

# COASTSIDE FIRE PROTECTION DISTRICT

## FINAL BUDGET



**FISCAL YEAR 2024/2025**

**SEPTEMBER 25, 2024**



# COASTSIDE FIRE PROTECTION DISTRICT STAFF REPORT

**TO:** Honorable Board of Directors

**FROM:** Jonathan Cox, Deputy Chief

**DATE:** September 25, 2024

**SUBJECT:** Final Budget Fiscal Year (FY) 2024/25

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## **Staff Recommendation**

1. The Board of Directors accepts this report as presented
2. The Board of Directors review and approve the Final Budget for Fiscal Year 2024/25

## **Background**

The FY 2024/25 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 an outside accounting service. District General Fund monies are held with the San Mateo County Treasury. 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 2023/24, resulting from calculation of 2022/23 actual revenues and expenditures, was \$8,441,309. This fund balance, combined with incoming revenues during the 2023/24 fiscal year, allowed for a net transfer-out to LAIF in the amount of \$2,000,000. An additional \$1,500,000 was transferred to a newly established California CLASS a Joint Powers Authority investment pool. The FY 2024/25 beginning fund balance in the General Fund is based on FY 2023/24 actuals and is projected at \$7,749,731.

<b>General Fund Budget Summary</b>	<b>FY 2024.25 Final</b>	<b>FY 2023.24 Actual</b>	<b>FY 2023.24 Final</b>
<b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>	<b>\$ 21,473,299</b>	<b>\$ 13,220,320</b>	<b>\$ 18,107,298</b>
<b>TOTAL REVENUE</b>	<b>\$ 15,723,568</b>	<b>\$ 16,028,742</b>	<b>\$ 15,171,915</b>
Sub Total Revenue Over/(Under) Expenditures	<b>\$ (5,749,731)</b>	\$ 2,808,422	<b>\$ (2,935,383)</b>
<b>Transfer In - From Internal Service Fund (LAIF)</b>	\$ -	\$ -	\$ -
Prior FY Fund Balance (Rollover)	\$ 7,749,731	\$ 8,441,309	\$ 11,096,551
<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 2,000,000</b>	<b>\$ 11,249,731</b>	<b>\$ 8,161,168</b>
<b>Transfer Out – Disb. to Internal Service Fund (LAIF)</b>	\$ -	\$ 3,500,000	\$ 6,161,168
<b>TOTAL CASH FUND BALANCE</b>	<b>\$ 2,000,000</b>	<b>\$ 7,749,731</b>	<b>\$ 2,000,000</b>

**FY 2023/24 Actual Budget Year Performance:**

**Revenues:** Actual revenues came in at \$16,028,741 which represents a \$856,827 increase over the \$15,171,915 adopted final budgeted amount. The primary account categories significantly affected are Property Tax-Secured Current Year ↑\$364,306, Property Tax–Unsecured Current Year ↑\$72,591, Property Tax ERAF Refund ↑\$171,201, and Interest ↑\$139,229.

**Expenditures:** Actual expenditures came in at \$13,220,320, which is ↓\$4,886,978 below the budgeted amount of \$18,107,298, largely due to an estimated CAL FIRE contract savings of ↓\$1,209,124, Services and Supplies ↓\$89,599, Equipment Maintenance ↓\$96,787, Training and Education ↓\$81,486, Contractual Services ↓\$105,029, Equipment and Apparatus <\$10,000 ↓\$371,757, and Capital Outlay ↓\$1,177,900 for New Fire Station 44.

**Personnel Costs:** CAL FIRE actuals totaled \$8,608,844 in FY 2023/24, which equates to 53.7% of the projected \$16,028,742 in total estimated revenues. This amount is well below the District's goal of a 75% personnel cost to revenue ratio.

**FY 2024/25 Final Budget:**

**Revenues:** The Final Budget property tax revenue amounts are based on FY 2023/24 estimated actuals with a conservative 1.5% increase projected from the previous fiscal year. ERAF revenues are estimated using a FY 2023/24 actuals due to the ongoing uncertainty of the revenue, this amount has the potential to change.

**Personnel Costs:** CAL FIRE contractual costs are estimated to total \$10,588,961 (not-to-exceed) in FY 2024/25, which equates to 66% of the projected \$16,028,742 in total estimated revenues, well below the Districts target of 75% personnel cost to revenue ratio.

The current 7-year cooperative agreement with CAL FIRE includes a built in 5% annual contract escalator, resulting in an increase of \$770,993 in Contractual Services for FY 2024/25. It should be noted that CAL FIRE Local 2881 labor and overtime costs are anticipated to increase due to a new temporary labor agreement. It is anticipated that the current Coastside Fire

Protection District cooperative contract has sufficient built in cost estimates to absorb any potential changes. All positions in the CAL FIRE contract are budgeted at “top step” and CAL FIRE only bills for actual services utilized, both which result in a cost savings.

Additionally, CAL FIRE's planned workweek change to a 66-hour duty week is scheduled to begin on November 25, 2024.

**Expenditures:**

Other notable changes to expenditures for FY 2024/25 include:

- Other Pay and Benefits: PERS Contribution budget has been reduced after a one-time closure of the Misc. Employees plan in FY 2023/24. This will result in a reduction of \$1,307,740 in expenses.
- Service and Supplies: Weed abatement contractor expenses are being reduced by \$40,000 along with some additional expense reductions in alignment with estimated actuals.
- Special District Expenses: Reduction of \$5,000 in alignment with estimated actuals.
- Equipment Maintenance: Increase of \$31,000 in alignment with estimated actuals.
- Insurance Premiums: Increase of \$5,000 in alignment with estimated actuals.
- Utilities: Increase of \$5,500 in alignment with estimated.
- Training and Education: Reduction of \$45,000 in alignment with estimated actuals.
- Public Education: Reduction of \$40,000 in alignment with estimated actuals.
- Structure Improvements (below \$10,000): Reduction of \$70,000 in alignment with estimated.
- Equipment and Apparatus (below \$10,000): Reduction of \$148,268 in alignment with estimated actuals necessary to outfit new fire apparatus scheduled for delivery.
- Structure Improvements (above \$10,000): Reduction of \$50,000 in alignment with planned station improvement projects.
- Equipment and Apparatus (above \$10,000): Reduction of \$112,000 in alignment with estimated equipment and apparatus purchases.
- Land and Structures: Increase of \$4,337,266 in anticipation of New Fire Station 44 construction.

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

Due to the anticipated construction of the New Fire Station 44, no funds will be transferred in or out of the District's Internal Services Funds (LAIF) in FY 2024/25.

<b>Final Budget 2024/25</b>	<b>Amount</b>
<i>Balance as of June 30, 2024</i>	\$16,064,143
Projected 2024/25 Interest Income	\$518,516
Projected 2024/25 Net Transfers from General Fund	\$0
<b>Total Revenues</b>	<b>\$16,582,659</b>
<b>LAIF Budget Distribution</b>	
New Fire Station 44	\$15,089,675
Weed Abatement Reserve	\$24,467
Apparatus Replacement Reserve	\$1,000,000
Tools & Equipment Reserve	\$250,000
Undesignated	\$218,517
<b>Total Ending Fund Balance</b>	<b>\$16,582,659</b>

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

<i>Balance as of June 30, 2024</i>	\$3,945,772
Projected Balance as of June 1, 2025 (based on FY 2023/24 averages)	\$4,064,145

**California CLASS:**

<i>Balance as of June 30, 2024</i>	\$1,530,606
Projected Balance as of June 1, 2025 (based on FY 2023/24 averages)	\$1,577,609

**Petty Cash Account:**

<i>Balance as of June 30, 2024</i>	\$300
Projected Balance as of June 1, 2025	\$300

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 FINAL BUDGET**

		FY 2024.25 Final	FY 2024.25 Preliminary	FY 2023.24 Actuals	FY 2023.24 Final
<b>REVENUES</b>					
1021	Property Tax - Secured Curr Yr.	\$ 12,226,827	\$ 12,226,827	\$ 12,174,243	\$ 11,809,937
1031	Property Tax - Unsecured Curr Yr.	\$ 510,899	\$ 510,899	\$ 513,294	\$ 440,703
1033	Property Tax - Prior Unsecured	\$ 176	\$ 176	\$ -	\$ -
1041	Property Tax - SB 816 Sec. Supp. Curr Yr.	\$ 355,250	\$ 355,250	\$ 309,498	\$ 435,508
1042	Property Tax - SB 813 Unsec. Supp. Curr Yr.	\$ 3,298	\$ 3,298	\$ 3,720	\$ -
1043	Property Tax - Prior Secured SB 813	\$ 10,482	\$ 10,482	\$ 11,650	\$ -
1045	Property Tax - Prior Unsecured SB 813	\$ -	\$ -	\$ 1,999	\$ -
1046	Property Tax - ERAF Refund	\$ 1,694,362	\$ 1,694,362	\$ 1,694,362	\$ 1,523,161
1831	H.O.P.T.R.	\$ 17,135	\$ 17,135	\$ 33,102	\$ 23,572
<b>Property Tax Revenue Subtotal</b>		<b>\$ 14,818,429</b>	<b>\$ 14,818,429</b>	<b>\$ 14,741,868</b>	<b>\$ 14,232,881</b>
913	Receipts	\$ -	\$ -	\$ -	\$ -
1521	Interest	\$ 173,864	\$ 173,864	\$ 314,022	\$ 104,249
1661	Highway Property Rental	\$ -	\$ -	\$ 3,247	\$ -
1868	Timber Yield Tax Guarantee	\$ 20	\$ 20	\$ 35	\$ 40
2124	Plan Review / Reports	\$ 104,338	\$ 104,338	\$ 116,787	\$ 123,000
2422	PTM Benefit Assessment	\$ 71,740	\$ 71,740	\$ 74,985	\$ 75,000
2433.01	Contracts - Martins Beach	\$ 1,545	\$ 1,545	\$ 1,545	\$ 1,545
2433.03	Contracts - Pillar Point AFB	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
2433.05	Taxes - Special (CFD's)	\$ 102,363	\$ 102,363	\$ 107,058	\$ 105,000
2433.06	AMR Lease - Sta 40	\$ 45,625	\$ 45,625	\$ 45,625	\$ 45,000
2433.07	Old Fire Station 41 Lease	\$ 66,564	\$ 66,564	\$ -	\$ 50,000
2434	Weed Abatement	\$ -	\$ -	\$ 60,304	\$ 10,000
2439	HLF Benefit Assessment	\$ 260,380	\$ 260,380	\$ 269,071	\$ 275,000
2647	Reimbursements	\$ -	\$ -	\$ -	\$ 2,000
2647.01	Reimbursement-Training	\$ -	\$ -	\$ 6,996	\$ -
2647.02	Strike Team Reimbursement	\$ 10,000	\$ 10,000	\$ 37,946	\$ 10,000
2647.03	Reimbursement-Misc.	\$ 2,500	\$ 2,500	\$ 2,619	\$ 5,000
2647.04	Reimbursement-CAL FIRE	\$ 10,000	\$ 10,000	\$ 119,002	\$ 50,000
2658.01	Alarm Reports	\$ -	\$ -	\$ -	\$ -
2658.02	Misc. Income - General Fund	\$ 2,000	\$ 2,000	\$ 17,179	\$ 2,000
2658.03	Other Income - LAIF Internal Service Fund (Transfer In)	\$ -	\$ -	\$ -	\$ -
2658.05	Other Income - Grants	\$ -	\$ -	\$ -	\$ -
2658.06	AMR Fuel/Back Up Amb Oper	\$ -	\$ -	\$ -	\$ -
2658.07	ALS - JPA	\$ 50,000	\$ 50,000	\$ 90,703	\$ 75,000
2658.08	Misc. Income - Training Classes	\$ -	\$ -	\$ -	\$ -
2658.09	Other Income - Sale of Surplus Eqpt.	\$ -	\$ -	\$ 15,550	\$ 2,000
<b>Other Revenue Subtotal</b>		<b>\$ 905,139</b>	<b>\$ 905,137</b>	<b>\$ 1,286,874</b>	<b>\$ 939,034</b>
<b>TOTAL REVENUES</b>		<b>\$ 15,723,568</b>	<b>\$ 15,723,566</b>	<b>\$ 16,028,742</b>	<b>\$ 15,171,915</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 FINAL BUDGET**

		FY 2024.25 Final	FY 2024.25 Preliminary	FY 2023.24 Actuals	FY 2023.24 Final
<b>EXPENSES</b>					
5876.2	CAL FIRE Contract	\$ 10,588,961	\$ 10,588,961	\$ 8,608,844	\$ 9,817,968
	<b>Subtotal CAL FIRE Contract</b>	<b>\$ 10,588,961</b>	<b>\$ 10,588,961</b>	<b>\$ 8,608,844</b>	<b>\$ 9,817,968</b>
4176	Other Pay	\$ -	\$ -	\$ -	\$ -
4192	Director Pay	\$ 21,590	\$ 21,590	\$ 14,367	\$ 28,500
4312	Medicare Contribution	\$ 1,500	\$ 1,500	\$ 1,099	\$ 1,500
4321	PERS Contribution (Retirement)	\$ 1,300,000	\$ 1,300,000	\$ 1,601,408	\$ 2,602,330
4413.02	Health Insurance (Retired Employees)	\$ 10,000	\$ 10,000	\$ 8,420	\$ 10,000
4422	Dental Insurance	\$ 1,000	\$ 1,000	\$ 324	\$ 1,000
4441	Life and Disability Coverage	\$ 6,000	\$ 6,000	\$ 3,674	\$ 5,500
4511	Workers Compensation Insurance	\$ 14,000	\$ 14,000	\$ 10,832	\$ 13,000
	<b>Other Pay and Benefits Subtotal</b>	<b>\$ 1,354,090</b>	<b>\$ 1,354,090</b>	<b>\$ 1,640,124</b>	<b>\$ 2,661,830</b>
5111	Agriculture Expenses	\$ -	\$ -	\$ -	\$ -
5111.01	Weed Contractor (Vegetation Management)	\$ 10,000	\$ 10,000	\$ 4,164	\$ 50,000
5121	Clothing and Uniforms	\$ 5,000	\$ 5,000	\$ 515	\$ 10,000
5121.02	Vol. Clothing/Uniforms	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
5132	Communications/Telephone	\$ 2,000	\$ 2,000	\$ 101	\$ 2,000
5132.02	Cellular	\$ 26,000	\$ 26,000	\$ 23,362	\$ 25,000
5132.03	Net Six/Telephones	\$ 5,000	\$ 5,000	\$ -	\$ 25,000
5132.04	Pagers	\$ 750	\$ 750	\$ 553	\$ 1,000
5132.05	Station 40	\$ 60,000	\$ 60,000	\$ 50,967	\$ 38,000
5132.06	Station 41	\$ 25,000	\$ 25,000	\$ 20,102	\$ 20,000
5132.07	Station 44	\$ 25,000	\$ 20,000	\$ 16,395	\$ 20,000
5156	Household Expense	\$ 32,000	\$ 32,000	\$ 30,452	\$ 31,000
5156.03	Laundry Service	\$ 15,000	\$ 15,000	\$ 13,489	\$ 20,000
5164	Medical Equipment <\$500	\$ 5,000	\$ 5,000	\$ 3,042	\$ 5,000
5165	Medical Supplies	\$ 5,000	\$ 5,000	\$ 3,485	\$ 5,000
5193	Office Expense	\$ 15,000	\$ 15,000	\$ 14,103	\$ 20,000
5195	Subscriptions and Periodicals	\$ 10,000	\$ 10,000	\$ 20,004	\$ 30,000
5197	Postage and Mailing	\$ 25,000	\$ 2,500	\$ 1,680	\$ 4,000
5197.01	Postage and Mailing - Admin	\$ -	\$ -	\$ -	\$ -
5211	Computer Software	\$ 75,000	\$ 75,000	\$ 67,086	\$ 50,000
5211.01	Computer Software -Mobile Devices	\$ 20,000	\$ 20,000	\$ -	\$ 5,000
5212	Computer Supplies	\$ 10,000	\$ 10,000	\$ 19,086	\$ 10,000
5213	Computer <\$5,000	\$ 10,000	\$ 10,000	\$ 18,167	\$ 10,000
5231	Small Tools and Equipment	\$ 10,000	\$ 10,000	\$ 16,056	\$ 25,000
5231.02	Vol. Small Tools & Equipment	\$ 5,000	\$ 5,000	\$ 3,591	\$ 5,000
	<b>Service and Supplies Subtotal</b>	<b>\$ 400,750</b>	<b>\$ 373,250</b>	<b>\$ 326,401</b>	<b>\$ 416,000</b>
5300	Special District Expenses	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
5331	Memberships	\$ 20,000	\$ 20,000	\$ 16,456	\$ 20,000
5341	Legal Publications / Notices	\$ 5,000	\$ 5,000	\$ 3,269	\$ 5,000
5351	Other Special District Expense	\$ 20,000	\$ 20,000	\$ 11,520	\$ 25,000
	<b>Special District Expenses Subtotal</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 31,245</b>	<b>\$ 55,000</b>
5400	Maintenance - Equipment	\$ -	\$ -	\$ -	\$ -
5413	Labor - Vehicle (Other Source)	\$ 210,000	\$ 210,000	\$ 190,965	\$ 200,000
5416	Fuel and Lube	\$ 120,000	\$ 120,000	\$ 96,142	\$ 100,000
5417	Vehicle Repair	\$ 175,000	\$ 175,000	\$ 120,704	\$ 175,000
5419	Medical Equipment Maintenance	\$ 5,000	\$ 5,000	\$ 1,830	\$ 5,000
5422	Ladder Maintenance Annual Testing	\$ 6,000	\$ 6,000	\$ 4,617	\$ 5,000
5424	Radio / Telecommunications Maintenance	\$ 7,500	\$ 7,500	\$ 16,168	\$ 15,000
5426	Office Equipment Maintenance	\$ 500	\$ 500	\$ -	\$ 500
5428	Misc. Equipment Maintenance - Operations & Training	\$ 20,000	\$ 20,000	\$ 14,080	\$ 20,000
5438	Hydrant Maintenance	\$ 500	\$ 500	\$ -	\$ 500
5455	Maintenance Facilities	\$ 50,000	\$ 50,000	\$ 58,897	\$ 75,000
5459	SCBA Maintenance	\$ 5,000	\$ 5,000	\$ 417	\$ 5,000
5478	Contract Maintenance	\$ 50,000	\$ 50,000	\$ 45,050	\$ 35,000
5478.1b	Contract Maintenance - Computers	\$ 20,000	\$ 20,000	\$ -	\$ 10,000
5478.1c	Alarm System Monitoring	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
5483	Custodial Services	\$ 20,000	\$ 20,000	\$ 17,844	\$ 12,500
	<b>Equipment Maintenance Subtotal</b>	<b>\$ 694,500</b>	<b>\$ 694,500</b>	<b>\$ 566,713</b>	<b>\$ 663,500</b>

**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 FINAL BUDGET**

		FY 2024.25 Final	FY 2024.25 Preliminary	FY 2023.24 Actuals	FY 2023.24 Final
5521	Rents and Leases - Facilities/Copier (Admin)	\$ 7,500	\$ 7,500	\$ 5,262	\$ 7,500
	<b>Rents and Leases Subtotal</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 5,262</b>	<b>\$ 7,500</b>
5611	Insurance Premiums - Risk	\$ 95,000	\$ 95,000	\$ 78,241	\$ 90,000
	<b>Insurance Premiums Subtotal</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 78,241</b>	<b>\$ 90,000</b>
5631	Utilities Gas/Electric/Water	\$ -	\$ -	\$ -	\$ -
5631.02	Utilities Station 40 & Admin Offices	\$ 52,000	\$ 52,000	\$ 47,796	\$ 53,000
5631.03	Utilities Station 41	\$ 5,000	\$ 5,000	\$ 5,525	\$ 6,000
5631.05	Utilities Station 44	\$ 20,000	\$ 20,000	\$ 16,970	\$ 17,500
5631.06	Utilities New Stn 41	\$ 50,000	\$ 50,000	\$ 45,753	\$ 45,000
	<b>Utilities Subtotals</b>	<b>\$ 127,000</b>	<b>\$ 127,000</b>	<b>\$ 116,043</b>	<b>\$ 121,500</b>
5731	Training and Education	\$ 25,000	\$ 25,000	\$ 23,783	\$ 25,000
5731.02	Vol. Training	\$ 25,000	\$ 25,000	\$ 13,276	\$ 25,000
5731.03	Directors Conference/Education	\$ 10,000	\$ 10,000	\$ 4,008	\$ 20,000
5732	Outside Trainer	\$ 75,000	\$ 75,000	\$ 51,400	\$ 110,000
5733	Training Materials and Supplies (CERT)	\$ 500	\$ 500	\$ 40	\$ 500
5733.1A	Training Materials and Supplies - General	\$ 15,000	\$ 15,000	\$ 21,507	\$ 15,000
	<b>Training and Education Subtotal</b>	<b>\$ 150,500</b>	<b>\$ 150,500</b>	<b>\$ 114,014</b>	<b>\$ 195,500</b>
5737	Public Education	\$ 10,000	\$ 10,000	\$ 7,486	\$ 50,000
	<b>Public Education Subtotal</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 7,486</b>	<b>\$ 50,000</b>
5800	Contractual Services	\$ -	\$ -	\$ -	\$ -
5815	Fire Net Six Joint Dispatch	\$ 75,000	\$ 15,000	\$ 12,655	\$ 10,000
5834	Legal	\$ -	\$ 100,000	\$ 77,797	\$ 100,000
5842	Audit & CPA Services	\$ 75,000	\$ 25,000	\$ 18,862	\$ 15,000
5856	Mapping Project	\$ -	\$ -	\$ -	\$ 5,000
5858	Other Professional Contract Services	\$ 125,000	\$ 125,000	\$ 111,517	\$ 100,000
5865	Medical Examinations - Volunteer RPP	\$ 5,000	\$ 5,000	\$ 1,209	\$ 7,500
5874	SMCO Tax Collector	\$ 7,500	\$ 7,500	\$ 6,702	\$ 8,000
5876	Other Profession Services	\$ 275,000	\$ 275,000	\$ 239,016	\$ 290,000
5876.01	Payroll Services	\$ 3,500	\$ 3,500	\$ 2,458	\$ 3,500
5876.02	Election Expenses	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
5876.06	EDS	\$ 5,000	\$ 5,000	\$ -	\$ 7,500
5876.07	Background Investigations	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
5876.08	Volunteer Stipend	\$ 7,500	\$ 7,500	\$ 6,096	\$ 7,500
5876.09	Special Projects	\$ 2,500	\$ 2,500	\$ 1,950	\$ 2,500
5876.1	Plan Check Review / Inspector	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
5876.14	Televised Board Meeting	\$ -	\$ -	\$ -	\$ -
5876.18	LAFCO	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
5876.22	County Accounting Services	\$ -	\$ -	\$ 16,209	\$ 15,000
	<b>Contractual Services Subtotal</b>	<b>\$ 609,000</b>	<b>\$ 599,000</b>	<b>\$ 494,471</b>	<b>\$ 599,500</b>
5961	Improvements / Structures <\$10,000	\$ -	\$ -	\$ -	\$ -
5961.01	Station 40 Improvements <\$10,000	\$ 10,000	\$ 10,000	\$ 9,095	\$ 25,000
5961.02	Station 41 Improvements <\$10,000	\$ 10,000	\$ 10,000	\$ 13,799	\$ 25,000
5961.03	Station 44 Improvements <\$10,000	\$ 10,000	\$ 10,000	\$ -	\$ 25,000
5961.04	Old Station 41 Improvements <\$10,000	\$ -	\$ -	\$ -	\$ 25,000
	<b>Improvements / Structures &lt;\$10,000 Subtotal</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 22,893</b>	<b>\$ 100,000</b>
5971	Equipment & Apparatus <\$10,000	\$ -	\$ -	\$ -	\$ -
5971.01	Apparatus & Equipment (New App. & Veh. Outfitting) <\$10,000	\$ 371,732	\$ 400,000	\$ 80,768	\$ 450,000
5971.02	Communications Equipment <\$10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
5971.03	Computers <\$10,000	\$ 10,000	\$ 10,000	\$ -	\$ 5,000
5971.04	Furniture<\$10,000	\$ 10,000	\$ 10,000	\$ 7,611	\$ 10,000
5971.05	Hose<\$10,000	\$ 10,000	\$ 10,000	\$ 3,664	\$ 10,000
5971.06	Ladders <\$10,000	\$ 10,000	\$ -	\$ -	\$ -
5971.08	Radios <\$10,000	\$ 25,000	\$ 150,000	\$ 115,760	\$ 100,000
5971.1	PPE <\$10,000	\$ 120,000	\$ 120,000	\$ 99,005	\$ 120,000
5971.11	SCBA <\$10,000	\$ 5,000	\$ 5,000	\$ 108,471	\$ 10,000
5971.12	Station Equipment <\$10,000	\$ 10,000	\$ 10,000	\$ 6,932	\$ 10,000
5971.14	Cliff Rescue <\$10,000	\$ 5,000	\$ -	\$ -	\$ 10,000
5971.18	PT Equipment <\$10,000	\$ 10,000	\$ 10,000	\$ 8,022	\$ 10,000
5971.19	Station Appliances <\$10,000	\$ 10,000	\$ 10,000	\$ 4,019	\$ 10,000
5971.20	Vol. Radios	\$ 5,000	\$ 5,000	\$ 3,991	\$ 5,000
5971.21	Vol. PPE	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	<b>Equipment &amp; Apparatus &lt;\$10,000 Subtotal</b>	<b>\$ 661,732</b>	<b>\$ 800,000</b>	<b>\$ 438,243</b>	<b>\$ 810,000</b>



**COASTSIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2024-2025 FINAL BUDGET**

		FY 2024.25 Final	FY 2024.25 Preliminary	FY 2023.24 Actuals	FY 2023.24 Final
7211	Improvement / Structures >\$10,000	\$ -	\$ -	\$ -	\$ -
7211.01	Station 40 Improvements >\$10,000	\$ 300,000	\$ 300,000	\$ 286,739	\$ 300,000
7211.02	Station 41 Improvements >\$10,000	\$ 350,000	\$ 300,000	\$ -	\$ 350,000
7211.03	Station 44 Improvements >\$10,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
7211.04	Old Station 41 Improvements >\$10,000	\$ -	\$ -	\$ -	\$ 50,000
	<b>Improvement / Structures &gt;\$10,000 Subtotal</b>	<b>\$ 700,000</b>	<b>\$ 650,000</b>	<b>\$ 286,739</b>	<b>\$ 750,000</b>
7311	Equipment & Apparatus >\$10,000	\$ -	\$ -	\$ -	\$ -
7311.01	Vehicles >\$10,000	\$ 100,000	\$ -	\$ 161,502	\$ 150,000
7311.02	Communications Equipment >\$10,000	\$ -	\$ -	\$ -	\$ 15,000
7311.03	Equipment - Operations >\$10,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
7311.04	Furniture >\$10,000	\$ -	\$ -	\$ -	\$ 12,000
7311.06	Ladders>\$10,000	\$ -	\$ -	\$ -	\$ -
7311.07	EMS Equipment >\$10,000	\$ 20,000	\$ 20,000	\$ -	\$ 25,000
7311.08	Radios >\$10,000	\$ -	\$ -	\$ -	\$ 25,000
7311.11	SCBAs >\$10,000	\$ -	\$ -	\$ -	\$ 5,000
7311.12	Station Equipment >\$10,000	\$ -	\$ -	\$ -	\$ -
7311.13	Water Rescue/UAV / Drone >\$10,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
	<b>Equipment &amp; Apparatus &gt;\$10,000 Subtotal</b>	<b>\$ 157,000</b>	<b>\$ 57,000</b>	<b>\$ 161,502</b>	<b>\$ 269,000</b>
7403	New Fire Station 44	\$ 5,837,266	\$ 5,837,266	\$ 322,100.5	\$ 1,500,000.0
	<b>Land and Structures Subtotal</b>	<b>\$ 5,837,266</b>	<b>\$ 5,837,266</b>	<b>\$ 322,100.5</b>	<b>\$ 1,500,000.0</b>
	<b>TOTAL OPERATING AND CAPITAL EXPENDITURES</b>	<b>\$ 21,473,299</b>	<b>\$ 21,424,067</b>	<b>\$ 13,220,320</b>	<b>\$ 18,107,298</b>
	<b>TOTAL REVENUE</b>	<b>\$ 15,723,568</b>	<b>\$ 15,723,566</b>	<b>\$ 16,028,742</b>	<b>\$ 15,171,915</b>
	Sub Total Revenue Over/(Under) Expenditures	\$ (5,749,731)	\$ (5,700,502)	\$ 2,808,422	\$ (2,935,383)
	Prior FY Fund Balance (Rollover)	\$ 7,749,731	\$ 7,700,502	\$ 8,441,309	\$ 11,096,551
	<b>TOTAL REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 11,249,731</b>	<b>\$ 8,161,168</b>
0923	<b>Transfer Out - Disbursements (LAIF/PARS)</b>	\$ -	\$ -	\$ 3,500,000	\$ 6,161,168
	Cash Designated for General Operating Reserves	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	<b>TOTAL CASH FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,749,731</b>	<b>\$ -</b>

**FY 2024.25 FINAL BUDGET****INTERNAL SERVICE FUND (LAIF)**

	Balance as of June 30, 2024	\$16,064,143
	Projected 2024.25 Interest Income	\$518,516
0923	Projected Transfer In From General Fund	\$0
2658.03	Projected Transfer Out to General Fund	\$0
<b>Total Revenues</b>		<b>\$16,582,659</b>
<b>LAIF Distributions</b>		
	New Fire Station 44	\$15,089,675
	Weed Abatement Reserve	\$24,467
	Apparatus Replacement	\$1,000,000
	Tools and Equipment Reserve	\$250,000
	Undesignated	\$218,517
<b>Total Expenditures</b>		<b>\$16,582,659</b>

**PARS**

	Balance as of June 30, 2024	\$3,945,772
	Projected Balance as of June 1, 2025	\$4,064,145

**California CLASS**

	Balance as of June 30, 2024	\$1,530,606
	Projected Balance as of June 1, 2025 <i>(based on 4% return)</i>	\$1,576,524

**PETTY CASH**

	Balance as of April 31, 2024	\$300
	Projected Balance as of June 1, 2025	\$300