EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FISCAL YEAR 2014-15 OPERATING BUDGET & PROJECTIONS

5 STATION MODEL THRU 8/31/14
4 STATION MODEL THRU 3/31/15
CAL FIRE AMADOR CONTRACT
48/30 OPERATIONAL PERSONNEL
2 ADMINISTRATIVE PERSONNEL

		Projected Actual		Budget		Projections																	
		2013-14 Budget	% Increase	2014-15 Projection	% Increase	2015-16 Projection	% Increase	2016-17 Projection	% Increase	2017-18 Projection	% Increase	2018-19 Projection	% Increase	2019-20 Projection	% Increase	2020-21 Projection	% Increase	2021-22 Projection	% Increase	2022-23 Projection	% Increase	2023-24 Projection	% Increase
Revenue																							
9010	Prop Taxes-Curr Secured	8,642,199	16.01%	10,085,446	16.70%	10,488,864	4.00%	10,855,974	3.50%	11,181,654	3.00%	11,405,287	2.00%	11,633,392	2.00%	11,866,060	2.00%	12,103,381	2.00%	12,345,449	2.00%	12,592,358	2.00%
9011	Prop Tax-Supplemental	25,071	13.16%	29,258	16.70%	30,428	4.00%	31,493	3.50%	32,438	3.00%	33,087	2.00%	33,748	2.00%	34,423	2.00%	35,112	2.00%	35,814	2.00%	36,530	2.00%
9013	Prop Tax-Unitary	92,217	17.56%	107,617	16.70%	111,922	4.00%	115,839	3.50%	119,314	3.00%	121,701	2.00%	124,135	2.00%	126,617	2.00%	129,150	2.00%	131,733	2.00%	134,367	2.00%
9020	Prop Taxes-Curr Unsecured	306,057	8.90%	357,169	16.70%	371,455	4.00%	384,456	3.50%	395,990	3.00%	403,910	2.00%	411,988	2.00%	420,228	2.00%	428,632	2.00%	437,205	2.00%	445,949	2.00%
9030	Prop Taxes-Prior-Secured	(72,993)	131.41%	(85,183)	16.70%	(88,590)	4.00%	(91,691)	3.50%	(94,442)	3.00%	(96,330)	2.00%	(98,257)	2.00%	(100,222)	2.00%	(102,227)	2.00%	(104,271)	2.00%	(106,356)	2.00%
9031	Prop Tax-Prior Supplemnt	(24,714)	-18.99%	(28,841)	16.70%	(29,995)	4.00%	(31,045)	3.50%	(31,976)	3.00%	(32,616)	2.00%	(33,268)	2.00%	(33,933)	2.00%	(34,612)	2.00%	(35,304)	2.00%	(36,010)	2.00%
9035	Prop Taxes-Prior-Unsecured	14,914	310.15%	17,405	16.70%	18,101	4.00%	18,734	3.50%	19,296	3.00%	19,682	2.00%	20,076	2.00%	20,477	2.00%	20,887	2.00%	21,305	2.00%	21,731	2.00%
9591	RDA Nonprop-Tax Pass Through	153,504	-22.99%	179,139	16.70%	186,305	4.00%	192,825	3.50%	198,610	3.00%	202,582	2.00%	206,634	2.00%	210,767	2.00%	214,982	2.00%	219,282	2.00%	223,667	2.00%
9965	Restricted Donations (Measure H)	180,000	847.37%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%	180,000	0.00%
	CFD Funds and Administration	151,980	2.00%	155,020	2.00%	158,120	2.00%	161,282	2.00%	164,508	2.00%	167,798	2.00%	171,154	2.00%	174,577	2.00%	178,069	2.00%	181,630	2.00%	185,263	2.00%
	Safer Grant estimated start 11/18/12	3,765,000	135.35%	775,000	-79.42%																		
	TOTAL	13,233,235	35.87%	11,772,029	-11.04%	11,426,610	-2.93%	11,817,870	3.42%	12,165,393	2.94%	12,405,101	1.97%	12,649,603	1.97%	12,898,995	1.97%	13,153,375	1.97%	13,412,842	1.97%	13,677,499	1.97%

Note:
Property Tax Revenues have been updated based on information from Agencies.
Property Tax AV Increases: 14/15 16.6%, 15/16 4.0%, 16/17 3.5%, 17/18 3.0%, 18/19 - 23/24 2.0%
Safer Grant Revenues reduced to $775,000
Measure H Revenue has been updated based on County Estimates May 2014

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FISCAL YEAR 2014-15 OPERATING BUDGET & PROJECTIONS

5 STATION MODEL THRU 8/31/14
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		Projected Actual		Budget		Projections																	
		2013-14 Budget	% Increase	2014-15 Projection	% Increase	2015-16 Projection	% Increase	2016-17 Projection	% Increase	2017-18 Projection	% Increase	2018-19 Projection	% Increase	2019-20 Projection	% Increase	2020-21 Projection	% Increase	2021-22 Projection	% Increase	2022-23 Projection	% Increase	2023-24 Projection	% Increase
Salaries and Benefits																							
1011	Permanent Salaries	3,420,238	31.60%	3,017,740	-11.77%	2,411,511	-19.06%	2,433,404	2.00%	2,543,276	2.00%	2,594,142	2.00%	2,646,024	2.00%	2,695,945	2.00%	2,752,924	2.00%	2,807,952	2.00%	2,864,142	2.00%
1013	Temporary Salaries	-	-100.00%	-		-		-		-		-		-		-		-		-		-	
1014	Permanent OT	835,600	24.20%	700,200	-16.11%	533,069	-23.73%	552,551	1.31%	572,202	1.32%	582,046	1.32%	592,067	1.32%	602,329	1.32%	612,775	1.32%	623,431	1.32%	634,300	1.32%
1015	Deferred Comp	2,350	4.60%	2,040	-13.22%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%	2,040	0.00%
1019	Comp & SDI Recoveries	-		-		-		-		-		-		-		-		-		-		-	
1012	FICA/Medicare	70,184	49.84%	52,171	-25.68%	42,305	-18.91%	43,151	2.00%	44,014	2.00%	44,895	2.00%	45,793	2.00%	46,708	2.00%	47,643	2.00%	48,595	2.00%	49,567	2.00%
1014	Retirement Expense	3,697,720	33.11%	3,935,666	27.01%	3,733,552	-13.91%	3,070,632	-8.00%	3,132,044	2.00%	3,194,685	2.00%	3,258,579	2.00%	3,323,751	2.00%	3,390,226	2.00%	3,458,030	2.00%	3,527,191	2.00%
1060	Employee Group Ins.	1,050,000	61.21%	973,897	-7.25%	813,323	-16.50%	870,255	7.00%	931,173	7.00%	996,355	7.00%	1,066,100	7.00%	1,140,727	7.00%	1,220,578	7.00%	1,305,019	7.00%	1,397,440	7.00%
1061	Retiree Health Ins.	229,160	12.91%	255,955	11.72%	278,991	9.00%	304,100	9.00%	331,469	9.00%	361,301	9.00%	393,815	9.00%	429,262	9.00%	467,945	9.00%	510,069	9.00%	555,905	9.00%
1062	OPEB Pre-Pay	231,920	33.61%	312,085	34.59%	504,160	61.55%	539,451	7.00%	577,213	7.00%	617,618	7.00%	660,851	7.00%	707,110	7.00%	756,608	7.00%	809,571	7.00%	866,241	7.00%
1063	Unemployment Ins.	20,180	31.00%	29,593	4.4%	26,636	-9.94%	31,244	17.30%	36,650	17.30%	42,990	17.30%	50,437	17.30%	59,151	17.30%	69,384	17.30%	81,355	17.30%	95,403	17.30%
1070	Workers Comp Ins.	511,504	-20.12%	474,425	-7.24%	403,943	-14.16%	412,623	2.10%	463,339	2.10%	499,236	2.10%	531,459	2.10%	559,203	2.10%	609,617	2.10%	652,892	2.10%	692,755	2.10%
	Subtotal	9,516,526	39.31%	9,817,852	3.11%	8,302,857	-15.39%	8,319,856	0.14%	8,633,420	3.14%	8,933,308	3.47%	9,247,184	3.51%	9,573,226	3.53%	9,929,690	3.60%	10,293,561	3.53%	10,694,550	3.90%
Services and Supplies																							
2100	Office Expense	10,000	52.00%	10,200	2.00%	10,404	2.00%	10,612	2.00%	10,824	2.00%	11,041	2.00%	11,262	2.00%	11,487	2.00%	11,717	2.00%	11,951	2.00%	12,190	2.00%
2102	Books-Periodicals-Subscriptions	500	5.00%	510	2.00%	520	2.00%	531	2.00%	541	2.00%	552	2.00%	563	2.00%	574	2.00%	586	2.00%	598	2.00%	609	2.00%
2110	Communication	77,450	5.00%	78,999	2.00%	80,579	2.00%	82,191	2.00%	83,834	2.00%	85,511	2.00%	87,221	2.00%	88,966	2.00%	90,745	2.00%	92,560	2.00%	94,411	2.00%
2120	Utilities	95,412	9.50%	97,340	2.00%	100,307	3.00%	102,313	2.00%	104,359	2.00%	106,447	2.00%	108,576	2.00%	110,747	2.00%	112,962	2.00%	115,221	2.00%	117,526	2.00%
2130	Small Tools and Instruments	1,500	-11.31%	1,530	2.00%	1,561	2.00%	1,592	2.00%	1,624	2.00%	1,656	2.00%	1,689	2.00%	1,723	2.00%	1,757	2.00%	1,793	2.00%	1,828	2.00%
2131	Minor Furniture Equipment	4,000	100.00%	4,080	2.00%	4,162	2.00%	4,245	2.00%	4,330	2.00%	4,416	2.00%	4,505	2.00%	4,595	2.00%	4,687	2.00%	4,781	2.00%	4,876	2.00%
2132	Minor Computer Equipment	12,000	-8.00%	12,240	2.00%	12,485	2.00%	12,734	2.00%	12,989	2.00%	13,249	2.00%	13,514	2.00%	13,784	2.00%	14,060	2.00%	14,341	2.00%	14,628	2.00%
2140	Medical & Lab Supplies	21,000	5.00%	21,420	2.00%	21,848	2.00%	22,285	2.00%	22,731	2.00%	23,186	2.00%	23,649	2.00%	24,122	2.00%	24,605	2.00%	25,097	2.00%	25,599	2.00%
2150	Food	1,364	-9.03%	1,391	2.00%	1,419	2.00%	1,447	2.00%	1,476	2.00%	1,506	2.00%	1,536	2.00%	1,567	2.00%	1,598	2.00%	1,630	2.00%	1,663	2.00%
2160	Clothing & Personal Supplies	28,000	43.32%	1,000	-96.43%	1,020	2.00%	1,040	2.00%	1,061	2.00%	1,082	2.00%	1,104	2.00%	1,126	2.00%	1,149	2.00%	1,172	2.00%	1,195	2.00%
2170	Household Expense	12,000	-11.11%	12,240	2.00%	12,485	2.00%	12,734	2.00%	12,989	2.00%	13,249	2.00%	13,514	2.00%	13,784	2.00%	14,060	2.00%	14,341	2.00%	14,628	2.00%
2200	Memberships	500	-15.00%	3,310	662.00%	3,510	6.00%	3,652	2.00%	3,725	2.00%	3,799	2.00%	3,875	2.00%	3,953	2.00%	4,032	2.00%	4,113	2.00%	4,195	2.00%
2250	Rents and Leases-Equipment	7,500	151.82%	7,650	2.00%	7,803	2.00%	7,959	2.00%	8,118	2.00%	8,281	2.00%	8,446	2.00%	8,615	2.00%	8,787	2.00%	8,963	2.00%	9,142	2.00%
2251	Computer Software Cost	5,000	121.21%	5,100	2.00%	5,202	2.00%	5,306	2.00%	5,412	2.00%	5,520	2.00%	5,631	2.00%	5,743	2.00%	5,858	2.00%	5,975	2.00%	6,095	2.00%
2260	Rents & Leases - Property	4,500	0.00%	4,590	2.00%	4,682	2.00%	4,775	2.00%	4,871	2.00%	4,968	2.00%	5,068	2.00%	5,169	2.00%	5,272	2.00%	5,378	2.00%	5,485	2.00%
2262	Building Occupancy Costs	38,000	-11.53%	38,501	2.00%	39,527	2.00%	40,368	2.00%	41,176	2.00%	41,999	2.00%	42,839	2.00%	43,695	2.00%	44,570	2.00%	45,461	2.00%	46,371	2.00%
2270	Maintenance - Equipment	26,000	9.41%	26,520	2.00%	27,050	2.00%	27,591	2.00%	28,143	2.00%	28,706	2.00%	29,280	2.00%	29,866	2.00%	30,463	2.00%	31,072	2.00%	31,694	2.00%
2271	Vehicle Repairs	230,000	-4.11%	241,500	5.00%	253,575	5.00%	266,254	5.00%	279,566	5.00%	293,545	5.00%	308,222	5.00%	323,633	5.00%	339,815	5.00%	356,806	5.00%	374,646	5.00%
2272	Vehicle Fuel/Oil	116,000	16.60%	121,800	5.00%	127,890	5.00%	134,285	5.00%	140,999	5.00%	148,049	5.00%	155,451	5.00%	163,224	5.00%	171,385	5.00%	179,954	5.00%	188,952	5.00%
2273	Central Garage Fees	15,000	-11.76%	15,300	2.00%	15,606	2.00%	15,918	2.00%	16,236	2.00%	16,561	2.00%	16,892	2.00%	17,230	2.00%	17,575	2.00%	17,926	2.00%	18,285	2.00%
2276	Mobile Radio-Electronic Equipment	2,450	-66.56%	2,418	2.00%	2,497	2.00%	2,547	2.00%	2,598	2.00%	2,650	2.00%	2,703	2.00%	2,757	2.00%	2,812	2.00%	2,868	2.00%	2,926	2.00%
2281	Maintenance of Buildings	30,000	-24.32%	30,600	2.00%	31,212	2.00%	31,836	2.00%	32,473	2.00%	33,122	2.00%	33,785	2.00%	34,461	2.00%	35,150	2.00%	35,853	2.00%	36,570	2.00%
2282	Grounds Maintenance	22,000	-18.12%	22,440	2.00%	22,889	2.00%	23,347	2.00%	23,814	2.00%	24,290	2.00%	24,776	2.00%	25,271	2.00%	25,777	2.00%	26,292	2.00%	26,818	2.00%
2310	Non Corp Prof Spclzd Svcs	141,000	133.26%	143,820	2.00%	146,696	2.00%	149,630	2.00%	152,623	2.00%	155,675	2.00%	158,789	2.00%	161,965	2.00%	165,204	2.00%	168,508	2.00%	171,878	2.00%
	Legal	125,000	290.63%	125,000	0.00%	127,500	2.00%	130,050	2.00%	132,651	2.00%	135,304	2.00%	138,010	2.00%	140,770	2.00%	143,586	2.00%	146,457	2.00%	149,387	2.00%
	CalWin	320,000	-42.31%	387,000	20.94%	394,740	2.00%	402,635	2.00%	410,687	2.00%	418,901	2.00%	427,279	2.00%	435,825	2.00%	444,541	2.00%	453,432	2.00%	462,501	2.00%
2360	Insurance	85,500	5.00%	90,000	5.26%	91,800	2.00%	93,636	2.00%	95,509	2.00%	97,419	2.00%	99,367	2.00%	101,355	2.00%	103,382	2.00%	105,449	2.00%	107,558	2.00%
2474	Fire Fighting Supplies	110,000	-43.06%	89,760	-18.40%	91,555	2.00%	93,386	2.00%	95,254	2.00%	97,159	2.00%	99,102	2.00%	101,084	2.00%	103,106	2.00%	105,168	2.00%	107,272	2.00%
2477	Ed Supplies and Courses	17,000	64.96%	17,340	2.00%	17,687	2.00%	18,041	2.00%	18,401	2.00%	18,769	2.00%	19,145	2.00%	19,528	2.00%	19,918	2.00%	20,317	2.00%	20,723	2.00%
2479	Other Special Departmental Exp	1,500	-82.25%	1,530	2.00%	1,561	2.00%	1,592	2.00%	1,624	2.00%	1,656	2.00%	1,689	2.00%	1,723	2.00%	1,757	2.00%	1,793	2.00%	1,828	2.00%
	Subtotal	1,557,566	9.60%	1,616,653	3.79%	1,659,892	2.67%	1,704,533	2.69%	1,750,610	2.70%	1,798,270	2.72%	1,847,483	2.74%	1,898,343	2.75%	1,950,915	2.77%	2,005,370	2.79%	2,061,478	2.80%
County Charges																							
3530	Taxes & Assessments	1,030	3.00%	1,061	3.00%	1,093	3.00%	1,126	3.00%	1,159	3.00%	1,194	3.00%	1,230	3.00%	1,267	3.00%	1,305	3.00%	1,344	3.00%	1,384	3.00%
	Dispatch Services	450,000	3.00%	463,500	3.00%	477,405	3.00%	491,727	3.00%	506,479	3.00%	521,673	3.00%	537,324	3.00%	553,443	3.00%	570,047	3.00%	587,148	3.00%	604,762	3.00%
3611	Interfund Exp - Gen/Gov	219,217	32.45%	225,794	3.00%	232,567	3.00%	239,544	3.00%	246,731	3.00%	254,133	3.00%	261,757	3.00%	269,609	3.00%	277,698	3.00%	286,028	3.00%	294,609	3.00%
	Subtotal	670,247	15.16%	690,354	3.00%	711,065	3.00%	732,397	3.00%	754,369	3.00%	777,000	3.00%	800,310	3.00%	824,319	3.00%	849,049	3.00%	874,520	3.00%	900,756	3.00%
Internal Services																							
	Capital Improvement Fund	116,939		121,199		106,738		107,864		111,381		115,076		118,950		123,049		127,297		131,798		136,536	
	Equipment Replacement Fund	116,939		121,199		106,738		107,864		111,381		115,076		118,950		123,049		127,297		131,798		136,536	
	Subtotal	233,878		242,397		213,476		215,728		222,762		230,152		237,900		246,098		254,593		263,595		273,072	
One Time Costs																							
	Election/Education Outreach	125,000		200,000		-		-		-		-		-		-		-		-		-	
	OPEB Actuary (every two years)	-		20,000		-		20,000		-		20,000		-		20,000		-		20,000		-	
	Administrative Support Services	95,000		-				-		-		-		-		-		-		-		-	
	Contingency	100,000		-				-		-		-		-		-		-		-		-	
	Layoff Costs	-		-		-		-		-		-		-		-		-		-		-	
	Subtotal	320,000		220,000		-		20,000		-		20,000		-		20,000		-		20,000		-	
TOTAL		12,301,217	26.25%	12,593,153	2.37%	10,857,290	-13.47%	11,032,114	1.24%	11,361,193	3.00%	11,757,929	3.49%	12,132,881	3.19%	12,567,926	3.59%	12,982,247	3.30%	13,453,346	3.63%	13,926,859	3.51%

Note:
Salary and Benefits have been updated based on the Contracts approved in April and May 2014
Beginning in FY 2015/16 Salaries have a 2% Increase annually thru 2023/24
Retirement Expenses have been updated based on the January 2014 projection
Retiree Medical Insurance and OPEB Pre-Pay have not been budgeted for the Grant positions.
EDRSCA Ongoing costs of $18,000 per year has been budgeted started in FY 2013/14
CCCFPD Prevention Services budgeted at $80,000 starting FY 2013/14
One Time Outreach Education of $250k added to FY 2018/19
OPEB Pre-Pay Contribution increased to 35% in FY 2015-16

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FISCAL YEAR 2014-15 OPERATING BUDGET & PROJECTIONS

		FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
9010	Prop Taxes-Curr Secured	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9011	Prop Tax-Supplemental	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9013	Prop Tax-Unitary	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9020	Prop Taxes-Curr Unsecurred	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9030	Prop Taxes-Prior-Secured	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9031	Prop Tax-Prior Supplemntl	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9035	Prop Taxes-Prior-Unsecured	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9591	RDA Nonprop-Tax Pass Through	8.00%	16.70%	4.00%	3.50%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
9965	Restricted Donations (Measure H)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CFD Funds and Administration	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Safer Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FISCAL YEAR 2014-15 OPERATING BUDGET & PROJECTIONS

		FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Salaries and Benefits												
1011	Perm Salaries - Captain, Engineer, Firefighter	5.00%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
1011	Perm Salaries - Chief, Battalion Chief	0.00%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
1011	Perm Salaries - Firefighter hired 1/2013 & after	2.50%	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
1011	Perm Salaries - Administrative Asst inc COLA	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
1013	Temperary Salaries	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1014	Permanent OT	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc
1015	Deferred Comp	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1019	Comp & SDI Recoveries	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc
1042	FICA/Medicare	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1044	Retirement Expense - Current Costs	28.16%	2.64%	0.51%	-4.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1044	Retirement Expense - Past Costs	65.70%	34.77%	0.51%	-4.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1044	Retirement Expense - Current - New Firefighter	15.71%	1.38%	0.51%	-4.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1044	Retirement Expense - Past - New Firefighter	65.70%	34.77%	0.51%	-4.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1060	Employee Group Ins.	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
1061	Retiree Health Ins.	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc
1062	OPEB Pre-Pay	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc	Ind Calc
1063	Unemployment Ins.	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
1070	Workers Comp Ins.	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Services and Supplies												
2100	Office Expense	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2102	Books-Periodicals-Subscriptions	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2110	Communications	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2120	Utilities	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2130	Small Tools and Instruments	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2131	Minor Furniture/Equipment	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2132	Minor Computer Equipment	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2140	Medical & Lab Supplies	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2150	Food	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2160	Clothing & Personal Supplies	Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2170	Household Expense	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2200	Memberships	5.00%	602.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2250	Rents and Leases-Equipment	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2251	Computer Software Cost	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2260	Rents & Leases - Property	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2262	Building Occupancy Costs	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2270	Maintenance - Equipment	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2271	Vehicle Repairs	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2272	Vehicle Fuel/Oil	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2273	Central Garage Tires	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2276	Main Radio-Electronic Equipment	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2281	Maintenance of Buildings	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2282	Grounds Maintenance	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2303	Other Travel Employees	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2310	Non Cnty Prof/Spclzd Svcs	Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	Legal	Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
	CalFire	Calc	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2360	Insurance	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2473	Specialized Printing	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2474	Fire Fighting Supplies	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2477	Ed Supplies and Courses	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2479	Other Special Departmental Exp	5.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
County Charges												
3530	Taxes & Assessments	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	Dispatch Services	Calc	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
3611	Interfund Exp - Gov/Gov	Calc	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Internal Services												
	Capital Improvement Fund	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
	Equipment Replacement Fund	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
One Time Costs												
	Election/Education Outreach	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
	OPEB Actuary (every two years)	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
	Administrative Support Startup	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
	Contingency	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc
	Layoff Costs	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc	Calc