Prior Secured SB 813	10,000		10,000
	<b>Sub total - Property Taxes</b>	<b>\$ 7,222,766</b>	<b>\$ 7,222,766</b>	
1521	Interest	50,000		50,000
2124	Plan Review / Reports	31,000		31,000
2422	PTM Benefit Assessment	280,000		280,000
2433-1	Contracts-Martins Beach	1,545		1,545
2433-3	Contracts-Pillar Point AFB	3,668		3,668
2433-4	Community Facilities Districts	45,000		45,000
2433-5	Harbor Village Project	54,632		54,632
2433-6	AMR Lease - Sta 40	30,000		30,000
2434	Weed Abatement	\$ 20,000		20,000
2439	HLF Benefit Assessment	260,000		260,000
2647	Reimbursements	5,000		5,000
2658-2	Misc. Income	6,000		6,000
2658-7	JPA	90,000		90,000
	<b>TOTAL REVENUE</b>	<b>\$ 8,099,611</b>	<b>\$ 8,099,611</b>	

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2011-2012 Final Budget**

	2011-2012 Preliminary	2012-2013 Preliminary	TOTAL
<b>EXPENSES</b>			
5876 Salaries and Benefits - Cal Fire	\$ 5,553,151		5,553,151
4111 Part Time Employee Salary/Wages	62,000		62,000
4192 Directors Compensation	13,000		13,000
4312 Medical/Hospital Tax (Medicare)	1,300		1,300
4321 PERS Contribution	330,000		330,000
4413 Health Insurance - Retirees	351,000		351,000
4422 Dental Insurance - Retirees	7,800		7,800
4441 Life/Disability Insurance	7,100		7,100
4511 Workers Compensation Insurance	15,000		15,000
<b>Total Salaries &amp; Benefits</b>	<b>6,340,351</b>		<b>6,340,351</b>
5111 Agriculture Weed Abatement	15,400		15,400
5121 Clothing and Uniforms	2,700		2,700
5132 Communications/Telephone	25,000		25,000
5156 Household Expenses	22,500		22,500
5164 Medical Equip. < \$5000	3,000		3,000
5165 Medical Supplies	2,500		2,500
5193 General Office Expense	19,400		19,400
5195 Subscriptions & Periodicals	1,500		1,500
5197 Postage/Mailing	5,000		5,000
5211 Computer Software	12,000		12,000

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2011-2012 Final Budget**

	<b>2011-2012</b>	<b>2012-2013</b>	
	<b>Preliminary</b>	<b>Preliminary</b>	<b>TOTAL</b>
5212 Computer Supplies	18,000		18,000
5213 Computer < \$5,000	15,000		15,000
5231 Small Tools & Equipment	60,000		60,000
<b>Subtotal Services &amp; Supplies</b>	<b>202,000</b>		<b>202,000</b>
5331 Membership/Association Dues	7,000		7,000
5341 Publications/Legal Notices	5,000		5,000
5351 Special District Expense	10,000		10,000
<b>Subtotal Special District Expenses</b>	<b>22,000</b>		<b>22,000</b>
5413 Vehicle Maintenance and Repair - Labor	35,000		35,000
5416 Fuel & Petroleum Products	70,000		70,000
5417 Vehicle Repair - Parts	100,000		100,000
5419 Medical Equip. Maint.	1,000		1,000
5422 Annual Ladder Service Check	2,200		2,200
5424 Radio - Telecom Maint.	3,000		3,000
5428 Misc. Equipment Maintenance	14,200		14,200
5438 Hydrant Maintenance	800		800
5455 Maintenance of Facilities	30,000		30,000
5459 SCBA Maintenance	10,000		10,000
5478 Contract Maintenance	15,000		15,000
5483 Custodial Services	2,000		2,000
<b>Subtotal Maintenance</b>	<b>283,200</b>		<b>283,200</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2011-2012 Final Budget**

	2011-2012 Preliminary	2012-2013 Preliminary	TOTAL
5521 Rents & Leases	15,000		15,000
<b>Subtotal Rents</b>	<b>15,000</b>		<b>15,000</b>
5611 Insurance	65,000		65,000
5631 Utilities-(40, 41, 44)	40,000		40,000
<b>Subtotal Insurance/Utilities</b>	<b>105,000</b>		<b>105,000</b>
5733 Training & Educational Expense	30,000		30,000
5732 Outside Trainer	46,500		46,500
5733 Training Materials & Supplies	5,000		5,000
5737 Public Education	10,000		10,000
<b>Subtotal Training &amp; Pub Ed</b>	<b>91,500</b>		<b>91,500</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**Fiscal Year 2011-2012 Final Budget**

	2011-2012 Preliminary	2012-2013 Preliminary	TOTAL
5815 Fire Net Six (Dispatching)	25,000		25,000
5834 Legal Services	50,000		50,000
5842 Audit & CPA Services	15,000		15,000
5856 Mapping Project	15,000		15,000
5858 Other Professional Contracts	25,000		25,000
5865 Medical Exams	15,000		15,000
5874 S.M. Co. Tax Collector	3,000		3,000
5876 Professional Services	97,200		97,200
<b>Subtotal Contract Services</b>	<b>245,200</b>		<b>245,200</b>
5961 Facility Improvement	36,000		36,000
<b>Subtotal Cap Improvement &lt;\$5,000</b>	<b>36,000</b>		<b>36,000</b>
5971 Furniture, Equipment and Tools <\$5,000	65,000		65,000
<b>Subtotal Cap Equipment &lt;\$5,000</b>	<b>35,000</b>		<b>35,000</b>
7211 Capital Improvements >\$5,000	130,000		130,000
<b>Subtotal Cap Improvement &gt;\$5,000</b>	<b>130,000</b>		<b>130,000</b>
7311 Capital Equipment >\$5,000	135,000		135,000
<b>Subtotal Cap Equipment &gt;\$5,000</b>	<b>135,000</b>		<b>135,000</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
Fiscal Year 2011-2012 Final Budget**

	<b>2011-2012 Preliminary</b>	<b>2012-2013 Preliminary</b>	<b>TOTAL</b>
8611 Appropriation for Contingencies	175,000		175,000
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>7,640,251</b>		<b>7,640,251</b>
<b>REVENUE OVER/(UNDER) EXPENDITUR</b>	<b>459,360</b>		<b>459,360</b>
Transfer Out - Trust Fund (PARS)	344,000		344,000
Transfer Out - Apparatus Int. Serv. Fund	444,041		444,041
Transfer Out - Equip. Int. Serv. Fund	183,800		183,800
Transfer Out - Structures. Int. Serv. Fund			
<b>Transfer Total</b>	<b>971,841</b>		<b>971,841</b>
<b>REVENUE OVER/(UNDER) EXPENDITUR</b>	<b>(542,281)</b>		<b>(542,281)</b>



**COASTSIDE FIRE PROTECTION DISTRICT**  
**2011-2012 Final Budget**  
**Fund Balance Projection - June 30, 2011**

Fund Balance	Projected Balance June 30, 2011	Budget Activity FY 2011-2012 Transfer In	Budget Activity FY 2011-2012 Less Expense	Budget Activity FY 2011-2012 Transfer Out	Projected Balance June 30, 2012
Reserved for:					
Petty Cash	\$ 350	350			350
Employee loans	604	604			604
Total Reserve:	<u>\$ 954</u>				<u>954</u>
Internal Service Funds:					
Apparatus Replacement	603,733	546,913	55,000		1,095,646
Structure Equipment	1,406,100	1,233,648			2,639,748
Equipment and Tools	214,119	251,840	135,000		330,959
Operating Reserve	1,000,000				1,000,000
Designated for:					
General Reserves	1,692,127				1,692,127
Cash Reserve for Dry Period	1,550,000				1,550,000
Legal	50,000				50,000
Special Projects	50,000				50,000
CalPERS Pension Reserve	300,000				300,000
Debt Service:					
OPEB PARS Trust	1,112,564	344,000			1,456,564
Fund Balance FY 10/11 (Rev less Exp)	1,914,870			1,914,870	
Total Designated	<u>\$ 9,893,513</u>	<u>2,376,401</u>	<u>190,000</u>	<u>1,914,870</u>	<u>10,165,044</u>
Total Fund Balance	<u>\$ 9,894,467</u>				
<b>Other Reserve Funds</b>					
HMB Trust Fund	\$ 14,624				14,624
	<u>\$</u>				<u>14,624</u>
<b>Detail</b>					
Fund Balance FY 10/11 (Rev less Exp)	1,946,801				
	(542,281)		FY 11/12 Budget Gen Fund Contribution		
	(68,000)		Back into Equipment and Tools Internal Service Fund		
	(102,872)		Back into Apparatus Replacement Internal Service Fund		
	(1,233,648)		Structure - Land Improvement Internal Service Fund		
	(1,946,801)				



**COASTSIDE FIRE PROTECTION DISTRICT**  
**Internal Service Funds, OPEB Trust Fund**  
**2011-12 Final Budget and Fund Balance**

**Apparatus Replacement Internal Service Fund**

		<u>REVENUE</u>	<u>FINAL BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)		\$ 603,733
2701	Operating Transfer In		444,041
	Fund Balance from FY 10/11		102,872
	<b>TOTAL REVENUE</b>		<b>\$ <u>1,150,646</u></b>
		<u>EXPENDITURE</u>	
7311	Vehicle Replacement (Staff Vehicle)		55,000
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ <u>55,000</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>		<b>\$ <u>1,095,646</u></b>
	<b>ENDING FUND BALANCE</b>		<b>\$ <u>1,095,646</u></b>

## Equipment and Tools Internal Service Fund

		<u>REVENUE</u>	<u>FINAL BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)		\$ 214,119
2701	Operating Transfer In		183,840
	Fund Balance from FY 10/11		68,000
	<b>TOTAL REVENUE</b>		<b>\$ <u>465,959</u></b>
		<u>EXPENDITURE</u>	
5971	Hose		15,000
5971	Holmatro Extrication Equipment		30,000
5971	Protective Clothing		25,000
5971	SCBA		25,000
5971	Hand Tools/Forcible Entry Equipment		5,000
5971	Water Rescue		3,000
5971	Mobile /Portable Radios		17,000
5971	Cliff Rescue		10,000
7311	Equipment - EMS		5,000
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ <u>135,000</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>		<b>\$ <u>330,959</u></b>

## OPEB Trust Fund (PARS)

		<u>REVENUE</u>	<u>FINAL BUDGET</u>
2701	Operating Transfer In: Trust Fund Ending Balance as of 4/30/10		1,112,564
	<b>TOTAL REVENUE</b>		<b>\$ <u>1,112,564</u></b>
		<u>EXPENDITURE</u>	
	Annual Contribution		344,000
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ <u>344,000</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>		<b>\$ _____</b>
	<b>ENDING FUND BALANCE</b>		<b>\$ <u>1,456,564</u></b>

## Structure/Land Improvement Fund

	<u>REVENUE</u>	<u>FINAL BUDGET</u>
	Transfer in From General Fund Designated Fund Balance	\$ 1,406,100
2701	Operating Transfer In	1,233,648
	<b>ENDING FUND BALANCE</b>	<b>\$ <u>2,639,748</u></b>