

# COASTSIDE FIRE PROTECTION DISTRICT

## PRELIMINARY BUDGET



**FISCAL YEAR 2022/2023**

**JUNE 22, 2022**



# COASTSIDE FIRE PROTECTION DISTRICT **STAFF REPORT**

**TO:** Honorable Board of Directors  
**FROM:** Jonathan Cox, Deputy Chief  
**DATE:** June 22, 2022  
**SUBJECT:** Preliminary Budget Fiscal Year (FY) 2022/23

---

## **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 2022/23

## **Background**

The 2022/23 Preliminary 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 2021/22, resulting from calculation of 2020/21 actual revenues and expenditures, was \$6,721,893. This fund balance, combined with incoming revenues during the 2021/22 fiscal year, eliminated the need for a transfer-in of LAIF revenues and facilitated a transfer-out to LAIF of \$2,473,000. The projected 2022/23 beginning fund balance in the General Fund is based on 2021/22 estimated actuals and is projected at \$6,674,467. Staff recommends a net transfer-out to LAIF in the amount of \$1,401,783 in 2022/23.

<b>General Fund Budget Summary:</b>	<b>2021/22 Final Budget</b>	<b>2021/22 Est. Actuals</b>	<b>2022/23 Prelim. Budget</b>
<i>Fund Balance Carryover</i>	\$6,721,893	\$6,721,893	\$6,674,467
Total Revenues*	\$14,610,816	\$13,317,203	\$13,222,511
Transfer In from LAIF	\$0.00	\$0.00	\$650,000
<b>Total Funding</b>	\$21,332,709	\$20,039,096	\$20,546,978
Operating Expenditures	(\$13,627,509)	(\$9,783,555)	(\$14,064,995)
Capital Outlay	(\$1,705,200)	(\$1,108,074)	(\$3,080,200)
Transfer Out to LAIF	(\$4,000,000)	(\$2,473,000)	(\$1,401,783)
<b>Total Expenditures</b>	(\$19,332,709)	(\$13,364,629)	(\$18,546,978)
<i>Fund Balance Remaining</i>	\$2,000,000	\$6,674,467	\$2,000,000
Debt Service Contributions**	\$0.00	\$0.00	\$0.00

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

\*\* OPEB PARS Trust contribution is currently self-sustaining. No contributions were required in FY 2021/22 and are not budgeted in FY 2022/23.

### **2021/22 Actual Budget Year Performance:**

**Revenues:** Estimated actual revenues are anticipated to come in at \$13,317,203 which represents a \$1,293,613 decrease over the \$14,610,816 adopted budgeted amount. The primary account categories significantly affected are Property Tax–Secured Current Year ↓\$837,231, Property Tax–Unsecured Current Year ↓\$31,534, Property Tax–SB816 ↓\$107,881, Weed Abatement ↓\$207,265, and relatively small shortfalls in a number of accounts offset by increased Property Tax-ERAF Refund ↑\$775,856.

**Expenditures:** Estimated actual expenditures are expected to come in \$13,364,629, which is \$5,968,080 below the budgeted amount of \$19,332,709, largely due to a less than anticipated LAIF transfer-out ↓\$1,527,000 due to County monthly transfer limits/year-end time constraints and estimated CAL FIRE contract savings of ↓\$2,285,777. Other significant reductions in expenditures were realized in Services and Supplies ↓\$238,541, Equipment Maintenance ↓\$237,633, Training and Education ↓\$114,463, Legal Contractual Services ↓\$230,585, Equipment and Apparatus ↓\$597,642, and Capital Outlay ↓\$597,126.

### **Personnel Costs:**

CAL FIRE contractual costs plus District Salaries and Benefits are estimated to total \$8,099,605 in 2021/22, which equates to almost 61% of the projected \$13,317,203 in total estimated revenues. This amount is well below the District's goal of a 75% personnel cost to revenue ratio.

### **2022/23 Preliminary Budget:**

**Revenues:** The Preliminary Budget property tax revenue amounts are based on 2021/22 estimated actuals with a conservative 2% increase projected from the previous fiscal year. A transfer-in of

\$650,000 from LAIF will provide for apparatus replacement outfitting. ERAF revenues are estimated using a 5-year average. This amount has the potential to change pending the County's 2022/23 projections which will be incorporated into the final budget.

**Expenditures:** The current 7-year cooperative agreement with CAL FIRE allows for a 5% annual contract escalator, resulting in an increase of \$398,514 in Contractual Services for 2022/23. Over \$200,000 will be allocated for weed abatement contractors in order to take action in accordance with the District's Vegetation Management Action Plan and \$2,000,000 is allocated to the architectural design phase of the new Station 44 replacement.

**Personnel Costs:**

CAL FIRE contractual costs plus District Salaries and Benefits are estimated to total \$10,903,095 in 2022/23, which equates to 79% of the projected \$13,872,511 in total estimated revenues. While this amount is slightly above the District's goal of a 75% personnel cost to revenue ratio at present, contract savings in the amount of \$232,254 are estimated for the 2021/22 fiscal year and will be reflected in final budget numbers.

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

<b>Preliminary Budget 2022/23</b>	<b>Amount</b>
<i>Balance as of May 31, 2022</i>	\$11,811,467
Projected 2022/23 Interest Income	\$30,000
Projected 2022/23 Net Transfers from General Fund	\$1,401,783
<b>Total Revenues</b>	<b>\$13,243,250</b>
<b>LAIF Budget Distribution</b>	
New Fire Station 44	\$12,200,000
Weed Abatement Reserve	\$23,250
Apparatus Replacement	\$750,000
Tools & Equipment Reserve	\$250,000
Undesignated	\$20,000
<b>Total Expenditures</b>	<b>\$13,243,250</b>

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

<i>Balance as of May 31, 2022</i>	\$3,972,429
Projected Balance as of June 30, 2022 <i>(based on 2021/22 averages)</i>	\$3,916,032

**Petty Cash Account:**

<i>Projected Balance as of June 30, 2022</i>	\$300
--	-------

The summary above correlates to the attached detailed budget documents.

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

A	B	F	G	H	I	J	
1	Revenue . Property Tax						
2	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
3		<i>Prior Fund Balance</i>	\$6,721,893	\$6,721,893	\$0	\$6,674,467	(\$47,426)
4	1021	Property Tax - Secured Curr Yr.	\$10,723,956	\$9,886,725	(\$837,231)	\$10,084,460	(\$639,496)
5	1031	Property Tax - Unsecured Curr Yr.	\$469,097	\$437,563	(\$31,534)	\$446,314	(\$22,783)
6	1033	Property Tax - Prior Unsecured	\$0	(\$5,836)	(\$5,836)	\$0	\$0
7	1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$315,810	\$207,929	(\$107,881)	\$212,088	(\$103,722)
8	1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$0	\$0	\$0	\$0	\$0
9	1043	Property Tax - Prior Secured SB 813	\$0	\$0	\$0	\$0	\$0
10	1045	Property Tax - Prior Unsecured SB 813	\$0	\$0	\$0	\$0	\$0
11	1046	Property Tax - ERAF Refund	\$879,317	\$1,655,173	\$775,856	\$1,237,892	\$358,575
12	1831	H.O.P.T.R.	\$30,306	\$18,000	(\$12,306)	\$31,641	\$1,335
13		<b>Property Tax Revenue Sub - Total</b>	<b>\$12,418,485</b>	<b>\$12,199,554</b>	<b>(\$218,931)</b>	<b>\$12,012,394</b>	<b>(\$406,091)</b>
14	Revenue . Other						
15	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
16	0913	Receipts	\$0	\$0	\$0	\$0	\$0
17	1521	Interest	\$75,000	\$59,480	(\$15,520)	\$75,000	\$0
18	1661	Highway Property Rental	\$0	\$0	\$0	\$0	\$0
19	1868	Timber Yield Tax Guarantee	\$1	\$34	\$33	\$1	\$0
20	2124	Plan Review / Reports	\$65,000	\$88,583	\$23,583	\$65,000	\$0
21	2422	PTM Benefit Assessment	\$75,000	\$68,243	(\$6,757)	\$75,000	\$0
22	2433.01	Contracts - Martins Beach	\$3,090	\$1,545	(\$1,545)	\$3,090	\$0
23	2433.03	Contracts - Pillar Point AFB	\$3,668	\$3,668	\$0	\$4,200	\$532
24	2433.05	Taxes - Special (CFD's)	\$103,072	\$95,683	(\$7,389)	\$103,072	\$0
25	2433.06	AMR Lease - Sta 40	\$42,000	\$36,775	(\$5,225)	\$42,000	\$0
26	2434	Weed Abatement	\$232,000	\$24,735	(\$207,265)	\$232,000	\$0
27	2439	HLF Benefit Assessment	\$270,000	\$246,433	(\$23,567)	\$270,000	\$0
28	2647	Reimbursements	\$0	\$0	\$0	\$0	\$0
29	2647.01	Reimbursement-Training	\$0	\$0	\$0	\$0	\$0
30	2647.02	Strike Team Reimbursement	\$0	\$111,680	\$111,680	\$0	\$0
31	2647.03	Reimbursement-Misc.	\$0	\$8,670	\$8,670	\$0	\$0

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
32	2647.04	Reimbursement-CAL FIRE	\$215,000	\$229,269	\$14,269	\$232,254	\$17,254
33	2658.01	Alarm Reports	\$0	\$0	\$0	\$0	\$0
34	2658.02	Misc. Income - General Fund	\$500	\$43,286	\$42,786	\$500	\$0
35	2658.03	Other Income - LAIF Transfer	\$1,000,000	\$0	(\$1,000,000)	\$650,000	(\$350,000)
36	2658.05	Other Income - Grants	\$8,000	\$9,277	\$1,277	\$8,000	\$0
37	2658.06	AMR Fuel/Back Up Amb Oper	\$0	\$0	\$0	\$0	\$0
38	2658.07	ALS - JPA	\$100,000	\$83,005	(\$16,995)	\$100,000	\$0
39	2658.08	Misc. Income - Training Classes	\$0	\$0	\$0	\$0	\$0
40	2658.09	Other Income - Sale of Surplus Eqpt.	\$0	\$7,283	\$7,283	\$0	\$0
41		<i>Other Tax Revenue Sub - Total</i>	\$2,192,331	\$1,117,649	(\$1,074,682)	\$1,860,117	(\$332,214)
42		<i>SubTotal Revenues</i>	\$14,610,816	\$13,317,203	(\$1,293,613)	\$13,872,511	(\$738,305)
43		<b>TOTAL REVENUES (Fund Balance + Incoming Revenues)</b>	<b>\$21,332,709</b>	<b>\$20,039,096</b>	<b>(\$1,293,613)</b>	<b>\$20,546,978</b>	<b>(\$785,731)</b>
44							
45	<b>Salaries and Benefits</b>						
46	<b>Account</b>	<b>Account Description</b>	<b>FY 21/22 Final Budget</b>	<b>FY 21/22 Estimated Actuals</b>	<b>\$ Variance Est. Act 21/22 to Final Budget 21/22</b>	<b>FY 22/23 Preliminary Budget</b>	<b>\$ Variance Preliminary Budget 22/23 to Final Budget 21/22</b>
47	4111	Salaries & Wages	\$0	\$0	\$0	\$0	\$0
48	4176	Other Pay	\$0	\$0	(\$0)	\$0	\$0
49	4192	Director Pay	\$18,000	\$14,070	(\$3,930)	\$18,000	\$0
50	4312	Medicare Contribution	\$1,000	\$1,077	\$77	\$1,000	\$0
51	4321	PERS Contribution (Retirement)	\$1,392,527	\$1,393,367	\$840	\$1,504,664	\$112,137
52	4413.02	Health Insurance (Retired Employees)	\$12,000	\$5,396	(\$6,604)	\$12,000	\$0
53	4422	Dental Insurance	\$1,000	\$0	(\$1,000)	\$1,000	\$0
54	4441	Life and Disability Coverage	\$7,500	\$4,388	(\$3,112)	\$7,500	\$0
55	4511	Workers Compensation Insurance	\$8,484	\$15,151	\$6,667	\$8,484	\$0
56		<i>4000 Sub - Total</i>	\$1,440,511	\$1,433,449	(\$7,062)	\$1,552,648	\$112,137
57	<b>Services and Supplies</b>						
58	<b>Account</b>	<b>Account Description</b>	<b>FY 21/22 Final Budget</b>	<b>FY 21/22 Estimated Actuals</b>	<b>\$ Variance Est. Act 21/22 to Final Budget 21/22</b>	<b>FY 22/23 Preliminary Budget</b>	<b>\$ Variance Preliminary Budget 22/23 to Final Budget 21/22</b>
59	5111	Agriculture Expenses	\$5,000		(\$5,000)	\$5,000	\$0
60	5111.01	Weed Contractor	\$232,000	\$81,611	(\$150,389)	\$232,000	\$0
61	5121	Clothing and Uniforms	\$10,000	\$10,038	\$38	\$10,000	\$0

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
62	5132	Communications/Telephone	\$2,000		(\$2,000)	\$2,000	\$0
63	5132.02	Cellular	\$20,000	\$21,825	\$1,825	\$20,000	\$0
64	5132.03	Net Six/Telephones	\$200	\$0	(\$200)	\$200	\$0
65	5132.04	Pagers	\$3,100	\$3,219	\$119	\$3,100	\$0
66	5132.05	Station 40	\$35,000	\$28,867	(\$6,133)	\$35,000	\$0
67	5132.06	Station 41	\$14,000	\$13,573	(\$427)	\$14,000	\$0
68	5132.07	Station 44	\$12,000	\$12,702	\$702	\$12,000	\$0
69	5156	Household Expense	\$35,000	\$22,327	(\$12,673)	\$35,000	\$0
70	5156.03	Laundry Service	\$30,000	\$29,944	(\$56)	\$30,000	\$0
71	5164	Medical Equipment <\$500	\$20,000	\$5,774	(\$14,226)	\$20,000	\$0
72	5165	Medical Supplies	\$2,500	\$284	(\$2,216)	\$2,500	\$0
73	5193	Office Expense	\$20,000	\$16,125	(\$3,875)	\$20,000	\$0
74	5195	Subscriptions and Periodicals	\$30,000	\$18,053	(\$11,947)	\$30,000	\$0
75	5197	Postage and Mailing	\$4,000	\$2,705	(\$1,295)	\$4,000	\$0
76	5197.01	Postage and Mailing - Admin	\$0	\$0	\$0	\$0	\$0
77	5211	Computer Software	\$60,000	\$51,305	(\$8,695)	\$60,000	\$0
78	5211.01	Computer Software - Mobile Devices	\$15,000	\$1,174	(\$13,826)	\$15,000	\$0
79	5212	Computer Supplies	\$2,500	\$3,971	\$1,471	\$2,500	\$0
80	5213	Computer <\$5,000	\$25,000	\$15,003	(\$9,997)	\$25,000	\$0
81	5231	Small Tools and Equipment	\$25,000	\$25,259	\$259	\$25,000	\$0
82		<i>Service and Supplies Sub Total</i>	<b>\$602,300</b>	<b>\$363,759</b>	<b>(\$238,541)</b>	<b>\$602,300</b>	<b>\$0</b>
83	<b>Special District Expenses</b>						
84	<b>Account</b>	<b>Account Description</b>	<b>FY 21/22 Final Budget</b>	<b>FY 21/22 Estimated Actuals</b>	<b>\$ Variance Est. Act 21/22 to Final Budget 21/22</b>	<b>FY 22/23 Preliminary Budget</b>	<b>\$ Variance Preliminary Budget 22/23 to Final Budget 21/22</b>
85	0923	Disbursements (LAIF & PARS)	\$4,000,000	\$2,473,000	(\$1,527,000)	\$1,401,783	(\$2,598,217)
86	5300	Special District Expenses	\$2,000	\$0	(\$2,000)	\$2,000	\$0
87	5331	Memberships	\$18,600	\$16,062	(\$2,538)	\$18,600	\$0
88	5341	Legal Publications / Notices	\$4,000	\$3,714	(\$286)	\$4,000	\$0
89	5351	Other Special District Expense	\$22,000	\$17,944	(\$4,056)	\$22,000	\$0
90		<i>Special District Sub Total</i>	<b>\$4,046,600</b>	<b>\$2,510,720</b>	<b>(\$1,535,880)</b>	<b>\$1,448,383</b>	<b>(\$2,598,217)</b>
91	<b>Maintenance . Equipment</b>						

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
92							
93	5400	Maintenance - Equipment	\$0	\$0	\$0	\$0	\$0
94	5413	Labor - Vehicle (Other Source)	\$110,000	\$106,269	(\$3,731)	\$120,000	\$10,000
95	5416	Fuel and Lube	\$70,000	\$77,967	\$7,967	\$80,000	\$10,000
96	5417	Vehicle Repair	\$150,000	\$80,625	(\$69,375)	\$150,000	\$0
97	5419	Medical Equipment Maintenance	\$10,000	\$0	(\$10,000)	\$10,000	\$0
98	5422	Ladder Maintenance Annual Testing	\$3,000	\$3,698	\$698	\$3,000	\$0
99	5424	Radio / Telecommunications Maintenance	\$25,000	\$15,506	(\$9,494)	\$20,000	(\$5,000)
100	5426	Office Equipment Maintenance	\$500	\$0	(\$500)	\$500	\$0
101	5428	Misc. Equipment Maintenance - Operations & Training	\$15,000	\$21,642	\$6,642	\$25,000	\$10,000
102	5438	Hydrant Maintenance	\$1,500	\$0	(\$1,500)	\$500	(\$1,000)
103	5455	Maintenance Facilities	\$100,000	\$27,203	(\$72,797)	\$75,000	(\$25,000)
104	5459	SCBA Maintenance	\$10,000	\$52	(\$9,948)	\$10,000	\$0
105	5478	Contract Maintenance	\$100,000	\$43,733	(\$56,267)	\$75,000	(\$25,000)
106	5478.1b	Contract Maintenance - Computers	\$10,000	\$0	(\$10,000)	\$10,000	\$0
107	5478.1c	Alarm System Monitoring	\$5,000	\$0	(\$5,000)	\$5,000	\$0
108	5483	Custodial Services	\$14,000	\$9,672	(\$4,328)	\$14,000	\$0
109		<b>Maintenance - Equipment Sub Total</b>	<b>\$624,000</b>	<b>\$386,367</b>	<b>(\$237,633)</b>	<b>\$598,000</b>	<b>(\$26,000)</b>



## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

A	B	F	G	H	I	J
110	<b>Rents &amp; Leases</b>					
		FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
111	<b>Account</b>	<b>Account Description</b>				
112	5521	Rents and Leases - Facilities/Copier (Admin)	\$10,000	\$6,739	(\$3,261)	\$10,000 \$0
113		<i>Rents &amp; Leases Sub Total</i>	<b>\$10,000</b>	<b>\$6,739</b>	<b>(\$3,261)</b>	<b>\$10,000</b> <b>\$0</b>
114	<b>Insurance Premiums - Risk</b>					
			FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget
115	<b>Account</b>	<b>Account Description</b>				
116	5611	Insurance Premiums - Risk	\$90,000	\$78,766	(\$11,234)	\$90,000 \$0
117		<i>Insurance Premiums - Risk Sub Total</i>	<b>\$90,000</b>	<b>\$78,766</b>	<b>(\$11,234)</b>	<b>\$90,000</b> <b>\$0</b>
118	<b>Utilities (Gas/Electric/Water)</b>					
			FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget
119	<b>Account</b>	<b>Account Description</b>				
120	5631	Utilities Gas/Electric/Water	\$0	\$0	\$0	\$0 \$0
121	5631.02	Utilities Station 40 & Admin Offices	\$35,000	\$29,671	(\$5,329)	\$35,000 \$0
122	5631.03	Utilities Station 41	\$15,000	\$8,439	(\$6,561)	\$15,000 \$0
123	5631.05	Utilities Station 44	\$15,000	\$10,819	(\$4,181)	\$15,000 \$0
124	5631.06	Utilities New Stn 41	\$30,000	\$33,500	\$3,500	\$35,000 \$5,000
125		<i>Utilities Sub Total</i>	<b>\$95,000</b>	<b>\$82,429</b>	<b>(\$12,571)</b>	<b>\$100,000</b> <b>\$5,000</b>
126	<b>Training &amp; Education</b>					
			FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget
127	<b>Account</b>	<b>Account Description</b>				
128	5731	Training and Education	\$25,000	\$3,757	(\$21,243)	\$25,000 \$0
129	5732	Outside Trainer	\$60,000	\$28,800	(\$31,200)	\$60,000 \$0
130	5733	Training Materials and Supplies (CERT)	\$35,000	\$6,780	(\$28,220)	\$35,000 \$0
131	5733.1A	Training Materials and Supplies - General	\$35,000	\$1,200	(\$33,800)	\$35,000 \$0
132		<i>Training &amp; Education Sub Total</i>	<b>\$155,000</b>	<b>\$40,537</b>	<b>(\$114,463)</b>	<b>\$155,000</b> <b>\$0</b>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

133	A	B	F	G	H	I	J
	<b>Public Education</b>						
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
135	5737	Public Education	\$2,500	\$10,159	\$7,659	\$15,000	\$12,500
136		<i>Public Education Sub Total</i>	<b>\$2,500</b>	<b>\$10,159</b>	<b>\$7,659</b>	<b>\$15,000</b>	<b>\$12,500</b>
	<b>Contractual Services</b>						
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
139	5800	Contractual Services	\$0	\$0	\$0	\$0	\$0
140	5815	Fire Net Six Joint Dispatch	\$21,665	\$25,310	\$3,645	\$35,000	\$13,335
141	5834	Legal	\$300,000	\$69,415	(\$230,585)	\$100,000	(\$200,000)
142	5842	Audit & CPA Services	\$15,000	\$600	(\$14,400)	\$15,000	\$0
143	5856	Mapping Project	\$5,000	\$3,456	(\$1,544)	\$5,000	\$0
144	5858	Other Professional Contract Services	\$50,000	\$82,546	\$32,546	\$50,000	\$0
145	5865	Medical Examinations - Volunteer RPP	\$7,500	\$0	(\$7,500)	\$7,500	\$0
146	5874	SMCO Tax Collector	\$6,500	\$6,798	\$298	\$6,500	\$0
147	5876	Other Profession Services	\$300,000	\$210,993	(\$89,007)	\$250,000	(\$50,000)
148	5876.01	Payroll Services	\$3,500	\$2,352	(\$1,148)	\$3,500	\$0
149	5876.02	Election Expenses	\$65,000	\$0	(\$65,000)	\$65,000	\$0
150	5876.06	EDS	\$12,000	\$0	(\$12,000)	\$12,000	\$0
151	5876.07	Background Investigations	\$5,000	\$0	(\$5,000)	\$5,000	\$0
152	5876.09	Special Projects	\$2,500	\$2,100	(\$400)	\$2,500	\$0
153	5876.10	Plan Check Review / Inspector	\$10,000	\$242	(\$9,758)	\$10,000	\$0
154	5876.14	Televised Board Meeting	\$5,000	\$0	(\$5,000)	\$5,000	\$0
155	5876.18	LAFCO	\$11,000	\$0	(\$11,000)	\$11,000	\$0
156	5876.2	<b>CAL FIRE Contract</b>	<b>\$8,951,933</b>	<b>\$6,666,156</b>	<b>(\$2,285,777)</b>	<b>\$9,350,447</b>	<b>\$398,514</b>
157	5876.22	County Accounting Services	\$10,000	\$12,006	\$2,006	\$12,000	\$2,000
158		<i>Contractual Services Sub Total</i>	<b>\$9,781,598</b>	<b>\$7,081,974</b>	<b>(\$2,699,624)</b>	<b>\$9,945,447</b>	<b>\$163,849</b>
159	<b>Improvements / Structures less than \$10,000</b>						

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
160	5961	Improvements / Structures <\$10,000	\$10,000	\$0	(\$10,000)	\$0	(\$10,000)
162	5961.01	Station 40 Improvements <\$10,000	\$25,000	\$1,329	(\$23,671)	\$25,000	\$0
163	5961.02	Station 41 Improvements <\$10,000	\$10,000	\$0	(\$10,000)	\$25,000	\$15,000
164	5961.03	Station 44 Improvements <\$10,000	\$10,000	\$0	(\$10,000)	\$25,000	\$15,000
165		<i>Improvements / Structures &lt;\$10,000 Sub - Total</i>	\$55,000	\$1,329	(\$53,671)	\$75,000	\$20,000
166	<b>Equipment &amp; Apparatus less than \$10,000</b>						
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
168	5971	Equipment & Apparatus <\$10,000	\$725,000	\$20,190	(\$704,810)	\$0	(\$725,000)
169	5971.01	Apparatus & Equipment (New Apparatus & Vehicle Outfitting) <\$10,000	\$0	\$71,559	\$71,559	\$650,000	\$650,000
170	5971.02	Communications Equipment <\$10,000	\$0	\$23,538	\$23,538	\$10,000	\$10,000
171	5971.03	Computers <\$10,000	\$0	\$0	\$0	\$0	\$0
172	5971.04	Furniture <\$10,000	\$0	\$18,037	\$18,037	\$10,000	\$10,000
173	5971.05	Hose <\$10,000	\$0	\$0	\$0	\$10,000	\$10,000
174	5971.06	Ladders <\$10,000	\$0	\$0	\$0	\$0	\$0
175	5971.08	Radios <\$10,000	\$0	\$19,988	\$19,988	\$25,000	\$25,000
176	5971.10	PPE <\$10,000	\$0	\$57,673	\$57,673	\$120,000	\$120,000
177	5971.11	SCBA <\$10,000	\$0	\$6,865	\$6,865	\$10,000	\$10,000
178	5971.12	Station Equipment <\$10,000	\$0	\$16,781	\$16,781	\$10,000	\$10,000
179	5971.14	Cliff Rescue <\$10,000	\$0	\$11,159	\$11,159	\$10,000	\$10,000
180	5971.18	PT Equipment <\$10,000	\$0	\$7,741	\$7,741	\$10,000	\$10,000
181	5971.19	Station Appliances <\$10,000	\$0	\$6,796	\$6,796	\$10,000	\$10,000
182		<i>Equipment &amp; Apparatus &lt;\$10,000 Sub - Total</i>	\$725,000	\$260,327	(\$464,673)	\$875,000	\$150,000
183	<b>Improvements / Structures more than \$10,000</b>						
	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
185	7211	Improvement / Structures >\$10,000	\$200,000	\$0	(\$200,000)	\$0	(\$200,000)
186	7211.01	Station 40 Improvements >\$10,000	\$0	\$0	\$0	\$150,000	\$150,000

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
187	7211.02	Station 41 Improvements >\$10,000	\$0	\$0	\$0	\$25,000	\$25,000
188	7211.03	Station 44 Improvements >\$10,000	\$0	\$0	\$0	\$25,000	\$25,000
189		<i>Improvement / Structures &gt;\$10,000 - Total</i>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>\$200,000</b>	<b>\$0</b>
190	<b>Equipment and Apparatus &gt; \$10,000</b>						
191	<b>Account</b>	<b>Account Description</b>	<b>FY 21/22 Final Budget</b>	<b>FY 21/22 Estimated Actuals</b>	<b>\$ Variance Est. Act 21/22 to Final Budget 21/22</b>	<b>FY 22/23 Preliminary Budget</b>	<b>\$ Variance Preliminary Budget 22/23 to Final Budget 21/22</b>
192	7311	Equipment & Apparatus >\$10,000	\$0	\$134,479	\$134,479	\$0	\$0
193	7311.01	Vehicles >\$10,000	\$675,000	\$150,514	(\$524,486)	\$250,000	(\$425,000)
194	7311.02	Communications Equipment >\$10,000	\$15,000	\$11,858	(\$3,142)	\$15,000	\$0
195	7311.03	Equipment - Operations >\$10,000	\$12,000	\$0	(\$12,000)	\$12,000	\$0
196	7311.04	Furniture >\$10,000	\$12,000	\$0	(\$12,000)	\$12,000	\$0
197	7311.06	Ladders >\$10,000	\$0	\$0	\$0	\$0	\$0
198	7311.07	EMS Equipment >\$10,000	\$25,000	\$29,350	\$4,350	\$25,000	\$0
199	7311.08	Radios >\$10,000	\$0	\$60	\$60	\$25,000	\$25,000
200	7311.11	SCBAs >\$10,000	\$50,000	\$270,000	\$220,000	\$15,000	(\$35,000)
201	7311.12	Station Equipment >\$10,000	\$0	\$59,770	\$59,770	\$0	\$0
202	7311.13	Water Rescue/UAV / Drone >\$10,000	\$0	\$0	\$0	\$110,000	\$110,000
203		<i>Equipment &amp; Apparatus &gt;\$10,000 Sub - Total</i>	<b>\$789,000</b>	<b>\$656,031</b>	<b>(\$132,969)</b>	<b>\$464,000</b>	<b>(\$325,000)</b>

## COASTSIDE FIRE PROTECTION DISTRICT'S 2022/23 PRELIMINARY BUDGET

	A	B	F	G	H	I	J
204	<b>Land and Structures</b>						
205	Account	Account Description	FY 21/22 Final Budget	FY 21/22 Estimated Actuals	\$ Variance Est. Act 21/22 to Final Budget 21/22	FY 22/23 Preliminary Budget	\$ Variance Preliminary Budget 22/23 to Final Budget 21/22
220	7403	New Fire Station 44	\$240,000	\$0	(\$240,000)	\$2,000,000	\$1,760,000
231		<i>Land and Structures Sub - Total</i>	\$716,200	\$452,043	(\$264,157)	\$2,416,200	\$1,700,000
232		<b>Total Expenses</b>	<b>\$19,332,709</b>	<b>\$13,364,629</b>	<b>(\$5,968,080)</b>	<b>\$18,546,978</b>	<b>(\$785,731)</b>
233							
234		<b>Total Funding</b> (Fund Balance + Incoming Revenues)	<b>\$21,332,709</b>	<b>\$20,039,096</b>	<b>(\$1,293,613)</b>	<b>\$20,546,978</b>	<b>(\$785,731)</b>
235		<b>Total Expenditures</b> (Salaries + Services & Supplies)	<b>(\$19,332,709)</b>	<b>(\$13,364,629)</b>	<b>\$5,968,080</b>	<b>(\$18,546,978)</b>	<b>\$785,731</b>
236		<i>Adjustment for retro stale-dated/canceled checks/rounding diff</i>					
237		<b>Fund Balance (Total Revenues - Total Expenditures)</b>	<b>\$2,000,000</b>	<b>\$6,674,467</b>	<b>\$4,674,467</b>	<b>\$2,000,000</b>	<b>(\$0)</b>