

# **COASTSIDE FIRE PROTECTION DISTRICT**

## **FINAL BUDGET**



**FISCAL YEAR 2023/2024**

**SEPTEMBER 27, 2023**



# COASTSIDE FIRE PROTECTION DISTRICT **STAFF REPORT**

**TO:** Honorable Board of Directors  
**FROM:** Jonathan Cox, Deputy Chief  
**DATE:** September 27, 2023  
**SUBJECT:** Final Budget Fiscal Year (FY) 2023/24

## **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 2023/24

## **Background**

The 2023/24 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 starting fund balance in the General Fund for 2022/23, resulting from calculation of 2021/22 actual revenues and expenditures, was \$5,985,447. This fund balance, combined with incoming revenues during the 2022/23 fiscal year, allowed for a net transfer-out to LAIF in the amount of \$400,000. The 2023/24 beginning fund balance in the General Fund is based on 2022/23 actuals and is \$11,096,551.

<b>General Fund Budget Summary</b>	<b>FY 2023.24 Final</b>	<b>FY 2022.23 Actual</b>	<b>FY 2022.23 Final</b>
<b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>	<b>\$ 18,107,298</b>	<b>\$ 12,393,176</b>	<b>\$ 17,328,098</b>
<b>TOTAL REVENUE</b>	<b>\$ 15,171,915</b>	<b>\$ 15,348,728</b>	<b>\$ 13,742,125</b>
Sub Total Revenue Over/(Under) Expenditures	<b>\$ (2,935,383)</b>	\$ 2,955,552	<b>\$ (3,585,973)</b>
<b>Transfer In</b> - From Internal Service Fund (LAIF)	\$ -	\$ -	\$ -
Prior FY Fund Balance (Rollover)	\$ 11,096,551	\$ 5,985,447	\$ 5,985,973
<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 8,161,168</b>	<b>\$ 8,940,999</b>	<b>\$ 2,400,000</b>
<b>Transfer Out</b> – Disb. to Internal Service Fund (LAIF)	\$ 6,161,168	\$ 400,000	\$ 400,000
Cash Designated for General Operating Reserves	<b>\$ 2,000,000</b>	\$	<b>\$ 2,000,000</b>

\* Includes Property Taxes, Special Assessments, Contracts and ERAF rebate.

\*\* OPEB PARS Trust contribution is currently self-sustaining. No contributions were required in FY 2022/23 and are not budgeted in FY 2023/24.

### **2022/23 Actual Budget Year Performance:**

**Revenues:** Actual revenues come in at \$15,348,728 which represents a \$1,606,603 increase over the \$13,742,125 adopted budgeted amount. The primary account categories significantly affected are Property Tax–Secured Current Year ↑\$460,266, Property Tax SB816 ↑\$69,076, Property Tax ERAF Refund ↑\$792,074, Interest ↑92,221, Strike Team Reimbursement ↑\$72,059.

**Expenditures:** Actual expenditures total \$12,393,176 which is \$4,934,922 below the budgeted amount of \$17,328,098, largely due to a CAL FIRE contract savings of ↓\$1,506,643. Other significant reductions in expenditures were realized in Services and Supplies ↓\$430,751, Equipment Maintenance ↓\$22,073, Training and Education ↓\$6,389, Contractual Services ↓\$125,683, Equipment and Apparatus >\$10,000 ↓\$432,371, and Capital Outlay ↓\$1,990,304 New Fire Station 44.

### **Personnel Costs:**

CAL FIRE contractual costs plus District Salaries and Benefits total \$9,335,908 in 2022/23, which equates to 61% of the final \$15,348,728 in total revenues. This amount is well below the District's goal of a 75% personnel cost to revenue ratio.

### **2023/24 Final Budget:**

**Revenues:** The Final Budget property tax revenue amounts are based on 2022/23 actuals with a conservative 2.5% increase projected from the previous fiscal year. The County has calculated Coastside FPD's 2023/24 ERAF revenues at \$1,523,161. This disbursement amount was derived by combining 45% of the total excess ERAF for 2022/23 with the release of remaining 2020-21 balances. A remaining 5% will be distributed in August of 2025.

**Expenditures:** The current 7-year cooperative agreement with CAL FIRE includes a 5% annual contract escalator. Weed abatement contractor expenses are being reduced by \$400,000 to \$50,000,

in accordance with the District's Vegetation Management Action Plan and \$1,500,000 is allocated to the architectural design phase/temporary use facility of the new Station 44 replacement.

**Personnel Costs:**

CAL FIRE contractual costs of \$9,817,968 plus District Salaries and Benefits costs of \$2,661,830 total \$12,479,798 in 2023/24, which equates to 82% of the projected \$15,171,915 in total budgeted revenues. While this exceeds the District's goal of a 75% personnel cost to revenue ration, it is important to remember that CAL FIRE contracts are calculated at maximum salary rates but reimbursed at actual rates, which results in savings to the contract. This budget also includes a one-time expense of \$1,500,000 to fully fund/close out the Miscellaneous CalPers Plan.

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

Due to an increase in realized revenue, combined with the reduced expenditures, \$6,161,168 in cash fund balance will be transferred to the District's Internal Services Funds (LAIF). This includes additional funds for the New Fire Station 44, Apparatus Replacement, Tools/Equipment Reserve and establishment of a \$1,500,000 CLASS Investment fund.

<b>Final Budget 2023/24</b>	<b>Amount</b>
<i>Balance as of June 30, 2023</i>	\$13,545,626
Projected 2023/24 Interest Income	\$199,915
Projected 2023/24 Transfer In From General Fund	\$6,161,168
<b>Total Revenues</b>	<b>\$19,906,709</b>
<b>LAIF Budget Distribution</b>	
New Fire Station 44	\$14,500,000
Weed Abatement Reserve	\$30,000
Apparatus Replacement Reserve	\$2,000,000
Tools & Equipment Reserve	\$1,876,709
CLASS Investment	\$1,500,000
<b>Total Expenditures</b>	<b>\$19,906,709</b>

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

<i>Balance as of June 30, 2023</i>	\$3,768,469
Projected Balance as of June 1, 2023 (based on FY 2022/23 averages)	\$3,707,492

**Petty Cash Account:**

<i>Balance as of April 31, 2023</i>	\$300
Projected Balance as of June 1, 2023	\$300

The summary above correlates to the attached detailed budget documents.

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2023-2024 FINAL BUDGET**

		<b>FY 2023.24</b>	<b>FY 2022.23</b>	<b>FY 2022.23</b>	<b>FY 2022.23</b>	<b>FY 2022.23</b>
		<b>Final</b>	<b>Actuals</b>	<b>Final</b>	<b>Variance</b>	<b>%</b>
<b>REVENUES</b>						
1021	Property Tax - Secured Curr Yr.	\$ 11,809,937	\$ 11,557,895	\$ 11,097,629	\$ 460,266	3.98%
1031	Property Tax - Unsecured Curr Yr.	\$ 440,703	\$ 453,655	\$ 440,780	\$ 12,875	2.84%
1033	Property Tax - Prior Unsecured	\$ -	\$ 1,035	\$ -	\$ 1,035	100.00%
1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$ 435,508	\$ 411,453	\$ 342,377	\$ 69,076	16.79%
1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$ -	\$ 5,015	\$ -	\$ 5,015	100.00%
1043	Property Tax - Prior Secured SB 813	\$ -	\$ 6,829	\$ -	\$ 6,829	0.00%
1045	Property Tax - Prior Unsecured SB 813	\$ -	\$ 1,530	\$ -	\$ 1,530	0.00%
1046	Property Tax - ERAF Refund	\$ 1,523,161	\$ 1,523,161	\$ 731,087	\$ 792,074	52.00%
1831	H.O.P.T.R.	\$ 23,572	\$ 34,495	\$ 36,500	\$ (2,005)	-5.81%
<b>Property Tax Revenue Subtotal</b>		<b>\$ 14,232,881</b>	<b>\$ 13,995,068</b>	<b>\$ 12,648,373</b>	<b>\$ 1,346,695</b>	<b>9.62%</b>
913	Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
1521	Interest	\$ 104,249	\$ 182,221	\$ 90,000	\$ 92,221	50.61%
1661	Highway Property Rental	\$ -	\$ 3,500	\$ -	\$ 3,500	0.00%
1868	Timber Yield Tax Guarantee	\$ 40	\$ 35	\$ -	\$ 35	100.00%
2124	Plan Review / Reports	\$ 123,000	\$ 124,225	\$ 125,000	\$ (775)	-0.62%
2422	PTM Benefit Assessment	\$ 75,000	\$ 74,795	\$ 75,000	\$ (205)	-0.27%
2433.01	Contracts - Martins Beach	\$ 1,545	\$ 1,545	\$ 1,545	\$ -	0.00%
2433.03	Contracts - Pillar Point AFB	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0.00%
2433.05	Taxes - Special (CFD's)	\$ 105,000	\$ 104,944	\$ 105,000	\$ (56)	-0.05%
2433.06	AMR Lease - Sta 40	\$ 45,000	\$ 44,494	\$ 42,000	\$ 2,494	5.61%
2433.07	Old Fire Station 41 Lease	\$ 50,000	\$ -	\$ -	\$ -	0.00%
2434	Weed Abatement	\$ 10,000	\$ 74,660	\$ 60,000	\$ 14,660	19.64%
2439	HLF Benefit Assessment	\$ 275,000	\$ 268,930	\$ 275,000	\$ (6,070)	-2.26%
2647	Reimbursements	\$ 2,000	\$ 2,470	\$ -	\$ 2,470	100.00%
2647.01	Reimbursement-Training	\$ -	\$ -	\$ -	\$ -	0.00%
2647.02	Strike Team Reimbursement	\$ 10,000	\$ 72,059	\$ -	\$ 72,059	100.00%
2647.03	Reimbursement-Misc.	\$ 5,000	\$ 4,847	\$ -	\$ 4,847	100.00%
2647.04	Reimbursement-CAL FIRE	\$ 50,000	\$ 219,007	\$ 219,007	\$ -	0.00%
2658.01	Alarm Reports	\$ -	\$ -	\$ -	\$ -	0.00%
2658.02	Misc. Income - General Fund	\$ 2,000	\$ 77,023	\$ 2,000	\$ 75,023	97.40%
2658.03	Other Income - LAIF Internal Service Fund (Transfer In)	\$ -	\$ -	\$ -	\$ -	0.00%
2658.05	Other Income - Grants	\$ -	\$ -	\$ 10,000	\$ (10,000)	0.00%
2658.06	AMR Fuel/Back Up Amb Oper	\$ -	\$ -	\$ -	\$ -	0.00%
2658.07	ALS - JPA	\$ 75,000	\$ 87,135	\$ 85,000	\$ 2,135	2.45%
2658.08	Misc. Income - Training Classes	\$ -	\$ 5,100	\$ -	\$ 5,100	100.00%
2658.09	Other Income - Sale of Surplus Eqpt.	\$ 2,000	\$ 2,470	\$ -	\$ 2,470	100.00%
<b>Other Revenue Subtotal</b>		<b>\$ 939,034</b>	<b>\$ 1,353,660</b>	<b>\$ 1,093,752</b>	<b>\$ 259,908</b>	<b>19.20%</b>
<b>TOTAL REVENUES</b>		<b>\$ 15,171,915</b>	<b>\$ 15,348,728</b>	<b>\$ 13,742,125</b>	<b>\$ 1,606,603</b>	<b>10.47%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2023-2024 FINAL BUDGET**

		FY 2023.24	FY 2022.23	FY 2022.23	FY 2022.23	FY 2022.23
		Final	Est. Actual	Final	Variance	%
<b>EXPENSES</b>						
5876.2	CAL FIRE Contract	\$ 9,817,968	\$ 7,843,804	\$ 9,350,447	\$ (1,506,643)	-19.21%
	<b>Subtotal CAL FIRE Contract</b>	<b>\$ 9,817,968</b>	<b>\$ 7,843,804</b>	<b>\$ 9,350,447</b>	<b>\$ (1,506,643)</b>	
4176	Other Pay	\$ -	\$ -	\$ -	\$ -	0.00%
4192	Director Pay	\$ 28,500	\$ 14,405	\$ 15,000	\$ (595)	-4.13%
4312	Medicare Contribution	\$ 1,500	\$ 1,354	\$ 1,100	\$ 254	18.76%
4321	PERS Contribution (Retirement)	\$ 2,602,330	\$ 1,455,314	\$ 1,504,675	\$ (49,361)	-3.39%
4413.02	Health Insurance (Retired Employees)	\$ 10,000	\$ 7,065	\$ 5,500	\$ 1,565	22.15%
4422	Dental Insurance	\$ 1,000	\$ 324	\$ 1,000	\$ (676)	-208.64%
4441	Life and Disability Coverage	\$ 5,500	\$ 3,674	\$ 4,000	\$ (326)	-8.87%
4511	Workers Compensation Insurance	\$ 13,000	\$ 9,968	\$ 12,800	\$ (2,832)	-28.41%
	<b>Other Pay and Benefits Subtotal</b>	<b>\$ 2,661,830</b>	<b>\$ 1,492,104</b>	<b>\$ 1,544,075</b>	<b>\$ (51,971)</b>	<b>-3.48%</b>
5111	Agriculture Expenses	\$ -	\$ -	\$ 5,000	\$ (5,000)	0.00%
5111.01	Weed Contractor (Vegetation Management)	\$ 50,000	\$ 78,758	\$ 450,000	\$ (371,242)	0.00%
5121	Clothing and Uniforms	\$ 10,000	\$ 7,560	\$ 10,000	\$ (2,440)	-32.28%
5121.02	Vol. Clothing/Uniforms	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5132	Communications/Telephone	\$ 2,000	\$ -	\$ 2,000	\$ (2,000)	0.00%
5132.02	Cellular	\$ 25,000	\$ 25,311	\$ 20,276	\$ 5,035	19.89%
5132.03	Net Six/Telephones	\$ 25,000	\$ -	\$ 200	\$ (200)	0.00%
5132.04	Pagers	\$ 1,000	\$ 495	\$ 3,100	\$ (2,605)	-526.26%
5132.05	Station 40	\$ 38,000	\$ 44,587	\$ 30,000	\$ 14,587	32.72%
5132.06	Station 41	\$ 20,000	\$ 18,021	\$ 14,000	\$ 4,021	22.31%
5132.07	Station 44	\$ 20,000	\$ 17,113	\$ 12,000	\$ 5,113	29.88%
5156	Household Expense	\$ 31,000	\$ 30,943	\$ 30,000	\$ 943	3.05%
5156.03	Laundry Service	\$ 20,000	\$ 18,255	\$ 30,000	\$ (11,745)	-64.34%
5164	Medical Equipment <\$500	\$ 5,000	\$ 733	\$ 20,000	\$ (19,267)	-2628.51%
5165	Medical Supplies	\$ 5,000	\$ 2,965	\$ 2,500	\$ 465	15.68%
5193	Office Expense	\$ 20,000	\$ 16,627	\$ 20,000	\$ (3,373)	-20.29%
5195	Subscriptions and Periodicals	\$ 30,000	\$ 21,761	\$ 30,000	\$ (8,239)	-37.86%
5197	Postage and Mailing	\$ 4,000	\$ 2,153	\$ 4,000	\$ (1,847)	-85.79%
5197.01	Postage and Mailing - Admin	\$ -	\$ -	\$ -	\$ -	0.00%
5211	Computer Software	\$ 50,000	\$ 47,689	\$ 60,000	\$ (12,311)	-25.81%
5211.01	Computer Software -Mobile Devices	\$ 5,000	\$ 3,018	\$ 15,000	\$ (11,982)	-397.01%
5212	Computer Supplies	\$ 10,000	\$ 10,240	\$ 2,500	\$ 7,740	75.59%
5213	Computer <\$5,000	\$ 10,000	\$ 1,557	\$ 25,000	\$ (23,443)	-1505.65%
5231	Small Tools and Equipment	\$ 25,000	\$ 32,040	\$ 25,000	\$ 7,040	21.97%
5231.02	Vol. Small Tools & Equipment	\$ 5,000	\$ -	\$ -	\$ -	0.00%
	<b>Service and Supplies Subtotal</b>	<b>\$ 416,000</b>	<b>\$ 379,825</b>	<b>\$ 810,576</b>	<b>\$ (430,751)</b>	<b>-113.41%</b>
5300	Special District Expenses	\$ 5,000	\$ -	\$ 2,000	\$ (2,000)	0.00%
5331	Memberships	\$ 20,000	\$ 14,194	\$ 15,000	\$ (806)	-5.68%
5341	Legal Publications / Notices	\$ 5,000	\$ 1,277	\$ 5,300	\$ (4,023)	-315.04%
5351	Other Special District Expense	\$ 25,000	\$ 19,656	\$ 16,000	\$ 3,656	18.60%
	<b>Special District Expenses Subtotal</b>	<b>\$ 55,000</b>	<b>\$ 35,127</b>	<b>\$ 38,300</b>	<b>\$ (3,173)</b>	<b>-9.03%</b>
5400	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
5413	Labor - Vehicle (Other Source)	\$ 200,000	\$ 189,947	\$ 150,000	\$ 39,947	21.03%
5416	Fuel and Lube	\$ 100,000	\$ 90,759	\$ 100,000	\$ (9,241)	-10.18%
5417	Vehicle Repair	\$ 175,000	\$ 170,252	\$ 150,000	\$ 20,252	11.90%
5419	Medical Equipment Maintenance	\$ 5,000	\$ 1,830	\$ 10,000	\$ (8,170)	-446.45%
5422	Ladder Maintenance Annual Testing	\$ 5,000	\$ 3,490	\$ 3,500	\$ (10)	-0.29%
5424	Radio / Telecommunications Maintenance	\$ 15,000	\$ 13,918	\$ 20,000	\$ (6,082)	-43.70%
5426	Office Equipment Maintenance	\$ 500	\$ -	\$ 500	\$ (500)	0.00%
5428	Misc. Equipment Maintenance - Operations & Training	\$ 20,000	\$ 22,970	\$ 25,000	\$ (2,030)	-8.84%
5438	Hydrant Maintenance	\$ 500	\$ -	\$ 500	\$ (500)	0.00%
5455	Maintenance Facilities	\$ 75,000	\$ 84,341	\$ 75,000	\$ 9,341	11.08%
5459	SCBA Maintenance	\$ 5,000	\$ 2,364	\$ 10,000	\$ (7,636)	-323.01%
5478	Contract Maintenance	\$ 35,000	\$ 34,117	\$ 75,000	\$ (40,883)	-119.83%
5478.1b	Contract Maintenance - Computers	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)	0.00%
5478.1c	Alarm System Monitoring	\$ 5,000	\$ -	\$ 5,000	\$ (5,000)	0.00%
5483	Custodial Services	\$ 12,500	\$ 10,939	\$ 12,500	\$ (1,561)	-14.27%
	<b>Equipment Maintenance Subtotal</b>	<b>\$ 663,500</b>	<b>\$ 624,927</b>	<b>\$ 647,000</b>	<b>\$ (22,073)</b>	<b>-3.53%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2023-2024 FINAL BUDGET**

		FY 2023.24 Final	FY 2022.23 Est. Actual	FY 2022.23 Final	FY 2022.23 Variance	FY 2022.23 %
5521	Rents and Leases - Facilities/Copier (Admin)	\$ 7,500	\$ 6,064	\$ 10,000	\$ (3,936)	-64.91%
	<b>Rents and Leases Subtotal</b>	<b>\$ 7,500</b>	<b>\$ 6,064</b>	<b>\$ 10,000</b>	<b>\$ (3,936)</b>	<b>-64.91%</b>
5611	Insurance Premiums - Risk	\$ 90,000	\$ 73,398	\$ 90,000	\$ (16,602)	-22.62%
	<b>Insurance Premiums Subtotal</b>	<b>\$ 90,000</b>	<b>\$ 73,398</b>	<b>\$ 90,000</b>	<b>\$ (16,602)</b>	<b>-22.62%</b>
5631	Utilities Gas/Electric/Water	\$ -	\$ -	\$ -	\$ -	0.00%
5631.02	Utilities Station 40 & Admin Offices	\$ 53,000	\$ 48,387	\$ 35,000	\$ 13,387	27.67%
5631.03	Utilities Station 41	\$ 6,000	\$ 4,503	\$ 15,000	\$ (10,497)	-233.11%
5631.05	Utilities Station 44	\$ 17,500	\$ 15,556	\$ 15,000	\$ 556	3.57%
5631.06	Utilities New Stn 41	\$ 45,000	\$ 41,312	\$ 35,000	\$ 6,312	15.28%
	<b>Utilities Subtotals</b>	<b>\$ 121,500</b>	<b>\$ 109,758</b>	<b>\$ 100,000</b>	<b>\$ 9,758</b>	<b>8.89%</b>
5731	Training and Education	\$ 25,000	\$ 26,207	\$ 25,000	\$ 1,207	4.61%
5731.02	Vol. Training	\$ 25,000	\$ -	\$ -	\$ -	0.00%
5731.03	Directors Conference/Education	\$ 20,000	\$ -	\$ -	\$ -	0.00%
5732	Outside Trainer	\$ 110,000	\$ 99,770	\$ 55,000	\$ 44,770	44.87%
5733	Training Materials and Supplies (CERT)	\$ 500	\$ 55	\$ 35,000	\$ (34,945)	-63536.36%
5733.1A	Training Materials and Supplies - General	\$ 15,000	\$ 17,579	\$ 35,000	\$ (17,421)	-99.10%
	<b>Training and Education Subtotal</b>	<b>\$ 195,500</b>	<b>\$ 143,611</b>	<b>\$ 150,000</b>	<b>\$ (6,389)</b>	<b>-4.45%</b>
5737	Public Education	\$ 50,000	\$ 15,097	\$ 15,000	\$ 97	1%
	<b>Public Education Subtotal</b>	<b>\$ 50,000</b>	<b>\$ 15,097</b>	<b>\$ 15,000</b>	<b>\$ 97</b>	<b>1%</b>
5800	Contractual Services	\$ -	\$ -	\$ -	\$ -	0.00%
5815	Fire Net Six Joint Dispatch	\$ 10,000	\$ 21,091	\$ 33,000	\$ (11,909)	-56.46%
5834	Legal	\$ 100,000	\$ 63,331	\$ 100,000	\$ (36,669)	-57.90%
5842	Audit & CPA Services	\$ 15,000	\$ 14,302	\$ 15,000	\$ (698)	-4.88%
5856	Mapping Project	\$ 5,000	\$ 3,500	\$ 5,000	\$ (1,500)	-42.86%
5858	Other Professional Contract Services	\$ 100,000	\$ 75,417	\$ 50,000	\$ 25,417	33.70%
5865	Medical Examinations - Volunteer RPP	\$ 7,500	\$ 7,407	\$ 7,500	\$ (93)	-1.26%
5874	SMCO Tax Collector	\$ 8,000	\$ 5,424	\$ 6,500	\$ (1,076)	-19.84%
5876	Other Profession Services	\$ 290,000	\$ 250,359	\$ 250,000	\$ 359	0.14%
5876.01	Payroll Services	\$ 3,500	\$ 2,675	\$ 3,500	\$ (825)	-30.87%
5876.02	Election Expenses	\$ 10,000	\$ -	\$ 65,000	\$ (65,000)	0.00%
5876.06	EDS	\$ 7,500	\$ -	\$ 12,000	\$ (12,000)	0.00%
5876.07	Background Investigations	\$ 3,000	\$ 2,270	\$ 5,000	\$ (2,730)	-120.25%
5876.08	Volunteer Stipend	\$ 7,500	\$ -	\$ -	\$ -	0.00%
5876.09	Special Projects	\$ 2,500	\$ 1,850	\$ 2,500	\$ (650)	-35.14%
5876.1	Plan Check Review / Inspector	\$ 5,000	\$ 232	\$ 10,000	\$ (9,768)	-4210.34%
5876.14	Televised Board Meeting	\$ -	\$ -	\$ 5,000	\$ (5,000)	0.00%
5876.18	LAFCO	\$ 10,000	\$ 9,154	\$ 11,000	\$ (1,846)	0.00%
5876.22	County Accounting Services	\$ 15,000	\$ 10,305	\$ 12,000	\$ (1,695)	-16.44%
	<b>Contractual Services Subtotal</b>	<b>\$ 599,500</b>	<b>\$ 467,317</b>	<b>\$ 593,000</b>	<b>\$ (125,683)</b>	<b>-26.89%</b>
5961	Improvements / Structures <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5961.01	Station 40 Improvements <\$10,000	\$ 25,000	\$ 13,055	\$ 25,000	\$ (11,945)	-91.49%
5961.02	Station 41 Improvements <\$10,000	\$ 25,000	\$ -	\$ 25,000	\$ (25,000)	0.00%
5961.03	Station 44 Improvements <\$10,000	\$ 25,000	\$ 1,818	\$ 25,000	\$ (23,182)	-1275.49%
5961.04	Old Station 41 Improvements <\$10,000	\$ 25,000	\$ -	\$ -	\$ -	0.00%
	<b>Improvements / Structures &lt;\$10,000 Subtotal</b>	<b>\$ 100,000</b>	<b>\$ 14,873</b>	<b>\$ 75,000</b>	<b>\$ (60,127)</b>	<b>-404.28%</b>
5971	Equipment & Apparatus <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5971.01	Apparatus & Equipment (New App. & Veh. Outfitting) <\$10,000	\$ 450,000	\$ 632,359	\$ 700,000	\$ (67,641)	-10.70%
5971.02	Communications Equipment <\$10,000	\$ 10,000	\$ 2,741	\$ 20,000	\$ (17,259)	-629.66%
5971.03	Computers <\$10,000	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5971.04	Furniture<\$10,000	\$ 10,000	\$ 20,554	\$ 10,000	\$ 10,554	51.35%
5971.05	Hose<\$10,000	\$ 10,000	\$ 65,123	\$ 10,000	\$ 55,123	84.64%
5971.06	Ladders <\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
5971.08	Radios <\$10,000	\$ 100,000	\$ 134,565	\$ 35,700	\$ 98,865	73.47%
5971.1	PPE <\$10,000	\$ 120,000	\$ 152,091	\$ 120,000	\$ 32,091	21.10%
5971.11	SCBA <\$10,000	\$ 10,000	\$ 3,448	\$ 10,000	\$ (6,552)	-190.02%
5971.12	Station Equipment <\$10,000	\$ 10,000	\$ 900	\$ 10,000	\$ (9,100)	-1011.11%
5971.14	Cliff Rescue <\$10,000	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)	0.00%
5971.18	PT Equipment <\$10,000	\$ 10,000	\$ 39,466	\$ 10,000	\$ 29,466	74.66%
5971.19	Station Appliances <\$10,000	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)	0.00%
5971.20	Vol. Radios	\$ 5,000	\$ -	\$ -	\$ -	0.00%
5971.21	Vol. PPE	\$ 50,000	\$ -	\$ -	\$ -	0.00%
	<b>Equipment &amp; Apparatus &lt;\$10,000 Subtotal</b>	<b>\$ 810,000</b>	<b>\$ 1,051,247</b>	<b>\$ 945,700</b>	<b>\$ 105,547</b>	<b>10.04%</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2023-2024 FINAL BUDGET**

		FY 2023.24 Final	FY 2022.23 Est. Actual	FY 2022.23 Final	FY 2022.23 Variance	FY 2022.23 %
7211	Improvement / Structures >\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7211.01	Station 40 Improvements >\$10,000	\$ 300,000	\$ 81,700	\$ 250,000	\$ (168,300)	-206.00%
7211.02	Station 41 Improvements >\$10,000	\$ 350,000	\$ 13,000	\$ 195,000	\$ (182,000)	-1400.00%
7211.03	Station 44 Improvements >\$10,000	\$ 50,000	\$ -	\$ 50,000	\$ (50,000)	0.00%
7211.04	Old Station 41 Improvements >\$10,000	\$ 50,000	\$ -	\$ -	\$ -	0.00%
	<b>Improvement / Structures &gt;\$10,000 Subtotal</b>	<b>\$ 750,000</b>	<b>\$ 94,700</b>	<b>\$ 495,000</b>	<b>\$ (400,300)</b>	<b>-422.70%</b>
7311	Equipment & Apparatus >\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7311.01	Vehicles >\$10,000	\$ 150,000	\$ 23,863	\$ 250,000	\$ (226,137)	-947.65%
7311.02	Communications Equipment >\$10,000	\$ 15,000	\$ -	\$ 15,000	\$ (15,000)	0.00%
7311.03	Equipment - Operations >\$10,000	\$ 12,000	\$ -	\$ 12,000	\$ (12,000)	0.00%
7311.04	Furniture >\$10,000	\$ 12,000	\$ -	\$ 12,000	\$ (12,000)	0.00%
7311.06	Ladders>\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7311.07	EMS Equipment >\$10,000	\$ 25,000	\$ -	\$ 25,000	\$ (25,000)	0.00%
7311.08	Radios >\$10,000	\$ 25,000	\$ -	\$ 25,000	\$ (25,000)	0.00%
7311.11	SCBAs >\$10,000	\$ 5,000	\$ -	\$ 15,000	\$ (15,000)	0.00%
7311.12	Station Equipment >\$10,000	\$ -	\$ -	\$ -	\$ -	0.00%
7311.13	Water Rescue/UAV / Drone >\$10,000	\$ 25,000	\$ 7,766	\$ 110,000	\$ (102,234)	0.00%
	<b>Equipment &amp; Apparatus &gt;\$10,000 Subtotal</b>	<b>\$ 269,000</b>	<b>\$ 31,629</b>	<b>\$ 464,000</b>	<b>\$ (432,371)</b>	<b>-1367.01%</b>
7403	New Fire Station 44	\$ 1,500,000	\$ 9,696.0	\$ 2,000,000.0	\$ (1,990,304)	-20527.06%
	<b>Land and Structures Subtotal</b>	<b>\$ 1,500,000</b>	<b>\$ 9,696.0</b>	<b>\$ 2,000,000.0</b>	<b>\$ (1,990,304)</b>	<b>-20527.06%</b>
	<b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>	<b>\$ 18,107,298</b>	<b>\$ 12,393,176</b>	<b>\$ 17,328,098</b>	<b>\$ (4,934,922)</b>	<b>-39.82%</b>
	<b>TOTAL REVENUE</b>	<b>\$ 15,171,915</b>	<b>\$ 15,348,728</b>	<b>\$ 13,742,125</b>		
	Sub Total Revenue Over/(Under) Expenditures	<b>\$ (2,935,383)</b>	\$ 2,955,552	<b>\$ (3,585,973)</b>		
2658.03	Transfer In - From Internal Service Fund (LAIF)	\$ -	\$ -	\$ -		
	Prior FY Fund Balance (Rollover)	\$ 11,096,551	\$ 5,985,447	\$ 5,985,973		
	<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 8,161,168</b>	<b>\$ 8,940,999</b>	<b>\$ 2,400,000</b>		
0923	Transfer Out - Disbursements (LAIF/PARS)	\$ 6,161,168	\$ 400,000	\$ 400,000		
	Cash Designated for General Operating Reserves	<b>\$ 2,000,000</b>		<b>\$ 2,000,000</b>		
	<b>TOTAL CASH FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



**FY 2023.24 FINAL BUDGET****INTERNAL SERVICE FUND (LAIF)**

	Balance as of June 30, 2023	\$13,545,626
	Projected FY 23.24 Interest Income	\$199,915
2658.03	Projected Transfer In From General Fund	\$6,161,168
0923	Projected Transfer Out to General Fund	\$0
<b>Total Revenues</b>		<b>\$19,906,709</b>
<b>LAIF Distributions</b>		
	New Fire Station 44	\$14,500,000
	Weed Abatement Reserve	\$30,000
	Apparatus Replacement	\$2,000,000
	Tools and Equipment Reserve	\$1,876,709
	CLASS Investment	\$1,500,000
<b>Total Expenditures</b>		<b>\$19,906,709</b>

**PARS**

	Balance as of June 30, 2023	\$3,768,469
	Projected Balance as of June 1, 2023 <i>(based on FY 22.23 averages)</i>	\$3,707,492

**PETTY CASH**

	Balance as of April 31, 2023	\$300
	Projected Balance as of June 1, 2023	\$300