

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT  
FY 2018-19 PRELIMINARY OPERATING BUDGET**

**Budget Summary**

3 STATION OPERATIONAL  
30 OPERATIONAL PERSONNEL  
5 ADMINISTRATIVE PERSONNEL

	Budget			Projected Cash Flow																		
	35 Personnel			35 Personnel																		
	2017-18 Projected Year End	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%	2023-2024	%	2024-2025	%	2025-2026	%	2026-2027	%	2026-2027	%	
	Budget	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase
Starting Fund Balance	\$10,176,878	\$11,795,835	15.91%	\$13,463,831	14.14%	\$15,653,613	16.26%	\$17,755,743	13.43%	\$20,115,829	13.29%	\$22,143,759	10.08%	\$24,316,510	9.81%	\$26,012,456	6.97%	\$27,675,330	6.39%	\$28,826,980	4.16%	
Total Revenue	\$15,143,282	\$16,182,653	6.86%	\$16,941,542	4.69%	\$17,581,595	3.78%	\$18,084,353	2.86%	\$18,434,562	1.94%	\$18,791,775	1.94%	\$19,156,133	1.94%	\$19,527,777	1.94%	\$19,906,855	1.94%	\$20,293,514	1.94%	
<b>Expenditures</b>																						
Salaries and Benefits	\$9,963,874	\$10,513,881	5.52%	\$10,954,045	4.19%	\$11,329,876	3.43%	\$11,762,727	3.82%	\$12,170,150	3.46%	\$12,564,504	3.24%	\$13,062,418	3.96%	\$13,580,321	3.96%	\$14,120,120	3.97%	\$14,681,725	3.98%	
Services and Supplies	\$1,787,264	2,180,682	22.01%	\$2,248,934	3.13%	\$2,348,588	4.43%	\$2,417,670	2.94%	\$2,489,075	2.95%	\$2,562,889	2.97%	\$2,639,204	2.98%	\$2,718,115	2.99%	\$2,799,720	3.00%	\$2,884,123	3.01%	
City/County Charges	\$531,159	\$547,094	3.00%	\$563,507	3.00%	\$580,412	3.00%	\$597,824	3.00%	\$615,759	3.00%	\$634,232	3.00%	\$653,259	3.00%	\$672,857	3.00%	\$693,042	3.00%	\$713,834	3.00%	
Capital Reserve Charges	\$865,000	\$815,000	-5.78%	\$817,275	0.28%	\$819,630	0.29%	\$772,067	-5.80%	\$724,589	-6.15%	\$677,200	-6.54%	\$691,902	2.17%	\$706,938	2.17%	\$722,317	2.18%	\$754,137	4.41%	
Periodic Charges	\$377,027	\$458,000	21.48%	\$168,000		\$400,960		\$173,979		\$407,059		\$180,200		\$413,404		\$186,672		\$420,005		\$423,406		
<b>Total Expenditures</b>	<b>\$13,524,324</b>	<b>\$14,514,657</b>	<b>7.32%</b>	<b>\$14,751,760</b>	<b>1.63%</b>	<b>\$15,479,465</b>	<b>4.93%</b>	<b>\$15,724,267</b>	<b>1.58%</b>	<b>\$16,406,631</b>	<b>4.34%</b>	<b>\$16,619,024</b>	<b>1.29%</b>	<b>\$17,460,187</b>	<b>5.06%</b>	<b>\$17,864,903</b>	<b>2.32%</b>	<b>\$18,755,205</b>	<b>4.98%</b>	<b>\$19,457,225</b>	<b>3.74%</b>	
Revenues over (under) Expenditures	\$1,618,957	\$1,667,996		\$2,189,782		\$2,102,130		\$2,360,086		\$2,027,930		\$2,172,751		\$1,695,946		\$1,662,874		\$1,151,650		\$836,290		
Ending Fund Balance	\$11,795,835	\$13,463,831		\$15,653,613		\$17,755,743		\$20,115,829		\$22,143,759		\$24,316,510		\$26,012,456		\$27,675,330		\$28,826,980		\$29,663,269		
20% of Appropriations (Revenue)	\$3,028,656	\$3,236,531		\$3,388,308		\$3,516,319		\$3,616,871		\$3,686,912		\$3,758,355		\$3,831,227		\$3,905,555		\$3,981,371		\$4,058,703		
Operating Fund Excess (Deficit)	\$8,767,179	\$10,227,301		\$12,265,305		\$14,239,424		\$16,498,958		\$18,456,847		\$20,558,155		\$22,181,229		\$23,769,775		\$24,845,609		\$25,604,567		

Notes

1. FY 17-18 Projected Beginning Fund Balance is based on 5-20-18 Review Draft Audit FY 16-17 Financial Statement
2. FY 17-18 Revenue and expenses are based on cash balances and not adjusted for accruals

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT  
FY 2018-19 PRELIMINARY OPERATING BUDGET**

**Revenue Budget**

Cnty #	BW #	Revenue	2017-18	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%	2023-24	%	2024-25	%	2025-26	%	2026-27	%	2027-28	%
			Projected Year End	Budget	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase
	9010	40001.00	13,141,558	13,930,051	6.00%	14,626,554	5.00%	15,211,616	4.00%	15,667,965	3.00%	15,981,324	2.00%	16,300,950	2.00%	16,626,969	2.00%	16,959,509	2.00%	17,298,699	2.00%	17,644,673	2.00%
	9011	40020.00	73,866	75,343	2.00%	76,850	2.00%	78,387	2.00%	79,955	2.00%	81,554	2.00%	83,185	2.00%	84,849	2.00%	86,546	2.00%	88,277	2.00%	90,042	2.00%
	9013	40007.00	117,936	120,295	2.00%	122,701	2.00%	125,155	2.00%	127,658	2.00%	130,211	2.00%	132,815	2.00%	135,471	2.00%	138,181	2.00%	140,944	2.00%	143,763	2.00%
	9020	40005.00	332,685	339,339	2.00%	346,125	2.00%	353,048	2.00%	360,109	2.00%	367,311	2.00%	374,657	2.00%	382,150	2.00%	389,794	2.00%	397,589	2.00%	405,541	2.00%
	9030	40010.00	(25,415)	(25,923)	2.00%	(26,442)	2.00%	(26,971)	2.00%	(27,510)	2.00%	(28,060)	2.00%	(28,621)	2.00%	(29,194)	2.00%	(29,778)	2.00%	(30,373)	2.00%	(30,981)	2.00%
	9031	40035.00	(14,772)	(15,067)	2.00%	(15,369)	2.00%	(15,676)	2.00%	(15,990)	2.00%	(16,309)	2.00%	(16,636)	2.00%	(16,968)	2.00%	(17,308)	2.00%	(17,654)	2.00%	(18,007)	2.00%
	9035	40015.00	(2,810)	(2,866)	2.00%	(2,924)	2.00%	(2,982)	2.00%	(3,042)	2.00%	(3,102)	2.00%	(3,165)	2.00%	(3,228)	2.00%	(3,292)	2.00%	(3,358)	2.00%	(3,425)	2.00%
	9385	40055.00	89,974	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%	91,773	0.00%
	9580	40045.00	14,425	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%	14,714	0.00%
	9591	40044.00	226,284	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%	226,284	0.00%
	9895	45831.00	226,125	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%	226,125	0.00%
	47F22.00	CFD Summer Lakes Funds & Admin	95,000	175,000	84.21%	178,500	2.00%	182,070	2.00%	185,711	2.00%	189,426	2.00%	193,214	2.00%	197,078	2.00%	201,020	2.00%	205,040	2.00%	209,141	2.00%
		BBID	802,280	850,417	0.00%	892,938	0.00%	928,655	0.00%	956,515	0.00%	975,645	0.00%	995,158	0.00%	1,015,061	0.00%	1,035,362	2.00%	1,056,070	2.00%	1,077,191	2.00%
		CFD - Delta Coves	-	110,000	0.00%	115,500	0.00%	120,120	0.00%	123,724	0.00%	126,198	0.00%	128,722	0.00%	131,296	0.00%	133,922	2.00%	136,601	2.00%	139,333	2.00%
	46760.00	First Responder Fee	50,000	51,000	2.00%	52,020	2.00%	53,060	2.00%	54,122	2.00%	55,204	2.00%	56,308	2.00%	57,434	2.00%	58,583	2.00%	59,755	2.00%	60,950	2.00%
		JAC PV Ed Reimbursements	1,146	1,169	2.00%	1,192	2.00%	1,216	2.00%	1,240	2.00%	1,265	2.00%	1,291	2.00%	1,316	2.00%	1,343	2.00%	1,370	2.00%	1,397	2.00%
		Station 58 Rent	15,000	15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000	
		<b>TOTAL</b>	<b>15,143,282</b>	<b>16,182,653</b>	<b>6.86%</b>	<b>16,941,542</b>	<b>4.69%</b>	<b>17,581,595</b>	<b>3.78%</b>	<b>18,084,353</b>	<b>2.86%</b>	<b>18,434,562</b>	<b>1.94%</b>	<b>18,791,775</b>	<b>1.94%</b>	<b>19,156,133</b>	<b>1.94%</b>	<b>19,527,777</b>	<b>1.94%</b>	<b>19,906,855</b>	<b>1.94%</b>	<b>20,293,514</b>	<b>1.94%</b>

**Notes:**

1. Property Tax AV increases: 18/19 6%, 19-20 5%, 20-21 4%, 21-22 3%, 22-23 & beyond 2%
2. Measure H Revenue has been updated based on County Estimates of July 1, 2015
3. Delta Coves CFD estimated amount as of July 1, 2017







**EAST CONTRA COSTA FIRE PROTECTION DISTRICT  
FY 2018-19 PRELIMINARY OPERATING BUDGET**

**OPEB COST SUMMARY**

	<b>FY 2018/19</b>	<b>FY 2019/20</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>	<b>FY 2025/26</b>	<b>FY 2026/27</b>	<b>FY 2027-28</b>
Actuarial Determined Contribution (ADC)	\$948,000	\$976,000	\$1,005,000	\$1,035,000	\$1,066,000	\$1,098,000	\$1,132,000	\$1,166,000	\$1,201,000	\$1,237,000
Retire Health Care	333,105	\$347,902	\$363,809	\$380,909	\$399,291	\$419,052	\$440,295	\$463,131	\$487,680	\$513,530
Imp Subsidy	\$63,290	\$66,101	\$69,124	\$72,373	\$75,865	\$79,620	\$83,656	\$87,995	\$92,659	\$97,571
OPEB Trust Contribution	\$551,605	\$561,997	\$572,068	\$581,719	\$590,844	\$599,328	\$608,049	\$614,874	\$620,661	\$625,899
Number of Actives	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Retiree Health Ins per Active	\$9,517	\$9,940	\$10,395	\$10,883	\$11,408	\$11,973	\$12,580	\$13,232	\$13,934	\$14,672
OPEB Pre-Pay per Active	\$15,760	\$16,057	\$16,345	\$16,621	\$16,881	\$17,124	\$17,373	\$17,568	\$17,733	\$17,883

**Notes:**

**1. Based on April 30, 2018 Study for period ending June 30, 2017**

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT  
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**Other Funds**

	FY 2018-19 Bethel Island Developer Fee	FY 2018-19 East Diablo Developer Fee (Brentwood, Discovery Bay, Byron)	FY 2018-19 Oakley Developer Fee	FY 2018-19 Summer Lakes (Cypress Lakes) CFD	FY 2018-19 Delta Covos CFD	FY 2018-19 Capital Improvement	FY 2018-19 Equipment Replacement	FY 2018-19 OPEB
<b>Projected Beginning Fund Balance</b>	<b>55,141</b>	<b>1,378,587</b>	<b>32,060</b>	<b>7,995</b>	<b>0</b>	<b>874,861</b>	<b>1,588,329</b>	<b>2,307,151</b>
Use of Money and Property Charges for Services FY Contribution From Gen Fund Mello-Roos/Spec Dist Only				175,880	113,000	65,000	750,000	551,605
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,880</b>	<b>113,000</b>	<b>65,000</b>	<b>750,000</b>	<b>551,605</b>
<b>Expenditures</b>								
<b>Other Charges</b>								
Non Cnty Specplzd Collection Svcs Cty Admin & Collection Charges Tran to Gen Fd for Fire Suppression				1,000 175,000	1,000 110,000			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,000</b>	<b>111,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Safety Expenses</b>								
Prof Services Capital Outlay Other Expenses Reimb to Gen Fund						180,000	629,047	
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>629,047</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,000</b>	<b>111,000</b>	<b>180,000</b>	<b>629,047</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(120)</b>	<b>2,000</b>	<b>(115,000)</b>	<b>120,953</b>	<b>551,605</b>
<b>Ending Fund Balance</b>	<b>55,141</b>	<b>1,378,587</b>	<b>32,060</b>	<b>7,875</b>	<b>2,000</b>	<b>759,861</b>	<b>1,709,282</b>	<b>2,858,756</b>
Operating Fund Carryover Target								

**Notes:**

1. Delta Covos CFD Revenue slated to start in FY 18-19