

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021-22 PRELIMINARY OPERATING BUDGET**

Budget Summary

	3 Station Operation		4 Station Operation	
	37 Personnel		46 Personnel	
	2020-21		2021-22	
	Final Budget	Year To Date	Proposed	% Increase Over Final
Starting Fund Balance	\$10,339,223	\$8,949,023	\$11,844,831	14.56%
Revenue				
Revenue	18,065,796	18,817,693	19,868,135	9.98%
Total Revenue	\$18,065,796	\$18,817,693	\$19,868,135	9.98%
Expenditures				
Salaries and Benefits	13,637,160	11,230,756	13,418,621	-1.60%
Services and Supplies	3,006,563	2,315,598	2,747,727	-8.61%
City/County Charges	555,273	540,534	571,931	3.00%
Capital Reserve Charges	920,000	920,000	943,000	2.50%
Periodic Charges	262,000	91,768	758,000	
Total Expenditures	\$18,380,996	\$15,098,656	\$18,439,279	0.32%
Revenues over (under) Expenditures	(\$315,200)	\$3,719,037	\$1,428,856	
Gen. Fd Loan to Oakley Dev. Fd. For St 55	\$200,000	200,000	\$200,000	
Strategic Initiatives	(1,275,000)	(1,023,228)	(865,000)	
Prevention Bureau			-	
Ending Fund Balance	\$8,949,023	\$11,844,831	\$12,608,688	

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021-22 PRELIMINARY OPERATING BUDGET**

Revenue Budget

Account No.	Description	2020-21			2021-22	
		Final Budget	YTD Actual	Increase / (Decrease) Over Budget	Projection	% Increase Over Final
4001	Prop Taxes-Curr Secured	14,887,555	15,157,136	1.78%	16,066,564	6.00%
4020	Prop Tax-Supplemental	315,478	260,367	-21.17%	268,178	3.00%
4007	Prop Tax-Unitary	127,624	119,554	-6.75%	123,141	3.00%
4005	Prop Taxes-Curr Unsecured	384,764	421,287	8.67%	433,926	3.00%
4010	Prop Taxes-Prior-Secured	(27,503)	(16,501)	-66.67%	(16,996)	3.00%
4035	Prop Tax-Prior Supplement	(15,985)	(12,734)	-25.53%	(13,116)	3.00%
4015	Prop Taxes-Prior-Unsecured	(664)	6,482	110.25%	6,676	3.00%
4055	H/O Prop Tax Relief	93,150	90,992	-2.37%	92,812	2.00%
4045	Other in Lieu Taxes	15,281	15,016	-1.76%	15,316	2.00%
4044	RDA Nonprop-Tax Pass Through	477,056	333,656	-42.98%	333,656	0.00%
4831	Restricted Donations (Measure H)	218,087	218,087	0.00%	218,087	0.00%
4632	Misc Grants & Donations	-	701,150	100.00%	701,150	0.00%
4810	Other Income	-	128,939	100.00%	133,451	3.50%
4210	CFD Summer Lakes Funds & Admin (2016	182,800	181,000	-0.99%	181,000	0.00%
4212	CFD - Oakley (2018-01)	-	27,808	100.00%	28,781	3.50%
4777	BBID	946,514	913,159	-3.65%	940,553	3.00%
4211	CFD - Delta Coves (2016-02)	11,640	11,862	1.87%	12,099	2.00%
4731	First Responder Fee	160,000	90,649	-76.51%	92,462	2.00%
4733	Fire Recovery Fee	51,000	13,985	-264.68%	14,265	2.00%
4820	JAC PV Ed Reimbursements	4,500	4,500	0.00%	4,590	2.00%
4775	Fire Prevention	227,000	137,000	-65.69%	231,540	69.01%
4520	Station 58 Rent	7,500	14,300	47.55%		
	TOTAL	18,065,796	18,817,693	10.21%	19,868,135	9.98%

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021-22 PRELIMINARY OPERATING BUDGET**

Expense Budget

Acct. No.	Description	2020-21		2021-22	
		Mid-Year Budget Amendment	YTD Actual	Preliminary Budget	% Increase
Salaries and Benefits					
5110	Permanent Salaries	3,978,064	3,458,500	5,153,866	29.56%
5112	PT/Temporary Salaries	-	-	-	0.00%
5119	Permanent OT	1,633,895	833,897	1,031,519	-36.87%
5138	FICA/Medicare/LTD	105,272	89,915	127,542	21.15%
5150	Retirement Expense	5,077,662	4,346,131	3,920,111	-22.80%
5132	Employee Group Ins.	880,304	859,927	1,059,915	20.40%
5141	Retiree Health Ins. (OPEB Pay-Go)	468,381	326,751	480,353	2.56%
5142	OPEB Trust Contribution	572,068	572,068	428,056	-25.17%
5135	Unemployment Insurance	3,641	4,873	3,714	2.00%
5136	Workers Comp Ins.	553,272	439,743	726,435	31.30%
5115	Pay Incentives EMT & Holiday OT	360,601	298,952	487,111	35.08%
5155	Ed Tuition Reimbursements	4,000		4,000	0.00%
	Subtotal	13,637,160	11,230,756	13,418,621	-1.60%
Services and Supplies					
5209	Postage	-	1,501	2,000	#DIV/0!
5210	Office Expense	55,000	27,015	45,000	-18.18%
5211	Books-Periodicals-Subscriptions	5,000	669	5,000	0.00%
5212	Memberships Subscriptions & Dues	16,000	25,928	16,000	0.00%
5220	Clothing & Personal Supplies	27,180	16,437	22,000	-19.06%
5221	Safety Supplies	25,000	36,805	25,500	2.00%
5222	Food	15,000	4,293	15,300	2.00%
5230	Household Expense	43,573	47,977	44,444	2.00%
5215	Minor Computer Equipment	22,950	10,001	23,409	2.00%
5263	Mntn Radio-Electronic Equipment	5,500		5,610	2.00%
5410	Utility Service	74,315	89,704	89,178	20.00%
5310	Maintenance - Vehicle	35,000	20,991	35,700	2.00%
5311	Vehicle Repairs	205,000	164,679	225,500	10.00%
5240	Vehicle Fuel/Oil	75,881	74,538	77,399	2.00%
5241	Central Garage Tires	12,383	8,697	12,631	2.00%
5409	Maintenance of Buildings	50,000	46,250	51,000	2.00%
5411	Grounds Maintenance	48,179	53,747	49,143	2.00%
5412	Rents & Leases - Property	14,374	7,266	14,877	3.50%
5218	Rents and Leases-Equipment	4,218	10,653	4,302	2.00%
5413	Insurance	87,436	87,436	117,600	34.50%
5350	Non Cnty Prof/Spelzd Svcs	422,301	345,600	430,747	2.00%
5320	CalFire	552,365	298,354	511,650	-7.37%
5361	Health Admin Fee	3,000	3,218	3,120	4.00%
5420	Communications	94,892	74,984	96,790	2.00%
5470	Other Travel Employees	34,800	518	35,496	2.00%
5213	Permits	3,000	850	3,060	2.00%
5475	Training/Conference Registration	17,800		18,156	2.00%
5250	Ed Supplies and Courses	41,465	4,578	42,294	2.00%
5312	Legal	695,000	641,690	385,000	-44.60%
5313	Bank Fees	3,000	1,562	3,000	0.00%
5280	Fire Fighting Supplies	150,000	57,475	153,000	2.00%
5117	Other Special Departmental Exp	84,800	18,885	90,821	7.10%
5214	Computer Software Cost	82,151	134,799	95,000	15.64%
	Subtotal	3,006,563	2,315,598	2,747,727	-8.61%
City & County Charges					
5460	Taxes & Assessments	3,708	1,050	3,819	3.00%
5370	Dispatch Services	551,565	539,484	568,112	3.00%
	Subtotal	555,273	540,534	571,931	3.00%
Capital Reserve Charges					
5670	Capital Facility Improvement Fund	100,000	100,000	102,500	2.50%
5660	Capital Equipment Replacement Fund	820,000	820,000	840,500	2.50%
	Subtotal	920,000	920,000	943,000	
Periodic Charges					
5425	From Periodic Worksheet	262,000	91,768	758,000	
5425	Strategic Initiatives	1,275,000	1,023,228	865,000	
	TOTAL	19,655,996	16,121,884	19,304,279	-1.79%

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021-22 PRELIMINARY
OPERATING BUDGET**

PERIODIC CHARGES

	FY 2020/21	FY 2021/22
Election of Directors Cost	250,000	
Reserve Study	2,000	8,000
Strategic Plan	10,000	
PRSP Program		750,000
<i>Subtotal</i>	<i>262,000</i>	<i>758,000</i>
Strategic Initiatives:		
A2 - Pension Rate Stabilization Plan	750,000	
A3 - Development Fee and CFD	75,000	35,000
A5 - Supplemental Revenue	300,000	
B1 - Add Staffing/Stations (Sta.50 and 55)		680,000
C1 - Training Facility	150,000	150,000
<i>Subtotal</i>	<i>1,275,000</i>	<i>865,000</i>
Total	1,537,000	1,623,000

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

OPEB COST SUMMARY

	FY 2020/21	FY 2021/22
Actuarial Determined Contribution (ADC)	\$ 768,000	\$ 794,000
Retire Health Care (Pay-Go)	333,000	371,000
Imp Subsidy	71,000	88,000
OPEB Trust Contribution	\$ 364,000	\$ 335,000
Number of Actives	36.00	36.00
Retiree Health Ins per Active	\$9,250	\$10,306
OPEB Pre-Pay per Active	\$10,111	\$9,306

Retirement Bubble Pay-Go (6 Addl Ret.)	\$104,572	\$109,353
Total Pay-Go	437,572	480,353

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021-22 PRELIMINARY OPERATING BUDGET**

Other Funds

	Bethel Island Developer Fee	East Diablo Developer Fee (Brentwood,	Oakley Developer Fee	Summer Lakes (Cypress Lakes) CFD	Delta Covs CFD	Capital Facility Improvements	Capital Equipment Replacement	OPEB	PRSF
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
PROJECTED BEGINNING FUND BALANCE	57,130	1,381,347	0	5,607	250	899,759	1,706,617	4,227,023	2,359,732
REVENUES									
Developer Fee	1,000	1,400	0						
Special Assessments - CFD				181,000	12,099				
Net Investment Gain (Loss)									
Other									
Total Revenue	1,000	1,400	0	181,000	12,099	0	0	0	
EXPENDITURES									
Admin Charges & Fees				1,000	250			20,000	10,000
Facility Improvements									
Equipment Replacement Suppression						233,645	1,655,883		
Equipment Replacement Prevention							68,000		
Insurance & Pension Costs								0	0
Total Expenditures	0	0	0	1,000	250	233,645	1,723,883	20,000	
OTHER FINANCING SOURCES									
Transfers From Supression Fund (To)				(185,000)	(12,000)	102,500	840,500	428,056	750,000
Transfers From Prevention Fund (To)							43,697	101,714	-
Other									
Total Other Financing Sources	0	0	0	(185,000)	(12,000)	102,500	884,197	529,770	750,000
NET CHANGE IN FUND BALANCES	1,000	1,400	0	(5,000)	(151)	(131,145)	(839,686)	509,770	750,000
ENDING FUND BALANCES	58,130	1,382,747	0	607	99	768,614	866,931	4,736,793	3,109,732

Capital Facilities Maintenance Fund				2021				2022				2023				2024			
Account	Original	Revised	Amended	Original	Revised	Amended	Original	Revised	Amended	Original	Revised	Amended	Original	Revised	Amended	Original	Revised	Amended	
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Original	Revised	Amended
1000000	1000000	1000000
500000	500000	500000
500000	500000	500000
1000000	1000000	1000000

Notes: (a) Original and amended figures are for original and amended budgets only.
 (b) Revised figures are for the current budget only.
 (c) For use in calculation of facilities or equipment with a cost of \$50,000 or more.
 (d) May not equal totals due to rounding.

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
FY 2021 PRELIMINARY
OPERATING BUDGET**

Capital Equipment Replacement Fund

Item	Status	In Service	Cost Est Date	Rep Cost	2.5% Exp Life	Life Rem	FY END Index Date	Sch Date	2021	2022
									2	3
Input in Blue Cells Only										
Type 1 New	Sta 52	2020	2021	\$750,000	10	11	2030		\$275,364	\$275,364
Type 1 New	Sta 53	2020	2021	\$750,000	10	11	2030		\$275,364	\$275,364
Type 1 New	Sta 59	2020	2021	\$750,000	10	11	2030		\$275,364	\$275,364
Type 1 # 504/E159	Duty - DB Bixler to Reserve 2021	2007	2018	\$25,000	100	98	2021	2021	\$26,922	
Type 1 #506/E152	Duty - BW John Muir to Reserve 2021	2007	2018	\$25,000	100	98	2021	2021	\$26,922	
Type 1 #537/E193	Duty - Oakley O'Hare to Reserve 2021	2007	2018	\$25,000	100	98	2021	2021	\$26,922	
Type 1 #535/E194	Reserve - Knightsen Dispose	2001			100	-1920	2101			
Type 1 #514	Reserve - BW 1st ST Dispose	2002			100	-1920	2102			
Type 1 #516	Reserve Dispose	2002			100	-1920	2102			
Type 1 # 503/E194A	Reserve - Dispose				100	-1920	100			
Type 1 - Sta 4	For Sta 55-4 use spare pending new engine	2022	2021	\$750,000	100	101	2122			
Truck										
	Sta 51	2023	2021	\$1,000,000		-2020	0			
						1	2023			
						-2020	0			
						-2020	0			
						-2020	0			
Type 3 #519/E352	Duty - BW John Muir	2005	2020	\$450,000	10	10	2024	2024		
Type 3 #532/E359	Duty - DB Bixler	2004	2020	\$450,000	10	10	2025	2025		
Type 3 #523/E393	Duty - Oakley O'Hare to Reserve	2004	2020	\$450,000	100	100	2104			
Type 3 #513/E394	Knightsen 2WD - Dispose	1997	2020		100	100	2097			
Type 3 #507/E354	BW 1st ST 2WD - Dispose	1997	2020		100	100	2097			
Type 3/5 New	2020 Order Lease to own	2021	2020	\$450,000	10	10	2031	2031	\$180,000	\$180,000
						-2020	0			
Water Tender #530/93	Duty - Oakley O'Hare	2002	2021	\$300,000	10	11	2012			\$307,500
Water Tender #525/52	Duty - BW John Muir	2003	2021	\$300,000	10	11	2013			\$307,500
Water Tender #529/59	Duty - DB Bixler	1992	2021	\$300,000	10	11	2002			\$307,500
Water Tender #528/94	Reserve - BW KN	2001	2021	\$0	100	101	2101			
						-2020	0			
Command Vehicle #510	BC-5112 (A Shift Chief)	2019	2021	\$75,000	10	11	2029			
Command Vehicle #538	BC-5111 (Ops Chief)	2019	2021	\$75,000	10	11	2029			
Command Vehicle #539	FC-5100 (Chief)	2010	2020	\$105,000	10	10	2020			
Command Vehicle #540	BC-5114 (B Shift Chief)	2019	2021	\$75,000	10	11	2029			
Command Vehicle #505	Ford 250 4x4 (C Shift Chief)	2010	2020	\$105,000	10	10	2020			
Command Vehicle #511	Chief Administrative Officer	2018	2021	\$40,000	10	11	2028			
Command Vehicle Spare	Keep one of replaced vehicles for spare					-2020	0			
						-2020	0			
SCBA Initial Purchase	90% Grant Funded	2018	2018	\$30,000	100	98	2018	2018		
SCBA Ongoing Repl Program	27 Units	2025	2018	\$600,000	7	5	2032			
						-2020	2018	2018		
Turnouts 2 set/ person 10 yr life one set every 5 years		2019	2018	\$150,000	5	3	2019	2019		
Tech Package A	12 (2 ea sta 6 admin)	2018	2018	\$25,000	3	1	2018	2018	\$26,922	
Tech Package B	To be identified	2016	2016	\$30,000	3	-1	2019			\$34,791
Tech Package C	To be identified	2017	2017	\$30,000	3	0	2020			
Med Equip 4 Lucas Devises	Have 4 Rep 1 every two years	2017	2017	\$15,000	2	-1	2019		\$16,557	
Trailer 501		2012	2012			-8	2012			
Excursion	Strike Team Vehicle	2020	2020	\$50,000	10	10	2019	2019		
Fire Boat 515 \$308000*	Leased to Con Fire	2008	2008		20	8	2028			
Boat Trailer #520		2008	2008		20	8	2028			
Jasper Antique FE #534		1931	1931			-89	1931			
Total				\$0			Total		\$1,130,338	\$1,655,883

Assumes 2.5% Inflation from Cost Estimate date

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

Equipment Replacement Budget		
Fiscal Yr End	2021	2022
Beg Fund Balance	\$2,800,000	\$2,489,662
Current Contribution	\$820,000	\$840,500
Supplemental Contribution		
Total Contribution	\$820,000	\$840,500
Planned Exp	\$1,130,338	\$1,655,883
Year End Balance	\$2,489,662	\$1,674,279