

COASTSIDE FIRE PROTECTION DISTRICT

“PRELIMINARY BUDGET”



FISCAL YEAR 2017/2018

JUNE 28, 2017

2016-17 Estimated Budget Year Performance:

Revenue: We anticipate a shortfall of approximately \$71,152 in total revenue from the \$10,647,275 final budget estimate. The primary account categories effected are Secured Property Tax (\$120,000), Unsecured Property Tax (\$1,856), Secured Property Tax SB 813 (\$14,433) and H.O.P.T.R. (\$2,090).

Expenditure: There is an estimated savings of approximately \$592,842 in the expenditure budget. The savings comes from the combination of reductions in total benefits (\$106,498), services and supplies (\$18,785), special district expenses (\$8,390), maintenance (\$69,105), rents/leases (\$591), insurance (\$5,236), public education and training (\$50,361), contract services (\$71,012), capital improvements projects (\$110,000) and capital equipment (\$148,238).

2017-18 Budget:

Revenue: The property tax revenue estimates are based on the assumption secured and unsecured taxes will remain relatively flat (2%) from the previous fiscal year.

Expenditures: There is a projected cooperative agreement increase of approximately (\$582,614). This is attributed to an increase in salary and benefits from the previous fiscal year. In addition, we anticipate a marked increase in the CalPERS retirement contribution (\$856,156).

Projected Internal Service Fund contributions will total approximately \$1,193,491 for the year (Apparatus Replacement, Equipment and Tools, Land/Structures)

Estimated Fund Balance Summary:

| Balance as of June 30, 2018 | |
|-----------------------------|------------|
| Petty Cash | \$ 350 |
| Apparatus Replacement | 2,406,293 |
| Structure Improvement | 9,688,582 |
| Equipment and Tools | 1,436,112 |
| Training Prop | 1,585,911 |
| General Reserve | 1,882,000 |
| OPEB PARS Trust | 4,049,000 |
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| Total in LAIF | 14,540,044 |

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

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Preliminary Budget**

| | | 2017-2018 | 2017-2018 | 2016-2017 | 2016-2017 | 2016-2017 |
|----------------|---|------------------|----------------------|------------------|--------------------|------------------|
| | | Final | Estimated | Actual | \$ Variance | % Change |
| REVENUE | | | | | | |
| 1021 | Property Tax – Secured Curr Yr | \$ | \$ 8,200,000 | \$ | | |
| 1031 | Property Tax – Unsecured Curr Yr | | 431,000 | | | |
| 1033 | Property Tax - Prior Unsecured | | 1 | | | |
| 1041 | Property Tax – SB816 Sec. Supp. Curr Yr | | 240,000 | | | |
| 1042 | Property Tax – SB813 Unsec. Supp. Curr Yr | | 0 | | | |
| 1043 | Property Tax - Prior Secured SB 813 | | 0 | | | |
| 1046 | Property Tax - ERAF Refund | | 796,000 | | | |
| 1831 | H.O.P.T.R | | 20,000 | | | |
| | Sub total - Property Taxes | \$ 0 | \$ 9,687,001 | \$ 0 | 0 | 0.00% |
| 1521 | Interest | \$ | \$ 18,000 | \$ | | |
| 1661 | Highway Property Rental | | 0 | | | |
| 1868 | Timber Yield Tax Guarantee | | 0 | | | |
| 2124 | Plan Review / Reports | | 50,000 | | | |
| 2422 | PTM Benefit Assessment | | 74,000 | | | |
| 2433-1 | Contracts-Martins Beach | | 4,635 | | | |
| 2433-3 | Contracts-Pillar Point AFB | | 7,336 | | | |
| 2433-4 | Taxes - Special (CFD's) | | 80,000 | | | |
| 2433-6 | AMR Lease - Sta 40 | | 42,000 | | | |
| 2434 | Weed Abatement | | 15,000 | | | |
| 2439 | HLF Benefit Assessment | | 264,000 | | | |
| 2647 | Reimbursements | | 40,000 | | | |
| 2647-2 | Strike Team Reimbursement | | 0 | | | |
| 2658-1 | Alarm Reports | | 0 | | | |
| 2658-2 | Mis.Income - General Fund | | 20,000 | | | |
| 2658-5 | Misc. Income - Grants | | 0 | | | |
| 2658-7 | JPA | | 121,788 | | | |
| | TOTAL REVENUE | \$ 0 | \$ 10,423,760 | \$ 0 | 0 | 0.00% |

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Preliminary Budget

| | 2017-2018 Final | 2017-2018 Estimated | 2016-2017 Actual | 2016-2017 \$ Variance | 2016-2017 % Change |
|--|--------------------|------------------------|---------------------|--------------------------|-----------------------|
| EXPENSES | | | | | |
| 5876 Salaries | \$ | \$ | 7,126,213 | \$ | |
| 4111 Part Time Employee Salary (Admin Assist/Custodial.) | | | 3,300 | | |
| 4192 Directors Compensation | | | 11,000 | | |
| 4312 Medical/Hospital Tax (Medicare) | | | 1,000 | | |
| 4321 PERS Contribution | | | 856,156 | | |
| 4413 Health Insurance - Retirees | | | 351,000 | | |
| 4422 Dental - Retirees | | | 5,000 | | |
| 4441 Life/Disability Insurance | | | 7,500 | | |
| 4511 Workers Compensation Insurance | | | 9,000 | | |
| Total Salaries & Benefits | \$ | 0 | \$ 8,370,169 | \$ | 0 |
| 5111 Agriculture Weed Abatement | \$ | \$ | 13,300 | \$ | |
| 5121 Clothing and Uniforms | | | 1,000 | | |
| 5132 Communications/Telephone | | | 38,400 | | |
| 5156 Household Expenses | | | 22,500 | | |
| 5164 Medical Equip. < \$500 | | | 3,000 | | |
| 5165 Medical Supplies | | | 3,000 | | |
| 5193 General Office Expense | | | 17,000 | | |
| 5195 Subscriptions & Periodicals | | | 10,000 | | |
| 5197 Postage/Mailing | | | 4,000 | | |
| 5211 Computer Software | | | 21,000 | | |
| 5212 Computer Supplies | | | 1,000 | | |
| 5213 Computer < \$5,000 | | | 23,000 | | |
| 5231 Small Tools & Equipment | | | 19,000 | | |
| Subtotal Services & Supplies | \$ | 0 | \$ 176,200 | \$ | 0 |
| 5331 Membership/Association Dues | | | 11,000 | | |
| 5341 Publications/Legal Notices | | | 5,200 | | |
| 5351 Special District Expense | | | 11,000 | | |
| Subtotal Special District Expenses | \$ | 0 | \$ 27,200 | \$ | 0 |
| 5413 Vehicle Maintenance and Repair - Labor | \$ | \$ | 110,000 | \$ | |
| 5416 Fuel & Petroleum Products | | | 70,000 | | |
| 5417 Vehicle Repair - Parts | | | 30,000 | | |
| 5419 Medical Equip. Maint. | | | 1,000 | | |
| 5422 Annual Ladder Service Check | | | 3,000 | | |

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Preliminary Budget**

| | 2017-2018 Final | 2017-2018 Estimated | 2016-2017 Actual | 2016-2017 \$ Variance | 2016-2017 % Change |
|---------------------------------------|----------------------------|--------------------------------|-----------------------------|----------------------------------|-------------------------------|
| 5424 Radio - Telecom Maint. | | 3,600 | | | |
| 5426 Office Equipment - Maint. | | 500 | | | |
| 5428 Misc. Equipment Maintenance | | 15,500 | | | |
| 5438 Hydrant Maintenance | | 1,500 | | | |
| 5455 Maintenance of Facilities | | 32,000 | | | |
| 5459 SCBA Maintenance | | 10,000 | | | |
| 5478 Contract Maintenance | | 20,000 | | | |
| 5483 Custodial Services | | 2,100 | | | |
| Subtotal Maintenance | \$ 0 | \$ 299,200 | \$ 0 | \$ 0 | 0.00% |
| 5521 Rents & Leases | \$ 0 | \$ 15,500 | | | |
| Subtotal Rents | \$ 0 | \$ 15,500 | \$ 0 | \$ 0 | 0.00% |
| 5611 Insurance | \$ 0 | \$ 65,000 | | | |
| 5631 Utilities-(40, 41, 44) | | 52,000 | | | |
| Subtotal Insurance/Utilities | \$ 0 | \$ 117,000 | \$ 0 | \$ 0 | 0.00% |
| 5731 Training & Educational Expense | \$ 0 | \$ 33,000 | | | |
| 5732 Outside Trainer | | 36,000 | | | |
| 5733 Training Materials & Supplies | | 10,000 | | | |
| 5737 Public Education | | 10,000 | | | |
| Subtotal Training & Pub Ed | \$ 0 | \$ 89,000 | \$ 0 | \$ 0 | 0.00% |

**COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Preliminary Budget**

| | 2017-2018 Final | 2017-2018 Estimated | 2016-2017 Actual | 2016-2017 \$ Variance | 2016-2017 % Change |
|---|--------------------|------------------------|---------------------|--------------------------|-----------------------|
| 5815 Fire Net Six (Dispatching) | \$ | \$ 18,000 | \$ | | |
| 5834 Legal Services | | 80,000 | | | |
| 5842 Audit & CPA Services | | 15,000 | | | |
| 5856 Mapping Project | | 5,000 | | | |
| 5858 Other Professional Contracts | | 45,000 | | | |
| 5865 Medical Exams | | 1,000 | | | |
| 5874 S.M. Co. Tax Collector | | 4,000 | | | |
| 5876 Professional Services | | 87,500 | | | |
| Subtotal Contract Services | \$ | \$ 255,500 | \$ 0 | \$ 0 | 0.00% |
| 5961 Facility Improvement | \$ | \$ 50,000 | \$ | | |
| Subtotal Cap Improvement <\$5,000 | \$ | \$ 50,000 | \$ 0 | \$ 0 | 0.00% |
| 5971 Furniture, Equipment and Tools <\$5,000 | \$ | \$ 100,500 | \$ | | |
| Subtotal Cap Equipment <\$5,000 | \$ | \$ 100,500 | \$ 0 | \$ 0 | 0.00% |
| 7211 Capital Improvements >\$5,000 | \$ | \$ 60,000 | \$ | | |
| Subtotal Cap Improvement >\$5,000 | \$ | \$ 60,000 | \$ 0 | \$ 0 | 0.00% |
| 7311 Capital Equipment >\$5,000 | \$ | \$ 260,000 | \$ | | |
| Subtotal Cap Equipment >\$5,000 | \$ | \$ 260,000 | \$ 0 | \$ 0 | 0.00% |
| TOTAL OPERATING & CAPITAL BUDGET | \$ | \$ 9,820,269 | \$ 0 | \$ | |
| SUB TOTAL REVENUE OVER/(UNDER) EXPENDITURE | \$ | \$ 603,491 | \$ 0 | \$ 0 | 0.00% |
| Transfer In- Fund Balance FY 16/17 | \$ | 590,000 | | | |
| TOTAL REVENUE OVER/(UNDER) EXPENDITURE | \$ | 1,193,491 | | | |
| Transfer Out - Trust Fund (PARS) | \$ | | | | |
| Transfer Out - Apparatus Int. Serv. Fund | \$ | 421,762 | | | |
| Transfer Out - Equip. Int. Serv. Fund | \$ | 194,000 | | | |
| Transfer Out - Training Prop Fund | | | | | |
| Transfer Out - Structures. Int. Serv. Fund | \$ | 577,729 | | | |
| Transfer Total | \$ | 1,193,491 | | | |
| FINAL REVENUE OVER/(UNDER) EXPENDITURE | \$ | 0 | | | |

COASTSIDE FIRE PROTECTION DISTRICT
2017-2018 Preliminary Budget - Fund Balance Projection - June 30, 2018

| Fund Balance | Projected Balance June 30, 2017 | Budget Activity FY 2017-2018 Transfer In | Budget Activity FY 2017-2018 Less Expense | Budget Activity FY 2017-2018 Transfer Out | Projected Balance June 30, 2018 |
|--------------------------------------|--|---|--|--|--|
| Reserved for: | | | | | |
| Petty Cash | \$ 350 | 350 | | | 350 |
| Total Reserve: | \$ 350 | | | | 350 |
| Internal Service Funds: | | | | | |
| Apparatus Replacement | 1,984,531 | 421,762 | | | 2,406,293 |
| Land and Structures | 9,110,853 | 577,729 | | | 9,688,582 |
| Equipment and Tools | 1,242,112 | 194,000 | | | 1,436,112 |
| Training Prop/Facility | 1,585,911 | | | | 1,585,911 |
| Designated for: | | | | | |
| General Reserves | 1,882,000 | | | | 1,882,000 |
| Weed Abatement Reserve | 25,907 | | | | 25,907 |
| Debt Service: | | | | | |
| OPEB PARS Trust | 4,049,218 | | | | 4,049,218 |
| Fund Balance FY 16/17 (Rev less Exp) | 590,000 | | | 590,000 | |
| ISF Contribution FY 17/18 Budget | 603,491 | | | 603,491 | |
| Total Designated | \$ 21,074,023 | 1,193,491 | - | 1,193,491 | 21,074,023 |
| Total Fund Balance | \$ 21,074,373 | | | | |
| Detail | | | | | |
| Fund Balance FY 16/17 (Rev less Exp) | 590,000 | | | | |
| FY16/17 Budget Rev.Over/(Under) Exp | 603,491 | | | | |
| Sub Total | 1,193,491 | | | | |
| ISF Contribution FY 17/18 Budget | 577,729 | | Transfer to Structure/Land Internal Service Fund | | |
| | 421,762 | | Transfer to Apparatus Replacement Internal Service Fund | | |
| | 194,000 | | Transfer to Equipment/Tools Internal Service Fund | | |
| | - | | Transfer to Training Prop/Facility Internal Service Fund | | |
| Sub Total | 1,193,491 | | | | |
| | - | | Transfer to PARS Trust Fund | | |
| Total | 1,193,491 | | | | |

COASTSIDE FIRE PROTECTION DISTRICT
Internal Service Funds, OPEB Trust Fund
2017-18 Preliminary Budget and Fund Balance

Apparatus Replacement Internal Service Fund

| | <u>REVENUE</u> | <u>PRELIMINARY BUDGET</u> |
|------|--|-------------------------------|
| | Account Balance in Local Agency Investment Fund (LAIF) | \$ 1,984,531 |
| 2701 | Operating Transfer In | 421,762 |
| | TOTAL REVENUE | \$ <u>2,406,293</u> |
| | <u>EXPENDITURE</u> | |
| 7311 | Vehicle Replacement - | |
| | TOTAL CAPITAL EXPENDITURE | \$ <u>-</u> |
| | REVENUE OVER/(UNDER) EXPENDITURE | \$ <u>2,406,293</u> |
| | ENDING FUND BALANCE | \$ <u>2,406,293</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 | | 194,000 |
| TOTAL REVENUE | \$ | <u>1,436,112</u> |
| <u>EXPENDITURE</u> | | |
| TOTAL CAPITAL EXPENDITURE | \$ | <u>-</u> |
| REVENUE OVER/(UNDER) EXPENDITURE | \$ | <u>1,436,112</u> |
| ENDING FUND BALANCE | \$ | <u>1,436,112</u> |

OPFB Trust Fund (PARS)

| <u>REVENUE</u> | <u>PRELIMINARY BUDGET</u> |
|---|-------------------------------|
| 2701 Account Balance as of 6/1/17 | 4,049,218 |
| Operating Transfer In: | - |
| TOTAL REVENUE | <u>\$ 4,049,218</u> |
| <u>EXPENDITURE</u> | - |
| TOTAL CAPITAL EXPENDITURE | <u>\$ -</u> |
| REVENUE OVER/(UNDER) EXPENDITURE | <u>\$ -</u> |
| ENDING FUND BALANCE | <u>\$ 4,049,218</u> |

Structure/Land Improvement Fund

| | <u>REVENUE</u> | <u>PRELIMINARY BUDGET</u> |
|--|----------------|-------------------------------|
| Account Balance in Local Agency Investment Fund (LAIF) | \$ | 9,110,853 |
| 2701 Operating Transfer In | | 577,729 |
| TOTAL REVENUE | \$ | <u>9,688,582</u> |
| <u>EXPENDITURE</u> | | |
| TOTAL CAPITAL EXPENDITURE | \$ | <u>-</u> |
| REVENUE OVER/(UNDER) EXPENDITURE | \$ | <u>9,688,582</u> |
| ENDING FUND BALANCE | \$ | <u>9,688,582</u> |

Training Prop/Facility

| | <u>REVENUE</u> | <u>PRELIMINARY BUDGET</u> |
|---|----------------|-------------------------------|
| Transfer in From General Fund Designated Fund Balance | | \$ 1,585,911 |
| 2701 Operating Transfer In | | 0 |
| TOTAL REVENUE | | <u>\$ 1,585,911</u> |
| <u>EXPENDITURE</u> | | |
| TOTAL CAPITAL EXPENDITURE | | <u>\$ -</u> |
| REVENUE OVER/(UNDER) EXPENDITURE | | <u>\$ 1,585,911</u> |
| ENDING FUND BALANCE | | <u>\$ 1,585,911</u> |