

EAST CONTRA COSTA FIRE PROTECTION DISTRICT FY 2020-21 PRELIMINARY OPERATING BUDGET

9 Station Model

Budget Summary

3 STATION OPERATIONAL
33 OPERATIONAL PERSONNEL
7 ADMINISTRATIVE PERSONNEL

	Budget		Projected Cash Flow	
	2019-20		2020-21	%
	Final Budget	Projected Actual	Preliminary Budget	increase Over Prior Year Budget
Starting Fund Balance	\$10,161,896	\$10,161,896	\$10,641,866	4.72%
Revenue				
Revenue	16,812,209	16,685,773	17,549,169	4.38%
Total Revenue	\$16,812,209	\$16,685,773	\$17,549,169	4.38%
Expenditures				
Salaries and Benefits	12,531,870	12,531,870	12,720,849	1.51%
Services and Supplies	2,689,229	2,239,996	2,258,262	-16.03%
City/County Charges	513,600	524,381	555,273	8.11%
Capital Reserve Charges	1,031,557	1,031,557	920,000	-10.81%
Periodic Charges	34,000	28,000	262,000	
Total Expenditures	\$16,800,256	\$16,355,804	\$16,716,384	-0.50%
Revenues over (under) Expenditures	\$11,953	\$329,969	\$832,785	
Gen. Fd Loan to Oakley Dev. Fd. For St 55	150,000	150,001	\$200,000	
Mid Term Bud. Adj & Strategic Initiatives			(1,275,000)	
Prevention Bureau				
Ending Fund Balance	\$10,323,849	\$10,641,866	\$10,199,651	

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET
Revenue Budget

			2019-20		2020-21		% Increase Over Prior Year Budget
			Final Budget	Projected Actual	Preliminary Budget	Budget	
9010	40001.00	Prop Taxes-Curr Secured	14,044,864	14,282,101	14,395,985		2.50%
9011	40020.00	Prop Tax-Supplemental	306,290	62,204	313,947		2.50%
9013	40007.00	Prop Tax-Unitary	123,907	177,656	127,004		2.50%
9020	40005.00	Prop Taxes-Curr Unsecured	373,557	380,279	382,896		2.50%
9030	40010.00	Prop Taxes-Prior-Secured	(26,702)	(21,927)	(27,369)		2.50%
9031	40035.00	Prop Tax-Prior Supplement	(15,520)	(13,473)	(15,908)		2.50%
9035	40015.00	Prop Taxes-Prior-Unsecured	(645)	(441)	(661)		2.50%
9385	40055.00	H/O Prop Tax Relief	93,150	44,898	93,150		0.00%
9580	40045.00	Other in Lieu Taxes	15,281	15,005	15,281		0.00%
9591	40044.00	RDA Nonprop-Tax Pass Through	477,056	297,730	477,056		0.00%
9895	45831.00	Restricted Donations (Measure H)	218,087	218,087	218,087		0.00%
	47F22.00	CFD Summer Lakes Funds & Admin	179,735	174,500	182,800		1.71%
		BBID	892,938	892,938	915,261		2.50%
		CFD - Delta Coves	12,000	-	11,640		-3.00%
	46760.00	First Responder Fee	52,020	156,808	160,000		207.57%
	46762.00	Fire Recovery Fee	50,000		51,000		0.00%
		JAC PV Ed Reimbursements	1,192	4,408	4,500		277.42%
		Fire Prevention			237,000		
		Station 58 Rent	15,000	15,000	7,500		
TOTAL			16,812,209	16,685,773	17,549,169		4.38%

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET**

Expense Budget

	2019-20		2020-21	
	Final Budget	Projected Actual	Preliminary Budget	% Increase Over Prior Year Budget
Salaries and Benefits				
	3,880,350		3,956,348	1.96%
51205 Permanent Salaries				
51205 PT/Temporary Salaries	-		-	0.00%
51200 Permanent OT	771,822		779,264	0.96%
53415 53420 FICA/Medicare/LTD	91,647		104,890	14.45%
53400 Retirement Expense	5,023,273		5,048,093	0.49%
52310 Employee Group Ins.	883,796		880,304	-0.40%
52320 Retiree Health Ins. (OPEB Pay-Go)	397,902		\$468,381	17.71%
52325 OPEB Trust Contribution	\$561,997	\$561,997	\$572,068	1.79%
52800 Unemployment Insurance	3,570		3,641	2.00%
53410 Workers Comp Ins.	544,469		550,171	1.05%
50110 50117 Pay Incentives EMT & Holiday OT	369,044		357,690	
New Code Ed Tuition Reimbursements	4,000		4,000	
Subtotal	12,531,870	12,531,870	12,720,849	1.51%
Services and Supplies				
60100 Office Expense	56,440	53,782	55,000	-2.55%
60110 Books-Periodicals-Subscriptions	5,000	837	5,000	0.00%
60111 Memberships Subscriptions & Dues	15,000	14,845	16,000	6.67%
60130 Clothing & Personal Supplies	45,000	53,069	27,180	-39.60%
60132 Safety Supplies	23,000	37,544	25,000	8.70%
60190 Food	3,000	10,995	15,000	400.00%
60191 Household Expense	23,573	41,967	43,573	84.84%
70051 Minor Furniture/Equipment	-		-	#DIV/0!
70052 Minor Computer Equipment	31,395	18,009	22,950	-26.90%
70053 Mntn Radio-Electronic Equipment	5,161	2,424	5,500	6.56%
70100 Utility Service	76,715	65,231	74,315	-3.13%
70110 Maintenance - Equipment	35,000	-	35,000	0.00%
70111 Vehicle Repairs	175,000	208,664	205,000	17.14%
70112 Vehicle Fuel/Oil	75,811	66,965	75,881	0.09%
70113 Central Garage Tires	12,383	23,759	12,383	0.00%
70115 Maintenance of Buildings	102,700	39,605	50,000	-51.31%
70116 Grounds Maintenance	43,700	30,424	48,179	10.25%
70120 Rents & Leases - Property	2,000	12,222	14,374	618.70%
70125 Rents and Leases-Equipment	3,900	3,949	4,218	8.15%
70130 Insurance	96,900	101,499	87,436	-9.77%
70140 Non Cnty Prof/Spelzd Svcs	459,049	546,841		#VALUE!
70142 CalFire	537,054	77,909	552,365	2.85%
70143 Health Admin Fee	2,520	-	3,000	19.05%
70145 Communications	94,892	80,194	94,892	0.00%
70160 Other Travel Employees	40,200	17,729	34,800	-13.43%
70170 Training/Conference Registration	19,925	7,345	17,800	-10.66%
70171 Ed Supplies and Courses	47,895	11,388	41,465	-13.43%
70239 Legal	365,000	461,383	375,000	2.74%
70600 Fire Fighting Supplies	150,000	115,667	150,000	0.00%
70610 Other Special Departmental Exp	84,000	75,000	84,800	0.95%
70611 Computer Software Cost	57,015	60,750	82,151	44.09%
70612 Building Occupancy Costs	-		-	
Subtotal	2,689,229	2,239,996	2,258,262	-16.03%
City & County Charges				
70620 Taxes & Assessments	3,600	2,664	3,708	3.00%
70621 Dispatch Services	510,000	521,717	551,565	8.15%
Subtotal	513,600	524,381	555,273	8.11%
Capital Reserve Charges				
82F71.00 Capital Facility Improvement Fund	164,557	164,557	100,000	-39.23%
82F70.00 Capital Equipment Replacement Fund	867,000	867,000	820,000	-5.42%
Subtotal	1,031,557	1,031,557	920,000	
Periodic Charges				
3505 From Periodic Worksheet	34,000	28,000	262,000	
Strategic Initiatives	1,890,500	988,656	1,275,000	
Prevention Bureau	225,000	225,000		
Subtotal	2,149,500	1,241,656	3,895,000	
TOTAL	18,915,756	17,569,460	20,349,384	7.58%

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET**

Capital Facilities Maintenance Fund

Blue cells are input cells, black are computed										FY END	1 2021
Station	Status	Seq	Location	Built/ In Service	Last Rep Rehab	Cost (Orig or Rep)	Cost Est Date	Expected Life			
52	In Service	1	BW 201 John Muir PKWY	2001	2001			100			
			Paving	2001	2001	\$27,817	2021	16		\$27,817	
			Painting Exterior	2001	2001	\$35,649	2021	12		\$35,649	
			Structural Repairs	2001	2001	\$100,962	2021	23			
			Roofing	2001	2001	\$73,892	2021	30			
			Rehab Interior	2001	2001	\$45,920	2021	27			
			Fencing	2001	2001	\$18,470	2021	26			
			Lighting	2001	2001	\$34,799	2021	21			
			Mechanical	2001	2001	\$68,470	2021	26			
			Furnishings	2001	2001	\$57,912	2021	20		\$57,912	
			Flooring	2001	2001	\$18,724	2021	12		\$18,724	
			Appliances	2001	2001	\$30,443	2021	12			
			Misc Op Equipment	2001	2001	\$40,349	2021	28			
59	In Service	2	DB 1813 Bixler Rd	2002	2002			100			
			Paving	2002	2002	\$27,817	2021	16			
			Painting Exterior	2002	2002	\$35,649	2021	12			
			Structural Repairs	2002	2002	\$100,962	2021	23			
			Roofing	2002	2002	\$73,892	2021	30			
			Rehab Interior	2002	2002	\$45,920	2021	27			
			Fencing	2002	2002	\$18,470	2021	26			
			Lighting	2002	2002	\$34,799	2021	21			
			Mechanical	2002	2002	\$68,470	2021	26			
			Furnishings	2002	2002	\$57,912	2021	20			
			Flooring	2002	2002	\$18,724	2021	12			
			Appliances	2002	2002	\$30,443	2021	12			
			Misc Op Equipment	2002	2002	\$40,349	2021	28			
53	In Service	3	Oakley 530 O'Hare Ave	2011	2011			100			
			Paving	2011	2011	\$27,817	2021	16			
			Painting Exterior	2011	2011	\$35,649	2021	12			
			Structural Repairs	2011	2011	\$100,962	2021	23			
			Roofing	2011	2011	\$73,892	2021	30			
			Rehab Interior	2011	2011	\$45,920	2021	27			
			Fencing	2011	2011	\$18,470	2021	26			
			Lighting	2011	2011	\$34,799	2021	21			
			Mechanical	2011	2011	\$68,470	2021	26			
			Furnishings	2011	2011	\$57,912	2021	20			
			Flooring	2011	2011	\$18,724	2021	12			
			Appliances	2011	2011	\$30,443	2021	12			
			Misc Op Equipment	2011	2011	\$40,349	2021	28			
57		4	Oakley Admin	2020	2020						
			Paving	2020	2020	\$27,817	2021	16			
			Painting Exterior	2020	2020	\$35,649	2021	12			
			Structural Repairs	2020	2020	\$100,962	2021	23			
			Roofing	2020	2020	\$73,892	2021	30			
			Rehab Interior	2020	2020	\$45,920	2021	27			
			Fencing	2020	2020	\$18,470	2021	26			
			Lighting	2020	2020	\$34,799	2021	21			
			Mechanical	2020	2020	\$68,470	2021	26			
			Furnishings	2020	2020	\$57,912	2021	20			
			Flooring	2020	2020	\$18,724	2021	12			
			Appliances	2020	2020	\$30,443	2021	12			
			Misc Op Equipment	2020	2020	\$40,349	2021	28			
	Future		Training Center	2024	2100						
			Total			\$2,767,035				\$140,102	

*Initial Station cost not included in study
Fund for repair or replacement of facilities or components with a cost of \$25,000 or more

Blue cells are input cells, black cells are computed cells

2021
\$750,000
\$100,000
\$100,000
\$140,102
\$709,898

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET**

Capital Equipment Replacement Fund

<u>Item</u>	<u>Status</u>	<u>In Service</u>	<u>Cost Est</u>	<u>Rep Cost</u>	<u>2020</u> <u>1</u>
<i>Input in Blue Cells Only</i>					
Type 1 New	Sta 52	2020	2021	\$750,000	\$275,364
Type 1 New	Sta 53	2020	2021	\$750,000	\$275,364
Type 1 New	Sta 59	2020	2021	\$750,000	\$275,364
Type 1 # 504/E159	Duty - DB Bixler to Reserve 2021	2007	2018	\$25,000	
Type 1 #506/E152	Duty - BW John Muir to Reserve 2021	2007	2018	\$25,000	
Type 1 #537/E193	Duty - Oakley O'Hare to Reserve 2021	2007	2018	\$25,000	
Type 1 #535/E194	Reserve - Knightsen Dispose	2001			
Type 1 #514	Reserve - BW 1st ST Disopose	2002			
Type 1 #516	Reserve Dispose	2002			
Type 1 # 503/E194A	Reserve - Dispose				
Type 1 - Sta 4	For Sta 55-4 use spare pending new engine	2022	2021	\$750,000	
Type 3 #519/E352	Duty - BW John Muir	2005	2020	\$450,000	
Type 3 #532/E359	Duty - DB Bixler	2004	2020	\$450,000	
Type 3 #523/E393	Duty - Oakley O'Hare to Reserve	2004	2020	\$450,000	
Type 3 #513/E394	Knightsen 2WD - Dispose	1997	2020		
Type 3 #507/E354	BW 1st ST 2WD - Dispose	1997	2020		
Type 3/5 New	2020 Order Lease to own	2021	2020	\$450,000	
Water Tender #530/93	Duty - Oakley O'Hare	2002	2021	\$300,000	
Water Tender #525/52	Duty - BW John Muir	2003	2021	\$300,000	
Water Tender #529/59	Duty - DB Bixler	1992	2021	\$300,000	
Water Tender #528/94	Reserve - BW KN	2001	2021	\$0	
Command Vehicle #510	BC-5112 (A Shift Chief)	2019	2021	\$75,000	
Command Vehicle #538	BC-5111 (Ops Chief)	2019	2021	\$75,000	
Command Vehicle #539	FC-5100 (Chief)	2010	2020	\$105,000	\$105,000
Command Vehicle #540	BC-5114 (B Shift Chief)	2019	2021	\$75,000	
Command Vehicle #505	Ford 250 4x4 (C Shift Chief)	2010	2020	\$105,000	\$105,000
Command Vehicle #511	Businss Services Manager	2018	2021	\$40,000	
Command Vehicle Spare	Keep one of replaced vehicles for spare				
SCBA Initial Purchase	90% Grant Funded	2018	2018	\$30,000	
SCBA Ongoing Repl Program	How many units 27, 31, 32???	2025	2018	\$600,000	
Turnouts 2 set/ person 10 yr life one set every 5 years		2019	2018	\$150,000	
Tech Package A	12 (2 ea sta 6 admin)	2018	2018	\$25,000	
Tech Package B	To be identified	2016	2016	\$30,000	
Tech Package C	To be identified	2017	2017	\$30,000	\$32,307
Med Equip 4 Lucas Devises	Have 4 Rep 1 every two years	2017	2017	\$15,000	
Trailer 501		2012	2012		
Excursion	Command Vehicle Spare????	2020	2020	\$50,000	
Fire Boat 515 \$308000*	Leased to Con Fire	2008	2008		
Boat Trailer #520		2008	2008		
Jasper Antique FE #534		1931	1931		
Total					\$1,068,399

Assumes 2.5% Inflation from Cost Estimate date

#NUM!

Provides for replacement of equipment costing \$10,000 or lasting 5 years or more

2020
\$1,925,176
\$800,000
\$800,000
\$1,068,399
\$1,656,777

EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET
PERIODIC CHARGES

	FY 2019/20	FY 2020/21
Election of Directors Cost		250,000
Reserve Study	2,000	2,000
Legislative Consultant		0
Strategic Plan	12,000	10,000
OPEB Trust Fees	20,000	
OPEB Actuary Study		
Vegetation Hazzard Abatement		
Fire Prevention Contract*		
Personnal Protective Equipment (PPE)		
PRSP Program		
<i>Subtotal</i>	<i>34,000</i>	<i>262,000</i>
 Stragetig Initiatives:		
A2 - Pension Rate Stablization Plan	750,000	750,000
A3 - Fee Study	81,000	75,000
A5 - Supplemental Revenue	567,500	300,000
C1 - Training Facility	300,000	150,000
C2 - Succession Planning	192,000	
E1 - Fire Prevention Bureau	225,000	
E2 - Emergency Prepardness		
<i>Subtotal</i>	<i>1,890,500</i>	<i>1,275,000</i>
 Total	 1,924,500	 1,537,000

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET**

OPEB COST SUMMARY

	FY 2018/19	FY 2019/20	FY 2020/21
Actuarial Determined Contribution (ADC)	\$948,000	\$976,000	\$1,005,000
Retire Health Care (Pay-Go)	\$333,105	\$347,902	\$363,809
Imp Subsidy	\$63,290	\$66,101	\$69,124
OPEB Trust Contribution	\$551,605	\$561,997	\$572,068
Number of Actives	35.00	35.00	35.00
Retiree Health Ins per Active	\$9,517	\$9,940	\$10,395
OPEB Pre-Pay per Active	\$15,760	\$16,057	\$16,345

Retirement Bubble Pay-Go (6 Addl Ret.)		\$50,000	\$104,572
Total Pay-Go		\$397,902	\$468,381

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2020-21 PRELIMINARY OPERATING BUDGET**

Other Funds

	Bethel Island Developer Fee	East Diablo Developer Fee (Brentwood, Discovery Bay, Byron)	Oakley Developer Fee	Summer Lakes (Cypress Lakes) CFD	Delta Covs CFD	Capital Facility Improvements	Capital Equipment Replacement	OPEB	PRSF
PROJECTED BEGINNING FUND BALANC	56,130	1,379,967	0	8,807	0	939,861	1,925,176	3,014,939	1,500,000
REVENUES									
Developer Fee	1,000	1,380	0						
Special Assessments - CFD				182,800	12,500				
Net Investment Gain (Loss)									
Other									
Total Revenue	1,000	1,380	0	182,800	12,500	0	0	0	
EXPENDITURES									
Admin Charges & Fees				1,000	250			20,000	10000
Facility Improvements									
Equipment Replacement Suppression						140,102	1,040,388		
Equipment Replacement Prevention							143,000		
Insurance & Pension Costs								0	0
Total Expenditures	0	0	0	1,000	250	140,102	1,183,388	20,000	
OTHER FINANCING SOURCES									
Transfers From Supression Fund (To)				(185,000)	(12,000)	100,000	820,000	561,997	750,000
Transfers From Prevention Fund (To)							172,840	80,285	-
Other									
Total Other Financing Sources	0	0	0	(185,000)	(12,000)	100,000	992,840	642,282	750,000
NET CHANGE IN FUND BALANCES	1,000	1,380	0	(3,200)	250	(40,102)	(190,548)	622,282	750,000
ENDING FUND BALANCES	57,130	1,381,347	0	5,607	250	899,759	1,734,628	3,637,221	2,250,000