

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Budget Summary - Governmental Funds

Description	2007-08 Budget	2007-08 Projected	2008-09 Estimate
Fund Balance, Beginning of Fiscal Year	\$ 3,835,116	5,183,377	1 6,683,987
Operating Budget			
Revenue:			
Property Taxes	7,118,110	7,412,029	2 7,201,604 3
Benefit Assessments	661,749	653,019	675,540
Service Charges	203,863	525,314	5 234,000
Refunds and reimbursements	45,000	175,935	50,000
Interest Income	97,161	231,634	175,000 4
Miscellaneous income	10,000	48,546	25,000
Total Revenue	\$ 8,135,883	9,046,477	8,361,144
Operating Expenditure:			
Total Personnel Cost	\$ 6,876,420	5,832,291	6 6,623,138 6
Services and Supplies			
Clothing & Uniform	18,000	55,713	2,500
Telecommunications	31,000	21,804	23,000
Household Expenses	19,000	16,526	21,500
Medical Equipment & Supplies	5,500	-	5,500
Office Expenses	20,240	12,205	19,400
Subscription & Periodicals	1,200	1,155	1,200
Postage & Mailing	4,500	3,171	4,000
Computer Software & Supplies	10,500	18,201	25,500
Small Tools & Equipment	40,600	7,479	53,100
Membership & Dues	4,000	6,567	7,200
Legal & Public Notices	3,900	5,541	6,500
Special District Expense	14,000	12,647	16,000
Vehicle Maintenance	107,975	93,761	220,750
Medical & General Equipt. Maint.	17,250	18,246	31,200

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2008-2009 Final Budget
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Description	2007-08 Budget	2007-08 Projected	2008-09 Estimate
Facilities Maintenance	30,000	9,081	30,000
Other Maintenance Contracts	13,300	14,652	16,300
Rents & Leases	\$ 9,501	11,553	12,001
Insurance	101,025	131,394	80,000
Utilities	36,550	33,504	40,000
Training & Education	97,000	48,141	102,500
Legal Services	100,000	166,951	100,000
Contractual Services	225,060	386,835	210,892
Facility Improvement < \$5,000	100,000	8,958	15,000
Furniture, Equipment and Tools < \$5,000	67,000	21,171	277,842
Total Services & Supplies	1,077,101	1,105,256	1,321,885
Appropriation for Contingency	175,000	-	175,000
Total Operating Expenditure	\$ 8,128,521	6,937,547	8,120,023
Operating Budget - Surplus/(Deficit)	\$ 7,362	2,108,930	241,121
Capital Budget			
Fire Station Improvement (Station 40,41 & 44)	\$ 436,500	436,500	100,000
Vehicle Replacement (B10)			90,000
Vehicle Replacement (U41)			50,000
Mechanic Truck			50,000
Admin. Vehicle Replacement (2 Sedans @ \$50,000 each)			100,000
SCBA Equipment (16 units)			90,000
Computer Server (Station 40, 41 & 44)			16,000
Capital Outlay	215,000	171,820	
Total Capital Budget	\$ 651,500	608,320	496,000
Total Operating and Capital Budget	\$ 8,780,021	7,545,867	8,616,023
Other Financing Sources - Use of Fund Balance	644,138		254,879
Net Surplus/(Deficit) for Fiscal Year	\$ -	1,500,610	-
Net Fund Balance, End of Fiscal Year	\$ 3,190,978	6,683,987	6,429,108

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Budget Summary - Governmental Funds

Note:

1. The beginning Fund Balance is the combined Fund Balance of HMBFD and PTMFD.
The fund balance amount includes the restricted amount of \$562,864 for long term note and compensated absences.
2. 2007-2008 property tax revenue includes \$487,410 ERAF refund.
3. The assumption of 4% growth is used for property tax revenue estimates
4. The assumption of 3.5% interest earned on average investment of \$5 mill is used for interest income estimate.

5. Contractual services in 2007-08 projection includes the Point Montara contract cost of \$228,582 paid to HMBFD.
The same amount is recognized in the revenue of service charges which also includes \$75,000 plan check fee from Harbor Village development.
6. Payments to Cal Fire for personnel contract is accounted for in personnel cost instead of contractual services.

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Expenditure Budget By Division

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
4000	Salaries and Benefits - Cal Fire	\$ 1,619,098	4,558,192	-	10,000	-	6,187,290
4171-10	Overtime - Available by pager	-	55,000	-	-	-	55,000
4171-11	Overtime - Amb Activations	-	33,000	-	-	-	33,000
4192	Directors Compensation	20,000	-	-	-	-	20,000
4413 - 41	Health, Dental and Disability Insurance	319,848	-	-	-	-	319,848
4511	Workers Compensation Insurance	8,000	-	-	-	-	8,000
	TOTAL SALARIES AND BENEFITS	\$ 1,966,946	4,646,192	-	10,000	-	6,623,138
5111	Agriculture Weed Abatement	-	-	-	-	34,000	34,000
5121	Clothing and Uniforms	1,000	1,500	-	-	-	2,500
5132	Communications/Telephone	23,000	-	-	-	-	23,000
5156	Household Expenses	500	21,000	-	-	-	21,500
5164	Medical Equip. < \$5000	-	3,000	-	-	-	3,000
5165	Medical Supplies	-	2,500	-	-	-	2,500
5193	General Office Expense	13,000	2,000	1,500	1,500	1,400	19,400
5195	Subscriptions & Periodicals	1,200	-	-	-	-	1,200
5197	Postage/Mailing	3,700	-	-	-	300	4,000
5211	Computer Supplies	500	-	-	-	-	500
5212	Computer Software	15,000	-	-	-	-	15,000
5213	Computer < \$5,000	10,000	-	-	-	-	10,000
5231	Small Tools & Equipment	2,500	27,500	600	22,500	-	53,100
5331	Membership/Association Dues	3,000	2,200	1,500	500	-	7,200
5341	Publications/Legal Notices	3,800	-	2,300	-	400	6,500
5351	Special District Expense	8,000	6,000	1,000	500	500	16,000
5413	Vehicle Maintenance and Repair	-	30,000	-	-	-	30,000

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Expenditure Budget By Division

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
5416	Fuel & Petroleum Products	\$	90,000			-	90,000
5417	Vehicle Repair - Parts		100,000			-	100,000
5419	Medical Equip. Maint.		750			-	750
5424	Radio - Telecom Maint.		2,500			-	2,500
5428	Misc. Equipment Maintenance	500	15,700			-	16,200
5438	Hydrant Maintenance		500			-	500
5455	Maintenance of Facilities	10,000	20,000	-	-	-	30,000
5459	SCBA Maintenance		15,000			-	15,000
5478	Contract Maintenance	-	11,500			-	11,500
5483	Custodial Services	1,800				-	1,800
5521	Rents & Leases	12,001	-	-	-	-	12,001
5611	Insurance	80,000	-	-	-	-	80,000
5631	Utilities-(40, 41, 44)	-	40,000	-	-	-	40,000
5733	Training & Educational Expense	3,500	-	2,500	25,000	-	31,000
5732	Outside Trainer		46,500			-	46,500
5733	Training Materials & Supplies				5,000	-	5,000
5737	Public Education				20,000	-	20,000
5815	Fire Net Six (Dispatching)	-	35,000	-	-	-	35,000
5834	Legal Services	100,000				-	100,000
5842	Audit & CPA Services	10,000				-	10,000
5874	S.M. Co. Tax Collector	1,600	-	-	-	-	1,600
5876	Professional Services	103,442	26,850	-	-	-	130,292
5961	Facility Improvement	\$	15,000	-		-	15,000

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Expenditure Budget By Division

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
5971	Furniture, Equipment and Tools < \$5,000	5,000	272,842	-	-	-	277,842
	TOTAL SERVICES AND SUPPLIES	\$ 413,043	787,842	9,400	75,000	36,600	1,321,885
8611	Appropriation for Contingencies	175,000				-	175,000
	TOTAL OPERATING BUDGET	\$ 2,379,989	5,434,034	9,400	85,000	36,600	8,120,023
	CAPITAL BUDGET						
7211	Capital Improvements	-	100,000	-	-	-	100,000
7311	Capital Equipment Outlay	100,000	296,000	-	-	-	396,000
	TOTAL CAPITAL BUDGET	\$ 100,000	396,000	-	-	-	496,000
	TOTAL OPERATING & CAPITAL BUDGET	\$ 2,479,989	5,830,034	9,400	85,000	36,600	8,616,023

COASTSIDE FIRE PREVENTION DISTRICT
2008-2009 Final Budget
Fund Balance Projection - June 30, 2009

Fund Balance	Audited June 30, 2007	Projected June 30, 2008	Additions (Deletions)	Projected June 30, 2009
Reserved for:				
Petty Cash	\$ 250	350		350
Weed abatement	44,019	44,020	(23,000)	21,020
Employee loans	22,555	19,460		19,460
Total Reserve:	\$ <u>66,824</u>	<u>63,830</u>	<u>(23,000)</u>	<u>40,830</u>
Designated for:				
Apparatus Replacement	1,401,596	790,870	98,350	889,220
Structure Improvement		610,720	795,380	1,406,100
Retiree Health Care	150,915	260,000	290,000	550,000
Sick Leave Buy-out	126,364	21,180	(21,180)	-
Equipment and Tools	75,000	75,000	21,180	96,180
Legal	50,000	50,000		50,000
Special Projects	50,000	50,000		50,000
General Operations	450,000	1,412,680	323,690	1,736,370
Cash Reserve for Dry Period	1,144,000	1,850,000	(350,000)	1,500,000
Total Designated	\$ <u>3,447,875</u>	<u>5,120,450</u>	<u>1,157,420</u>	<u>6,277,870</u>
Unreserved, Undesignated	\$ <u>1,668,678</u>	<u>1,499,707</u>	<u>(780,432)</u>	<u>110,408</u>
Total Fund Balance	\$ <u><u>5,183,377</u></u>	<u><u>6,683,987</u></u>	<u><u>353,988</u></u>	<u><u>6,429,108</u></u>
Other Reserve Funds				
Ethel Gilligan Trust Fund	\$	13,507	(13,507)	-
HMB Trust Fund		13,773	(13,773)	-
	\$	<u>27,280</u>	<u>(27,280)</u>	<u>-</u>

Note: The projected fund balance at June 30, 2008 jumps up \$1.5 million due to the ERAF property tax and other revenues increase of \$900,000 and expenditure savings on personnel cost.

COASTSIDE FIRE PREVENTION DISTRICT
2008-09 Final Budget
Revenue Projection

REVENUE		2007-08 ADOPTED BUDGET	2007-08 PROJECTED TOTAL	2008-09 PROJECTION
1021	Property Tax – Secured	\$ 6,369,618	\$ 6,266,176	\$ 6,516,823
1031	Property Tax – Unsecured	484,936	389,867	405,462
1041	Property Tax – SB816 Secured Supplemental	202,873	211,277	219,728
1042	Property Tax – SB813 Unsecured Supplemental	5,750	8,341	8,675
1831	H.O.P.T.R.	54,933	48,958	50,916
1046	Property Tax – ERAF - Refund		487,410	
	Sub total - Property Taxes	\$ 7,118,110	\$ 7,412,029	\$ 7,201,604
1521	Interest	97,161	231,634	175,000
2124	Plan Review / Reports	55,000	147,262	100,000
2422	PTM Benefit Assessment	353,232	351,217	355,040
2433-1	Contracts-Martins Beach	1,500	2,613	2,000
2433-2	PTM Fire Service		216,226	
2433-3	Contracts-Pillar Point AFB	-	7,889	5,000
2433-4	Community Facilities Districts	44,483	44,506	45,000

COASTSIDE FIRE PREVENTION DISTRICT
2008-09 Final Budget
Revenue Projection

REVENUE		2007-08 ADOPTED BUDGET	2007-08 PROJECTED TOTAL	2008-09 PROJECTION
2434	Weed Abatement	\$ 18,184	21,998	22,000
2439	HLF Benefit Assessment	264,034	257,296	275,500
2644	Workers Comp. Insurance Refund	20,000	21,096	-
2647	Reimbursements	25,000	154,839	50,000
2658-2	Misc. Income	10,000	48,546	25,000
2658-6	AMR Fuel/ Back Up Ambulance operations	40,000	35,944	30,000
2658-7	JPA	89,179	93,382	75,000
TOTAL REVENUE		\$ 8,135,883	\$ 9,046,477	\$ 8,361,144

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Multi-year Actual and Budget Comparison

REVENUE	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Projected	2008-09 Estimates
Property Tax – Secured	\$ 3,627,757	3,952,362	4,330,623	4,855,594	6,266,176	6,516,823
Property Tax – Unsecured	367,792	339,954	325,570	307,354	389,867	405,462
Property Tax – SB816 Secured Supplemental	146,568	194,273	216,560	162,026	211,277	219,728
Property Tax – SB813 Unsecured Supplemental	5,155	4,194	6,787	991	8,341	8,675
H.O.P.T.R.	40,229	39,169	41,381	41,118	48,958	50,916
Property Tax – ERAF - Refund	142,848	309,322	371,445	325,159	487,410	
Sub total - Property Taxes	\$ 4,330,349	4,839,274	5,292,366	5,692,242	7,412,029	7,201,604
Interest	46,291	52,191	74,155	115,366	231,634	175,000
Plan Review / Reports	50,257	39,067	41,887	63,425	147,262	100,000
PTM Benefit Assessment					351,217	355,040
Contracts-Martins Beach	1,545	1,545	1,545	1,545	2,613	2,000
PTM Fire Service	1,402,058	1,383,637	1,408,571	1,355,965	216,226	-
Contracts-Pillar Point AFB	3,668				7,889	5,000
Community Facilities Districts	26,242	40,518	43,061	43,909	44,506	45,000
Weed Abatement	33,793	38,899	62,287	20,142	21,998	22,000
HLF Benefit Assessment	259,764	260,635	261,299	263,048	257,296	275,500
Grants	161,481	105,675	-	-	-	-
Workers Comp. Insurance Refund	77,075	75,880	27,666	33,946	21,096	-
Reimbursements					154,839	50,000
Misc. Income	63,115	73,294	193,904	84,430	48,546	25,000
AMR Fuel/ Back Up Ambulance operations	46,200	42,994	43,534	42,246	35,944	30,000

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Multi-year Actual and Budget Comparison

REVENUE	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Projected	2008-09 Estimates
JPA	\$ 510,817	529,589	548,172	166,433	93,382	75,000
TOTAL REVENUE	\$ 7,012,655	7,483,198	7,998,447	7,882,697	9,046,477	8,361,144
Salaries and Wages	4,754,510	4,791,213	4,927,885	4,077,118	4,110,127	6,295,290
Medicare Tax	66,729	68,967	74,750	59,009	49,058	inclusive
P.E.R.S. Retirement	441,495	735,813	712,557	732,069	628,556	inclusive
Health, Dental and Disability Insurance	507,594	531,778	653,978	596,694	600,102	319,848
Workers Compensation Insurance	340,076	413,594	539,472	481,379	444,448	8,000
TOTAL SALARIES AND BENEFITS	\$ 6,110,404	6,541,365	6,908,642	5,946,269	5,832,291	6,623,138
Agriculture Weed Abatement	21,453	100	8,585	7,701	9,054	34,000
Clothing and Uniforms	10,077	7,983	25,431	1,577	55,713	2,500
Communications/Telephone	27,507	27,861	28,633	20,303	21,804	23,000
Household Expenses	15,517	13,790	15,722	16,310	16,526	21,500
Medical Equip. < \$500					-	3,000
Medical Supplies	1,667	1,532	510	-	-	2,500
General Office Expense	6,292	16,583	17,506	11,572	12,205	19,400
Subscriptions & Periodicals	2,302	503	1,075	540	1,155	1,200
Postage/Mailing	4,782	5,017	6,211	2,197	3,171	4,000
Computer Supplies	17,515	7,014	7,210	3,974	2,024	500
Computer Software					8,941	15,000
Computer < \$5,000					7,236	10,000
Small Tools & Equipment	8,522	9,266	19,343	2,602	7,479	53,100

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Multi-year Actual and Budget Comparison

REVENUE	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Projected	2008-09 Estimates
Membership/Association Dues	\$ 2,576	3,526	3,137	5,679	6,567	7,200
Publications/Legal Notices	3,622	2,878	2,818	1,081	5,541	6,500
Special District Expense	12,309	12,975	9,956	4,428	12,647	16,000
Vehicle Maintenance and Repair	59,703	55,625	76,431	50,400	12,106	30,000
Fuel & Petroleum Products					42,910	90,000
Vehicle Repair - Parts					38,745	100,000
Medical Equip. Maint.					-	750
Radio - Telecom Maint.					1,553	2,500
Misc. Equipment Maintenance					2,855	16,200
Hydrant Maintenance					-	500
Maintenance of Facilities	18,798	23,459	20,314	22,753	9,081	30,000
SCBA Maintenance					13,838	15,000
Contract Maintenance					13,212	11,500
Custodial Services					1,440	1,800
Rents & Leases	7,603	10,195	9,855	9,234	11,553	12,001
Insurance	57,711	59,270	62,775	63,627	131,394	80,000
Utilities-(40, 41, 44)	23,161	20,986	26,274	27,293	33,504	40,000
Training & Educational Expense	62,819	67,481	69,119	43,693	16,572	31,000
Outside Trainer					26,400	46,500
Training Materials & Supplies					2,019	5,000
Public Education					3,150	20,000

COASTSIDE FIRE PROTECTION DISTRICT
2008-2009 Final Budget
Multi-year Actual and Budget Comparison

REVENUE		2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Projected	2008-09 Estimates
Fire Net Six (Dispatching)	\$	42,524	40,759	39,912	16,346	8,827	35,000
Legal Services						167,277	100,000
Audit & CPA Services						16,400	10,000
Medical Exams		5,779	6,240	15,192	-	3,611	-
In-house Admin						228,582	-
S.M. Co. Tax Collector		14,933	460	15,442	-	48,865	1,600
Professional Services		288,342	307,285	367,123	361,159	71,170	130,292
Facility Improvement		-	1,850	-		8,958	15,000
Inventory Equipment < \$3,000		74,531	44,153	51,761	27,069	21,171	277,842
TOTAL SERVICES AND SUPPLIES	\$	790,045	746,791	900,335	699,538	1,105,256	1,321,885
Appropriation for Contingencies							175,000
TOTAL OPERATING BUDGET	\$	6,900,449	7,288,156	7,808,977	6,645,807	6,937,547	8,120,023
CAPITAL BUDGET							
Capital Improvements				21,372	450,000	436,500	100,000
Capital Equipment Outlay		121,734	96,070	26,484	-	171,820	396,000
TOTAL CAPITAL BUDGET		121,734	96,070	47,856	450,000	608,320	496,000
TOTAL OPERATING & CAPITAL BUDGET	\$	7,022,183	7,384,226	7,856,833	7,095,807	7,545,867	8,616,023
YEAR-END FUND BALANCE	\$	2,287,458	2,386,430	2,438,971	3,723,744	6,683,987	6,429,108

Note: Actuals are Half Moon Bay Fire District only. Budget, Projected and Estimates are for Coastsid e Fire Protection District.