

COASTSIDE FIRE PROTECTION DISTRICT
2008-09 BUDGET YEAR-END PROJECTION AND 2009-10 FINAL BUDGET

<u>REVENUE</u>		ADOPTED BUDGET 2008-09	11 MONTHS ACTUAL 2008-09	1 MONTH PROJECTION 2008-09	PROJECTED TOTAL 2008-09	PROPOSED BUDGET 2009-10
1,021	Property Tax – Secured	\$ 6,516,823	\$ 6,441,719	\$ 85,000	\$ 6,526,719	\$ 6,406,700
1,031	Property Tax – Unsecured	405,462	427,584		427,584	380,000
1,041	Property Tax – SB816 Secured Supplemental	228,403	185,744	15,000	200,744	190,000
1,831	H.O.P.T.R.	50,916	40,427	16,467	56,894	55,000
1,042	Property Tax – SB813 Unsecured Supplemental	-	796		796	
1,046	Property Tax – ERAF - Refund		520,497		520,497	
1,047	Proposition 1 A - State Loan					(585,411)
	Sub total - Property Taxes	\$ 7,201,604	\$ 7,616,767	\$ 116,467	\$ 7,733,234	\$ 6,446,289
1,521	Interest	175,000	(157,585)	40,000	(117,585)	120,000
2,124	Plan Review / Reports	100,000	41,094	2,000	43,094	50,000
2,422	PTM Benefit Assessment	355,040	285,230	13,000	298,230	325,000
2433-1	Contracts-Martins Beach	2,000	-	-	-	1,550
2433-2	Harbor Village Project		146,199	5,000	151,199	54,632
2433-3	Contracts-Pillar Point AFB	5,000	-	-	-	3,668
2433-4	Community Facilities Districts	45,000	-	-	-	50,000
2,434	Weed Abatement	22,000	-	-	-	
2,439	HLF Benefit Assessment	275,500	253,486	10,000	263,486	267,000
2,644	Workers Comp. Insurance Refund	-	8,122	-	8,122	
2,647	Reimbursements	50,000	62,662	-	62,662	30,000
2658-2	Misc. Income	25,000	114,021	-	114,021	6,500
2658-6	AMR Fuel/ Back Up Ambulance operations	30,000	-	3,000	3,000	-
2658-7	JPA	75,000				50,000

	Sub-total - Other Revenues	\$	1,159,540	753,229	73,000	826,229	958,350
20.00	TOTAL REVENUE	\$	<u>8,361,144</u>	<u>8,369,996</u>	<u>189,467</u>	<u>8,559,463</u>	<u>7,404,639</u>

EXPENDITURE

4,111	Salaries/Wages	\$	6,187,290	\$	5,250,854	\$	477,350	\$	5,728,204	\$	5,250,058
4,116	Salary/Volunteers		88,000		116,300		1,400		117,700		5,000
4,192	Directors Compensation		20,000		19,800		1,800		21,600		20,000
4,312	Medical/Hospital Tax (Medicare)		-		7,122		90		7,212		7,500
4321-1	P.E.R.S. Retirement		-		11,222				11,222		-
	Insurance: Health - Retired		319,848		340,609		-		340,609		351,000
4,422	Insurance: Dental		-		7,729		600		8,329		6,500
4,441	Insurance: Life / LTD				6,259		-		6,259		6,500
4,511	Insurance: Workers Compensation		8,000		9,134		-		9,134		9,500
	TOTAL SALARIES AND BENEFITS	\$	<u>6,623,138</u>	\$	<u>5,769,029</u>	\$	<u>481,240</u>	\$	<u>6,250,269</u>	\$	<u>5,656,058</u>
5,111	Agriculture Weed Abatement Expense		34,000		7,298		-		7,298		11,000
5,121	Uniforms		2,500		281		-		281		2,500
5,132	Communications/Telephone		23,000		43,043		3,500		46,543		23,000
5,156	Household		21,500		16,893		2,000		18,893		22,500
5,164	Medical Equip. < \$500		3,000		-		-		-		3,000
5,165	Medical Supplies		2,500		-		-		-		2,500
5,193	General Office Expense		19,400		7,698		1,100		8,798		19,400
5,195	Subscriptions & Periodicals		1,200		1,328		-		1,328		1,600
5,197	Postage/Mailing		4,000		3,022		500		3,522		5,500
5,211	Computer Supplies		10,500		11,511		-		11,511		5,000
5,212	Computer Software		15,000		3,148		-		3,148		12,000
5,231	Small Tools & Equipment		53,100		18,542		-		18,542		63,600
5,331	Membership/Association Dues		7,200		7,163		-		7,163		8,000

5,341	Publications/Legal Notices	6,500	3,699	-	3,699	7,600
5,351	Special District Expense	16,000	8,248	1,000	9,248	16,100
5,413	Vehicle Repair - Labor/Maint.	30,000	24,328	2,000	26,328	35,000
5,416	Fuel & Petroleum Products	90,000	49,053	3,000	52,053	90,000
5,417	Vehicle Repair - Parts	100,000	83,488	1,000	84,488	100,000
5,419	Medical Equip. Maint.	750	-	-	-	750
5,424	Radio - Telecom Maint.	2,500	5,141	-	5,141	750
5,428	Misc. Equipment Maintenance	16,200	596	500	1,096	14,200
5,438	Hydrant Maintenance	500	-	-	-	500
5,455	Maintenance of Facilities	30,000	9,994	1,000	10,994	30,000
5,459	SCBA Maintenance	15,000	1,053	1,000	2,053	8,000
5,478	Contract Maintenance	11,500	12,552	1,000	13,552	14,000
5,483	Custodial Services	1,800	1,200	250	1,450	1,800
5,521	Rents & Leases	12,001	11,810	500	12,310	14,000
5,611	Insurance – Direct Premiums (property/liability)	80,000	44,509	-	44,509	80,000
5,631	Utilities-(40, 41, 44)	40,000	29,249	2,000	31,249	40,000
5,731	Training & Educational Expense	31,000	27,523	4,000	31,523	33,500
5,732	Outside Trainer	46,500	26,400	-	26,400	46,500
5,733	Training Materials & Supplies	5,000	206	-	206	5,000
5,737	Public Education	20,000	1,547	-	1,547	20,000
5,815	Fire Net Six (Dispatching)	35,000	11,769	-	11,769	15,000
5,834	Legal Services	100,000	25,369	-	25,369	50,000
5,842	Audit & CPA Services	10,000	10,000	-	10,000	15,000
5,858	Other Professional Contracts		19,347	-	19,347	25,000
5,865	Medical Exams	-	455	-	455	-
5,874	S.M. Co. Tax Collector	1,600	2,010	-	2,010	3,000

5,876	Professional Services	130,292	67,000	10,000	77,000	118,000
5,961	Facility Improvement	15,000	8,958	23,550	32,508	24,000
5,971	Inventory Equipment < \$3,000	277,842	32,778	21,305	54,083	25,600
	TOTAL SERVICES AND SUPPLIES	\$ 1,321,885	\$ 638,209	\$ 79,205	\$ 717,414	\$ 1,012,900
8,611	Appropriation for Contingencies	\$ 175,000				175,000
	TOTAL CURRENT EXPENDITURE	\$ 8,120,023	\$ 6,407,238	\$ 560,445	\$ 6,967,683	\$ 6,843,958
	CAPITAL EXPENDITURE					
7,211	Structure Improvement	100,000	21,993	23,550	45,543	130,000
7,311	Tools and Equipment	279,000	118,113		118,113	30,000
	TOTAL CAPITAL EXPENDITURE	\$ 379,000	\$ 140,106	\$ 23,550	\$ 163,656	\$ 160,000
	REVENUE OVER/(UNDER) EXPENDITURE	\$ (137,879)	\$ 1,822,652	\$ (394,528)	\$ 1,428,124	\$ 400,681
	OTHER FINANCING SOURCES (USES)					
	Use of Reserve Designated for General Operation for State Loan					585,411
	Transfer Out to Debt Service Fund For Promissory Note				(205,833)	(205,833)
	Transfer Out to Trust Fund at PARS for OPEB				(550,000)	(344,000)
	Transfer Out to Internal Service Fund - Rolling Stock	(117,000)				(387,881)
	Transfer Out to Internal Service Fund - Tools and Equipment					(167,763)
	Transfer Out to Internal Service Fund - Station Replacement					
	TOTAL OTHER FINANCING SOURCES (USES)	\$ (117,000)	\$ -	\$ -	\$ (755,833)	\$ (520,066)
	REVENUE OVER/(UNDER) EXPENDITURE AND OTHER FINANCING SOURCES USES)	\$ (254,879)	\$ 1,822,652	\$ (394,528)	\$ 672,291	\$ (119,385)

**COASTSIDE FIRE PROTECTION DISTRICT
INTERNAL SERVICE FUNDS, DEBT SERVICE FUND AND
OPEB TRUST FUND 2009-10 FINAL BUDGET AND
PROJECTED FUND BALANCE**

Rolling Stock Internal Service Fund

<u>REVENUE</u>		<u>PROPOSED BUDGET</u>
Transfer in From General Fund Designated Fund Balance		\$ 889,220
2,701	Operating Transfer In	387,881
TOTAL REVENUE		\$ <u>1,277,101</u>
<u>EXPENDITURE</u>		
7311-1	Vehicle Replacement	70,000
TOTAL CAPITAL EXPENDITURE		\$ <u>70,000</u>
REVENUE OVER/(UNDER) EXPENDITURE		\$ <u>1,207,101</u>
ENDING FUND BALANCE		\$ <u>1,207,101</u>

Tools and Equipment Internal Service Fund

<u>REVENUE</u>		<u>PROPOSED BUDGET</u>
Transfer in From General Fund Designated Fund Balance		\$ 96,180
2,701	Operating Transfer In	167,763
TOTAL REVENUE		\$ <u>263,943</u>
<u>EXPENDITURE</u>		
5971-5	Hose	10,000
5971-6	Thermal Imager	10,000
5971-8	Portable Radios	1,000
5971-10	Protective Clothing	25,000
5971-11	SCBA	25,000
5971-13	Water Rescue	3,000
5971-14	Cliff Rescue	8,000
7311-7	Equipment - EMS	5,000
TOTAL CAPITAL EXPENDITURE		\$ <u>87,000</u>
REVENUE OVER/(UNDER) EXPENDITURE		\$ <u>176,943</u>
ENDING FUND BALANCE		\$ <u>176,943</u>

Debt Service Fund For Promissory Note

<u>REVENUE</u>		<u>PROPOSED BUDGET</u>
2,701	Operating Transfer In	\$ 205,833
TOTAL REVENUE		\$ <u>205,833</u>
<u>EXPENDITURE</u>		
	Principal	124,917
	Interest	80,916
TOTAL CAPITAL EXPENDITURE		\$ <u>205,833</u>
REVENUE OVER/(UNDER) EXPENDITURE		\$ <u>-</u>
ENDING FUND BALANCE		\$ <u>-</u>

OPEB Trust Fund (PARS)

	<u>REVENUE</u>	<u>PROPOSED BUDGET</u>
Transfer in From General Fund Designated Fund Balance		\$ 550,000
2,701 Operating Transfer In		344,000
1,521 Interest		15,000
TOTAL REVENUE		\$ 909,000
<u>EXPENDITURE</u>		
Annual Contribution		344,000
TOTAL CAPITAL EXPENDITURE		\$ 344,000
REVENUE OVER/(UNDER) EXPENDITURE		\$ 565,000
ENDING FUND BALANCE		\$ 909,000

Structure/Land Improvement Trust Fund

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

COASTSIDE FIRE PROTECTION DISTRICT
2009-2010 Final Budget
Fund Balance Projection - June 30, 2010

Fund Balance	Audited June 30, 2008	Projected June 30, 2009	Transfer to Internal Service Funds	Projected June 30, 2010
Reserved for:				
Petty Cash	\$ 350	350		350
Employee loans	11,009	3,408		-
Total Reserve:	\$ 11,359	3,758	-	350
Designated for:				
Apparatus Replacement	1,401,590	889,220	1,277,101	-
Structure Improvement		1,406,100	1,406,100	-
Retiree Health Care	260,000	550,000	894,000	-
Equipment and Tools	75,000	96,180	263,943	-
Legal	50,000	50,000		50,000
Special Projects	71,180	50,000		50,000
CalPERS Side Fund		552,906		-
General Operations	1,412,680	1,692,127	-	900,716
Cash Reserve for Dry Period	1,850,000	1,850,000		1,850,000
Total Designated	\$ 5,120,450	7,136,533	3,841,144	2,850,716
Unreserved, Undesignated	\$ 1,619,183	282,992	-	26,277
Total Fund Balance	\$ 6,750,992	7,423,283	-	2,877,343
Other Reserve Funds				
Ethel Gilligan Trust Fund	\$	13,590	-	13,590
HMB Trust Fund		14,005		14,005
	\$	27,595		27,595