

OPERATING BUDGET

2017-18

June 5, 2017



Operating Budget Basis

- 3 Fire Stations
- 38 Total Personnel
 - 36 Operational
 - 2 Administrative
- Cal-Fire Amador Contract
- ~9000 roll outs in 2016
- 4th Station Closes
 - June 2017 (Knightsen)



Budget Overview

- \$14.4 Million in Revenue
 - \$14.1 Million in Expenses
 - \$ 0.3 Million Excess Revenue
 - 25% Operating Carryover or Reserve
-
- As a 3 station rural operation the District is in sound financial condition for the next 10 years
 - Significantly increased reserve contribution to address equipment and facility needs
 - Meeting all financial obligations



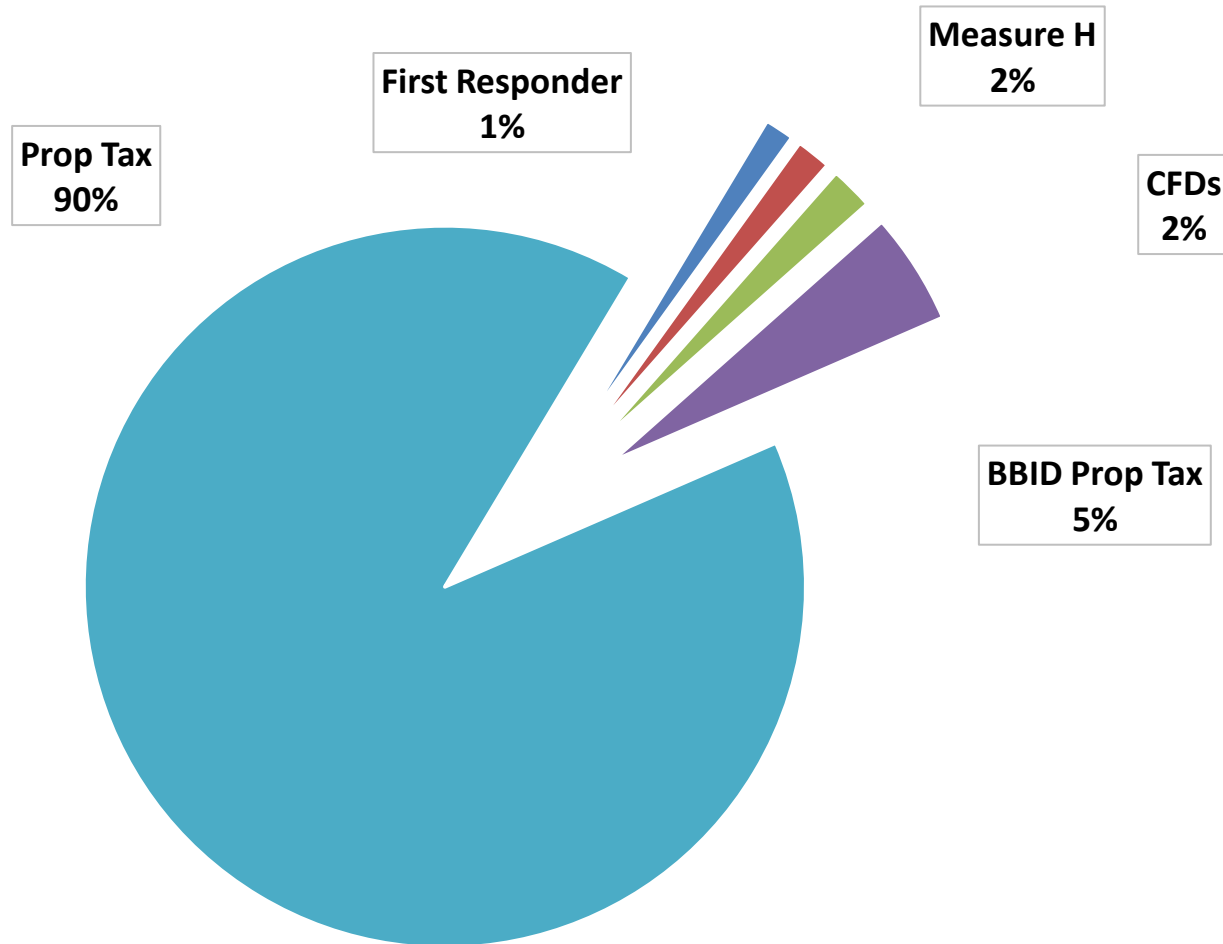
\$14.4 Million Revenue

Property Tax District Wide*	\$12,991,168
Property Tax BBID	\$725,000
Measure H	\$226,125
CFD's	\$280,000
First Responder Fee	\$190,000
St 58 Rent	\$15,000
Total	\$14,427,293

* Projected to Increase 3% over FY 16-17



\$14.4 Million Revenue Breakdown

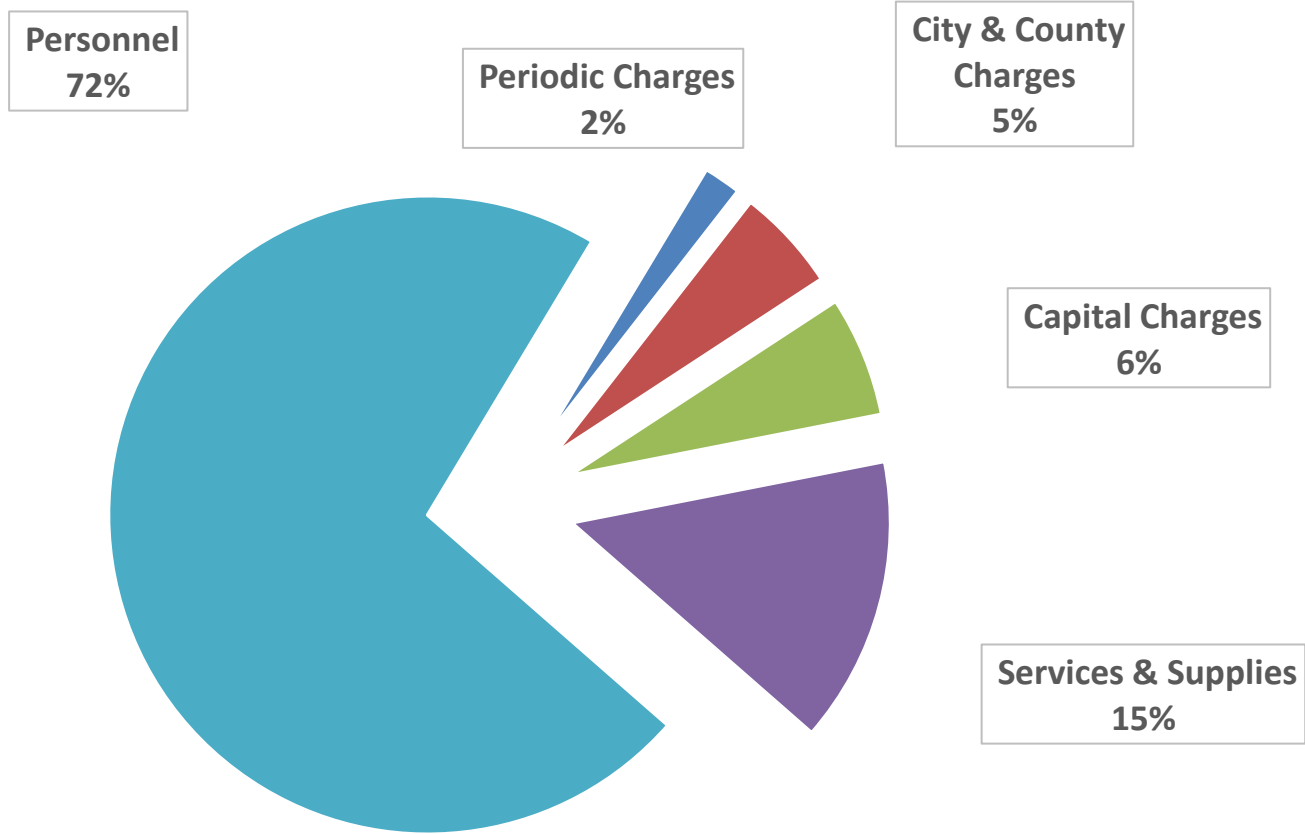


\$14.1 Million in Expenses

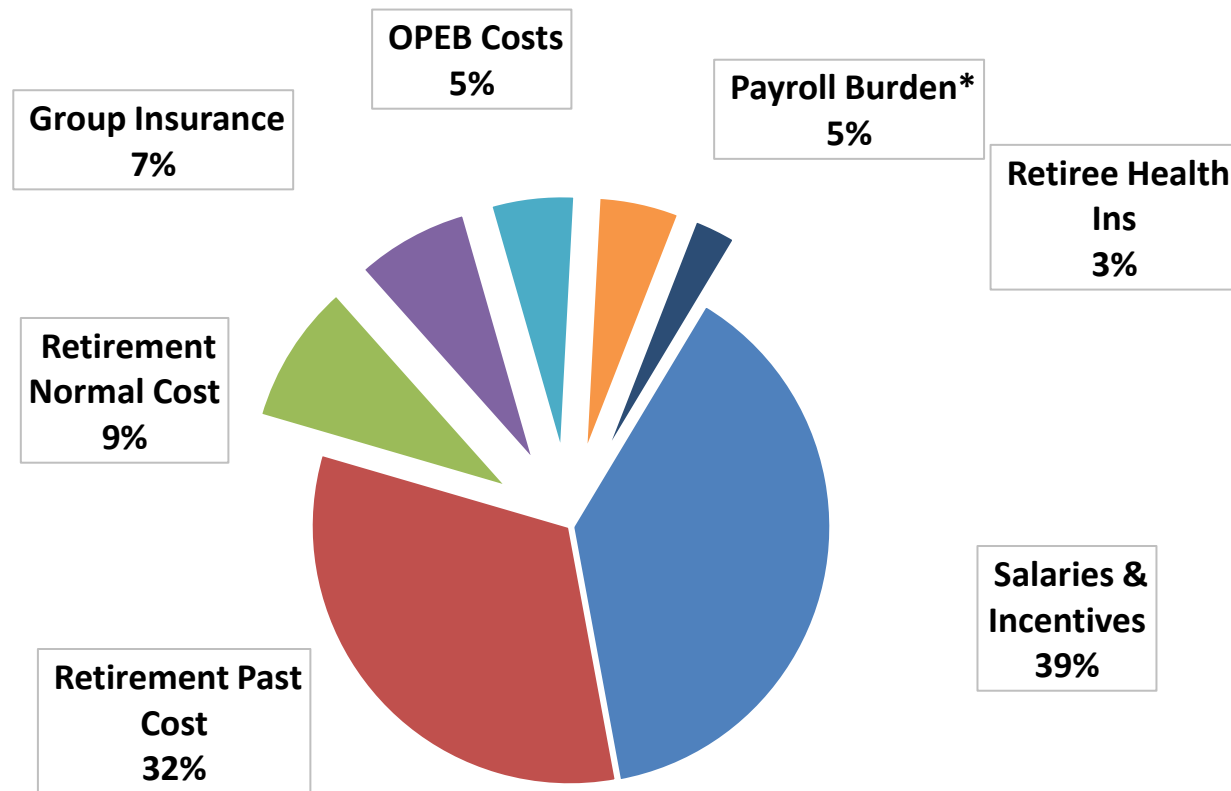
Personnel	\$10,172,262
Services & Supplies	\$2,047,693
Capital Charges	\$865,000
City & County Charges	\$740,148
Periodic Charges	\$270,000
Total	\$14,095,103



\$14.1 Million of Expenses



\$10.1 Million Personnel Cost Breakdown



- 38 Staff 4 BC 9 FC 12 FE 9 FF 2 Admin
- Retirement fully funded
- OPEB contribution to achieve 85% funding

*Workers Comp, Unemployment, FICA



Personnel Expenditures

- Staffing
 - Retain all current staff
 - 32 Fire Fighters – 5 above 27 minimum for 3 stations
 - Anticipate some attrition over the year
 - 4 Battalion Chiefs – 1 position currently vacant
 - 1 Fire Chief, Interim or Permanent
 - 1 Administrator
- Retirement costs are fully funded by District & Employees
 - Costs projected as flat, but likely will increase over time
- Retiree Healthcare (OPEB) is funded at Board approved 85% of liabilities*

* Actuarial Evaluation schedule for this FY 17-18



Services & Supply & City/County Expenditures

- Fully maintains 3 operating stations
- Continues key support contracts
 - Amador Contract for Marsh Creek Station (Cal Fire)
 - Admin & HR Support (Brentwood)
 - IT Support (Brentwood)
 - General Council (Hanson Bridgett LLC)
 - Labor Administration (IEDA)
 - Dispatch Services (Con Fire)
 - Fire Inspection, Permit Approval, Investigation (Con Fire)
- Will evaluate mothball and disposal options for closed stations

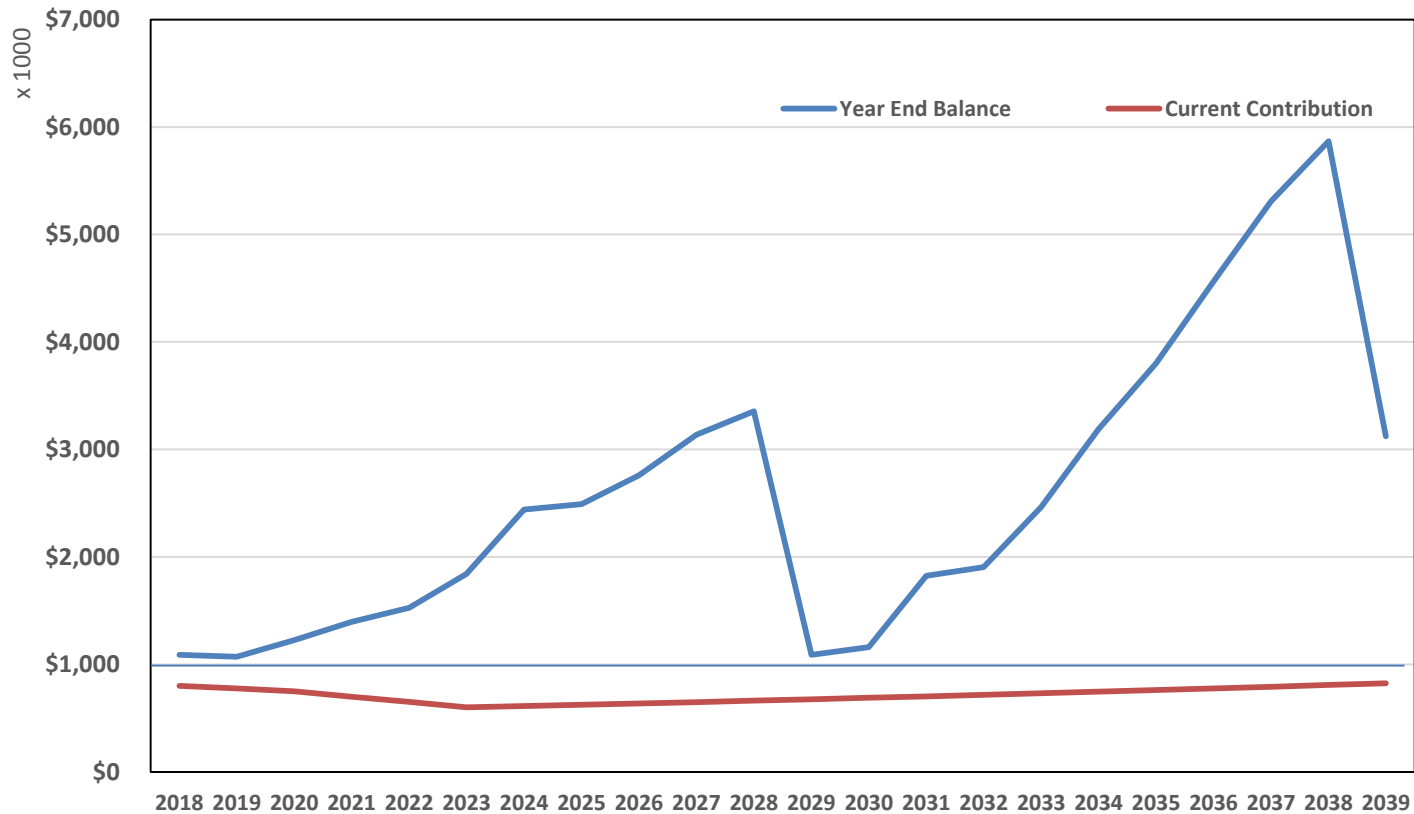


Capital Reserve Charges

- Changed Capital Reserve to detailed study rather than 1% of operating expenses
 - Will need to revise Policy 1-5, Admin. Budget & Fiscal Policy
- \$65,000 for Capital Facilities Maintenance
 - Generally Items costing \$25,000 or more
- \$800,000 for Capital Equipment Replacement
 - Generally items costing \$10,000 or lasting more than 5 years
 - Significantly increased due to need to replace 4 fire engines & safety equipment over next 2 years



Capital Equipment Reserve Fund



Periodic Charges*

- \$200,000 Election to Determine Number of Directors
- \$20,000 OPEB Actuarial Study
- \$50,000 For Special Projects
 - Promotional Testing for Engineers & Captains
 - Fire Chief Recruitment

* Formerly One time Costs



Other Funds Year End Balance Projection

Fund	Yr End Balance Projection
Bethel Island Developer Fee	\$45,872
East Diablo Developer Fee (BW, DB, Byron)	\$1,378,587
Oakley Developer Fee	\$32,060
Summer/ Cypress Lakes CFD	\$5,000
Delta Coves CFD	\$1,000
Capital Fac. Maintenance	\$669,413
Capital Equipment Replacement	\$1,088,958
OPEB	\$2,249,392



Major Goals & Objectives

- Develop Implementation & Funding Plan for Service Level Expansion
 - Lead and engage the community and other agencies
- Address Staffing Retention Crisis
- Complete OPEB Actuarial Study
- Complete FY 14-15, 15-16, & 16-17 Audit
- Implement First Responder Fee
- Transition to New Website and Outreach Plan
- Implement New Capital Maint. & Replacement Program



Questions

