

**COASTSIDE FIRE PROTECTION DISTRICT  
FINAL BUDGET**



**FISCAL YEAR 2010/2011  
SEPTEMBER 22, 2010**

**COASTSIDE FIRE PREVENTION DISTRICT**  
**Fiscal Year 2010-11 Final Budget**  
**Revenues**

REVENUE		2010-2011 Preliminary BUDGET	2011-2012 Preliminary BUDGET	TOTAL
1021	Property Tax – Secured Curr Yr	\$ 6,666,000	\$	\$ 6,666,000
1031	Property Tax – Unsecured Curr Yr	430,000		430,000
1041	Property Tax – SB816 Sec. Supplemental Curr Y	108,000		108,000
1042	Property Tax – SB813 Unsec. Supplemental Curr	2,000		2,000
1046	Property Tax - ERAF Refund	0		0
1831	H.O.P.T.R	30,000		30,000
<b>Sub total - Property Taxes</b>		<b>\$ 7,236,000</b>	<b>\$ 0</b>	<b>\$ 7,236,000</b>
1521	Interest	74,000		74,000
2124	Plan Review / Reports	32,000		32,000
2422	PTM Benefit Assessment	280,000		280,000
2433-1	Contracts-Martins Beach	0		0
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	25,000		25,000
	Reimbursements - Prop 1A reimb	0		0
2658-2	Misc. Income	0		0
2658-7	JPA	56,000		56,000
		0		0
<b>TOTAL REVENUE</b>		<b>\$ 8,116,300</b>	<b>\$ 0</b>	<b>\$ 8,116,300</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**2010-2011 Final Budget**  
**Expenditure Budget By Division**

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
5876	Salaries and Benefits - Cal Fire	\$ 5,244,915					5,244,915
	CalFIRE Promissory Note	190,751					190,751
4192	Directors Compensation	10,000					10,000
4312	Medical/Hospital Tax (Medicare)	1,000					1,000
4413	Health Insurance - Retirees	351,000					351,000
4422	Dental Insurance - Retirees	7,000					7,000
4441	Life/Disability Insurance	10,000					10,000
4511	Workers Compensation Insurance	12,000					12,000
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 5,826,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,826,666</b>
5111	Agriculture Weed Abatement					12,000	12,000
5121	Clothing and Uniforms		2,500				2,500
5132	Communications/Telephone	28,000					28,000
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	2,600					2,600
5197	Postage/Mailing	7,600					7,600
5211	Computer Software	12,000					12,000
5212	Computer Supplies	8,000					8,000
5213	Computer < \$5,000	15,000					15,000
5231	Small Tools & Equipment		63,600				63,600

**COASTSIDE FIRE PROTECTION DISTRICT**  
**2010-2011 Final Budget**  
**Expenditure Budget By Division**

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
	<b>Subtotal Services &amp; Supplies</b>	<b>115,100</b>	<b>71,600</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>198,700</b>
5331	Membership/Association Dues	8,000					8,000
5341	Publications/Legal Notices	7,600					7,600
5351	Special District Expense	10,000					10,000
	<b>Subtotal Special District Expenses</b>	<b>25,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,600</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.		750				750
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		14,000				14,000
5483	Custodial Services		2,000				2,000
	<b>Subtotal Maintenance</b>	<b>0</b>	<b>279,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,750</b>
5521	Rents & Leases	15,000					15,000
	<b>Subtotal Rents</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>

**COASTSIDE FIRE PROTECTION DISTRICT**  
**2010-2011 Final Budget**  
**Expenditure Budget By Division**

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,000</b>
5733	Training & Educational Expense				32,000		32,000
5732	Outside Trainer				46,500		46,500
5733	Training Materials & Supplies				5,187		5,187
5737	Public Education				20,000		20,000
	<b>Subtotal Training &amp; Pub Ed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,687</b>	<b>0</b>	<b>103,687</b>
5815	Fire Net Six (Dispatching)	25,000					25,000
5834	Legal Services	50,000					50,000
5842	Audit & CPA Services	15,000					15,000
5858	Other Professional Contracts	25,000					25,000
5865	Medical Exams		25,000				25,000
5874	S.M. Co. Tax Collector	3,000					3,000
5876	Professional Services	70,000		30,000			100,000
	<b>Subtotal Contract Services</b>	<b>188,000</b>	<b>25,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>243,000</b>
							<b>0</b>
5961	Facility Improvement	\$	36,000				36,000
	<b>Subtotal Cap Improvement &lt;\$5,000</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>
							<b>0</b>
5971	Furniture, Equipment and Tools <\$5,000		29,500				29,500

**COASTSIDE FIRE PROTECTION DISTRICT**  
**2010-2011 Final Budget**  
**Expenditure Budget By Division**

Account Code	DESCRIPTION	Administration	Operation	Fire Prevention	Training	Weed Abatement	Total
	<b>Subtotal Cap Equipment &lt;\$5,000</b>	<b>0</b>	<b>29,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,500</b>
							0
7211	Capital Improvements >\$5,000	130,000					130,000
	<b>Subtotal Cap Improvement &gt;\$5,000</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>
							0
7311	Capital Equipment >\$5,000	30,000					30,000
	<b>Subtotal Cap Equipment &gt;\$5,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
8611	Appropriation for Contingencies	175,000				0	175,000
	<b>TOTAL OPERATING &amp; CAPITAL BUDG \$</b>	<b>6,610,366</b>	<b>441,850</b>	<b>30,000</b>	<b>103687</b>	<b>12,000</b>	<b>\$ 7,197,903</b>

**REVENUE OVER/(UNDER) EXPENDITURES**

918,397

Trnsfr out - Trust Fund (PARS)	(344,000)	(344,000)
Trnsfr out - Apparatus Replacement Reserve	(399,321)	(399,321)
Trnsfr out - Tools/Equip Reserve	(175,076)	(175,076)
Trnsfr out - Station/Land Improvement Reserve		0

**COASTSIDE FIRE PROTECTION DISTRICT**  
**2010-2011 Final Budget**  
**Fund Balance Projection - June 30, 2010**

<b>Fund Balance</b>	<b>Projected Balance June 30, 2010</b>	<b>Budget Activity FY 2010-2011 Transfer In</b>	<b>Budget Activity FY 2010-2011 Less Expense</b>	<b>Budget Activity FY 2010-2011 Trans. Out</b>	<b>Projected Balance June 30, 2011</b>
Reserved for:					
Petty Cash	\$ 350				350
Employee loans	1,340				
<b>Total Reserve:</b>	<u>\$ 1,690</u>				<u>3,758</u>
Internal Service Funds:					
Apparatus Replacement	1,769,733	439,315	(1,740,000)		469,048
Structure Improvement	1,406,100				1,406,100
Equipment and Tools	176,119	167,763	(129,500)		214,382
Operating Reserve	1,000,000				1,000,000
Designated Reserves:					
General Reserves	1,692,127				1,692,127
Cash Reserve for Dry Period	1,850,000				1,850,000
Legal	50,000				50,000
Special Projects	50,000				50,000
Debt Service:					
OPEB PARS Trust	982,899	344,000			1,326,899
CalPERS Side Fund		1,328,714	(1,328,714)		
Cal Fire Prom. Note		661,819	(661,819)		
Fund Balance FY 09/10 (Rev less Exp)	2,016,634			(1,455,537)	
<b>Total Designated</b>	<u>\$ 10,993,612</u>	<u>2,941,611</u>	<u>(3,860,033)</u>	<u>(1,455,537)</u>	<u>8,058,556</u>
<b>Total Fund Balance</b>	<u>\$ 10,995,302</u>				<u>8,062,314</u>
<b>Other Reserve Funds</b>					
HMB Trust Fund	14,005				14,005
	<u>\$ 14,005</u>				<u>14,005</u>

**COASTSIDE FIRE PROTECTION DISTRICT  
INTERNAL SERVICE FUNDS, DEBT SERVICE FUND AND  
OPEB TRUST FUND 2010-11 FINAL BUDGET AND  
PROJECTED FUND BALANCE**

**Apparatus Replacement Internal Service Fund**

		<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)		\$ 1,769,733
2701	Operating Transfer In		439,315
	<b>TOTAL REVENUE</b>		<b>\$ <u>2,209,048</u></b>
		<u>EXPENDITURE</u>	
7311	Vehicle Replacement (Type 1 Fire Engines)		1,740,000
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ <u>1,740,000</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>		<b>\$ <u>469,048</u></b>
	<b>ENDING FUND BALANCE</b>		<b>\$ <u>469,048</u></b>



# Equipment and Tools Internal Service Fund

		<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
	Account Balance in Local Agency Investment Fund (LAIF)		\$ 176,119
2701	Operating Transfer In		167,763
	<b>TOTAL REVENUE</b>		<b>\$ <u>343,882</u></b>
		<u>EXPENDITURE</u>	
5971	Hose		10,000
5971	Apparatus Hoists		40,000
5971	Protective Clothing		25,000
5971	SCBA		25,000
5971	Water Rescue		3,000
5971	Mobile Radios		13,500
5971	Cliff Rescue		8,000
7311	Equipment - EMS		5,000
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$ <u>129,500</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>		<b>\$ <u>214,382</u></b>
	<b>ENDING FUND BALANCE</b>		<b>\$ <u>214,382</u></b>

## Debt Service Fund For Cal Fire Promissory Note

	<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
5876	Operating Transfer In:	\$
	December 2010 Note Payment	190,751
	Principle Payment	455,537
	<b>TOTAL REVENUE</b>	<b>\$ <u>646,288</u></b>
	<u>EXPENDITURE</u>	
	Principal	571,896
	Interest	74,392
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$ <u>646,288</u></b>
	<b>REVENUE OVER/(UNDER) EXPENDITURE</b>	<b>\$ <u>-</u></b>
	<b>ENDING FUND BALANCE</b>	<b>\$ <u>-</u></b>

# OPEB Trust Fund (PARS)

		<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
2701	Operating Transfer In: Trust Fund Ending Balance as of 4/30/10		982,899
	<b>TOTAL REVENUE</b>		<b>\$ <u>982,899</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>\$ <u>                    </u></b>
	<b>ENDING FUND BALANCE</b>		<b>\$ <u>1,326,899</u></b>

# Structure/Land Improvement Fund

<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
Transfer in From General Fund Designated Fund Balance	\$ 1,406,100
<b>ENDING FUND BALANCE</b>	<b>\$ <u>1,406,100</u></b>