

COASTSIDE FIRE PROTECTION DISTRICT

“FINAL BUDGET”



FISCAL YEAR 2016/2017

SEPTEMBER 28, 2016

2015-16 Estimated Budget Year Performance:

Revenue: Total revenue exceeded budget estimations by \$83,754 (\$10,626,400).

Expenditure: There is a savings of approximately \$1,593,545 in the expenditure budget. The funds come from the combination of savings in Cal Fire contract personnel costs (\$932,664), other salary and benefits (\$39,840), services and supplies (\$71,757), maintenance (\$97,008), rents/leases (\$1,952), insurance (\$9,005), utilities (\$6,510), public education and training (\$23,300), contract services (\$175,085), capital improvements projects (\$82,185) and capital equipment (\$157,194).

2016-17 Budget:

Revenue: The property tax revenue estimates are based on the assumption the secured and unsecured taxes show a modest increase (6%) from the previous fiscal year.

Expenditures: There is a projected cooperative agreement increase of approximately (\$23,00). This is attributed to an increase in benefits and the elimination of the mechanic position. Projected Internal Service Fund and Debt Service (PARS) contributions will total approximately \$5,054,893 for the year (Apparatus Replacement, Equipment and Tools, Land/Structures and PARS)

Estimated Fund Balance Summary:

	Balance as of June 30, 2017
Petty Cash	\$ 350
Apparatus Replacement	2,040,615
Land and Structures	12,163,899
Equipment and Tools	1,442,112
Training Prop	1,626,794
General Reserve	1,882,127
OPEB PARS Trust	4,000,000
Weed Abatement Reserve	25,907
Undesignated in LAIF (interest)	39,292

The detail of the above summary can be seen in the attached budget documents.

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2016-2017 Final Budget

		2016-2017	2015-2016	2015-2016	2015-2016	2015-2016
		Final	Estimated	Actual	\$ Variance	% Change
REVENUE						
1021	Property Tax – Secured Curr Yr	\$ 8,397,000	\$ 7,827,190	\$ 7,921,895	94,705	1.21%
1024	Property Tax - Prior Secured	0	0	0	-1	-100.00%
1031	Property Tax – Unsecured Curr Yr	436,000	432,607	427,410	-5,197	-1.20%
1033	Property Tax - Prior Unsecured	1	1	(4,372)	(4,373)	-437300%
1041	Property Tax – SB816 Sec. Supp. Curr Yr	263,262	226,223	244,768	18,545	8.20%
1042	Property Tax – SB813 Unsec. Supp. Curr Yr	1	4,491	0	-4,491	-100.00%
1043	Property Tax - Prior Secured SB 813	3,000	3,144	3,706	562	17.88%
1045	Property Tax - Prior Unsecured SB 813	1	627	0	(627)	-100.00%
1046	Property Tax - ERAF Refund	796,000	870,355	796,184	(74,171)	-8.52%
1831	H.O.P.T.R	27,000	27,729	27,200	(529)	-1.91%
	Sub total - Property Taxes	\$ 9,922,266	\$ 9,392,368	\$ 9,416,791	\$ 24,423	0.26%
1521	Interest	\$ 14,000	\$ 29,003	\$ 28,395	(608)	-2.10%
1661	Highway Property Rental	1	1	14,646	14,645	1464500.00%
1868	Timber Yield Tax Guarantee	1	1	21	20	2000.00%
2124	Plan Review / Reports	80,000	76,345	107,693	31,348	41.06%
2422	PTM Benefit Assessment	74,000	74,035	73,877	(158)	-0.21%
2433-1	Contracts-Martins Beach	1	1,545	0	(1,545)	-100.00%
2433-3	Contracts-Pillar Point AFB	1	3,668	0	(3,668)	-100.00%
2433-4	Taxes - Special (CFD's)	80,000	79,833	85,270	5437	6.81%
2433-6	AMR Lease - Sta 40	30,000	30,000	26,345	-3655	-12.18%
2434	Weed Abatement	18,000	27,643	17,426	-10,217	-36.96%
2644	Workers Compensation Insurance Refund	1	1	0	-1	-100.00%
2439	HLF Benefit Assessment	264,000	264,903	266,378	1,475	0.56%
2647	Reimbursements	80,000	460,000	488,255	28,255	6.14%
2647-2	Strike Team Reimbursement	1	1,000	528	(472)	-47.20%
2658-1	Alarm Reports	1	100	0	(100)	-100.00%
2658-2	Mis.Income - General Fund	1	5,216	1,652	-3,564	-68.33%
2658-7	JPA	85,000	96,983	98,123	1,140	1.18%
2658-8	Mis.Income -Training Classes	1	1	1,000	999	99900%
	TOTAL REVENUE	\$ 10,647,275	\$ 10,542,646	\$ 10,626,400	\$ 83,754	0.79%

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2016-2017 Final Budget**

	2016-2017 Final	2015-2016 Estimated	2015-2016 Actual	2015-2016 \$ Variance	2015-2016 % Change
EXPENSES					
5876 Salaries	\$ 6,543,599	\$ 6,520,094	\$ 5,587,430	(932,664)	-14.30%
4111 Part Time Employee Salary (Admin Assist/Custodial.)	3,300	3,300	3,000	(300)	-9.09%
4192 Directors Compensation	10,000	10,000	8,890	(1,110)	-11.10%
4312 Medical/Hospital Tax (Medicare)	1,000	1,000	852	(148)	-14.80%
4321 PERS Contribution	494,773	421,000	422,244	1,244	0.30%
4413 Health Insurance - Retirees	449,000	339,061	312,527	(26,534)	-7.83%
4422 Dental - Retirees	5,000	5,000	436	(4,564)	-91.28%
4441 Life/Disability Insurance	7,500	7,500	0	(7,500)	-100.00%
4511 Workers Compensation Insurance	9,000	9,000	8,072	(928)	-10.31%
Total Salaries & Benefits	\$ 7,523,172	\$ 7,315,955	\$ 6,343,451	\$ -871,235	-11.91%
5111 Agriculture Weed Abatement	\$ 20,000	\$ 27,000	\$ 13,633	(13,367)	-49.51%
5121 Clothing and Uniforms	3,500	3,500	1,961	(1,539)	-43.97%
5132 Communications/Telephone	39,600	35,000	34,232	(768)	-2.19%
5156 Household Expenses	20,000	25,000	18,421	(6,579)	-26.32%
5164 Medical Equip. < \$500	3,000	3,000	0	(3,000)	-100.00%
5165 Medical Supplies	3,000	3,000	0	(3,000)	-100.00%
5193 General Office Expense	15,000	15,000	11,623	(3,377)	-22.51%
5195 Subscriptions & Periodicals	4,800	4,800	1,452	(3,348)	-69.75%
5197 Postage/Mailing	2,500	5,000	1,534	(3,466)	-69.32%
5211 Computer Software	12,600	12,600	0	(12,600)	-100.00%
5212 Computer Supplies	1,000	1,500	0	(1,500)	-100.00%
5213 Computer < \$5,000	23,000	23,000	10,657	(12,343)	-53.67%
5231 Small Tools & Equipment	14,000	14,000	7,130	(6,870)	-49.07%
Subtotal Services & Supplies	\$ 162,000	\$ 172,400	\$ 100,643	\$ (71,757)	-41.62%
5331 Membership/Association Dues	9,400	8,400	9,318	918	10.93%
5341 Publications/Legal Notices	5,000	5,000	2,925	(2,075)	-41.50%
5351 Special District Expense	11,000	6,000	10,112	4,112	68.53%
Subtotal Special District Expenses	\$ 25,400	\$ 19,400	\$ 22,355	2,955	15.23%
5413 Vehicle Maintenance and Repair - Labor	\$ 100,000	\$ 30,000	\$ 31,398	1,398	4.66%
5416 Fuel & Petroleum Products	70,000	70,000	37,438	(32,562)	-46.52%
5417 Vehicle Repair - Parts	30,000	100,000	54,373	(45,627)	-45.63%
5419 Medical Equip. Maint.	1,000	1,000	0	(1,000)	-100.00%
5422 Annual Ladder Service Check	4,200	2,200	1,860	(340)	-15.45%

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2016-2017 Final Budget**

	2016-2017 Final	2015-2016 Estimated	2015-2016 Actual	2015-2016 \$ Variance	2015-2016 % Change
5424 Radio - Telecom Maint.	3,000	3,000	1,689	(1,311)	-43.70%
5426 Office Equipment - Maint.	500	500	0	(500)	-100.00%
5428 Misc. Equipment Maintenance	15,500	14,000	3,600	(10,400)	-74.29%
5438 Hydrant Maintenance	1,500	1,500	0	(1,500)	-100.00%
5455 Maintenance of Facilities	20,000	16,000	18,369	2,369	14.81%
5459 SCBA Maintenance	10,000	10,000	0	(10,000)	-100.00%
5478 Contract Maintenance	27,000	18,500	21,525	3,025	16.35%
5483 Custodial Services	2,000	2,000	1,440	(560)	-28.00%
Subtotal Maintenance	\$ 284,700	\$ 268,700	\$ 171,692	\$ (97,008)	-36.10%
5521 Rents & Leases	\$ 15,000	\$ 15,000	\$ 13,048	(1,952)	-13.01%
Subtotal Rents	\$ 15,000	\$ 15,000	\$ 13,048	\$ (1,952)	-13.01%
5611 Insurance	\$ 65,000	\$ 65,000	\$ 55,995	(9,005)	-13.85%
5631 Utilities-(40, 41, 44)	50,000	50,000	43,490	(6,510)	-13.02%
Subtotal Insurance/Utilities	\$ 115,000	\$ 115,000	\$ 99,485	\$ (15,515)	-13.49%
5731 Training & Educational Expense	\$ 33,000	\$ 33,000	\$ 24,445	(8,555)	-25.92%
5732 Outside Trainer	43,000	32,000	25,500	(6,500)	-20.31%
5733 Training Materials & Supplies	8,000	5,000	6,755	1,755	35.10%
5737 Public Education	10,000	10,000	0	(10,000)	-100.00%
Subtotal Training & Pub Ed	\$ 94,000	\$ 80,000	\$ 56,700	\$ (23,300)	-29.13%

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2016-2017 Final Budget**

	2016-2017 Final	2015-2016 Estimated	2015-2016 Actual	2015-2016 \$ Variance	2015-2016 % Change
5815 Fire Net Six (Dispatching)	\$ 18,000	\$ 18,000	\$ 15,312	(2,688)	-14.93%
5834 Legal Services	60,000	80,000	44,257	(35,743)	-44.68%
5842 Audit & CPA Services	15,000	15,000	10,675	(4,325)	-28.83%
5856 Mapping Project	5,000	5,000	3,100	(1,900)	-38.00%
5858 Other Professional Contracts	45,000	48,000	33,255	(14,745)	-30.72%
5865 Medical Exams	1,000	4,000	30	(3,970)	-99.25%
5874 S.M. Co. Tax Collector	3,000	3,000	2,740	(260)	-8.67%
5876 Professional Services	86,900	184,700	73,246	(111,454)	-60.34%
Subtotal Contract Services	\$ 233,900	\$ 357,700	\$ 182,615	\$ (175,085)	-48.95%
5961 Facility Improvement	\$ 50,000	\$ 30,000	\$ 7,815	(22,185)	-73.95%
Subtotal Cap Improvement <\$5,000	\$ 50,000	\$ 30,000	\$ 7,815	\$ (22,185)	-73.95%
5971 Furniture, Equipment and Tools <\$5,000	\$ 125,000	\$ 105,000	\$ 41,426	(63,574)	-60.55%
Subtotal Cap Equipment <\$5,000	\$ 125,000	\$ 105,000	\$ 41,426	\$ (63,574)	-60.55%
7211 Capital Improvements >\$5,000	\$ 60,000	\$ 60,000	\$ 0	(60,000)	-100.00%
Subtotal Cap Improvement >\$5,000	\$ 60,000	\$ 60,000	\$ 0	\$ (60,000)	-100.00%
7311 Capital Equipment >\$5,000	\$ 345,000	\$ 257,000	\$ 163,380	(93,620)	-36.43%
Subtotal Cap Equipment >\$5,000	\$ 345,000	\$ 257,000	\$ 163,380	\$ (93,620)	-36.43%
TOTAL OPERATING & CAPITAL BUDGET	\$ 9,033,172	\$ 8,796,155	\$ 7,202,610	\$ (1,593,545)	-18.12%
SUB TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 1,614,103	\$ 1,746,491	\$ 3,423,790	\$ 1,677,299	96.04%
Transfer In- Fund Balance FY 15/16	\$ 3,423,790				
TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 5,037,893				
Transfer Out - Trust Fund (PARS)	\$ 1,018,589				
Transfer Out - Apparatus Int. Serv. Fund	\$ 1,056,084				
Transfer Out - Equip. Int. Serv. Fund	\$ 200,000				
Transfer Out - Training Prop Fund	500,000				
Transfer Out - Structures. Int. Serv. Fund	\$ 2,263,220				
Transfer Total	\$ 5,037,893				
FINAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 0				

COASTSIDE FIRE PROTECTION DISTRICT
2016-2017 Final Budget - Fund Balance Projection - June 30, 2017

Fund Balance	Projected Balance June 30, 2016	Budget Activity FY 2016-2017 Transfer In	Budget Activity FY 2016-2017 Less Expense	Budget Activity FY 2016-2017 Transfer Out	Projected Balance June 30, 2017
Reserved for:					
Petty Cash	\$ 350	350			350
Total Reserve:	\$ <u>350</u>	<u> </u>	<u> </u>	<u> </u>	<u>350</u>
Internal Service Funds:					
Apparatus Replacement	1,984,531	1,056,084	1,000,000		2,040,615
Land and Structures	9,883,679	2,263,220			12,146,899
Equipment and Tools	1,242,112	200,000			1,442,112
Training Prop/Facility	1,126,794	500,000			1,626,794
Designated for:					
General Reserves	1,882,127				1,882,127
Weed Abatement Reserve	25,907				25,907
Debt Service:					
OPEB PARS Trust	2,981,411	1,018,589			4,000,000
Fund Balance FY 15/16 (Rev less Exp)	3,423,790			3,423,790	
ISF Contribution FY 16/17 Budget	4,036,304				
Total Designated	\$ <u>26,586,655</u>	<u>5,037,893</u>	<u>1,000,000</u>	<u>3,423,790</u>	<u>23,164,454</u>
Total Fund Balance	\$ <u>26,587,005</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other Reserve Funds					
HMB Trust Fund	\$ 14,662				14,662
	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>14,662</u>
Detail					
Fund Balance FY 15/16 (Rev less Exp)	3,423,790				
FY16/17 Budget Rev.Over/(Under) Exp	1,631,103				
Sub Total	5,054,893				
ISF Contribution FY 16/17 Budget	2,263,220	Transfer to Structure/Land Internal Service Fund			
	1,056,084	Transfer to Apparatus Replacement Internal Service Fund			
	200,000	Transfer to Equipment/Tools Internal Service Fund			
	500,000	Transfer to Training Prop/Facility Internal Service Fund			
Sub Total	4,019,304				
	1,018,589	Transfer to PARS Trust Fund			
Total	5,037,893				

COASTSIDE FIRE PROTECTION DISTRICT
Internal Service Funds, OPEB Trust Fund
2016-17 Final Budget and Fund Balance

Apparatus Replacement Internal Service Fund

<u>REVENUE</u>		PRELIMINARY BUDGET
	Account Balance in Local Agency Investment Fund (LAIF)	\$ 1,984,531
2701	Operating Transfer In	1,056,084
	TOTAL REVENUE	\$ <u>3,040,615</u>
<u>EXPENDITURE</u>		
7311	Vehicle Replacement - 107' Ladder Truck (Quint)	1,000,000
	TOTAL CAPITAL EXPENDITURE	\$ <u>1,000,000</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>2,040,615</u>
	ENDING FUND BALANCE	\$ <u>2,040,615</u>

Equipment and Tools Internal Service Fund

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
Account Balance in Local Agency Investment Fund (LAIF)	\$	1,242,112
2701 Operating Transfer In		200,000
TOTAL REVENUE	\$	<u>1,442,112</u>
<u>EXPENDITURE</u>		
TOTAL CAPITAL EXPENDITURE	\$	<u>-</u>
REVENUE OVER/(UNDER) EXPENDITURE	\$	<u>1,442,112</u>
ENDING FUND BALANCE	\$	<u>1,442,112</u>

OPEB Trust Fund (PARS)

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
2701	Account Balance as of 7/31/14	2,981,411
	Operating Transfer In:	1,018,589
	TOTAL REVENUE	\$ 4,000,000
	<u>EXPENDITURE</u>	
		-
	TOTAL CAPITAL EXPENDITURE	\$ -
	REVENUE OVER/(UNDER) EXPENDITURE	\$ -
	ENDING FUND BALANCE	\$ 4,000,000

Structure/Land Improvement Fund - Fire Station 41

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
Transfer in From General Fund Designated Fund Balance	\$	9,383,679
2701 Operating Transfer In		2,263,220
TOTAL REVENUE	\$	<u>11,646,899</u>
<u>EXPENDITURE</u>		
TOTAL CAPITAL EXPENDITURE	\$	<u>-</u>
REVENUE OVER/(UNDER) EXPENDITURE	\$	<u>11,646,899</u>
ENDING FUND BALANCE	\$	<u>11,646,899</u>

Structure/Land Improvement Fund - Fire Station 44

		<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
	Transfer in From General Fund Designated Fund Balance	\$	500,000
2701	Operating Transfer In		0
	TOTAL REVENUE	\$	<u>500,000</u>
	<u>EXPENDITURE</u>		
	TOTAL CAPITAL EXPENDITURE	\$	<u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$	<u>500,000</u>
	ENDING FUND BALANCE	\$	<u>500,000</u>