

**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		Projected Cash Flow																	
	Final Budget	Projected Year End	Preliminary Budget June 4, 2018	35 Personnel		2019-20		2020-21		2021-22		2022-23		2023-2024		2024-2025		2025-2026		2026-2027		2026-2027	
				2018-19	% Increase Over Preliminary Budget	2019-20	%	2020-21	%	2021-22	%	2022-23	%	2023-2024	%	2024-2025	%	2025-2026	%	2026-2027	%	2026-2027	%
	Budget Final		Budget Final		Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	Projection	Increase	
Starting Fund Balance	\$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%
Total Revenue	\$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%
Expenditures																							
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	
Total Expenditures	\$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%
Revenues over (under) Expenditures	\$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	
Ending Fund Balance	\$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	
20% of Appropriations (Revenue)	\$3,001,241	\$3,021,604	\$3,235,686	\$3,392,284		\$3,516,606		\$3,614,725		\$3,683,755		\$3,754,156		\$3,825,965		\$3,899,210		\$3,973,920		\$4,050,124		\$4,125,244	
Operating Fund Excess (Deficit)	\$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								
C B Revenue																													
# 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%	17,282,787	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%	362,418	2.00%	369,591	2.00%				
# Prop Taxes-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%	146,637	2.00%	149,566	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%	442,070	2.00%	450,867	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%	(31,611)	2.00%	(32,262)	2.00%	(32,934)	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%	(18,367)	2.00%	(18,732)	2.00%	(19,103)	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%	(763)	2.00%	(778)	2.00%	(793)	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%	93,150	0.00%	93,150	0.00%	93,150	0.00%	93,150	0.00%
# Other in Lien 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%	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%	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%	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%	212,713	2.00%	216,952	2.00%	221,261	2.00%	225,640	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%	1,098,726	2.00%	1,120,775	2.00%	1,143,148	2.00%	1,165,935	2.00%
CFD - Delta Coves	0	118,000	0.00%	120,560	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%	143,841	2.00%	146,715	2.00%	149,644	2.00%	152,627	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%	62,169	2.00%	63,412	2.00%	64,680	2.00%	65,972	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%	119,507	2.00%	121,892	2.00%	124,321	2.00%	126,794	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%	1,425	2.00%	1,453	2.00%	1,481	2.00%	1,510	2.00%
Station 58 Rent	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
TOTAL	15,108,022	16,178,428	7.09%	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%	20,640,311	1.92%	21,038,662	1.92%	21,445,773	1.92%	21,861,744	1.92%

Notes:

- Property Tax AV increases: 18-19 6%, 19-20 5%, 20-21 4%, 21-22 3%, 22-23 & beyond 2%
- Measure H Revenue has been updated based on County Estimates of July 1, 2015
- Delta Coves CFD estimated amount as of July 1, 2018

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

Expense Budget

	FY 17-18 Projected Year End	FY 17-18 Preliminary Budget	FY 2018-19 Budget Final	% Increase Over Pre- Budget	2019-20 Projection	% Increase	2020-21 Projection	% Increase	2021-22 Projection	% Increase	2022-23 Projection	% Increase	2023-24 Projection	% Increase	2024-25 Projection	% Increase	2025-26 Projection	% Increase	2026-27 Projection	% Increase	2027-28 Projection	% Increase		
Salaries and Benefits																								
51005 Permanent Salaries	2,741,170	3,171,204	3,152,964	-0.6%	3,315,660	5.1%	3,450,272	4.0%	3,590,379	4.0%	3,736,183	4.0%	3,885,631	4.0%	4,041,056	4.0%	4,202,698	4.0%	4,370,806	4.0%	4,545,638	4.0%	HFDV/0%	
51200 FT Temporary Salaries	15,158	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	HFDV/0%	
51200 Permanent OT	762,671	702,842	702,842	-0.5%	734,855	4.5%	761,050	3.5%	788,292	3.5%	816,623	3.5%	846,088	3.6%	876,732	3.6%	908,601	3.6%	941,745	3.6%	976,215	3.6%	HFDV/0%	
52300 Deferred Comp	3,370	2,720	-	-100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	HFDV/0%	
53415-53420 FICA/Medicaid/LTD	57,957	71,796	71,745	-0.4%	75,506	5.4%	78,555	4.0%	81,727	4.0%	85,028	4.0%	88,429	4.0%	91,966	4.0%	95,645	4.0%	99,471	4.0%	103,450	4.0%	HFDV/0%	
53400 Retirement Expense	3,664,000	4,216,749	4,192,811	-0.5%	4,376,954	4.3%	4,463,249	1.9%	4,621,800	3.5%	4,742,077	2.6%	4,838,614	2.0%	5,032,159	4.0%	5,233,445	4.0%	5,442,783	4.0%	5,660,494	4.0%	HFDV/0%	
52310 Employee Group Ins.	749,846	705,582	705,507	-0.0%	736,847	4.4%	770,537	4.5%	806,754	4.7%	845,687	4.8%	887,540	4.6%	932,532	5.0%	980,899	5.3%	1,032,893	5.3%	1,087,643	5.3%	HFDV/0%	
52320 Retiree Health Ins. (OPEB Pay-GO)	283,388	333,105	333,105	0.0%	347,902	4.4%	363,809	4.5%	380,909	4.7%	399,291	4.8%	419,052	4.9%	440,295	5.0%	463,131	5.1%	487,088	5.0%	513,530	5.3%	HFDV/0%	
52325 OPEB Trust Contribution	534,392	\$551,665	\$551,665	0.0%	\$561,997	1.8%	\$572,068	1.7%	\$581,719	1.6%	\$590,844	1.5%	\$599,428	1.4%	\$608,049	1.4%	\$616,874	1.1%	\$625,936	1.5%	\$635,289	1.5%	HFDV/0%	
52800 Unemployment Insurance	2,655	3,500	3,500	0.0%	3,570	2.0%	3,641	2.0%	3,714	2.0%	3,789	2.0%	3,864	2.0%	3,942	2.0%	4,020	2.0%	4,101	2.0%	4,183	2.0%	HFDV/0%	
53410 Workers Comp Ins.	388,996	445,249	442,645	-0.6%	469,645	6.0%	493,557	5.1%	519,612	5.3%	547,801	5.4%	577,676	5.0%	609,783	4.9%	643,814	4.9%	679,866	4.9%	717,799	4.9%	HFDV/0%	
5010-50117 Vac Incenives/EMT & Holiday OT	253,234	300,510	300,510	-0.3%	315,530	5.0%	328,152	4.0%	341,278	4.0%	354,929	4.0%	369,126	3.9%	383,891	3.9%	399,247	4.0%	415,216	4.0%	431,285	4.0%	HFDV/0%	
New Code	4,000	4,000	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	4,000	0.0%	HFDV/0%	
Subtotal	9,452,867	10,513,881	10,464,966	-0.4%	10,938,225	4.5%	11,284,889	3.1%	11,716,183	3.8%	12,122,251	3.4%	12,515,348	3.2%	13,011,484	3.9%	13,527,374	3.9%	14,065,162	3.9%	14,624,676	3.9%	15,205,800	3.7%
Services and Supplies																								
60100 Office Expense	14,598	12,632	10,513,881	17.8%	15,185	2.0%	15,488	2.0%	15,798	2.0%	16,114	2.0%	16,436	2.0%	16,765	2.0%	17,100	2.0%	17,442	2.0%	17,791	2.0%	HFDV/0%	
60110 Books-Periodicals-Subscriptions	8,020	8,180	-	-15.3%	8,344	2.0%	8,511	2.0%	8,681	2.0%	8,855	2.0%	9,032	2.0%	9,211	2.0%	9,397	2.0%	9,585	2.0%	9,776	2.0%	HFDV/0%	
60111 Memberships Subscriptions & Dues	1,877	2,175	1,915	-11.9%	1,953	2.0%	1,992	2.0%	2,032	2.0%	2,072	2.0%	2,114	2.0%	2,156	2.0%	2,199	2.0%	2,243	2.0%	2,288	2.0%	HFDV/0%	
60120 Clothing & Personal Supplies	1,029	25,000	25,000	0.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-	-100.0%	-100.0%	
60132 Safety Supplies	14,730	13,754	15,025	9.2%	15,325	2.0%	15,632	2.0%	15,944	2.0%	16,263	2.0%	16,588	2.0%	16,920	2.0%	17,259	2.0%	17,604	2.0%	17,956	2.0%	HFDV/0%	
60190 Food	1,000	1,020	1,020	0.0%	1,040	2.0%	1,061	2.0%	1,082	2.0%	1,104	2.0%	1,126	2.0%	1,149	2.0%	1,172	2.0%	1,195	2.0%	1,219	2.0%	HFDV/0%	
60191 Household Expense	19,262	22,111	19,845	-10.8%	20,291	2.0%	20,845	2.0%	21,415	2.0%	22,001	2.0%	22,604	2.0%	23,224	2.0%	23,861	2.0%	24,515	2.0%	25,186	2.0%	HFDV/0%	
70052 Miner Computer Equipment	30,176	30,780	30,780	-3.8%	31,395	2.0%	32,023	2.0%	32,663	2.0%	33,317	2.0%	33,983	2.0%	34,661	2.0%	35,350	2.0%	36,051	2.0%	36,774	2.0%	HFDV/0%	
70053 Mm Radio-Electronic Equipment	4,961	-	5,060	-	5,161	2.0%	5,265	2.0%	5,370	2.0%	5,477	2.0%	5,587	2.0%	5,699	2.0%	5,813	2.0%	5,929	2.0%	6,047	2.0%	HFDV/0%	
70100 Utility Service	67,658	66,723	69,011	3.4%	70,291	2.0%	71,599	2.0%	72,935	2.0%	74,300	2.0%	75,694	2.0%	77,117	2.0%	78,570	2.0%	79,052	2.0%	80,556	2.0%	HFDV/0%	
70110 Maintenance - Equipment	13,373	13,607	13,607	-	13,913	2.0%	14,192	2.0%	14,475	2.0%	14,765	2.0%	15,060	2.0%	15,361	2.0%	15,669	2.0%	15,982	2.0%	16,302	2.0%	HFDV/0%	
70111 Vehicle Repairs	227,799	174,101	239,189	37.3%	251,148	5.0%	263,706	5.0%	276,891	5.0%	290,736	5.0%	305,272	5.0%	320,536	5.0%	336,563	5.0%	353,391	5.0%	371,061	5.0%	HFDV/0%	
70112 Vehicle Fuel/Oil	68,768	61,100	72,201	18.3%	75,811	5.0%	79,602	5.0%	83,582	5.0%	87,761	5.0%	92,149	5.0%	96,756	5.0%	101,594	5.0%	106,674	5.0%	112,098	5.0%	HFDV/0%	
70113 Central Garage Tires	11,902	14,568	12,140	-16.4%	12,383	2.0%	12,630	2.0%	12,883	2.0%	13,141	2.0%	13,404	2.0%	13,672	2.0%	13,945	2.0%	14,224	2.0%	14,508	2.0%	HFDV/0%	
70115 Maintenance of Buildings	21,923	22,361	47,193	111.0%	22,809	2.0%	23,265	2.0%	23,730	2.0%	24,205	2.0%	24,689	2.0%	25,183	2.0%	25,686	2.0%	26,200	2.0%	26,724	2.0%	HFDV/0%	
70116 Grounds Maintenance	38,491	35,396	39,261	10.2%	40,046	2.0%	40,847	2.0%	41,664	2.0%	42,497	2.0%	43,347	2.0%	44,214	2.0%	45,098	2.0%	46,000	2.0%	46,920	2.0%	HFDV/0%	
70120 Rents & Leases - Property	301	307	307	-6.7%	313	2.0%	319	2.0%	326	2.0%	332	2.0%	339	2.0%	346	2.0%	353	2.0%	360	2.0%	367	2.0%	HFDV/0%	
70125 Rents and Leases-Equipment	5,907	7,230	6,025	-16.6%	6,146	2.0%	6,269	2.0%	6,394	2.0%	6,522	2.0%	6,652	2.0%	6,785	2.0%	6,921	2.0%	7,059	2.0%	7,201	2.0%	HFDV/0%	
70130 Insurance	95,000	96,900	96,900	0.0%	98,838	2.0%	100,815	2.0%	102,831	2.0%	104,888	2.0%	106,985	2.0%	109,125	2.0%	111,308	2.0%	113,534	2.0%	115,804	2.0%	HFDV/0%	
70140 New City Prod/Spec'd Svcs	397,425	351,000	405,374	15.2%	413,481	2.0%	421,751	2.0%	430,186	2.0%	438,789	2.0%	447,565	2.0%	456,516	2.0%	465,647	2.0%	474,960	2.0%	484,459	2.0%	HFDV/0%	
70142 Califire	240,000	517,000	517,000	0.0%	568,700	10.0%	625,570	10.0%	686,593	4.0%	748,861	4.0%	813,481	4.0%	880,354	4.0%	949,481	4.0%	1,020,861	4.0%	1,094,546	4.0%	HFDV/0%	
70143 Health Admin Fee	2,550	2,164	2,735	26.4%	2,926	3.1%	3,131	3.1%	3,350	3.1%	3,585	3.1%	3,836	3.1%	4,104	3.1%	4,392	3.1%	4,699	3.1%	5,025	3.1%	HFDV/0%	
70145 Communications	105,516	83,987	107,626	28.2%	109,759	2.0%	111,974	2.0%	114,274	2.0%	116,658	2.0%	119,128	2.0%	121,685	2.0%	124,329	2.0%	126,101	2.0%	128,023	2.0%	HFDV/0%	
70160 Other Travel Expenses	29,008	8,500	8,500	0.0%	8,670	2.0%	8,843	2.0%	9,020	2.0%	9,201	2.0%	9,385	2.0%	9,574	2.0%	9,766	2.0%	9,959	2.0%	10,158	2.0%	HFDV/0%	
70170 Training/Conference Registration	30,000	30,000	30,000	0.0%	30,600	2.0%	31,212	2.0%	31,836	2.0%	32,473	2.0%	33,123	2.0%	33,785	2.0%	34,461	2.0%	35,150	2.0%	35,853	2.0%	HFDV/0%	
70171 Ed Supplies and Concess	9,294	40,000	40,000	0.0%	40,800	2.0%	41,616	2.0%	42,448	2.0%	43,297	2.0%	44,163	2.0%	45,046	2.0%	45,947	2.0%	46,866	2.0%	47,804	2.0%	HFDV/0%	
70239 Legal	346,768	322,875	355,437	10.0%	364,323	2.5%	373,431	2.5%	382,767	2.5%	392,336	2.5%	402,145	2.5%	412,198	2.5%	422,503	2.5%	433,066	2.5%	443,892	2.5%	HFDV/0%	
70600 Fire Fighting Supplies	143,488	171,933	166,358	-3.2%	169,685	2.0%	173,079	2.0%	176,540	2.0%	180,071	2.0%	183,672	2.0%	187,346	2.0%	191,093	2.0%	194,913	2.0%	198,813	2.0%	HFDV/0%	
70610 Other Special Departmental Exp	67,644	38,365	68,997	79.8%	70,377	2.0%	71,784	2.0%	73,220	2.0%	74,684	2.0%	76,178	2.0%	77,702	2.0%	79,256	2.0%	80,841	2.0%	82,458	2.0%	HFDV/0%	
70611 Computer Software Cost	17,663	13,345	17,955	34.5%	18,314	2.0%	18,680	2.0%	19,054															

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

OPEB COST SUMMARY

	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
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 Covos CFD	Capital Improvement	Equipment Replacement	OPEB
Projected Beginning Fund Balance	58,723	1,379,785	32,838	8,007	0	874,861	1,598,093	2,307,151
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
Total Revenue	3,500	1,200	1,900,800	175,880	120,053	65,000	850,000	551,605
Expenditures								
Other Charges								
Cty Admin & Collection Charges				1,000	1,000			
Tran to Gen Fd for Fire Suppression				174,500	118,000			
Subtotal	0	0	0	175,500	119,000	0	0	0
Public Safety Expenses								
Capital Outlay						180,000	629,047	
Station 55 Construction			1,900,000					
Subtotal	0	0	1,900,000	0	0	180,000	629,047	0
Total Expenditures	0	0	1,900,000	175,500	119,000	180,000	629,047	0
Net Change in Fund Balance	3,500	1,200	800	380	1,053	(115,000)	220,953	551,605
Ending Fund Balance	62,223	1,380,985	33,638	8,387	1,053	759,861	1,819,046	2,858,756
Operating Fund Carryover Target								

Notes:

1. Delta Covos 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