

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2017-18 PRELIMINARY OPERATING BUDGET**

Budget Summary

3 STATION MODEL
36 OPERATIONAL PERSONNEL
2 ADMINISTRATIVE PERSONNEL

	2016-17		2016-17		38 Personnel				36 Personnel													
	Operating Budget w/ Mid-Year Adj.	%	Yr End Projection as of 5/20/17	% of Budget	2017-18 Projection	%	2018-19 Projection	%	2019-20 Projection	%	2020-21 Projection	%	2021-22 Projection	%	2022-23 Projection	%	2023-2024 Projection	%	2024-2025 Projection	%	2025-2026 Projection	%
	4 Stations	Increase				Increase		Increase		Increase		Increase		Increase		Increase		Increase		Increase		Increase
Beginning Fund Balance	1,661,344	30.17%	1,936,748		3,958,489	138.27%	4,290,679	8.39%	5,075,690	18.30%	5,825,549	14.77%	6,250,595	7.30%	6,633,370	6.12%	6,647,601	0.21%	6,509,842	-2.07%	5,922,857	-9.02%
Revenue																						
Revenue	14,897,428	12.32%	14,434,722	96.89%	14,427,293	-3.16%	14,762,216	2.32%	15,058,138	2.00%	15,360,187	2.01%	15,668,492	2.01%	15,983,189	2.01%	16,304,413	2.01%	16,632,306	2.01%	16,664,648	0.19%
Total Revenues	14,897,428	12.32%	14,434,722		14,427,293	-3.16%	14,762,216	2.32%	15,058,138	2.00%	15,360,187	2.01%	15,668,492	2.01%	15,983,189	2.01%	16,304,413	2.01%	16,632,306	2.01%	16,664,648	0.19%
Expenditures																						
Salaries and Benefits	11,058,551	10.98%	9,458,435	85.53%	10,172,262	-8.01%	10,072,089	-0.98%	10,498,474	4.23%	10,943,149	4.24%	11,408,948	4.26%	11,904,724	4.35%	12,425,689	4.38%	12,947,433	4.20%	13,069,598	0.94%
Services and Supplies	1,919,851	0.32%	2,079,099	108.29%	2,047,693	6.66%	2,101,464	2.63%	2,156,955	2.64%	2,214,233	2.66%	2,273,368	2.67%	2,334,434	2.69%	2,397,506	2.70%	2,462,664	2.72%	2,529,992	2.73%
City/County Charges	718,591	1.06%	491,727	68.43%	740,148	3.00%	762,353	3.00%	785,223	3.00%	808,780	3.00%	833,044	3.00%	858,035	3.00%	883,776	3.00%	910,289	3.00%	910,289	0.00%
Capital Reserve Charges	315,031	8.80%	320,537	101.75%	865,000	174.58%	841,300	-2.74%	817,626	-2.81%	768,979	-5.95%	720,358	-6.32%	671,765	-6.75%	685,201	2.00%	698,905	2.00%	712,883	2.00%
Periodic Charges	610,000		63,183	10.36%	270,000		200,000		50,000		200,000		50,000		200,000		50,000		200,000		50,000	
Total Expenditures	14,622,023	13.54%	12,412,981	84.89%	14,095,103	-3.60%	13,977,206	-0.84%	14,308,278	2.37%	14,935,141	4.38%	15,285,718	2.35%	15,968,958	4.47%	16,442,172	2.96%	17,219,291	4.73%	17,272,762	0.31%
Revenues over (under) Expenditures	275,404		2,021,741		332,190		785,010		749,860		425,046		382,774		14,231		(137,758)		(586,985)		(608,114)	
Ending Fund Balance	1,936,748		3,958,489		4,290,679		5,075,690		5,825,549		6,250,595		6,633,370		6,647,601		6,509,842		5,922,857		5,314,743	
Operating Fund Target Balance 20% of Operating Expenditures	2,924,405				2,819,021		2,795,441		2,861,656		2,987,028		3,057,144		3,193,792		3,288,434		3,443,858		3,454,552	
Operating Fund Excess (Deficit)	(987,656)				1,471,658		2,280,248		2,963,894		3,263,567		3,576,226		3,453,809		3,221,408		2,478,999		1,860,191	

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2017-18 PRELIMINARY OPERATING BUDGET**

Revenue Budget

	2016-17 Operating Budget w/ Mid-Year Adj. 4 Stations		2016-17 YTD Actuals/Projected 5/30/2017		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
		% Increase		% of Budget	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase	Projection	% Increase
Revenue																						
9010 40001.00 Prop Taxes-Curr Secured	11,894,089	4.00%	11,620,865	97.70%	12,250,912	3.00%	12,495,930	2.00%	12,745,849	2.00%	13,000,766	2.00%	13,260,781	2.00%	13,525,997	2.00%	13,796,517	2.00%	14,072,447	2.00%	14,072,447	0.00%
9011 40020.00 Prop Tax-Supplemental	34,505	4.00%	328,945	953.33%	35,540	3.00%	36,251	2.00%	36,976	2.00%	37,715	2.00%	38,469	2.00%	39,239	2.00%	40,024	2.00%	40,824	2.00%	40,824	0.00%
9013 40007.00 Prop Tax-Unitary	126,916	4.00%	108,595	85.56%	130,724	3.00%	133,338	2.00%	136,005	2.00%	138,725	2.00%	141,500	2.00%	144,330	2.00%	147,216	2.00%	150,161	2.00%	150,161	0.00%
9020 40005.00 Prop Taxes-Curr Unsecured	421,220	4.00%	323,402	76.78%	433,857	3.00%	442,534	2.00%	451,385	2.00%	460,412	2.00%	469,621	2.00%	479,013	2.00%	488,593	2.00%	498,365	2.00%	498,365	0.00%
9030 40010.00 Prop Taxes-Prior-Secured	(100,459)	4.00%	(26,639)	26.52%	(103,473)	3.00%	(105,542)	2.00%	(107,653)	2.00%	(109,806)	2.00%	(112,002)	2.00%	(114,242)	2.00%	(116,527)	2.00%	(118,857)	2.00%	(118,857)	0.00%
9031 40035.00 Prop Tax-Prior Supplementl	(34,013)	4.00%	(16,839)	49.51%	(35,034)	3.00%	(35,734)	2.00%	(36,449)	2.00%	(37,178)	2.00%	(37,922)	2.00%	(38,680)	2.00%	(39,454)	2.00%	(40,243)	2.00%	(40,243)	0.00%
9035 40015.00 Prop Taxes-Prior-Unsecured	20,526	4.00%	(472)	-2.30%	21,142	3.00%	21,564	2.00%	21,996	2.00%	22,436	2.00%	22,884	2.00%	23,342	2.00%	23,809	2.00%	24,285	2.00%	24,285	0.00%
9385 40055.00 H/O Prop Tax Relief	-	0.00%	45,784	#DIV/0!	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
9580 40045.00 Other in Lieu Taxes	-	0.00%	14,426	#DIV/0!	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
9591 40044.00 RDA Nonprop-Tax Pass Through	250,000	4.00%	392,158	156.86%	257,500	3.00%	262,650	2.00%	267,903	2.00%	273,261	2.00%	278,726	2.00%	284,301	2.00%	289,987	2.00%	295,787	2.00%	295,787	0.00%
9895 45831.00 Restricted Donations (Measure H)	226,125	0.00%	217,986	#REF!	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%	226,125	0.00%
9966.00 Misc Grants & Donations	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
47F22.00 CFD Summer Lakes Funds & Admin	163,000	0.39%	163,000	100.00%	170,000	4.29%	173,400	2.00%	176,868	2.00%	180,405	2.00%	184,013	2.00%	187,694	2.00%	191,448	2.00%	195,277	2.00%	195,277	0.00%
9975 46700.00 Misc Non-Taxable Revenue	-	0.00%	50	#DIV/0!	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
47F21.00 Transfer In from Developer Fees	-	-100.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
9966 44498.00 Task Force Assistance	1,445,518	83.38%	1,263,461	87.41%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
BBID	-	0.00%	-	#DIV/0!	725,000	100.00%	739,500	0.00%	754,290	0.00%	769,376	0.00%	784,763	0.00%	800,459	0.00%	816,468	0.00%	832,797	0.00%	849,453	0.00%
CFD - Delta Coves	-	0.00%	-	#DIV/0!	110,000	100.00%	112,200	0.00%	114,444	0.00%	116,733	0.00%	119,068	0.00%	121,449	0.00%	123,878	0.00%	126,355	0.00%	128,883	0.00%
46760.00 First Responder Fee	450,000	50.00%	-	0.00%	190,000	-57.78%	260,000	36.84%	270,400	4.00%	281,216	4.00%	292,465	4.00%	304,163	4.00%	316,330	4.00%	328,983	4.00%	342,142	4.00%
4th Station Contribution	-	0.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Cap Facilities Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Equipment Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Station 58 Rent	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	14,897,428	12.32%	14,434,722	96.89%	14,427,293	-3.16%	14,762,216	2.32%	15,058,138	2.00%	15,360,187	2.01%	15,668,492	2.01%	15,983,189	2.01%	16,304,413	2.01%	16,632,306	2.01%	16,664,648	0.19%

Note:

Property Tax AV increases: 17/18 3.0%, 18/19 - 25/26 2.0%
 Measure H Revenue has been updated based on County Estimates July 1, 2015
 Delta Coves CFD Consultant Goodwin and Assoc estimated amount as of July 1, 2015

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2017-18 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 Improvement	Equipment Replacement	OPEB
Projected Beginning Fund Balance	45,872	1,378,587	32,060	5,000	-	784,413	\$844,181	1,715,000
Revenue								
9181 Use of Money and Property								
9743 Charges for Services								
9956 Transfers-Gov/Gov	-	-	-	-		\$65,000	\$800,000	534,392
9971 Mello-Roos/Spec Dist Only	-	-	-	171,000	112,000	-	-	-
Total Revenues	-	-	-	171,000	112,000	65,000	800,000	534,392
Expenditures								
Other Charges								
2310 Non Cnty Prof/Specldz Svcs	-	-	-	-		-	-	-
3530 Taxes & Assessments	-	-	-	1,000	1,000	-	-	-
Capital Improvements	-	-	-	-		\$180,000	\$555,223	-
3611 Interfund Exp - Gov/Gov	-	-	-	170,000	110,000	-	-	-
Subtotal	-	-	-	171,000	111,000	180,000	555,223	-
Other Public Safety Expenses								
4895 Sta 93 Remodel								
4896 Sta 94 Remodel								
4953 Autos & Trucks								
Capital Outlay								
5016 Intrafund Trf Gov/Gov								
Subtotal	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	171,000	111,000	180,000	555,223	-
Net Change in Fund Balance	-	-	-	(0)	1,000	(115,000)	244,777	534,392
Ending Fund Balance	45,872	1,378,587	32,060	5,000	1,000	669,413	1,088,958	2,249,392