

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

Budget Summary

3 STATION MODEL
36 OPERATIONAL PERSONNEL
3 ADMINISTRATIVE PERSONNEL

				Draft Budget		Projected Cash Flow																	
				39 Personnel		37 Personnel																	
	2016-17 Operating Budget w/ Mid- Year Adj. 4 Stations	2016-17 Projected Actual Yr End as of 8/16/2017	2017-18 Preliminary Budget June 5, 2017	2017-18 Budget	% Increase Over Prior Proj.	2018-19 Projection	% Increase	2019-20 Projection	% Increase	2020-21 Projection	% Increase	2021-22 Projection	% Increase	2022-23 Projection	% Increase	2023-2024 Projection	% Increase	2024-2025 Projection	% Increase	2025-2026 Projection	% Increase	2026-2027 Projection	% Increase
Starting Fund Balance	\$1,661,344	\$8,170,569	\$3,958,489	\$10,130,033	Note 1	\$10,965,744	8.25%	\$12,967,102	18.25%	\$15,151,118	16.84%	\$17,040,524	12.47%	\$18,918,595	11.02%	\$20,459,810	8.15%	\$21,881,490	6.95%	\$22,887,408	4.60%	\$23,790,386	3.95%
Total Revenue	\$14,897,428	\$14,903,178	\$14,427,293	\$15,006,204	0.69%	\$15,868,503	5.75%	\$16,326,823	2.89%	\$16,652,409	1.99%	\$16,984,723	2.00%	\$17,323,908	2.00%	\$17,670,111	2.00%	\$18,023,482	2.00%	\$18,384,173	2.00%	\$18,752,340	2.00%
Expenditures																							
Salaries and Benefits	\$11,058,551	\$10,005,608	\$10,172,262	\$10,260,737	2.55%	\$9,978,329	-2.75%	\$10,402,706	4.25%	\$10,844,316	4.25%	\$11,306,995	4.27%	\$11,799,602	4.36%	\$12,317,356	4.39%	\$12,835,622	4.21%	\$13,345,407	3.97%	\$13,877,832	3.99%
Services and Supplies	\$1,919,851	\$2,074,922	\$2,047,693	\$1,984,607	-4.35%	2,035,163	2.55%	\$2,087,251	2.56%	\$2,140,929	2.57%	\$2,196,255	2.58%	\$2,253,290	2.60%	\$2,312,099	2.61%	\$2,372,748	2.62%	\$2,435,306	2.64%	\$2,486,116	2.09%
City/County Charges	\$718,591	\$471,176	\$740,148	\$740,148	57.09%	\$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%	\$937,598	3.00%	\$965,726	3.00%
Capital Reserve Charges	\$315,031	\$322,938	\$865,000	\$865,000	167.85%	\$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%	\$741,683	4.04%
Periodic Charges	\$610,000	\$63,183	\$270,000	\$320,000	406.47%	\$250,000		\$50,000		\$200,000		\$50,000		\$200,000		\$50,000		\$200,000		\$50,000		\$200,000	
Total Expenditures	\$14,622,023	\$12,937,827	\$14,095,103	\$14,170,493	9.53%	\$13,867,145	-2.14%	\$14,142,807	1.99%	\$14,763,004	4.39%	\$15,106,652	2.33%	\$15,782,693	4.48%	\$16,248,431	2.95%	\$17,017,564	4.73%	\$17,481,194	2.72%	\$18,271,357	4.52%
Revenues over (under) Expenditures	\$275,404	\$1,965,351	\$332,190	\$835,711		\$2,001,358		\$2,184,016		\$1,889,405		\$1,878,071		\$1,541,216		\$1,421,680		\$1,005,918		\$902,978		\$480,984	
Ending Fund Balance	\$1,936,748	\$10,135,920	\$4,290,679	\$10,965,744		\$12,967,102		\$15,151,118		\$17,040,524		\$18,918,595		\$20,459,810		\$21,881,490		\$22,887,408		\$23,790,386		\$24,271,370	
Operating Fund Carryover Target 20% of Appropriations (Revenue)	\$2,979,486			\$3,001,241		\$3,173,701		\$3,265,365		\$3,330,482		\$3,396,945		\$3,464,782		\$3,534,022		\$3,604,696		\$3,676,835		\$3,750,468	
Operating Fund Excess (Deficit)	(\$1,042,737)			\$7,964,503		\$9,793,401		\$11,885,754		\$13,710,042		\$15,521,650		\$16,995,029		\$18,347,468		\$19,282,712		\$20,113,552		\$20,520,902	

Notes
1. FY 16-17 Projected & FY 17-18 Beginning Fund Balance are based on preliminary draft audit FY 16-17 Financial Statement
2. Revenue and expenses are based on cash balances and not adjusted for accruals

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

Revenue Budget

		2016-17	2016-17	2017-18	%	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%	2023-24	%	2024-25	%	2025-26	%	2026-27	%	
		Operating Budget w/ Mid-Year Adj. 4 Stations	Projected Actual Yr End as of 8/16/2017	Budget	Increase Over Prior Proj.	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	
Revenue																								
Starting Fund	40001.00																							
	40001.00	Prop Taxes-Curr Secured	11,894,089	11,760,721	12,701,579	8.00%	13,336,658	5.00%	13,736,757	3.00%	14,011,492	2.00%	14,291,722	2.00%	14,577,557	2.00%	14,869,108	2.00%	15,166,490	2.00%	15,469,820	2.00%	15,779,216	2.00%
9011	40020.00	Prop Tax-Supplemental	34,505	333,530	300,000	-10.05%	306,000	2.00%	312,120	2.00%	318,362	2.00%	324,730	2.00%	331,224	2.00%	337,849	2.00%	344,606	2.00%	351,498	2.00%	358,528	2.00%
9013	40007.00	Prop Tax-Unitary	126,916	108,595	100,000	-7.91%	102,000	2.00%	104,040	2.00%	106,121	2.00%	108,243	2.00%	110,408	2.00%	112,616	2.00%	114,869	2.00%	117,166	2.00%	119,509	2.00%
9020	40005.00	Prop Taxes-Curr Unsecured	421,220	344,463	340,000	-1.30%	346,800	2.00%	353,736	2.00%	360,811	2.00%	368,027	2.00%	375,387	2.00%	382,895	2.00%	390,553	2.00%	398,364	2.00%	406,331	2.00%
9030	40010.00	Prop Taxes-Prior-Secured	(100,459)	(26,639)	(30,000)	12.62%	(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%
9031	40035.00	Prop Tax-Prior Supplement	(34,013)	(16,839)	(15,000)	-10.92%	(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%
9035	40015.00	Prop Taxes-Prior-Unsecured	20,526	11,411	11,000	-3.60%	11,220	2.00%	11,444	2.00%	11,673	2.00%	11,907	2.00%	12,145	2.00%	12,388	2.00%	12,636	2.00%	12,888	2.00%	13,146	2.00%
9385	40055.00	H/O Prop Tax Relief	-	90,404	90,000	-0.45%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%	91,800	0.00%
9591	40044.00	RDA Nonprop-Tax Pass Through	250,000	638,057	257,500	-59.64%	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%	301,702	2.00%	307,736	2.00%
9895	45831.00	Restricted Donations (Measure H)	226,125	217,998	226,125	3.73%	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	163,000	163,000	95,000	-41.72%	96,900	2.00%	98,838	2.00%	100,815	2.00%	102,831	2.00%	104,888	2.00%	106,985	2.00%	109,125	2.00%	111,308	2.00%	113,534	2.00%
9966	44498.00	Task Force Assistance	1,445,518	1,263,461	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	#DIV/0!	#DIV/0!	
		BBID	-	-	725,000		761,250	0.00%	784,088	0.00%	799,769	0.00%	815,765	0.00%	832,080	0.00%	848,722	0.00%	865,696	0.00%	883,010	2.00%	900,670	2.00%
		CFD - Delta Coves	-	-	113,000	0.00%	113,000	0.00%	116,390	0.00%	118,718	0.00%	121,092	0.00%	123,514	0.00%	125,984	0.00%	128,504	0.00%	131,074	2.00%	133,696	2.00%
46760.00		First Responder Fee	450,000	-	190,000		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%	355,828	4.00%
		Station 58 Rent	-	-	15,000		-		-			-		-		-		-		-		-		
TOTAL			14,897,428	14,903,178	15,006,204	0.73%	15,868,503	5.75%	16,326,823	2.89%	16,652,409	1.99%	16,984,723	2.00%	17,323,908	2.00%	17,670,111	2.00%	18,023,482	2.00%	18,384,173	2.00%	18,752,340	2.00%

Notes:
 1. Property Tax AV increases: 17/18 8.0%, 18/19 5%, 19-20 3%, 20-20& beyond 2%
 2. Measure H Revenue has been updated based on County Estimates July 1, 2015
 3. Delta Coves CFD estimated amount as of July 1, 2017
 235,000

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
DRAFT FY 2017-18 FINAL 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	55,141	1,378,587	32,060	(66,552)	0	809,861	872,463	1,772,759
Starting Fund Balance								
Use of Money and Property								
Charges for Services								
FY Contribution From Gen Fund						65,000	800,000	534,392
Mello-Roos/Spec Dist Only				170,547	*			
Total Revenue	0	0	0	170,547	0	65,000	800,000	534,392
Expenditures								
Other Charges								
Non Cnty Speclzd Collection Svcs								
Cty Admin & Collection Charges				1,000				
Tran to Gen Fd for Fire Suppression				170,000				
Subtotal	0	0	0	171,000	0	0	0	0
Public Safety Expenses								
Prof Services								
Capital Outlay						180,000	610,223	
Other Expenses								
Reimb to Gen Fund				(75,000)				
Subtotal	0	0	0	(75,000)	0	180,000	610,223	0
Total Expenditures	0	0	0	96,000	0	180,000	610,223	0
Net Change in Fund Balance	0	0	0	74,547	0	(115,000)	189,777	534,392
Ending Fund Balance	55,141	1,378,587	32,060	7,995	0	694,861	1,062,240	2,307,151
Operating Fund Carryover Target								

Notes

1. Cypress Lakes CFD Fund is overdrawn pending final audit verification and will be reimbursed when funds are transferred from County accounts to the District's Bank of West accounts in FY 17-18
2. Delta Covs CFD Revenue slated to start in FY 18-19