

# **COASTSIDE FIRE PROTECTION DISTRICT**

## **FINAL BUDGET**



**FISCAL YEAR 2026/2027**

**SEPTEMBER 23, 2026**



# COASTSIDE FIRE PROTECTION DISTRICT STAFF REPORT

**TO:** Honorable Board of Directors

**FROM:** Ryan West, Deputy Fire Chief

**DATE:** September 23, 2026

**SUBJECT:** Final Budget Fiscal Year (FY) 2026/27

## **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 2026/27

## **Background**

The FY 2026/27 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 FY 2026/27 beginning General Fund balance is based on FY 2025/26 actuals and is projected at \$12,244,771.

| <b>General Fund Budget Summary</b>                          | <b>FY 2026.27<br/>Final</b> | <b>FY 2025.26<br/>Actual</b> | <b>FY 2025.26<br/>Final</b> |
|-------------------------------------------------------------|-----------------------------|------------------------------|-----------------------------|
| <b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>             | <b>\$ 25,948,346</b>        | <b>\$ 17,026,615</b>         | <b>\$ 25,635,897</b>        |
| <b>TOTAL REVENUE</b>                                        | <b>\$ 17,239,575</b>        | <b>\$ 17,341,482</b>         | <b>\$ 16,122,636</b>        |
| Sub Total Revenue Over/(Under) Expenditures                 | <b>\$ (8,744,771)</b>       | \$ 314,867                   | <b>\$ (9,513,261)</b>       |
| <b>Transfer In</b> - From Internal Service Fund (LAIF)      | \$ -                        | \$ -                         | \$ -                        |
| Prior FY Fund Balance (Rollover)                            | \$ 12,244,771               | \$ 11,929,904                | \$ 11,513,262               |
| <b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>              | <b>\$ 3,500,000</b>         | <b>\$ 12,244,771</b>         | <b>\$ 2,000,000</b>         |
| <b>Transfer Out</b> – Disb. to Internal Service Fund (LAIF) | \$ 1,500,000                | \$ -                         | \$ -                        |
| <b>TOTAL CASH FUND BALANCE</b>                              | <b>\$ 2,000,000</b>         | <b>\$ 12,244,771</b>         | <b>\$ 2,000,000</b>         |

### **FY 2025/26 Actual Budget Year Performance:**

**Revenues:** Actual revenues came in at \$17,341,482 which represents a \$1,218,846 increase over the \$16,122,636 adopted final budgeted amount. The primary account categories significantly affected are Property Tax-Secured Current Year ↑\$520,369, Property Tax–Unsecured Current Year ↑\$14,652, Property Tax SB 816 Current Year ↑\$114,467, Tax ERAF Refund ↑\$136,346, Interest ↑\$213,104, Strike Team Reimbursement ↑\$31,615 and ALS - JPA ↑\$27,087 and receiving a grant for \$140,290.

**Expenditures:** Actual expenditures came in at \$17,026,615, which is ↓\$8,609,282 below the budgeted amount of \$25,635,897, largely due to an estimated CAL FIRE contract savings of ↓\$2,385,667, Services and Supplies ↓\$154,011, Equipment Maintenance ↓\$140,723, Training and Education ↓\$43,770, Equipment and Apparatus <\$10,000 ↓\$570,039, Improvement / Structures >\$10,000 ↓\$255,616, Equipment and Apparatus >\$10,000 ↓\$1,622,000 and Capital Outlay ↓\$5,378,459 for New Fire Station 44.

**Personnel Costs:** CAL FIRE contract actuals totaled \$9,246,822 in FY 2025/26, which equates to 53% of the projected \$17,341,482 in total revenues. This amount is well below the District's goal of a 75% personnel cost to revenue ratio.

### **FY 2026/27 Final Budget:**

**Revenues:** The Final Budget property tax revenue amounts are based on FY 2025/26 estimated actuals with a conservative 1.5% increase projected from the previous fiscal year. ERAF revenues are estimated using FY 2025/26 actuals due to the ongoing uncertainty of the revenue, this amount has the potential to change

**Personnel Costs:** CAL FIRE contractual costs are estimated to total \$11,732,735 (not-to-exceed) in FY 2026/27, which equates to 68% of the projected \$17,239,575 in total estimated revenues, below the District's target of 75% personnel cost to revenue ratio

## **Expenditures:**

Notable changes to expenditures for FY 2026/27 include

- Many of the budget line items remain largely unchanged. Multiple projects were planned, started or ordered in FY 25/26 and are expected to be invoiced in FY 26/27
- Other Pay and Benefits: PERS Contribution increased \$23,000 in alignment with estimated actuals
- Service and Supplies: Increase of \$33,000 due to increase in Computer Software programs (Fire Aside) and Cellular phone charge increases
- Equipment Maintenance: Increase of \$90,000 due to increased costs associated with radio / telecommunications maintenance, Contract Maintenance, and Computer maintenance
- Insurance Premiums: Increase of \$25,000 in alignment with estimated actuals
- Utilities: Increase of \$4,000 in alignment with estimated actuals
- Training and Education: Increase of \$60,000 in alignment with actual costs associated with training delivery and outside trainers.
- Contractual Services: Increase of \$150,000 in alignment with estimated actuals due to ongoing district construction project management
- Equipment and Apparatus >\$10,000: Decrease of \$150,000 in 7311.01 vehicles >\$10,000

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

Due to Increased revenues and lower than expected expenditures, there will be a transfer of \$1,500,000 for the General Fund into the LAIF – CalPERS Exit Plan Fund. Projected LAIF Interest Income is reflected in the Undesignated LAIF Budget Distribution

| <b>Final Budget 2026/27</b>                       | <b>Amount</b>              |
|---------------------------------------------------|----------------------------|
| <i>Balance as of June 30, 2026</i>                | <i>\$19,573,487</i>        |
| Projected 2026/27 Interest Income                 | \$743,793                  |
| Projected 2026/27 Net Transfers from General Fund | \$1,500,000                |
| <b><i>Total Revenues</i></b>                      | <b><i>\$21,817,280</i></b> |
| <b><i>LAIF Budget Distribution</i></b>            |                            |
| New Fire Station 44                               | \$15,089,675               |
| Weed Abatement Reserve                            | \$24,467                   |
| Apparatus Replacement Reserve                     | \$1,000,000                |
| Tools & Equipment Reserve                         | \$250,000                  |
| Undesignated                                      | \$1,953,138                |
| CAL PERS Exit Plan                                | \$3,500,000                |
| <b><i>Total Ending Fund Balance</i></b>           | <b><i>\$21,817,280</i></b> |

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

|                                      |                    |
|--------------------------------------|--------------------|
| <i>Balance as of June 30, 2026</i>   | <i>\$4,332,040</i> |
| Projected Balance as of June 1, 2027 | \$4,443,876        |

**California CLASS:**

|                                                                  |                    |
|------------------------------------------------------------------|--------------------|
| <i>Balance as of June 30, 2026</i>                               | <i>\$1,669,203</i> |
| Projected Balance as of June 1, 2027 <i>(based on 4% return)</i> | \$1,735,971        |

**Petty Cash Account:**

|                                      |              |
|--------------------------------------|--------------|
| <i>Balance as of April 31, 2025</i>  | <i>\$300</i> |
| Projected Balance as of June 1, 2026 | \$300        |

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 PRELIMINARY BUDGET**

|                                      |                                                         | FY 2026.27           | FY 2026.27           | FY 2025.26           | FY 2025.26           |
|--------------------------------------|---------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                      |                                                         | Final                | Preliminary          | Actuals              | Final                |
| <b>REVENUES</b>                      |                                                         |                      |                      |                      |                      |
| 1021                                 | Property Tax - Secured Curr Yr.                         | \$ 13,486,946        | \$ 13,486,946        | \$ 13,178,803        | \$ 12,658,434        |
| 1031                                 | Property Tax - Unsecured Curr Yr.                       | \$ 543,396           | \$ 543,396           | \$ 543,586           | \$ 528,934           |
| 1033                                 | Property Tax - Prior Unsecured                          | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 1041                                 | Property Tax - SB 816 Sec. Supp. Curr Yr.               | \$ 270,281           | \$ 270,281           | \$ 295,581           | \$ 181,114           |
| 1042                                 | Property Tax - SB 813 Unsec. Supp. Curr Yr.             | \$ -                 | \$ -                 | \$ -                 | \$ 3,413             |
| 1043                                 | Property Tax - Prior Secured SB 813                     | \$ 3,492             | \$ 3,492             | \$ 5,162             | \$ -                 |
| 1045                                 | Property Tax - Prior Unsecured SB 813                   | \$ 1,684             | \$ 1,684             | \$ 2,003             | \$ 1,076             |
| 1046                                 | Property Tax - ERAF Refund                              | \$ 1,854,559         | \$ 1,854,559         | \$ 1,854,559         | \$ 1,718,213         |
| 1831                                 | H.O.P.T.R.                                              | \$ 27,757            | \$ 27,757            | \$ 32,173            | \$ 32,432            |
| <b>Property Tax Revenue Subtotal</b> |                                                         | <b>\$ 16,188,116</b> | <b>\$ 16,188,116</b> | <b>\$ 15,911,869</b> | <b>\$ 15,123,616</b> |
| 913                                  | Receipts                                                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 1521                                 | Interest                                                | \$ 254,122           | \$ 254,122           | \$ 420,187           | \$ 207,083           |
| 1661                                 | Highway Property Rental                                 | \$ -                 | \$ -                 | \$ 3,928             | \$ -                 |
| 1868                                 | Timber Yield Tax Guarantee                              | \$ 20                | \$ 20                | \$ 20                | \$ 20                |
| 2124                                 | Plan Review / Reports                                   | \$ 158,534           | \$ 158,534           | \$ 148,249           | \$ 167,219           |
| 2422                                 | PTM Benefit Assessment                                  | \$ 73,549            | \$ 73,549            | \$ 75,023            | \$ 72,457            |
| 2433.01                              | Contracts - Martins Beach                               | \$ 1,545             | \$ 1,545             | \$ 1,545             | \$ 1,545             |
| 2433.03                              | Contracts - Pillar Point AFB                            | \$ 4,200             | \$ 4,200             | \$ 4,200             | \$ 4,200             |
| 2433.05                              | Taxes - Special (CFD's)                                 | \$ 111,279           | \$ 111,279           | \$ 117,116           | \$ 103,387           |
| 2433.06                              | AMR Lease - Sta 40                                      | \$ 50,000            | \$ 48,000            | \$ 48,452            | \$ 45,625            |
| 2433.07                              | Old Fire Station 41 Lease                               | \$ 65,000            | \$ 60,000            | \$ 68,395            | \$ 60,000            |
| 2434                                 | Weed Abatement                                          | \$ -                 | \$ -                 | \$ 17,842            | \$ -                 |
| 2439                                 | HLF Benefit Assessment                                  | \$ 258,710           | \$ 258,710           | \$ 260,776           | \$ 262,984           |
| 2647                                 | Reimbursements                                          | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2647.01                              | Reimbursement-Training                                  | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2647.02                              | Strike Team Reimbursement                               | \$ 10,000            | \$ 10,000            | \$ 41,615            | \$ 10,000            |
| 2647.03                              | Reimbursement-Misc.                                     | \$ 2,500             | \$ 2,500             | \$ -                 | \$ 2,500             |
| 2647.04                              | Reimbursement-CAL FIRE                                  | \$ 10,000            | \$ 10,000            | \$ -                 | \$ 10,000            |
| 2658.01                              | Alarm Reports                                           | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2658.02                              | Misc. Income - General Fund                             | \$ 2,000             | \$ 2,000             | \$ 4,889             | \$ 2,000             |
| 2658.03                              | Other Income - LAIF Internal Service Fund (Transfer In) | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2658.05                              | Other Income - Grants                                   | \$ -                 | \$ -                 | \$ 140,290           | \$ -                 |
| 2658.06                              | AMR Fuel/Back Up Amb Oper                               | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2658.07                              | ALS - JPA                                               | \$ 50,000            | \$ 50,000            | \$ 77,087            | \$ 50,000            |
| 2658.08                              | Misc. Income - Training Classes                         | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 2658.09                              | Other Income - Sale of Surplus Eqpt.                    | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| <b>Other Revenue Subtotal</b>        |                                                         | <b>\$ 1,051,458</b>  | <b>\$ 1,044,458</b>  | <b>\$ 1,429,613</b>  | <b>\$ 999,020</b>    |
| <b>TOTAL REVENUES</b>                |                                                         | <b>\$ 17,239,575</b> | <b>\$ 17,232,575</b> | <b>\$ 17,341,482</b> | <b>\$ 16,122,636</b> |

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 PRELIMINARY BUDGET**

|                 |                                                     | FY 2026.27<br>Final  | FY 2026.27<br>Preliminary | FY 2025.26<br>Actuals | FY 2025.26<br>Final  |
|-----------------|-----------------------------------------------------|----------------------|---------------------------|-----------------------|----------------------|
| <b>EXPENSES</b> |                                                     |                      |                           |                       |                      |
| 5876.2          | CAL FIRE Contract                                   | \$ 11,732,735        | \$ 11,730,483             | \$ 9,246,822          | \$ 11,632,489        |
|                 | <b>Subtotal CAL FIRE Contract</b>                   | <b>\$ 11,732,735</b> | <b>\$ 11,730,483</b>      | <b>\$ 9,246,822</b>   | <b>\$ 11,632,489</b> |
| 4176            | Other Pay                                           | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 4192            | Director Pay                                        | \$ 17,775            | \$ 17,775                 | \$ 12,410             | \$ 17,775            |
| 4312            | Medicare Contribution                               | \$ 1,500             | \$ 1,500                  | \$ 949                | \$ 1,500             |
| 4321            | PERS Contribution (Retirement)                      | \$ 1,900,000         | \$ 1,900,000              | \$ 1,876,467          | \$ 1,876,117         |
| 4413.02         | Health Insurance (Retired Employees)                | \$ 25,000            | \$ 25,000                 | \$ 20,836             | \$ 25,000            |
| 4422            | Dental Insurance                                    | \$ 1,000             | \$ 1,000                  | \$ -                  | \$ 1,000             |
| 4441            | Life and Disability Coverage                        | \$ 6,000             | \$ 6,000                  | \$ 3,695              | \$ 6,000             |
| 4511            | Workers Compensation Insurance                      | \$ 20,000            | \$ 20,000                 | \$ 12,308             | \$ 20,000            |
|                 | <b>Other Pay and Benefits Subtotal</b>              | <b>\$ 1,971,275</b>  | <b>\$ 1,971,275</b>       | <b>\$ 1,926,665</b>   | <b>\$ 1,947,392</b>  |
| 5111            | Agriculture Expenses                                | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 5111.01         | Weed Contractor (Vegetation Management)             | \$ 5,000             | \$ 5,000                  | \$ 3,888              | \$ 1,000             |
| 5121            | Clothing and Uniforms                               | \$ 5,000             | \$ 5,000                  | \$ -                  | \$ 5,000             |
| 5121.02         | Vol. Clothing/Uniforms                              | \$ 10,000            | \$ 10,000                 | \$ 7,451              | \$ 10,000            |
| 5132            | Communications/Telephone                            | \$ 2,000             | \$ 2,000                  | \$ -                  | \$ 2,000             |
| 5132.02         | Cellular                                            | \$ 30,000            | \$ 30,000                 | \$ 25,086             | \$ 26,000            |
| 5132.03         | Net Six/Telephones                                  | \$ 5,000             | \$ 5,000                  | \$ -                  | \$ 5,000             |
| 5132.04         | Pagers                                              | \$ 750               | \$ 750                    | \$ 468                | \$ 750               |
| 5132.05         | Station 40                                          | \$ 60,000            | \$ 60,000                 | \$ 17,901             | \$ 60,000            |
| 5132.06         | Station 41                                          | \$ 25,000            | \$ 25,000                 | \$ 11,133             | \$ 25,000            |
| 5132.07         | Station 44                                          | \$ 25,000            | \$ 25,000                 | \$ 8,535              | \$ 25,000            |
| 5156            | Household Expense                                   | \$ 40,000            | \$ 40,000                 | \$ 34,763             | \$ 40,000            |
| 5156.03         | Laundry Service                                     | \$ 15,000            | \$ 15,000                 | \$ 14,871             | \$ 15,000            |
| 5164            | Medical Equipment <\$500                            | \$ 5,000             | \$ 5,000                  | \$ -                  | \$ 5,000             |
| 5165            | Medical Supplies                                    | \$ 5,000             | \$ 5,000                  | \$ 273                | \$ 5,000             |
| 5193            | Office Expense                                      | \$ 15,000            | \$ 15,000                 | \$ 8,057              | \$ 15,000            |
| 5195            | Subscriptions and Periodicals                       | \$ 10,000            | \$ 10,000                 | \$ 6,096              | \$ 10,000            |
| 5197            | Postage and Mailing                                 | \$ 3,500             | \$ 3,500                  | \$ 2,951              | \$ 3,500             |
| 5197.01         | Postage and Mailing - Admin                         | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 5211            | Computer Software                                   | \$ 100,000           | \$ 100,000                | \$ 85,418             | \$ 75,000            |
| 5211.01         | Computer Software -Mobile Devices                   | \$ 20,000            | \$ 20,000                 | \$ 3,985              | \$ 20,000            |
| 5212            | Computer Supplies                                   | \$ 10,000            | \$ 10,000                 | \$ 1,022              | \$ 10,000            |
| 5213            | Computer <\$5,000                                   | \$ 10,000            | \$ 10,000                 | \$ 9,778              | \$ 10,000            |
| 5231            | Small Tools and Equipment                           | \$ 25,000            | \$ 25,000                 | \$ 2,432              | \$ 25,000            |
| 5231.02         | Vol. Small Tools & Equipment                        | \$ 5,000             | \$ 5,000                  | \$ 129                | \$ 5,000             |
|                 | <b>Service and Supplies Subtotal</b>                | <b>\$ 431,250</b>    | <b>\$ 431,250</b>         | <b>\$ 244,239</b>     | <b>\$ 398,250</b>    |
| 0923            | Disbursements (LAIF/PARS/Etc.)                      | \$ -                 | \$ -                      | \$ 2,000,000          | \$ -                 |
| 5300            | Special District Expenses                           | \$ 5,000             | \$ 5,000                  | \$ -                  | \$ 5,000             |
| 5331            | Memberships                                         | \$ 20,000            | \$ 20,000                 | \$ 16,625             | \$ 20,000            |
| 5341            | Legal Publications / Notices                        | \$ 5,000             | \$ 5,000                  | \$ 438                | \$ 5,000             |
| 5351            | Other Special District Expense                      | \$ 20,000            | \$ 20,000                 | \$ 13,202             | \$ 20,000            |
|                 | <b>Special District Expenses Subtotal</b>           | <b>\$ 50,000</b>     | <b>\$ 50,000</b>          | <b>\$ 2,030,266</b>   | <b>\$ 50,000</b>     |
| 5400            | Maintenance - Equipment                             | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 5413            | Labor - Vehicle (Other Source)                      | \$ 210,000           | \$ 210,000                | \$ 196,860            | \$ 210,000           |
| 5416            | Fuel and Lube                                       | \$ 120,000           | \$ 120,000                | \$ 94,943             | \$ 120,000           |
| 5417            | Vehicle Repair                                      | \$ 175,000           | \$ 175,000                | \$ 123,658            | \$ 175,000           |
| 5419            | Medical Equipment Maintenance                       | \$ 5,000             | \$ 5,000                  | \$ 1,830              | \$ 5,000             |
| 5422            | Ladder Maintenance Annual Testing                   | \$ 6,000             | \$ 6,000                  | \$ 3,925              | \$ 6,000             |
| 5424            | Radio / Telecommunications Maintenance              | \$ 15,000            | \$ 15,000                 | \$ 15,618             | \$ 7,500             |
| 5426            | Office Equipment Maintenance                        | \$ 500               | \$ 500                    | \$ -                  | \$ 500               |
| 5428            | Misc. Equipment Maintenance - Operations & Training | \$ 20,000            | \$ 20,000                 | \$ 25,143             | \$ 20,000            |
| 5438            | Hydrant Maintenance                                 | \$ 500               | \$ 500                    | \$ -                  | \$ 500               |
| 5455            | Maintenance Facilities                              | \$ 150,000           | \$ 150,000                | \$ 69,830             | \$ 150,000           |
| 5459            | SCBA Maintenance                                    | \$ 5,000             | \$ 5,000                  | \$ 3,143              | \$ 5,000             |
| 5478            | Contract Maintenance                                | \$ 100,000           | \$ 50,000                 | \$ 99,074             | \$ 50,000            |
| 5478.1b         | Contract Maintenance - Computers                    | \$ 60,000            | \$ 20,000                 | \$ -                  | \$ 20,000            |
| 5478.1c         | Alarm System Monitoring                             | \$ 5,000             | \$ 5,000                  | \$ -                  | \$ 5,000             |
| 5483            | Custodial Services                                  | \$ 20,000            | \$ 20,000                 | \$ 19,755             | \$ 20,000            |
|                 | <b>Equipment Maintenance Subtotal</b>               | <b>\$ 892,000</b>    | <b>\$ 802,000</b>         | <b>\$ 653,777</b>     | <b>\$ 794,500</b>    |

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 PRELIMINARY BUDGET**

|         |                                                              | FY 2026.27<br>Final | FY 2026.27<br>Preliminary | FY 2025.26<br>Actuals | FY 2025.26<br>Final |
|---------|--------------------------------------------------------------|---------------------|---------------------------|-----------------------|---------------------|
| 5521    | Rents and Leases - Facilities/Copier (Admin)                 | \$ 7,500            | \$ 7,500                  | \$ 3,878              | \$ 7,500            |
|         | <b>Rents and Leases Subtotal</b>                             | <b>\$ 7,500</b>     | <b>\$ 7,500</b>           | <b>\$ 3,878</b>       | <b>\$ 7,500</b>     |
| 5611    | Insurance Premiums - Risk                                    | \$ 150,000          | \$ 150,000                | \$ 141,682            | \$ 125,000          |
|         | <b>Insurance Premiums Subtotal</b>                           | <b>\$ 150,000</b>   | <b>\$ 150,000</b>         | <b>\$ 141,682</b>     | <b>\$ 125,000</b>   |
| 5631    | Utilities Gas/Electric/Water                                 | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5631.02 | Utilities Station 40 & Admin Offices                         | \$ 55,000           | \$ 55,000                 | \$ 49,430             | \$ 54,000           |
| 5631.03 | Utilities Station 41                                         | \$ 5,000            | \$ 5,000                  | \$ 5,910              | \$ 5,000            |
| 5631.05 | Utilities Station 44                                         | \$ 25,000           | \$ 25,000                 | \$ 19,260             | \$ 25,000           |
| 5631.06 | Utilities New Stn 41                                         | \$ 55,000           | \$ 55,000                 | \$ 50,738             | \$ 52,000           |
|         | <b>Utilities Subtotals</b>                                   | <b>\$ 140,000</b>   | <b>\$ 140,000</b>         | <b>\$ 125,338</b>     | <b>\$ 136,000</b>   |
| 5731    | Training and Education                                       | \$ 25,000           | \$ 25,000                 | \$ 5,274              | \$ 25,000           |
| 5731.02 | Vol. Training                                                | \$ 25,000           | \$ 25,000                 | \$ 6,100              | \$ 25,000           |
| 5731.03 | Directors Conference/Education                               | \$ 10,000           | \$ 10,000                 | \$ 4,585              | \$ 10,000           |
| 5732    | Outside Trainer                                              | \$ 150,000          | \$ 90,000                 | \$ 93,300             | \$ 75,000           |
| 5733    | Training Materials and Supplies (CERT)                       | \$ 500              | \$ 500                    | \$ 90                 | \$ 500              |
| 5733.1A | Training Materials and Supplies - General                    | \$ 15,000           | \$ 15,000                 | \$ 7,380              | \$ 25,000           |
|         | <b>Training and Education Subtotal</b>                       | <b>\$ 225,500</b>   | <b>\$ 165,500</b>         | <b>\$ 116,730</b>     | <b>\$ 160,500</b>   |
| 5737    | Public Education                                             | \$ 20,000           | \$ 20,000                 | \$ 13,011             | \$ 20,000           |
|         | <b>Public Education Subtotal</b>                             | <b>\$ 20,000</b>    | <b>\$ 20,000</b>          | <b>\$ 13,011</b>      | <b>\$ 20,000</b>    |
| 5800    | Contractual Services                                         | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5815    | Fire Net Six Joint Dispatch                                  | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5834    | Legal                                                        | \$ 100,000          | \$ 100,000                | \$ 50,007             | \$ 100,000          |
| 5842    | Audit & CPA Services                                         | \$ 50,000           | \$ 50,000                 | \$ 49,400             | \$ 25,000           |
| 5856    | Mapping Project                                              | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5858    | Other Professional Contract Services                         | \$ 100,000          | \$ 100,000                | \$ 41,553             | \$ 125,000          |
| 5865    | Medical Examinations - Volunteer RPP                         | \$ 8,000            | \$ 8,000                  | \$ 7,043              | \$ 7,500            |
| 5874    | SMCO Tax Collector                                           | \$ 12,000           | \$ 12,000                 | \$ 10,266             | \$ 7,500            |
| 5876    | Other Profession Services                                    | \$ 425,000          | \$ 400,000                | \$ 409,045            | \$ 275,000          |
| 5876.01 | Payroll Services                                             | \$ 3,500            | \$ 3,500                  | \$ 3,038              | \$ 3,500            |
| 5876.02 | Election Expenses                                            | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5876.06 | EDS                                                          | \$ 5,000            | \$ 5,000                  | \$ -                  | \$ 5,000            |
| 5876.07 | Background Investigations                                    | \$ 3,000            | \$ 3,000                  | \$ 1,157              | \$ 3,000            |
| 5876.08 | Volunteer Stipend                                            | \$ 7,500            | \$ 7,500                  | \$ 1,908              | \$ 7,500            |
| 5876.09 | Special Projects                                             | \$ 2,500            | \$ 2,500                  | \$ 4,170              | \$ 2,500            |
| 5876.1  | Plan Check Review / Inspector                                | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5876.14 | Televised Board Meeting                                      | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5876.18 | LAFCO                                                        | \$ 15,000           | \$ 15,000                 | \$ 12,114             | \$ 15,000           |
| 5876.22 | County Accounting Services                                   | \$ -                | \$ -                      | \$ -                  | \$ -                |
|         | <b>Contractual Services Subtotal</b>                         | <b>\$ 761,500</b>   | <b>\$ 736,500</b>         | <b>\$ 589,701</b>     | <b>\$ 606,500</b>   |
| 5961    | Improvements / Structures <\$10,000                          | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5961.01 | Station 40 Improvements <\$10,000                            | \$ 10,000           | \$ 10,000                 | \$ 32,854             | \$ 10,000           |
| 5961.02 | Station 41 Improvements <\$10,000                            | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5961.03 | Station 44 Improvements <\$10,000                            | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5961.04 | Old Station 41 Improvements <\$10,000                        | \$ -                | \$ -                      | \$ -                  | \$ -                |
|         | <b>Improvements / Structures &lt;\$10,000 Subtotal</b>       | <b>\$ 30,000</b>    | <b>\$ 30,000</b>          | <b>\$ 32,854</b>      | <b>\$ 30,000</b>    |
| 5971    | Equipment & Apparatus <\$10,000                              | \$ -                | \$ -                      | \$ -                  | \$ -                |
| 5971.01 | Apparatus & Equipment (New App. & Veh. Outfitting) <\$10,000 | \$ 400,000          | \$ 400,000                | \$ 113,651            | \$ 400,000          |
| 5971.02 | Communications Equipment <\$10,000                           | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5971.03 | Computers <\$10,000                                          | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5971.04 | Furniture<\$10,000                                           | \$ 10,000           | \$ 10,000                 | \$ 6,669              | \$ 10,000           |
| 5971.05 | Hose<\$10,000                                                | \$ 10,000           | \$ 10,000                 | \$ 1,336              | \$ 10,000           |
| 5971.06 | Ladders <\$10,000                                            | \$ 12,000           | \$ 12,000                 | \$ -                  | \$ 12,000           |
| 5971.08 | Radios <\$10,000                                             | \$ 25,000           | \$ 25,000                 | \$ 5,381              | \$ 25,000           |
| 5971.1  | PPE <\$10,000                                                | \$ 150,000          | \$ 150,000                | \$ 2,537              | \$ 150,000          |
| 5971.11 | SCBA <\$10,000                                               | \$ 5,000            | \$ 5,000                  | \$ 40                 | \$ 5,000            |
| 5971.12 | Station Equipment <\$10,000                                  | \$ 10,000           | \$ 10,000                 | \$ 5,782              | \$ 10,000           |
| 5971.14 | Cliff Rescue <\$10,000                                       | \$ 10,000           | \$ 10,000                 | \$ -                  | \$ 10,000           |
| 5971.18 | PT Equipment <\$10,000                                       | \$ 10,000           | \$ 10,000                 | \$ 1,297              | \$ 10,000           |
| 5971.19 | Station Appliances <\$10,000                                 | \$ 10,000           | \$ 10,000                 | \$ 14,236             | \$ 10,000           |
| 5971.20 | Vol. Radios                                                  | \$ 5,000            | \$ 5,000                  | \$ -                  | \$ 5,000            |
| 5971.21 | Vol. PPE                                                     | \$ 50,000           | \$ 50,000                 | \$ 6,032              | \$ 50,000           |
|         | <b>Equipment &amp; Apparatus &lt;\$10,000 Subtotal</b>       | <b>\$ 727,000</b>   | <b>\$ 727,000</b>         | <b>\$ 156,961</b>     | <b>\$ 727,000</b>   |

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 PRELIMINARY BUDGET**

|         |                                                        | FY 2026.27<br>Final  | FY 2026.27<br>Preliminary | FY 2025.26<br>Actuals | FY 2025.26<br>Final  |
|---------|--------------------------------------------------------|----------------------|---------------------------|-----------------------|----------------------|
| 7211    | Improvement / Structures >\$10,000                     | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7211.01 | Station 40 Improvements >\$10,000                      | \$ 600,000           | \$ 600,000                | \$ -                  | \$ 500,000           |
| 7211.02 | Station 41 Improvements >\$10,000                      | \$ 150,000           | \$ 150,000                | \$ 544,384            | \$ 250,000           |
| 7211.03 | Station 44 Improvements >\$10,000                      | \$ 50,000            | \$ 50,000                 | \$ -                  | \$ 50,000            |
| 7211.04 | Old Station 41 Improvements >\$10,000                  | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
|         | <b>Improvement / Structures &gt;\$10,000 Subtotal</b>  | <b>\$ 800,000</b>    | <b>\$ 800,000</b>         | <b>\$ 544,384</b>     | <b>\$ 800,000</b>    |
| 7311    | Equipment & Apparatus >\$10,000                        | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.01 | Vehicles >\$10,000                                     | \$ 1,350,000         | \$ 1,350,000              | \$ -                  | \$ 1,500,000         |
| 7311.02 | Communications Equipment >\$10,000                     | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.03 | Equipment - Operations >\$10,000                       | \$ 12,000            | \$ 12,000                 | \$ -                  | \$ 12,000            |
| 7311.04 | Furniture >\$10,000                                    | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.06 | Ladders>\$10,000                                       | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.07 | EMS Equipment >\$10,000                                | \$ 20,000            | \$ 20,000                 | \$ -                  | \$ 20,000            |
| 7311.08 | Radios >\$10,000                                       | \$ 65,000            | \$ 65,000                 | \$ -                  | \$ 65,000            |
| 7311.11 | SCBAs >\$10,000                                        | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.12 | Station Equipment >\$10,000                            | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
| 7311.13 | Water Rescue/UAV / Drone >\$10,000                     | \$ 25,000            | \$ 25,000                 | \$ -                  | \$ 25,000            |
|         | <b>Equipment &amp; Apparatus &gt;\$10,000 Subtotal</b> | <b>\$ 1,472,000</b>  | <b>\$ 1,472,000</b>       | <b>\$ -</b>           | <b>\$ 1,622,000</b>  |
| 7403    | New Fire Station 44                                    | \$ 6,573,586         | \$ 6,348,408              | \$ 1,200,307          | \$ 6,578,766         |
|         | <b>Land and Structures Subtotal</b>                    | <b>\$ 6,573,586</b>  | <b>\$ 6,348,408</b>       | <b>\$ 1,200,307</b>   | <b>\$ 6,578,766</b>  |
|         | <b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>        | <b>\$ 25,984,346</b> | <b>\$ 25,581,916</b>      | <b>\$ 17,026,615</b>  | <b>\$ 25,635,897</b> |
|         | <b>TOTAL REVENUE</b>                                   | <b>\$ 17,239,575</b> | <b>\$ 17,232,575</b>      | <b>\$ 17,341,482</b>  | <b>\$ 16,122,636</b> |
|         | Sub Total Revenue Over/(Under) Expenditures            | \$ (8,744,771)       | \$ (8,349,341)            | \$ 314,867            | \$ (9,513,261)       |
| 2658.03 | <b>Transfer In</b> - From Internal Service Fund (LAIF) | \$ -                 | \$ -                      | \$ -                  | \$ -                 |
|         | Prior FY Fund Balance (Rollover)                       | \$ 12,244,771        | \$ 11,849,341             | \$ 11,929,904         | \$ 11,513,262        |
|         | <b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>         | <b>\$ 3,500,000</b>  | <b>\$ 3,500,000</b>       | <b>\$ 12,244,771</b>  | <b>\$ 2,000,000</b>  |
| 0923    | <b>Transfer Out</b> - Disbursements (LAIF/PARS)        | \$ 1,500,000         | \$ 1,500,000              | \$ -                  | \$ -                 |
|         | Cash Designated for General Operating Reserve          | \$ 2,000,000         | \$ 2,000,000              | \$ 2,000,000          | \$ 2,000,000         |
|         | <b>TOTAL CASH FUND BALANCE</b>                         | <b>\$ -</b>          | <b>\$ -</b>               | <b>\$ 10,244,771</b>  | <b>\$ -</b>          |