

Exhibit B - 3-Year Budget

Cayucos Fire - CSA 10

Account Detail	Year 1	Year 2	Year 3	
Property Tax	283,134	303,265	324,827	Assumptions
Fire Special Tax	268,464	273,833	279,310	Assumes increase of 7.11%/year (Average last 3 years)
Weed Abatement	17,307	17,307	17,307	Assumes CPI of 2%
Other Sources	32,617	32,617	32,617	
Total Revenue	601,522	627,022	654,061	
General Fund support	911,665	905,216	904,905	
Total Financing Sources	1,513,187	1,532,238	1,558,966	
CSA 10 - Administration Annual Expenditures	100,589	81,023	76,969	See Exhibit B.1
County Fire Annual Operating Expenditures	1,412,598	1,451,215	1,481,997	See Exhibit B.2
Gross Expenditures:	1,513,187	1,532,238	1,558,966	
Net Expenditures	1,513,187	1,532,238	1,558,966	
Total Financing Requirements	1,513,187	1,532,238	1,558,966	

Note: The budget shows annual operating expense and does not include the potential one-time costs of \$1,871,000 associated with facility and equipment repair/renovation.

Cayucos - Annual Contract with CAL FIRE

With all rates as of 9/21/17

	Qty	Mos	FTE's	YEAR 1 Total Cost	Year 2 Total Cost	Year 3 Total Cost
Firefighter-II		12	0.0	-	-	-
Engineer	4.00	12	4.0	657,105	674,884	691,532
Captain (Engine Staffing)	2.00	12	2.0	386,166	396,653	406,432
Battalion Chief (B3411 is state-funded)	1.00	12	N/A			
3.5% projected increase in benefits			N/A	-	5,045	5,169
Personnel Sub-total			6.0	1,043,271	1,076,582	1,103,134
Uniform Allowances Year Round	6.00	12		12,780	12,780	12,780
Uniform Allowances Amador	0.00	5		-	-	-
Protective Gear Year Round	6.00	12		8,670	8,670	8,670
Protective Gear Amador	0.00	5		-	-	-
Cayucos Engine Maintenance	1.00	12		8,548	8,548	8,548
Facilities	1.00	12		4,542	4,542	4,542
Utilities	1.00	12		6,490	6,490	6,490
Vehicle Replacement Fund	1.00	12		134,187	134,187	134,187
Operating Sub-total				175,217	175,217	175,217
CAL FIRE Admin Fee				146,340	150,341	153,530
TOTAL (SCHEDULE A)				1,364,829	1,402,140	1,431,881
SLO County-wide Overhead				47,769	49,075	50,116
GRAND TOTAL				1,412,598	1,451,215	1,481,997

Fund: Cayucos Fire District
 Prepared by: Straith (X5299)
 Date of Prep: 4/26/2018
 Purpose of WPs: To provide estimate for tax roll preparation and various accounting tasks for Cayucos Fire

Account Detail	Year 1		Year 2		Year 3		Assumption(s)	Weighted Labor Rate
	Hours	Dollars	Hours	Dollars	Hours	Dollars		
Salaries								
Department Administrator								\$ 130.70
Tax Roll Prep	120	\$ 15,684	40	\$ 5,228	10	\$ 1,307		
Tax Roll Communication with Prop Owners	5	654	5	654	5	654		
Report Review	2	261	2	261	2	261		
Budget	50	6,535	2	261	2	261		
Accountant I								\$ 64.63
Tax Roll Prep	50	3,232	25	1,616	25	1,616		
Tax Roll Communication with Prop Owners	40	2,585	40	2,585	40	2,585		
Budget	10	646	45	2,908	40	2,585		
Accounting - General	100	6,463	100	6,463	100	6,463		
LGFA Reporting	25	1,616	10	646	10	646		
CAFR Prep	25	1,616	10	646	10	646		
Weed Abatement Noticing	40	2,585	40	2,585	40	2,585	(5)	
Weed Abatement Billing/Tracking payments	200	12,926	200	12,926	200	12,926	(5)	
Accountant III								\$ 85.73
Tax Roll Prep	100	8,573	75	6,430	70	6,001		
Tax Roll Communication with Prop Owners	10	857	10	857	10	857		
Senior Account Clerk								\$ 56.18
Weed Abatement-Cash Receipting	200	11,236	200	11,236	200	11,236	(5)	
Subtotal Hours/Salaries	977	\$ 75,469	804	\$ 55,303	764	\$ 50,631		
Expenditures								
County Wide Overhead		20,000		20,600		21,218	(2)	
ACTTC Tax Roll Charges								
Fire Tax		4,720		4,720		4,720	(3)/(4)	
Weed Abatement (Estimated 200 APNs)		400		400		400	(3)/(4)	
Total Expenditures		\$ 100,589		\$ 81,023		\$ 76,969		

Assumptions:

- (1)
- (2) 3% CPE Index
- (3) Estimate-depends on total CWOH\$s and other SD O&M budget \$s
- (4) Tax Roll upload charge \$2.00 per parcel
2360 Fire Parcels
- (5) Varies Weed Abatement Parcels (82 in FY 2017/18, but number will vary pending # APNS who did not comply with the noticing. Labor hours will vary depending on the number of parcels that are noticed, billed, and then put on the tax roll.