

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

**Budget Summary**

3 STATION OPERATIONAL  
30 OPERATIONAL PERSONNEL  
5 ADMINISTRATIVE PERSONNEL

	2017-18			FY 18-19		Budget		Projected Cash Flow																					
	35 Personnel		35 Personnel		35 Personnel		2018-19		2019-20		2020-21		2021-22		2022-23		2023-2024		2024-2025		2025-2026		2026-2027		2026-2027				
	Final Budget	Projected Year End	Preliminary Budget June 4, 2018	2018-19 Budget Final	Increase Over Preliminary Budget	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	2026-2027 Projection	% Increase	2026-2027 Projection	% Increase				
<b>Starting Fund Balance</b>	\$10,130,033	\$10,176,878	\$11,795,835	\$12,198,679	3.42%	\$11,260,551	-7.69%	\$11,730,732	4.18%	\$13,595,308	15.89%	\$15,681,981	15.35%	\$17,353,809	10.66%	\$19,439,379	12.02%	\$21,021,185	8.14%	\$22,574,605	7.39%	\$23,595,116	4.52%						
<b>Total Revenue</b>	\$15,006,204	\$15,108,022	\$16,182,653	\$16,178,428	-0.03%	\$16,961,419	4.84%	\$17,583,032	3.66%	\$18,073,674	2.79%	\$18,418,776	1.91%	\$18,770,780	1.91%	\$19,129,825	1.91%	\$19,496,050	1.91%	\$19,869,599	1.92%	\$20,250,620	1.92%						
<b>Expenditures</b>																													
Salaries and Benefits	\$10,260,737	\$9,452,867	\$10,513,881	\$10,464,966	-0.47%	\$10,938,225	4.52%	\$11,284,889	3.17%	\$11,716,183	3.82%	\$12,122,251	3.47%	\$12,515,348	3.24%	\$13,011,404	3.96%	\$13,527,374	3.97%	\$14,065,162	3.98%	\$14,624,676	3.98%						
Services and Supplies	\$1,984,607	\$2,009,167	\$2,180,682	\$2,415,995	10.79%	\$2,491,431	3.12%	\$2,598,532	4.30%	\$2,675,337	2.96%	\$2,754,751	2.97%	\$2,836,874	2.98%	\$2,921,811	2.99%	\$3,009,668	3.01%	\$3,100,561	3.02%	\$3,194,605	3.03%						
City/County Charges	\$740,148	\$531,159	\$547,094	\$547,094	0.00%	\$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	\$865,000	\$815,000	\$915,000	12.27%	\$934,275	2.11%	\$953,970	2.11%	\$974,093	2.11%	\$994,656	2.11%	\$677,200	-31.92%	\$691,902	2.17%	\$706,938	2.17%	\$722,317	2.18%	\$754,137	4.41%						
Periodic Charges	\$320,000	\$228,028	\$458,000	\$873,500	90.72%	\$1,763,800		\$500,654		\$223,564		\$459,531		\$221,556		\$469,643		\$225,792		\$468,006		\$236,286							
<b>Total Expenditures</b>	\$14,170,493	\$13,086,221	\$14,514,657	\$15,216,555	16.28%	\$16,691,238	9.69%	\$15,918,457	-4.63%	\$16,187,001	1.69%	\$16,946,948	4.69%	\$16,885,210	-0.36%	\$17,748,018	5.11%	\$18,142,630	2.22%	\$19,049,089	5.00%	\$19,523,538	2.49%						
<b>Revenues over (under) Expenditures</b>	\$835,711	\$2,021,801	\$1,667,996	\$961,872		\$270,181		\$1,664,575		\$1,886,673		\$1,471,828		\$1,885,570		\$1,381,806		\$1,353,420		\$820,510		\$727,081							
Fund Transfer Gen Fd. - Oakley Dev. Fd.				(\$1,900,000)		\$200,000		\$200,000		\$200,000		\$200,000		\$200,000		\$200,000		\$200,000		\$200,000		\$100,000							
<b>Ending Fund Balance</b>	\$10,965,744	\$12,198,679	\$13,463,831	\$11,260,551		\$11,730,732		\$13,595,308		\$15,681,981		\$17,353,809		\$19,439,379		\$21,021,185		\$22,574,605		\$23,595,116		\$24,422,197							
<b>20% of Appropriations (Revenue)</b>	\$3,001,241	\$3,021,604	\$3,235,686	\$3,392,284		\$3,516,606		\$3,614,735		\$3,683,755		\$3,754,156		\$3,825,965		\$3,899,210		\$3,973,920		\$4,050,124		\$4,125,048							
<b>Operating Fund Excess (Deficit)</b>	\$7,964,503	\$9,177,074	\$8,024,865	\$8,338,449		\$8,338,449		\$10,078,701		\$12,067,246		\$13,670,054		\$15,685,223		\$17,195,220		\$18,675,395		\$19,621,196		\$20,372,073							

Notes  
1. FY 17-18 Projected Beginning Fund Balance is based on July 16, 2018 Audit and Basic Financial Statements  
2. FY 17-18 Revenue and Expenses are based on unaudited cash balances and are not adjusted for accruals

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

**Revenue Budget**

	FY 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 Final	Increase Over Yr End Proj	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase
<b>C B Revenue</b>																					
# Prop Taxes-Curr Secured	12,618,925	13,376,061	6.00%	14,044,864	5.00%	14,606,658	4.00%	15,044,858	3.00%	15,345,755	2.00%	15,652,670	2.00%	15,965,723	2.00%	16,285,038	2.00%	16,610,739	2.00%	16,942,953	2.00%
# Prop Tax-Supplemental	291,531	297,362	2.00%	303,309	2.00%	309,375	2.00%	315,563	2.00%	321,874	2.00%	328,311	2.00%	334,877	2.00%	341,575	2.00%	348,407	2.00%	355,375	2.00%
# Prop Tax-Unitary	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%
# Prop Taxes-Curr Unsecured	355,557	362,668	2.00%	369,922	2.00%	377,320	2.00%	384,866	2.00%	392,564	2.00%	400,415	2.00%	408,423	2.00%	416,592	2.00%	424,924	2.00%	433,422	2.00%
# Prop Taxes-Prior-Secured	(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%
# Prop Tax-Prior Supplement	(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%
# Prop Taxes-Prior-Unsecured	(614)	(626)	2.00%	(639)	2.00%	(652)	2.00%	(665)	2.00%	(678)	2.00%	(691)	2.00%	(705)	2.00%	(719)	2.00%	(734)	2.00%	(748)	2.00%
# H/O Prop Tax Relief	91,324	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%
# Other in Lieu Taxes	14,981	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%	15,281	0.00%
# RDA Nonprop-Tax Pass Through	477,056	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%	477,056	0.00%
# Restricted Donations (Measure H)	218,087	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%	218,087	0.00%
7F2: CFD Summer Lakes Funds & Admin	95,000	174,500	83.68%	177,990	2.00%	181,550	2.00%	185,181	2.00%	188,884	2.00%	192,662	2.00%	196,515	2.00%	200,446	2.00%	204,455	2.00%	208,544	2.00%
BBID	802,280	850,417	0.00%	892,938	5.00%	928,655	4.00%	956,515	3.00%	975,645	2.00%	995,158	2.00%	1,015,061	2.00%	1,035,362	2.00%	1,056,070	2.00%	1,077,191	2.00%
CFD - Delta Coves	0	118,000	0.00%	120,360	2.00%	122,767	2.00%	125,223	2.00%	127,727	2.00%	130,282	2.00%	132,887	2.00%	135,545	2.00%	138,256	2.00%	141,021	2.00%
# 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%
# Fire Protection Fee	0	50,000	0.00%	100,000	0.00%	102,000	0.00%	104,040	0.00%	106,121	0.00%	108,243	0.00%	110,408	2.00%	112,616	2.00%	114,869	2.00%	117,166	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>15,108,022</b>	<b>16,178,428</b>	<b>7.09%</b>	<b>16,961,419</b>	<b>4.84%</b>	<b>17,583,032</b>	<b>3.66%</b>	<b>18,073,674</b>	<b>2.79%</b>	<b>18,418,776</b>	<b>1.91%</b>	<b>18,770,780</b>	<b>1.91%</b>	<b>19,129,825</b>	<b>1.91%</b>	<b>19,496,050</b>	<b>1.91%</b>	<b>19,869,599</b>	<b>1.92%</b>	<b>20,250,620</b>	<b>1.92%</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, 2018







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

**PERIODIC CHARGES**

	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027-28
Election Cost	0		250,000		250,000		250,000		250,000	
Reserve Study	8,000	2,000	2,000	8,000	2,000	2,000	8,000	2,000	2,000	8,000
Legislative Consultant	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	78,286
Strategic Plan	60,000	0	10,000		10,000		10,000		10,000	
OPEB Trust Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
OPEB Actuary Study		20,000		20,000		20,000		20,000		20,000
Vegetation Hazzard Abatement	60,000	60,000	55,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fire Prevention Contract*	600,000	1,500,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Personnal Protective Equipment (PPE)	65,500	100,000								
Strategic Plan Implementation**										
Total	873,500	1,763,800	500,654	223,564	459,531	221,556	469,643	225,792	468,006	236,286

**Notes:**

\* Prevention Program to become largely self supporting in 20/21

\*\* Strategic Plan Implementation expenses will be addressed during mid-year budget review & update

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

**Other Funds**

	FY 2018-19	FY 2018-19	-	-	-	-	-	
	Bethel Island Developer Fee	East Diablo Developer Fee (Brentwood, Discovery Bay, Byron)	Oakley Developer Fee	Summer Lakes (Cypress Lakes) CFD	Delta Coves CFD	Capital Improvement	Equipment Replacement	OPEB
<b>Projected Beginning Fund Balance</b>	<b>58,723</b>	<b>1,379,785</b>	<b>32,838</b>	<b>8,007</b>	<b>0</b>	<b>874,861</b>	<b>1,598,093</b>	<b>2,307,151</b>
FY Contribution From Gen Fund Mello-Roos/Spec Dist Only	3,500	1,200	1,900,000 800	175,880	120,053	65,000	850,000	551,605
<b>Total Revenue</b>	<b>3,500</b>	<b>1,200</b>	<b>1,900,800</b>	<b>175,880</b>	<b>120,053</b>	<b>65,000</b>	<b>850,000</b>	<b>551,605</b>
<b>Expenditures</b>								
<b>Other Charges</b>								
Cty Admin & Collection Charges				1,000	1,000			
Tran to Gen Fd for Fire Suppression				174,500	118,000			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,500</b>	<b>119,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Safety Expenses</b>								
Capital Outlay						180,000	629,047	
Station 55 Construction			1,900,000					
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>1,900,000</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>1,900,000</b>	<b>175,500</b>	<b>119,000</b>	<b>180,000</b>	<b>629,047</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>3,500</b>	<b>1,200</b>	<b>800</b>	<b>380</b>	<b>1,053</b>	<b>(115,000)</b>	<b>220,953</b>	<b>551,605</b>
<b>Ending Fund Balance</b>	<b>62,223</b>	<b>1,380,985</b>	<b>33,638</b>	<b>8,387</b>	<b>1,053</b>	<b>759,861</b>	<b>1,819,046</b>	<b>2,858,756</b>
Operating Fund Carryover Target								

**Notes:**

1. Delta Coves CFD Revenue slated to start in FY 18-19
2. City of Oakley to repay \$1.9 M to Oakley Developer Fee Fund at approx \$200k per year