

COASTSIDE FIRE PROTECTION DISTRICT

“FINAL BUDGET”



FISCAL YEAR 2017/2018

SEPTEMBER 27, 2017

2016-17 Budget Year Performance:

Revenue: We received \$11,433 more in total revenue from the \$10,647,275 final budget estimate, for a grand total of \$10,647,273. The primary account categories receiving above budget estimates were Prior Un-Secured Property Tax (\$9,601), SB 816 Secured Property Tax (\$7,842), Un-Secured Supplemental Property Tax SB 813 (\$9,954), Property Tax Prior Secured SB 813 (\$500), Property Tax Prior Unsecured SB 813 (\$804), ERAF Refund (\$108), and H.O.P.T.R. (\$12,820).

There was a total shortfall of (-\$97,745) in the Current Year Secured and Unsecured Property Tax estimates - Secured (\$93,343) and Un-Secured (\$4,402).

Expenditure: There was a savings of approximately \$1,226,705 in the expenditure budget. The savings comes from the combination of reductions in total salaries and benefits (\$746,978), services and supplies (\$20,501), special district expenses (\$7,669), maintenance (\$76,641), rents/leases (\$709), insurance and utilities (\$6,679), public education and training (\$51,871), contract services (\$68,631), facility improvement (\$110,000), and capital equipment (\$137,026).

2017-18 Final Budget:

Revenue: The property tax revenue estimates are based on the assumption secured and unsecured taxes will remain relatively flat (3.6%) from the previous fiscal year.

Expenditures: There is a projected cooperative agreement increase of approximately (\$449,244). 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).

The OPEB retiree health benefits costs will no longer utilize budgeted expenditures. The PARS Trust will now assume the long-term debt obligation moving forward.

Projected Internal Service Fund contributions will total approximately \$1,318,954 for the year (Apparatus Replacement, Equipment and Tools, Land/Structures)

Estimated Fund Balance Summary:

	Balance as of June 30, 2018
Apparatus Replacement	\$ 1,394,881
Structure Improvement	9,921,028
Equipment and Tools	1,436,112
Training Prop	1,585,911
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Total in LAIF	14,338,282
Petty Cash	350
General Reserve	1,882,000
OPEB PARS Trust	3,886,898

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

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

		2017-2018	2016-2017	2016-2017	2016-2017	2016-2017
		Final	Estimated	Actual	\$ Variance	% Change
REVENUE						
1021	Property Tax – Secured Curr Yr	\$ 8,610,000	\$ 8,397,000	\$ 8,303,657	-93,343	-1.11%
1031	Property Tax – Unsecured Curr Yr	435,000	436,000	431,598	-4,402	-1.01%
1033	Property Tax - Prior Unsecured	1	1	9,602	9,601	960100.0%
1041	Property Tax – SB816 Sec. Supp. Curr Yr	271,000	263,262	271,104	7,842	3.0%
1042	Property Tax – SB813 Unsec. Supp. Curr Yr	1	1	9,955	9,954	995400.0%
1043	Property Tax - Prior Secured SB 813	3,500	3,000	3,500	500	16.7%
1045	Property Tax - Prior UnSecured SB 813	1	1	805	804	80400.0%
1046	Property Tax - ERAF Refund	796,000	796,000	796,108	108	0.0%
1831	H.O.P.T.R	20,000	27,000	39,820	12,820	47.5%
	Sub total - Property Taxes	\$ 10,135,503	\$ 9,922,265	\$ 9,866,149	\$ -56,116	-0.57%
1521	Interest	\$ 18,000	\$ 14,000	\$ 27,653	13,653	97.5%
1661	Highway Property Rental	1	1	3,007	3,006	300600.0%
1868	Timber Yield Tax Guarantee	1	1	47	46	4600.0%
2124	Plan Review / Reports	50,000	80,000	71,506	-8,494	-10.6%
2422	PTM Benefit Assessment	70,000	74,000	70,178	-3,822	-5.2%
2433-3	Contracts-Martins Beach	1	1	4,635	4,634	463400.0%
2433-2	Contracts-Pillar Point AFB	1	1	7,336	7,335	733500.0%
2433-4	Taxes - Special (CFD's)	80,000	80,000	81,653	1,653	2.1%
2433-6	AMR Lease - Sta 40	42,000	30,000	36,000	6,000	20.0%
2434	Weed Abatement	15,000	18,000	24,247	6,247	34.7%
2439	HLF Benefit Assessment	264,000	264,000	266,587	2,587	1.0%
2644	Workers Compensation Insurance Refund	1	1	526	525	52500.0%
2647	Reimbursements	40,000	80,000	75,278	-4,722	-5.9%
2647-2	Strike Team Reimbursement	1	1	6,406	6,405	640500.00%
2658-1	Alarm Reports	1	1	10	9	900.00%
2658-2	Mis.Income - General Fund	20,000	1	27,529	27,528	2752800.00%
2658-7	JPA	121,788	85,000	86,089	1,089	1.28%
2658-8	Misc Income - Training Classes		1	3,870	3,869	386900.00%
	TOTAL REVENUE	\$ 10,856,298	\$ 10,647,273	\$ 10,658,706	\$ 7,563	0.07%

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

	2017-2018	2016-2017	2016-2017	2016-2017	2016-2017
	Final	Estimated	Actual	\$ Variance	% Change
EXPENSES					
5876 Salaries	\$ 6,992,843	\$ 6,543,599	\$ 5,905,579	-638,020	-9.75%
4111 Part Time Employee Salary (Admin Assist/Custodial.)	3,300	3,300	1,773	-1,527	-46.27%
4192 Directors Compensation	11,000	10,000	9,521	-479	-4.79%
4312 Medical/Hospital Tax (Medicare)	1,000	1,000	870	-130	-13.00%
4321 PERS Contribution	856,156	494,773	509,185	14,412	2.91%
4413 Health Insurance - Retirees	0	410,000	301,781	-108,219	-26.39%
4422 Dental - Retirees	5,000	5,000	125	-4,875	-97.50%
4441 Life/Disability Insurance	7,500	7,500	0	-7,500	-100.00%
4511 Workers Compensation Insurance	9,000	9,000	8,360	-640	-7.11%
Total Salaries & Benefits	\$ 7,885,799	\$ 7,484,172	\$ 6,737,194	\$ -746,978	-9.98%
5111 Agriculture Weed Abatement	\$ 13,300	\$ 20,000	\$ 13,147	-6,853	-34.27%
5121 Clothing and Uniforms	1,000	3,500	217	-3,283	-93.80%
5132 Communications/Telephone	39,400	39,600	39,046	-554	-1.40%
5156 Household Expenses	22,500	20,000	19,991	-9	-0.05%
5164 Medical Equip. < \$500	3,000	3,000	0	-3,000	-100.00%
5165 Medical Supplies	3,000	3,000	890	-2,110	-70.33%
5193 General Office Expense	17,000	15,000	15,604	604	4.03%
5195 Subscriptions & Periodicals	10,000	4,800	8,763	3,963	82.56%
5197 Postage/Mailing	4,000	2,500	3,904	1,404	56.16%
5211 Computer Software	21,000	12,600	21,742	9,142	72.56%
5212 Computer Supplies	1,000	1,000	288	-712	-71.20%
5213 Computer < \$5,000	23,000	23,000	579	-22,421	-97.48%
5231 Small Tools & Equipment	19,000	14,000	17,328	3,328	23.77%
Subtotal Services & Supplies	\$ 177,200	\$ 162,000	\$ 141,499	\$ (20,501)	-12.65%
5331 Membership/Association Dues	11,000	9,400	10,974	1,574	16.74%
5341 Publications/Legal Notices	5,200	5,000	5,141	141	2.82%
5351 Special District Expense	11,000	11,000	1,616	-9,384	-85.31%
Subtotal Special District Expenses	\$ 27,200	\$ 25,400	\$ 17,731	(7,669)	-30.19%
5413 Vehicle Maintenance and Repair - Labor	\$ 110,000	\$ 100,000	\$ 92,778	-7,222	-7.22%
5416 Fuel & Petroleum Products	70,000	70,000	50,705	-19,295	-27.56%
5417 Vehicle Repair - Parts	30,000	30,000	18,682	-11,318	-37.73%
5419 Medical Equip. Maint.	1,000	1,000	0	-1,000	-100.00%
5422 Annual Ladder Service Check	3,000	2,200	2,764	564	25.64%

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Final Budget

	2017-2018	2016-2017	2016-2017	2016-2017	2016-2017
	Final	Estimated	Actual	\$ Variance	% Change
5424 Radio - Telecom Maint.	3,600	3,000	3,263	263	8.77%
5426 Office Equipment - Maint.	500	500	0	-500	-100.00%
5428 Misc. Equipment Maintenance	15,500	15,500	4,330	-11,170	-72.06%
5438 Hydrant Maintenance	1,500	1,500	928	-572	-38.13%
5455 Maintenance of Facilities	32,000	20,000	12,597	-7,403	-37.02%
5459 SCBA Maintenance	10,000	10,000	1,009	-8,991	-89.91%
5478 Contract Maintenance	20,000	27,000	16,538	-10,462	-38.75%
5483 Custodial Services	2,100	2,000	2,465	465	23.25%
Subtotal Maintenance	\$ 299,200	\$ 282,700	\$ 206,059	\$ (76,641)	-27.11%
5521 Rents & Leases	\$ 15,500	\$ 15,000	\$ 14,291	-709	-4.73%
Subtotal Rents	\$ 15,500	\$ 15,000	\$ 14,291	\$ (709)	-4.73%
5611 Insurance	\$ 54,945	\$ 65,000	\$ 59,764	-5,236	-8.06%
5631 Utilities-(40, 41, 44)	52,000	50,000	48,557	-1,443	-2.89%
Subtotal Insurance/Utilities	\$ 106,945	\$ 115,000	\$ 108,321	\$ (6,679)	-5.81%
5731 Training & Educational Expense	\$ 33,000	\$ 33,000	\$ 10,382	-22,618	-68.54%
5732 Outside Trainer	46,000	43,000	21,852	-21,148	-49.18%
5733 Training Materials & Supplies	10,000	8,000	8,205	205	2.56%
5737 Public Education	10,000	10,000	1,690	-8,310	-83.10%
Subtotal Training & Pub Ed	\$ 99,000	\$ 94,000	\$ 42,129	\$ (51,871)	-55.18%

COASTSIDE FIRE PROTECTION DISTRICT
Fiscal Year 2017-2018 Final Budget

	2017-2018 Final	2016-2017 Estimated	2016-2017 Actual	2016-2017 \$ Variance	2016-2017 % Change
5815 Fire Net Six (Dispatching)	\$ 18,000	\$ 18,000	\$ 12,288	-5,712	-31.73%
5834 Legal Services	80,000	60,000	73,800	13,800	23.00%
5842 Audit & CPA Services	15,000	15,000	11,505	-3,495	-23.30%
5856 Mapping Project	5,000	5,000	0	-5,000	-100.00%
5858 Other Professional Contracts	45,000	45,000	16,610	-28,390	-63.09%
5865 Medical Exams	1,000	1,000	208	-792	-79.20%
5874 S.M. Co. Tax Collector	4,000	3,000	3,752	752	25.07%
5876 Professional Services	87,500	86,900	47,106	-39,794	-45.79%
Subtotal Contract Services	\$ 255,500	\$ 233,900	\$ 165,269	\$ (68,631)	-29.34%
5961 Facility Improvement	\$ 50,000	\$ 50,000	\$ 0	-50,000	-100.00%
Subtotal Cap Improvement <\$5,000	\$ 50,000	\$ 50,000	\$ 0	\$ (50,000)	-100.00%
5971 Furniture, Equipment and Tools <\$5,000	\$ 301,000	\$ 110,000	\$ 107,758	-2,242	-2.04%
Subtotal Cap Equipment <\$5,000	\$ 301,000	\$ 110,000	\$ 107,758	\$ (2,242)	-2.04%
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	\$ 260,000	\$ 345,000	\$ 210,216	-134,784	-39.07%
Subtotal Cap Equipment >\$5,000	\$ 260,000	\$ 345,000	\$ 210,216	\$ (134,784)	-39.07%
TOTAL OPERATING & CAPITAL BUDGET	\$ 9,537,344	\$ 8,977,172	\$ 7,750,467	\$ -1,226,705	-13.66%
SUB TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 1,318,954	\$ 1,670,101	\$ 2,908,239	\$ 1,234,268	73.90%
Transfer In- Fund Balance FY 17/18	\$				
TOTAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 1,318,954				
Transfer Out - Trust Fund (PARS)	\$ 0				
Transfer Out - Apparatus Int. Serv. Fund	\$ 406,000				
Transfer Out - Equip. Int. Serv. Fund	\$ 194,000				
Transfer Out - Training Prop Fund	0				
Transfer Out - Structures. Int. Serv. Fund	\$ 718,954				
Transfer Total	\$ 1,318,954				
FINAL REVENUE OVER/(UNDER) EXPENDITURE	\$ 0				

COASTSIDE FIRE PROTECTION DISTRICT
2017-2018 Final 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:	\$ <u>350</u>	<u> </u>	<u> </u>	<u> </u>	<u>350</u>
Internal Service Funds:					
Apparatus Replacement	1,984,531	406,000	995,650		1,394,881
Land and Structures	9,202,074	718,954			9,921,028
Equipment and Tools	1,242,112	194,000			1,436,112
Training Prop/Facility	1,585,421				1,585,421
Designated for:					
General Reserves	1,882,000				1,882,000
Weed Abatement Reserve	25,907				25,907
Debt Service:					
OPEB PARS Trust	4,183,670				4,183,670
Fund Balance FY 16/17 (Rev less Exp)	-				
ISF Contribution FY 17/18 Budget	1,318,954			1,318,954	
Total Designated	\$ <u>21,424,669</u>	<u>1,318,954</u>	<u>995,650</u>	<u>1,318,954</u>	<u>20,429,019</u>
Total Fund Balance	\$ <u>21,425,019</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Detail

Fund Balance FY 16/17 (Rev less Exp)	-				
FY16/17 Budget Rev.Over/(Under) Exp	1,318,954				
Sub Total	1,318,954				
ISF Contribution FY 17/18 Budget	718,954	Transfer to Structure/Land Internal Service Fund			
	406,000	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	1,318,954				
	-	Transfer to PARS Trust Fund			
Total	1,318,954				

COASTSIDE FIRE PROTECTION DISTRICT
Internal Service Funds, OPEB Trust Fund
2017-18 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	406,000
	TOTAL REVENUE	\$ <u>2,390,531</u>
<u>EXPENDITURE</u>		
7311	Vehicle Replacement - Ladder Truck	995,650
	TOTAL CAPITAL EXPENDITURE	\$ <u>995,650</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$ <u>1,394,881</u>
	ENDING FUND BALANCE	\$ <u>1,394,881</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>

OPEB Trust Fund (PARS)

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
2701	Account Balance as of 7/1/17	4,183,670
	Operating Transfer In:	-
	TOTAL REVENUE	\$ 4,183,670
	<u>EXPENDITURE</u>	
		-
	TOTAL CAPITAL EXPENDITURE	\$ -
	REVENUE OVER/(UNDER) EXPENDITURE	\$
	ENDING FUND BALANCE	\$ 4,183,670

Structure/Land Improvement Fund

	<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
Account Balance in Local Agency Investment Fund (LAIF)	\$	9,202,074
2701 Operating Transfer In		718,954
TOTAL REVENUE	\$	<u>9,921,028</u>
<u>EXPENDITURE</u>		
TOTAL CAPITAL EXPENDITURE	\$	<u>-</u>
REVENUE OVER/(UNDER) EXPENDITURE	\$	<u>9,921,028</u>
ENDING FUND BALANCE	\$	<u>9,921,028</u>

Training Prop/Facility

		<u>REVENUE</u>	<u>PRELIMINARY BUDGET</u>
	Transfer in From General Fund Designated Fund Balance	\$	1,585,421
2701	Operating Transfer In		0
	TOTAL REVENUE	\$	<u>1,585,421</u>
	<u>EXPENDITURE</u>		
	TOTAL CAPITAL EXPENDITURE	\$	<u>-</u>
	REVENUE OVER/(UNDER) EXPENDITURE	\$	<u>1,585,421</u>
	ENDING FUND BALANCE	\$	<u>1,585,421</u>