

**SMCFPD Comparison Chart
Stand-alone vs. Status Quo**

Attachment K

Re-establishment of Stand-alone Agency	Account Title	FY 17/18 Year 1	FY 18/19 Year 2	FY 19/20 Year 3	FY 20/21 Year 4	FY 21/22 Year 5	FY 22/23 Year 6	FY 23/24 Year 7	FY 24/25 Year 8	FY 25/26 Year 9	FY 26/27 Year 10
2 Yr Avg	Total Revenues (3% increase)	\$ 21,794,054	\$ 22,426,262	\$ 23,077,579	\$ 23,748,583	\$ 24,439,874	\$ 25,152,067	\$ 25,885,799	\$ 26,641,722	\$ 27,420,514	\$ 28,222,868
	Total Expenditures (2% increase)	\$ 20,768,221	\$ 21,705,282	\$ 19,322,332	\$ 19,897,991	\$ 19,186,549	\$ 20,737,530	\$ 19,963,644	\$ 21,512,544	\$ 20,746,887	\$ 22,434,832
	DIFFERENCE +/-	\$ 1,025,833	\$ 720,980	\$ 3,755,247	\$ 3,850,593	\$ 5,253,325	\$ 4,414,538	\$ 5,922,155	\$ 5,129,178	\$ 6,673,626	\$ 5,788,036
	Reserve Balance	\$ 3,912,234	\$ 4,633,215	\$ 8,388,462	\$ 12,239,054	\$ 17,492,380	\$ 21,906,918	\$ 27,829,072	\$ 32,958,251	\$ 39,631,877	\$ 45,419,913
6 Yr Avg	Total Revenues (1% decrease)	\$ 20,984,823	\$ 20,791,116	\$ 20,599,771	\$ 20,410,785	\$ 20,224,157	\$ 20,039,887	\$ 19,857,976	\$ 19,678,426	\$ 19,501,240	\$ 19,326,424
	Total Expenditures (2% decrease)	\$ 20,604,847	\$ 20,842,559	\$ 17,760,154	\$ 17,635,970	\$ 16,225,025	\$ 17,074,752	\$ 15,598,383	\$ 16,443,293	\$ 14,971,854	\$ 15,951,944
	DIFFERENCE +/-	\$ 379,976	\$ (51,443)	\$ 2,839,617	\$ 2,774,815	\$ 3,999,132	\$ 2,965,135	\$ 4,259,592	\$ 3,235,133	\$ 4,529,387	\$ 3,374,481
	Reserve Balance	\$ 3,266,377	\$ 3,214,933	\$ 6,054,550	\$ 8,829,365	\$ 12,828,497	\$ 15,793,632	\$ 20,053,225	\$ 23,288,358	\$ 27,817,744	\$ 31,192,225
Inflation Rate	Total Revenues (2% increase)	\$ 21,587,702	\$ 22,003,160	\$ 22,426,927	\$ 22,859,169	\$ 23,300,057	\$ 23,749,762	\$ 24,208,461	\$ 24,676,334	\$ 25,153,565	\$ 25,640,340
	Total Expenditures (2% increase)	\$ 18,994,485	\$ 21,723,485	\$ 19,341,871	\$ 19,918,879	\$ 19,208,801	\$ 20,761,159	\$ 19,988,665	\$ 21,538,971	\$ 20,774,733	\$ 22,464,110
	DIFFERENCE +/-	\$ 2,593,217	\$ 279,675	\$ 3,085,056	\$ 2,940,291	\$ 4,091,256	\$ 2,988,602	\$ 4,219,796	\$ 3,137,363	\$ 4,378,832	\$ 3,176,230
	Reserve Balance	\$ 5,479,618	\$ 5,759,293	\$ 8,844,349	\$ 11,784,639	\$ 15,875,895	\$ 18,864,497	\$ 23,084,293	\$ 26,221,656	\$ 30,600,488	\$ 33,776,717

Status Quo Using Audit Data	Account Title	FY 17/18 Year 1	FY 18/19 Year 2	FY 19/20 Year 3	FY 20/21 Year 4	FY 21/22 Year 5	FY 22/23 Year 6	FY 23/24 Year 7	FY 24/25 Year 8	FY 25/26 Year 9	FY 26/27 Year 10
2 Yr Avg	Total Revenues (3% increase)	\$ 21,539,578	\$ 22,185,765	\$ 22,851,338	\$ 23,536,878	\$ 24,242,985	\$ 24,970,274	\$ 25,719,382	\$ 26,490,964	\$ 27,285,693	\$ 28,104,264
	Total Expenditures (2% increase)	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
	DIFFERENCE +/-	\$ 3,281,591	\$ 3,941,524	\$ 2,867,846	\$ 1,793,480	\$ 1,579,068	\$ 1,343,147	\$ 1,084,283	\$ 800,961	\$ 491,579	\$ 154,441
	Reserve Balance	\$ 6,167,992	\$ 10,109,516	\$ 12,977,362	\$ 14,770,843	\$ 16,349,911	\$ 17,693,058	\$ 18,777,341	\$ 19,578,302	\$ 20,069,881	\$ 20,224,321
6 Yr Avg	Total Revenues (1% decrease)	\$ 19,126,306	\$ 18,935,043	\$ 18,745,692	\$ 18,558,235	\$ 18,372,653	\$ 18,188,927	\$ 18,007,037	\$ 17,826,967	\$ 17,648,697	\$ 17,472,210
	Total Expenditures (2% decrease)	\$ 17,536,712	\$ 17,294,814	\$ 18,839,480	\$ 20,404,421	\$ 21,129,517	\$ 21,896,770	\$ 22,708,170	\$ 23,565,810	\$ 24,471,886	\$ 25,428,711
	DIFFERENCE +/-	\$ 1,589,594	\$ 1,640,229	\$ (93,788)	\$ (1,846,186)	\$ (2,756,864)	\$ (3,707,844)	\$ (4,701,133)	\$ (5,738,843)	\$ (6,823,189)	\$ (7,956,500)
	Reserve Balance	\$ 4,475,995	\$ 6,116,224	\$ 6,022,436	\$ 4,176,250	\$ 1,419,386	\$ (2,288,457)	\$ (6,989,591)	\$ (12,728,433)	\$ (19,551,622)	\$ (27,508,122)
Inflation Rate	Total Revenues (2% increase)	\$ 20,918,283	\$ 21,336,648	\$ 21,763,381	\$ 22,198,649	\$ 22,642,622	\$ 23,095,474	\$ 23,557,384	\$ 24,028,532	\$ 24,509,102	\$ 24,999,284
	Total Expenditures (2% increase)	\$ 18,257,987	\$ 18,244,241	\$ 19,983,492	\$ 21,743,398	\$ 22,663,916	\$ 23,627,127	\$ 24,635,100	\$ 25,690,003	\$ 26,794,114	\$ 27,949,823
	DIFFERENCE +/-	\$ 2,660,296	\$ 3,092,407	\$ 1,779,889	\$ 455,251	\$ (21,294)	\$ (531,653)	\$ (1,077,716)	\$ (1,661,471)	\$ (2,285,012)	\$ (2,950,539)
	Reserve Balance	\$ 5,546,697	\$ 8,639,104	\$ 10,418,994	\$ 10,874,245	\$ 10,852,950	\$ 10,321,297	\$ 9,243,582	\$ 7,582,110	\$ 5,297,099	\$ 2,346,560