

COASTSIDE FIRE PROTECTION DISTRICT

FINAL BUDGET



FISCAL YEAR 2021 / 2022

SEPTEMBER 22, 2021



COASTSIDE FIRE PROTECTION DISTRICT STAFF REPORT

TO: Honorable Board of Directors
FROM: Jonathan Cox, Deputy Chief
DATE: September 22, 2021
SUBJECT: Final Budget Fiscal Year (FY) 2021/22

Staff Recommendation

1. The Board of Directors accepts this report as presented.
2. The Board of Directors review and approve the Preliminary Budget for Fiscal Year 2021/22

Background

The 2021/22 Preliminary 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 2020/21, resulting from calculation of 2019/20 actual revenues and expenditures, was \$5,064,248. This fund balance, combined with incoming revenues during the 2020/21 fiscal year, eliminated the need for a transfer-in of LAIF revenues. The 2021/22 beginning fund balance in the General Fund is based on 2020/21 actuals and is \$6,721,893. Staff recommends a net transfer-out to LAIF in the amount of \$3,000,000 in 2021/22.

General Fund Budget Summary:	2020/21 Final Budget	2020/21 Actuals	2021/22 Final Budget
<i>Fund Balance Carryover</i>	\$5,064,248	\$5,064,248	\$6,721,893
Total Revenues*	\$12,679,151	\$13,760,871	\$13,610,816
Transfer In from LAIF	\$0.00	\$0.00	\$1,000,000
Total Funding	\$17,743,399	\$18,825,119	\$21,332,709
Operating Expenditures	(\$12,713,399)	(\$9,287,610)	(\$13,627,509)
Capital Outlay	(\$3,030,000)	(\$2,815,616)	(\$1,705,200)
Transfer Out to LAIF	\$0.00	\$0.00	(4,000,000)
Total Expenditures	(\$15,743,399)	(12,103,226)	(\$19,332,709)
<i>Fund Balance Remaining</i>	\$2,000,000	\$6,721,893	\$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 2020/21 and are not budgeted in FY 2021/22.

2020/21 Actual Budget Year Performance:

Revenues: Actual revenues for 2020/21 received were \$13,760,871 which represents a \$1,081,720 increase over the \$12,679,151 adopted budgeted amount. The primary account categories significantly affected are Property Tax–Secured Current Year ↑\$605,191, Property Tax–SB816 ↑\$80,007, Property Tax-ERAF Refund ↑\$338,019, Strike Team Reimbursement ↑\$70,426, and Miscellaneous Income ↑\$26,625 offset by relatively small shortfalls in a number of accounts.

Expenditures: Actual expenditures come in at \$12,103,226 which is \$3,640,173 below the budgeted amount of \$15,743,399. This is largely due to the CAL FIRE contract savings of ↓\$2,627,150, reduction in Equipment and Apparatus expenditures ↓\$420,187, reduction of Capital Outlay expenditures in Improvements ↓\$168,200, and in Land and Structures ↓\$598,375.

Personnel Costs:

CAL FIRE contractual costs plus District Salaries and Benefits totaled \$7,469,234 in 2020/21, which equates to 54% of the \$13,760,871 total revenues received. This amount is well below the District's goal of a 75% personnel cost to revenue ratio.

2021/22 Preliminary Budget:

Revenues: The Final Budget property tax revenue estimates are based on 2020/21 actuals with a 4% increase projected from the previous fiscal year. A transfer-in of \$1,000,000 from LAIF will provide \$750,000 and \$250,000 to reimburse vehicle and equipment costs respectively.

Expenditures: The current 7-year cooperative agreement with CAL FIRE allows for a 5% annual contract escalator. These contractual services for 2021/22 will be budgeted at an increase of

↑\$240,369. In addition, a marked decrease in Capital Outlay is anticipated due to the completion of our new Station 41.

Personnel Costs:

CAL FIRE contractual costs plus District Salaries and Benefits are estimated to total \$10,392,444 in 2021/22, which equates to 71% of the projected \$14,610,816 in total estimated revenues. This amount is below the District’s goal of a 75% personnel cost to revenue ratio.

Internal Service Fund Budget (LAIF):

Preliminary Budget 2021/22	Amount
<i>Balance as of May 15, 2021</i>	\$10,422,368
Projected 2021/22 Interest Income	\$100,000
Projected 2021/22 Net Transfers from General Fund	\$3,000,000
Total Revenues	\$13,522,368
LAIF Budget Distribution	
New Fire Station 44	\$11,500,000
Weed Abatement Reserve	\$22,368
Apparatus Replacement	\$1,000,000
Tools & Equipment Reserve	\$1,000,000
Undesignated	
Total Expenditures	\$13,522,368

Public Agency Retirement Services Trust (PARS):

<i>Balance as of June 30, 2021</i>	\$4,592,798
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Petty Cash Account:

<i>Balance as of June 30, 2021</i>	\$300
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The detail of the above summary can be seen in the attached budget documents.

COASTSIDE FIRE PROTECTION DISTRICT'S 2021/22 FINAL BUDGET

A		B		C	D	E	F	G	H	I
1 Revenue - Property Tax										
2	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
3	Prior Fund Balance		\$5,066,570	\$5,267,247	\$5,064,248	\$5,064,248	\$0	\$6,711,893		
4	1021	Property Tax - Secured Curr Yr.	\$9,310,610	\$9,929,381	\$9,706,305	\$10,311,496	\$605,191	\$10,723,956	\$1,017,651	
5	1031	Property Tax - Unsecured Curr Yr.	\$486,085	\$496,853	\$496,853	\$469,097	(\$27,756)	\$469,097	(\$27,756)	
6	1033	Property Tax - Prior Unsecured	(\$15,642)	(\$6,340)	\$1	(\$7,980)	(\$7,981)	\$0	(\$1)	
7	1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$221,671	\$261,587	\$261,587	\$341,594	\$80,007	\$315,810	\$54,223	
8	1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$6,057	\$1,604	\$1,604	\$745	(\$859)	\$0	(\$1,604)	
9	1043	Property Tax - Prior Secured SB 813	\$4,186	\$3,019	\$3,019	\$4,002	\$983	\$0	(\$3,019)	
10	1045	Property Tax - Prior Unsecured SB 813	\$847	\$675	\$675	\$0	(\$675)	\$0	(\$675)	
11	1046	Property Tax - ERAF Refund	\$1,172,364	\$1,224,137	\$920,450	\$1,258,469	\$338,019	\$879,317	(\$41,131)	
12	1831	H.O.P.T.R.	\$37,630	\$36,613	\$24,678	\$35,664	\$10,976	\$30,306	\$5,628	
13	Property Tax Revenue Sub - Total		\$11,353,808	\$11,947,529	\$11,415,272	\$12,413,077	\$997,905	\$22,418,485	\$1,003,313	
14 Revenue - Other										
15	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
16	0913	Receipts	\$1,234,879	\$0	\$0	\$0	\$0	\$0	\$0	
17	1521	Interest	\$95,981	\$105,088	\$105,088	\$73,425	(\$31,663)	\$75,000	(\$30,088)	
18	1661	Highway Property Rental	\$3,298	\$3,591	\$3,590	\$3,289	(\$301)	\$1	(\$3,590)	
19	1868	Timber Yield Tax Guarantee	\$53	\$46	\$1	\$12	\$11	\$1	\$0	
20	2124	Plan Review / Reports	\$56,777	\$60,648	\$65,000	\$77,887	\$12,887	\$65,000	\$0	
21	2422	PTM Benefit Assessment	\$74,258	\$74,395	\$74,000	\$74,551	\$551	\$75,000	\$1,000	
22	2433.01	Contracts - Martins Beach	\$0	\$0	\$1	\$3,090	\$3,089	\$3,090	\$3,089	
23	2433.03	Contracts - Pillar Point AFB	\$0	\$3,668	\$1	\$3,668	\$3,667	\$3,668	\$3,667	
24	2433.05	Taxes - Special (CFD's)	\$83,790	\$85,467	\$100,527	\$100,885	\$358	\$103,072	\$2,545	
25	2433.06	AMR Lease - Sta 40	\$42,000	\$38,500	\$42,000	\$35,175	(\$6,825)	\$42,000	\$0	
26	2434	Weed Abatement	\$33,567	\$39,223	\$35,000	\$29,096	(\$5,904)	\$232,000	\$197,000	
27	2439	HLF Benefit Assessment	\$269,086	\$269,041	\$270,000	\$269,401	(\$599)	\$270,000	\$0	
28	2647	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2647.01	Reimbursement-Training	\$5,355	\$5,450	\$0	\$0	\$0	\$0	\$0	
30	2647.02	Strike Team Reimbursement	\$6,822	\$0	\$1	\$70,427	\$70,426	\$0	(\$1)	
31	2647.03	Reimbursement-Misc.	\$407,300	\$2,424	\$0	\$164	\$164	\$0	\$0	
32	2647.04	Reimbursement-CAL FIRE	\$0	\$86,369	\$410,885	\$410,886	\$1	\$215,000	(\$195,886)	
33	2658.01	Alarm Reports	\$0	\$0	\$1	\$0	(\$1)	\$0	(\$1)	
34	2658.02	Misc. Income - General Fund	\$4,268	\$530	\$500	\$27,125	\$26,625	\$500	\$0	
35	2658.03	Other Income - LAIF Transfer	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$1,000,000	\$1,000,000	
36	2658.05	Other Income - Grants	\$0	\$22,617	\$39,095	\$50,426	\$11,331	\$8,000	(\$13,095)	
37	2658.06	AMR Fuel/BackUp Amb Oper	\$0	\$0	\$1	\$1	(\$1)	\$0	(\$1)	
38	2658.07	ALS - JPA	\$130,233	\$111,930	\$118,287	\$118,287	\$0	\$100,000	(\$18,287)	
39	2658.08	Misc. Income - Training Classes	\$1,387	\$1	\$1	\$1	(\$1)	\$0	(\$1)	
40	2658.09	Other Income - Sale of Surplus Eqpt.	\$0	\$1,338	\$0	\$0	\$0	\$0	\$0	
41	Other Tax Revenue Sub - Total		\$4,449,053	\$2,910,325	\$1,263,979	\$1,347,794	\$83,815	\$2,192,331	\$928,352	
42	SubTotal Revenues		\$15,802,861	\$14,857,854	\$12,679,151	\$13,760,871	\$3,081,720	\$24,610,816	\$1,931,665	
43	TOTAL REVENUES (Fund Balance + Incoming Revenues)		##	##	\$17,743,399	\$18,825,119	\$1,081,720	\$21,332,709	\$3,489,210	
45 Salaries and Benefits										
46	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
47	4111	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	4176	Other Pay	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	
49	4192	Director Pay	\$9,519	\$10,926	\$21,000	\$13,270	(\$7,730)	\$18,000	(\$3,000)	
50	4312	Medicare Contribution	\$708	\$928	\$1,000	\$1,015	\$15	\$1,000	\$0	
51	4321	PERS Contribution (Retirement)	\$1,134,365	\$1,215,101	\$1,305,403	\$1,351,020	\$45,617	\$1,392,527	\$87,124	
52	4413.02	Health Insurance (Retired Employees)	\$5,450	\$7,634	\$9,151	\$9,151	\$0	\$12,000	\$3,000	
53	4422	Dental Insurance	\$338	(\$338)	\$500	(\$675)	(\$1,175)	\$3,000	\$500	
54	4441	Life and Disability Coverage	\$0	\$2,926	\$7,500	\$3,657	(\$3,843)	\$7,500	\$0	
55	4511	Workers Compensation Insurance	\$4,469	\$5,168	\$6,500	\$7,382	\$882	\$8,484	\$1,984	
56	4000 Sub - Total		\$1,154,849	\$1,242,344	\$1,359,993	\$1,384,820	\$33,917	\$1,440,511	\$89,608	
57 Services and Supplies										
58	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
59	5111	Agriculture Expenses	\$20,000	\$29,453	\$5,000	\$338	(\$4,662)	\$5,000	\$0	
60	5111.01	Weed Contractor	\$0	\$0	\$30,000	\$0	(\$30,000)	\$232,000	\$202,000	
61	5121	Clothing and Uniforms	\$0	\$23	\$20,000	\$8,277	(\$11,723)	\$10,000	(\$10,000)	
62	5132	Communications/Telephone	\$21,685	\$1,717	\$1,773	\$1,004	(\$769)	\$2,000	\$227	
63	5132.02	Cellular	\$10,134	\$10,696	\$15,000	\$18,830	\$3,830	\$20,000	\$5,000	
64	5132.03	Net Six/Telephones	\$0	\$187	\$193	\$0	(\$193)	\$200	\$7	
65	5132.04	Pagers	\$1,189	\$11,226	\$3,050	\$1,054	(\$1,997)	\$3,200	\$59	
66	5132.05	Station 40	\$27,092	\$43,892	\$45,340	\$29,523	(\$15,817)	\$35,000	(\$10,340)	
67	5132.06	Station 41	\$11,054	\$13,162	\$13,596	\$12,971	(\$626)	\$14,000	\$404	
68	5132.07	Station 44	\$9,569	\$11,261	\$11,632	\$7,406	(\$4,226)	\$12,000	\$368	
69	5156	Household Expense	\$14,448	\$23,578	\$25,000	\$31,230	\$6,230	\$35,000	\$10,000	
70	5156.03	Laundry Service	\$16,953	\$21,449	\$25,000	\$27,924	\$2,924	\$30,000	\$5,000	
71	5164	Medical Equipment <\$500	\$0	\$5,746	\$6,000	\$22,892	\$16,892	\$20,000	\$14,000	
72	5165	Medical Supplies	\$0	\$1,240	\$3,000	\$367	(\$2,633)	\$2,500	(\$500)	
73	5193	Office Expense	\$7,976	\$10,427	\$15,000	\$17,722	\$2,722	\$20,000	\$5,000	
74	5195	Subscriptions and Periodicals	\$6,332	\$8,001	\$9,000	\$25,219	\$16,219	\$30,000	\$21,000	
75	5197	Postage and Mailing	\$2,648	\$2,366	\$4,000	\$3,784	(\$216)	\$4,000	\$0	
76	5197.01	Postage and Mailing - Admin	\$20,936	\$0	\$0	\$0	\$0	\$0	\$0	
77	5211	Computer Software	\$0	\$18,501	\$25,000	\$60,441	\$35,441	\$60,000	\$35,000	
78	5211.01	Computer Software - Mobile Devices	\$0	\$0	\$12,000	\$630	(\$11,370)	\$15,000	\$3,000	
79	5212	Computer Supplies	\$0	\$0	\$1,000	\$2,279	\$1,279	\$2,500	\$1,500	
80	5213	Computer <\$5,000	\$4,664	\$24,817	\$30,000	\$15,834	(\$14,166)	\$25,000	(\$5,000)	
81	5231	Small Tools and Equipment	\$3,507	\$48,638	\$30,000	\$21,395	(\$8,605)	\$25,000	(\$5,000)	
82	Service and Supplies Sub Total		\$178,188	\$286,378	\$330,585	\$309,569	(\$21,016)	\$602,300	\$271,715	
83 Special District Expenses										
84	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
85	0923	Disbursements (LAIF & PARS)	\$22,984	\$0	\$100,000	\$0	(\$100,000)	\$4,000,000	\$3,900,000	
86	5300	Special District Expenses	\$0	\$0	\$1,883	\$0	(\$1,883)	\$2,000	\$117	
87	5331	Memberships	\$9,701	\$18,504	\$18,600	\$12,005	(\$6,595)	\$18,600	\$0	
88	5341	Legal Publications / Notices	\$2,697	\$2,572	\$4,000	\$1,610	(\$2,390)	\$4,000	\$0	
89	5351	Other Special District Expense	\$3,941	\$4,097	\$13,000	\$18,074	\$5,074	\$22,000	\$9,000	
90	Special District Sub Total		\$39,322	\$25,173	\$137,483	\$31,689	(\$105,794)	\$4,046,600	\$3,909,117	
91 Maintenance - Equipment										
92	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	\$ Variance Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	\$ Variance Preliminary Budget 21/22 to Final Budget 20/21	
93	5400	Maintenance - Equipment	\$0	\$0	\$5,000	\$0	(\$5,000)	\$0	(\$5,000)	
94	5413	Labor - Vehicle (Other Source)	\$71,002	\$34,323	\$110,000	\$91,620	(\$18,380)	\$110,000	\$0	
95	5416	Fuel and Lube	\$54,553	\$46,620	\$70,000	\$55,055	(\$14,945)	\$70,000	\$0	
96	5417	Vehicle Repair	\$52,778	\$35,254	\$60,000	\$125,405	\$65,405	\$150,000	\$90,000	
97	5419	Medical Equipment Maintenance	\$0	\$11,232	\$12,000	\$0	(\$12,000)	\$10,000	(\$2,000)	
98	5422	Ladder Maintenance Annual Testing	\$1,883	\$1,796	\$2,200	\$2,085	(\$115)	\$3,000	\$800	
99	5424	Radio / Telecommunications Maintenance	\$594	\$4,777	\$5,000	\$29,608	\$24,608	\$25,000	\$20,000	
100	5426	Office Equipment Maintenance	\$0	\$0	\$500	\$0	(\$500)	\$500	\$0	
101	5428	Misc. Equipment Maintenance - Operations & Training	\$6,861	\$11,752	\$12,000	\$16,570	\$4,570	\$15,000	\$3,000	
102	5438	Hydrant Maintenance	\$202	\$0	\$1,500	\$874	(\$626)	\$1,500	\$0	
103	5455	Maintenance Facilities	\$22,995	\$46,156	\$100,000	\$35,294	(\$64,706)	\$100,000	\$0	
104	5459	SCBA Maintenance	\$3,498	\$3,022	\$10,000	\$6,745	(\$3,255)	\$10,000	\$0	
105	5478	Contract Maintenance	\$37,029	\$24,451	\$20,000	\$96,601	\$76,601	\$100,000	\$80,000	
106	5478.1b	Contract Maintenance - Computers	\$0	\$0	\$10,000	\$0	(\$10,000)	\$10,000	\$0	
107	5478.1c	Alarm System Monitoring	\$0	\$0	\$15,000	\$0	(\$15,000)	\$5,000	(\$10,000)	
108	5483	Custodial Services	\$2,470	\$2,451	\$3,500	\$12,316	\$8,816	\$14,000	\$10,500	
109	Maintenance - Equipment Sub Total		\$253,865	\$221,833	\$436,700	\$472,172	\$35,472	\$624,000	\$187,300	

COASTSIDE FIRE PROTECTION DISTRICT'S 2021/22 FINAL BUDGET

	A	B	C	D	E	F	G	H	I
110	Rents & Leases						\$ Variance		\$ Variance
			FY 18/19	FY 19/20	FY 20/21	FY 20/21	Est. Act 20/21 to	FY 21/22	Preliminary Budget
111	Account	Account Description	Actuals	Actuals	Final Budget	Actuals	Final Budget 20/21	Final Budget	21/22 to Final Budget 20/21
112	5521	Rents and Leases - Facilities/Copier (Admin)	\$9,220	\$7,974	\$10,000	\$8,494	(\$1,506)	\$10,000	\$0
113		Rents & Leases Sub Total	\$9,220	\$7,974	\$10,000	\$8,494	(\$1,506)	\$10,000	\$0
114	Insurance Premiums - Risk						\$ Variance		\$ Variance
115	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
116	5611	Insurance Premiums - Risk	\$58,210	\$54,941	\$75,000	\$80,057	\$5,057	\$90,000	\$15,000
117		Insurance Premiums - Risk Sub Total	\$58,210	\$54,941	\$75,000	\$80,057	\$5,057	\$90,000	\$15,000
118	Utilities (Gas/Electric/Water)						\$ Variance		\$ Variance
119	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
120	5631	Utilities Gas/Electric/Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121	5631.02	Utilities Station 40 & Admin Offices	\$28,532	\$24,308	\$28,000	\$33,580	\$5,580	\$35,000	\$7,000
122	5631.03	Utilities Station 41	\$8,766	\$8,787	\$5,000	\$10,149	\$5,149	\$15,000	\$10,000
123	5631.04	Utilities Station 44	\$8,768	\$10,355	\$12,500	\$11,081	(\$1,419)	\$15,000	\$2,500
124	5631.06	Utilities New Stn 41	\$0	\$2,945	\$10,000	\$29,868	\$19,868	\$30,000	\$20,000
125		Utilities Sub Total	\$46,066	\$46,395	\$55,500	\$84,677	\$29,177	\$95,000	\$39,500
126	Training & Education						\$ Variance		\$ Variance
127	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
128	5731	Training and Education	\$12,178	\$13,168	\$50,000	\$8,028	(\$41,972)	\$25,000	(\$25,000)
129	5732	Outside Trainer	\$23,100	\$25,200	\$30,000	\$58,835	\$28,835	\$60,000	\$30,000
130	5733	Training Materials and Supplies (CERT)	\$702	\$22,649	\$30,000	\$19,655	(\$10,345)	\$35,000	\$5,000
131	5733.A	Training Materials and Supplies - General	\$0	\$0	\$5,000	\$10,565	\$5,565	\$35,000	\$30,000
132		Training & Education Sub Total	\$35,979	\$61,017	\$115,000	\$97,083	(\$17,917)	\$155,000	\$40,000
133	Public Education						\$ Variance		\$ Variance
134	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
135	5737	Public Education	\$3,592	\$1,431	\$2,500	\$0	(\$2,500)	\$2,500	\$0
136		Public Education Sub Total	\$3,592	\$1,431	\$2,500	\$0	(\$2,500)	\$2,500	\$0
137	Contractual Services						\$ Variance		\$ Variance
138	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
139	5800	Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	5815	Fire Net Six Joint Dispatch	\$16,873	\$16,873	\$23,665	\$4,218	(\$17,447)	\$23,665	\$0
141	5834	Legal	\$25,836	\$7,933	\$80,000	\$75,494	(\$4,506)	\$300,000	\$220,000
142	5842	Audit & CPA Services	\$6,890	\$7,355	\$10,000	\$13,235	\$3,235	\$15,000	\$5,000
143	5850	Mapping Project	\$0	\$0	\$5,000	\$0	(\$5,000)	\$5,000	\$0
144	5858	Other Professional Contract Services	\$20,879	\$22,575	\$28,000	\$3,500	(\$24,500)	\$50,000	\$22,000
145	5865	Medical Examinations - Volunteer RPP	\$0	\$8,347	\$10,000	\$6,145	(\$3,855)	\$7,500	(\$2,000)
146	5874	SMCO Tax Collector	\$2,668	\$2,902	\$4,500	\$5,137	\$637	\$6,500	\$2,000
147	5876	Other Profession Services	\$273,998	\$321,135	\$60,000	\$210,280	\$150,280	\$300,000	\$240,000
148	5876.01	Payroll Services	\$1,304	\$2,336	\$2,500	\$2,501	\$1	\$3,500	\$1,000
149	5876.02	Election Expenses	\$0	\$0	\$65,000	\$0	(\$65,000)	\$65,000	\$0
150	5876.06	EDS	\$0	\$0	\$0	\$10,134	\$10,134	\$12,000	\$12,000
151	5876.07	Background Investigations	\$0	\$4,831	\$5,000	\$0	(\$5,000)	\$5,000	\$0
152	5876.09	Special Projects	\$1,575	\$1,650	\$2,500	\$13,750	\$9,250	\$2,500	\$0
153	5876.10	Plan Check Review / Inspector	\$0	\$0	\$320,000	\$0	(\$320,000)	\$10,000	(\$310,000)
154	5876.14	Televised Board Meeting	\$8,250	\$4,000	\$5,000	\$500	(\$4,500)	\$5,000	\$0
155	5876.18	LAFCO	\$7,404	\$8,456	\$9,000	\$21,410	\$12,410	\$11,000	\$2,000
156	5876.2	CAL FIRE Contract	\$6,188,628	\$6,906,456	\$8,711,564	\$6,084,414	(\$2,627,150)	\$8,951,333	\$240,369
157	5876.22	County Accounting Services	\$0	\$0	\$0	\$9,714	\$9,714	\$10,000	\$10,000
158		Contractual Services Sub Total	\$6,564,305	\$7,365,148	\$9,339,729	\$6,458,431	(\$2,881,298)	\$9,781,598	\$441,869
159	Improvements / Structures less than \$10,000						\$ Variance		\$ Variance
160	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
161	5961	Improvements / Structures <\$10,000	\$28	\$3,050	\$100,000	\$3,409	(\$96,592)	\$10,000	(\$90,000)
162	5961.01	Station 40 Improvements <\$10,000	\$0	\$0	\$0	\$14,773	\$14,773	\$25,000	\$25,000
163	5961.02	Station 41 Improvements <\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
164	5961.03	Station 44 Improvements <\$10,000	\$0	\$0	\$0	\$2,623	\$2,623	\$10,000	\$10,000
165		Improvements / Structures <\$10,000 Sub - Total	\$28	\$3,050	\$100,000	\$20,805	(\$79,195)	\$55,000	(\$45,000)
166	Equipment & Apparatus < \$10,000						\$ Variance		\$ Variance
167	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
168	5971	Equipment & Apparatus <\$10,000	\$4,104	\$23,012	\$74,500	\$8,120	(\$66,388)	\$725,000	\$450,500
169	5971.01	Apparatus & Equipment (New Apparatus & Vehicle Outfitting) <\$10,000	\$0	\$0	\$200,000	\$2,374	(\$197,626)	\$0	(\$200,000)
170	5971.02	Communications Equipment <\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	5971.03	Computers <\$10,000	\$0	\$0	\$0	\$3,753	\$3,753	\$0	\$0
172	5971.04	Furniture <\$10,000	\$0	\$27,523	\$80,000	\$146,282	\$66,282	\$0	(\$80,000)
173	5971.05	Hose <\$10,000	\$11,383	\$90	\$10,000	\$0	(\$10,000)	\$0	(\$10,000)
174	5971.06	Ladders <\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	5971.08	Radios <\$10,000	\$8,107	\$8,121	\$20,000	\$19,316	(\$684)	\$0	(\$20,000)
176	5971.1	PPE <\$10,000	\$33,640	\$16,417	\$25,000	\$119,656	\$95,344	\$0	(\$125,000)
177	5971.11	SCBA <\$10,000	\$1,073	\$8,886	\$10,000	\$19,145	\$9,145	\$0	(\$10,000)
178	5971.12	Station Equipment <\$10,000	\$237	\$0	\$5,000	\$3,683	(\$1,317)	\$0	(\$5,000)
179	5971.14	Cliff Rescue <\$10,000	\$416	\$7,622	\$10,000	\$5,440	(\$4,560)	\$0	(\$10,000)
180	5971.18	PT Equipment <\$10,000	\$3,466	\$1,821	\$15,500	\$4,114	(\$11,386)	\$0	(\$15,500)
181	5971.19	Station Appliances <\$10,000	\$0	\$0	\$10,000	\$7,929	(\$2,071)	\$0	(\$10,000)
182		Equipment & Apparatus <\$10,000 Sub - Total	\$62,404	\$93,491	\$760,000	\$339,813	(\$420,187)	\$725,000	(\$35,000)
183	Improvements / Structures more than \$10,000						\$ Variance		\$ Variance
184	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
185	7211	Improvement / Structures >\$10,000	\$0	\$15,355	\$200,000	\$0	(\$200,000)	\$200,000	\$0
186	7211.01	Station 40 Improvements >\$10,000	\$0	\$0	\$0	\$1,800	\$1,800	\$0	\$0
187	7211.02	Station 41 Improvements >\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	7211.03	Station 44 Improvements >\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189		Improvement / Structures >\$10,000 - Total	\$0	\$15,355	\$200,000	\$31,800	(\$168,200)	\$200,000	\$0
190	Equipment and Apparatus > \$10,000						\$ Variance		\$ Variance
191	Account	Account Description	FY 18/19 Actuals	FY 19/20 Actuals	FY 20/21 Final Budget	FY 20/21 Actuals	Est. Act 20/21 to Final Budget 20/21	FY 21/22 Final Budget	Preliminary Budget 21/22 to Final Budget 20/21
192	7311	Equipment & Apparatus >\$10,000	\$281	\$0	\$1,340,000	\$123,910	(\$1,016,090)	\$0	(\$1,140,000)
193	7311.01	Vehicles >\$10,000	\$222	\$42,274	\$0	\$1,885,766	\$1,885,766	\$675,000	\$675,000
194	7311.02	Communications Equipment >\$10,000	\$0	\$0	\$0	\$2,505	\$2,505	\$15,000	\$15,000
195	7311.03	Equipment - Operations >\$10,000	\$0	\$0	\$175,000	\$8,485	(\$166,515)	\$12,000	(\$163,000)
196	7311.04	Furniture >\$10,000	\$0	\$0	\$120,000	\$0	(\$120,000)	\$12,000	(\$108,000)
197	7311.06	Ladders >\$10,000	\$369	\$0	\$0	\$0	\$0	\$0	\$0
198	7311.07	EMS Equipment >\$10,000	\$0	\$43,295	\$45,000	\$0	(\$45,000)	\$25,000	(\$20,000)
199	7311.08	Radios >\$10,000	\$0	\$43,345	\$0	\$0	\$0	\$0	\$0
200	7311.11	SCBAs >\$10,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
201	7311.12	Station Equipment >\$10,000	\$0	\$0	\$0	\$11,515	\$11,515	\$0	\$0
202	7311.13	Water Rescue/UAV / Drone >\$10,000	\$0	\$11,681	\$0	\$0	\$0	\$0	\$0
203		Equipment & Apparatus >\$10,000 Sub - Total	\$871	\$138,495	\$1,480,000	\$2,032,191	\$552,191	\$789,000	(\$691,000)

COASTSIDE FIRE PROTECTION DISTRICT'S 2021/22 FINAL BUDGET

	A	B	C	D	E	F	G	H	I
204	Land and Structures								
							\$ Variance		\$ Variance
			FY 18/19	FY 19/20	FY 20/21	FY 20/21	Est. Act 20/21 to	FY 21/22	Preliminary Budget
205	Account	Account Description	Actuals	Actuals	Final Budget	Actuals	Final Budget 20/21	Final Budget	21/22 to Final Budget 20/21
206	7401.01	Andreini Brothers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	7401.02	Chad Hooker	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	7401.03	Sigma Prime	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	7402	New Fire Station 41 Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	7402.02	Jeff Katz	\$159,028	\$191,427	\$0	\$7,775	\$7,775	\$10,000	\$10,000
211	7402.03	PlaceWorks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	7402.05	Kerry Burke	\$1,923	\$0	\$0	\$0	\$0	\$0	\$0
213	7402.06	Rutan & Tucker, LLP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	7402.08	County of San Mateo	\$1,804	\$4,716	\$0	\$1,427	\$1,427	\$0	\$0
215	7402.1	BGT Land Surveying	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	7402.12	New Construction 41	\$6,796,488	\$5,273,713	\$1,200,000	\$729,189	(\$470,811)	\$380,000	(\$820,000)
217	7402.13	Storm Water Pollution Prev.	\$7,500	\$5,887	\$0	\$7,578	\$7,578	\$0	\$0
218	7402.14	PG&E	\$164,427	\$17,441	\$0	\$0	\$0	\$0	\$0
219	7402.15	Water Service/New Stn 41	\$1,295	\$0	\$0	\$4,456	\$4,456	\$0	\$0
220	7403	New Fire Station 44	\$0	\$1,831	\$150,000	\$0	(\$150,000)	\$300,000	\$150,000
221	7403.01	Kerry Burke	\$0	\$2,182	\$0	\$0	\$0	\$0	\$0
222	7500.01	Pierce Manufacturing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	7701	New Station 44 Lot Exploration	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
224	7701.01	Fire Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	7701.02	HMB City Planning Dept	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226	7701.04	Kerry Burke	\$1,103	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,200
227	7701.06	ZFA Structure Engineers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	7701.08	Fire Vent, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	7701.09	Smith-Ernery San Francisco	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	7701.1	WRG Fire Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231		Land and Structures Sub - Total	\$7,133,569	\$5,497,196	\$1,350,000	\$751,625	(\$598,375)	\$716,200	(\$633,800)
232		Total Expenses	\$15,540,468	\$15,060,222	\$15,743,399	\$12,103,226	(\$3,640,173)	\$19,332,709	\$3,589,310
234		Total Funding (Fund Balance + Incoming Revenues)	\$20,809,431	\$20,125,101	\$17,743,399	\$18,825,119	\$1,081,720	\$21,332,709	\$3,589,310
235		Total Expenditures (Salaries + Services & Supplies)	(\$15,540,468)	(\$15,060,222)	(\$15,743,399)	(\$12,103,226)	\$3,640,173	(\$19,332,709)	(\$3,589,310)
236		Adjustment for retro stale-dated/canceled checks/rounding diff	(\$1,715)	(\$631)					
237		Fund Balance (Total Revenues - Total Expenditures)	\$5,267,247	\$5,064,248	\$2,000,000	\$6,721,893	\$4,721,893	\$2,000,000	\$0