



**Contra  
Costa  
County**

To: Contra Costa County Fire Protection District Board of Directors  
 From: Lewis T. Broschard III, Chief, Contra Costa Fire Protection District  
 Date: April 28, 2020

Subject: Appropriation and Revenue Adjustment - Fire Station 70 Construction

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**RECOMMENDATION(S):**

APPROVE Appropriation and Revenue Adjustment No. 005058 authorizing the transfer of fund balance in the amount of \$10,000,000 to the CCCFPD Capital Construction Fund (7025) from the CCCFPD General Operating Fund (7300) for the Fire Station 70 capital construction project.

**FISCAL IMPACT:**

100% CCCFPD General Operating Fund Balance. The Contra Contra County Fire Protection District will continue to meet is 10% reserve requirement.

**BACKGROUND:**

On July 9, 2019, the Fire Board of Directors (Board) adopted Resolution No. 2019/1 establishing the "CCCFPD Capital Construction Fund" within the County Treasury. On the same date, the Board authorized the County Auditor-Controller to transfer \$10 million from the CCCFPD General Operating Fund (Fund No. 202000) to the new CCCFPD Capital Construction Fund (Fund No. 202500). This was a planned transfer intended to partially fund the construction of a new Fire Station 70 in the City of San Pablo.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

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Action of Board On: **04/28/2020** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
 Candace Andersen, District II  
 Supervisor  
 Diane Burgis, District III Supervisor  
 Karen Mitchoff, District IV Supervisor  
 Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: April 28, 2020

David Twa, County Administrator and Clerk of the Board of Supervisors

Contact: Jackie Lorrekovich, Chief  
 Admin Svcs (925) 941-3300

By: June McHuen, Deputy

cc:

Both actions were taken -- i.e., the new fund was established and the County Auditor-Controller

### BACKGROUND: (CONT'D)

transferred \$10 million from the CCCFPD General Operating Fund to the new CCCFPD Capital Construction Fund.

The action today properly adjusts the Board-approved budgets of both funds to account for the transfer in/out. That is to say, it increases expenditures within the CCCFPD General Operating Fund by \$10 million and increases revenue in the CCCFPD Capital Construction Fund by \$10 million. The net result to total District funds available is zero until the funds are spent on capital construction. It is anticipated that the full \$10 million will be spent on Fire Station 70 construction by the end of FY 2020-21.

### CONSEQUENCE OF NEGATIVE ACTION:

This action is needed to properly account for the transfer of fund balance from the CCCFPD General Operating Fund to the CCCFPD Capital Construction Fund.

### ATTACHMENTS

TC24/27 AP005058