

# OPERATING BUDGET

## FY 2017-18

---

September 11, 2017



# Operating Budget Basis

- 3 Fire Stations
- 39 Total Personnel
  - 36 Operational
  - 3 Administrative
- Cal-Fire Amador Contract
- ~9000 roll outs in 2016
- 4<sup>th</sup> Station Closed
  - June 2017 (Knightsen)



# Budget Overview

- \$15.0 Million in Revenue
- \$14.2 Million in Expenses
- \$ 0.8 Million Excess Revenue
- \$3.0 Operating Carryover
- \$8.0 Million Excess Carryover
  - Includes \$6.2 Million identified in Aug. 28 Memo
- 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



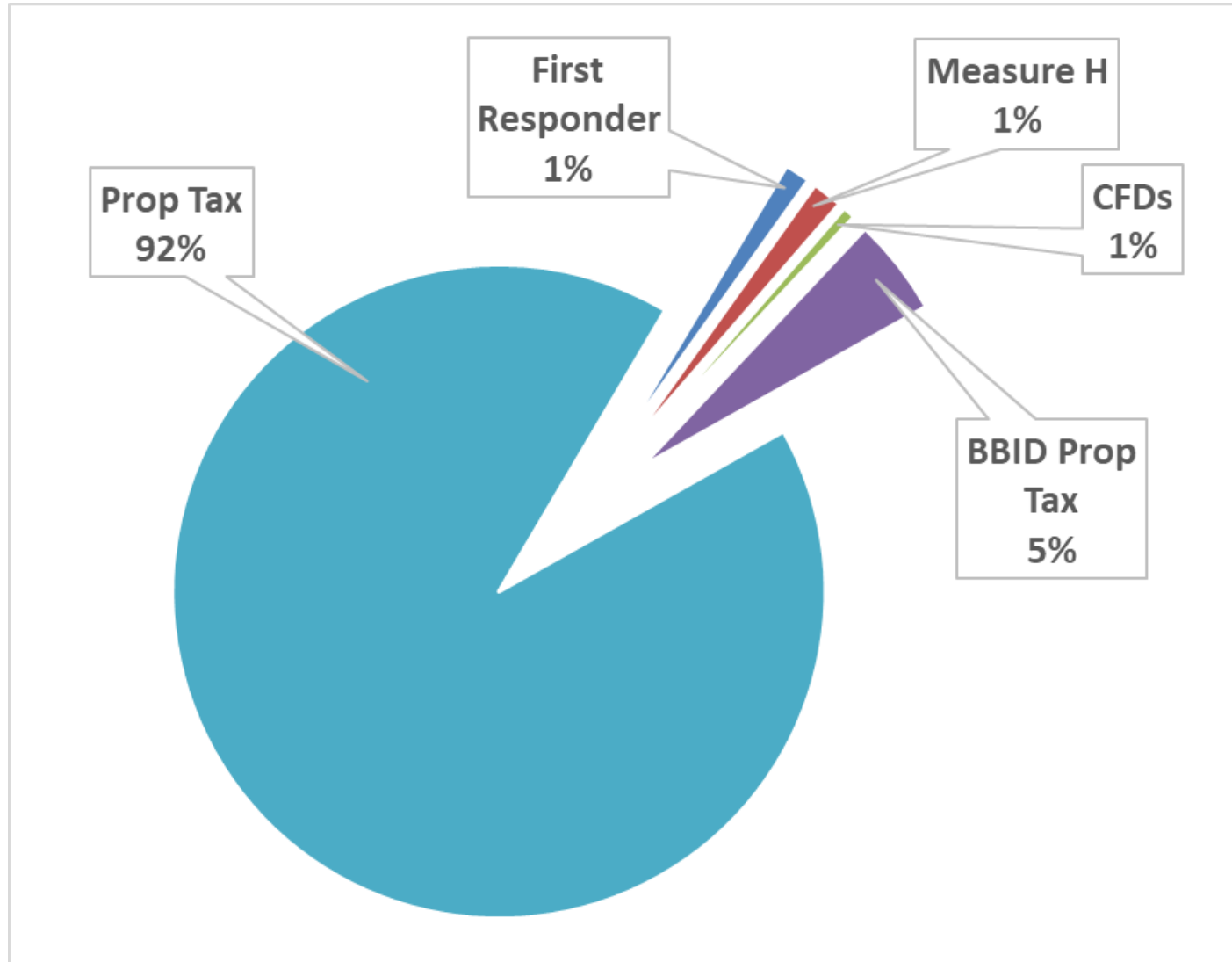
# \$15.0 Million Revenue

<b>Property Tax District Wide*</b>	<b>\$13,755,079</b>
<b>Property Tax BBID</b>	<b>\$725,000</b>
<b>Measure H</b>	<b>\$226,125</b>
<b>CFD's</b>	<b>\$95,000</b>
<b>First Responder Fee</b>	<b>\$190,000</b>
<b>St 58 Rent</b>	<b>\$15,000</b>
<b>Total</b>	<b>\$15,006,204</b>

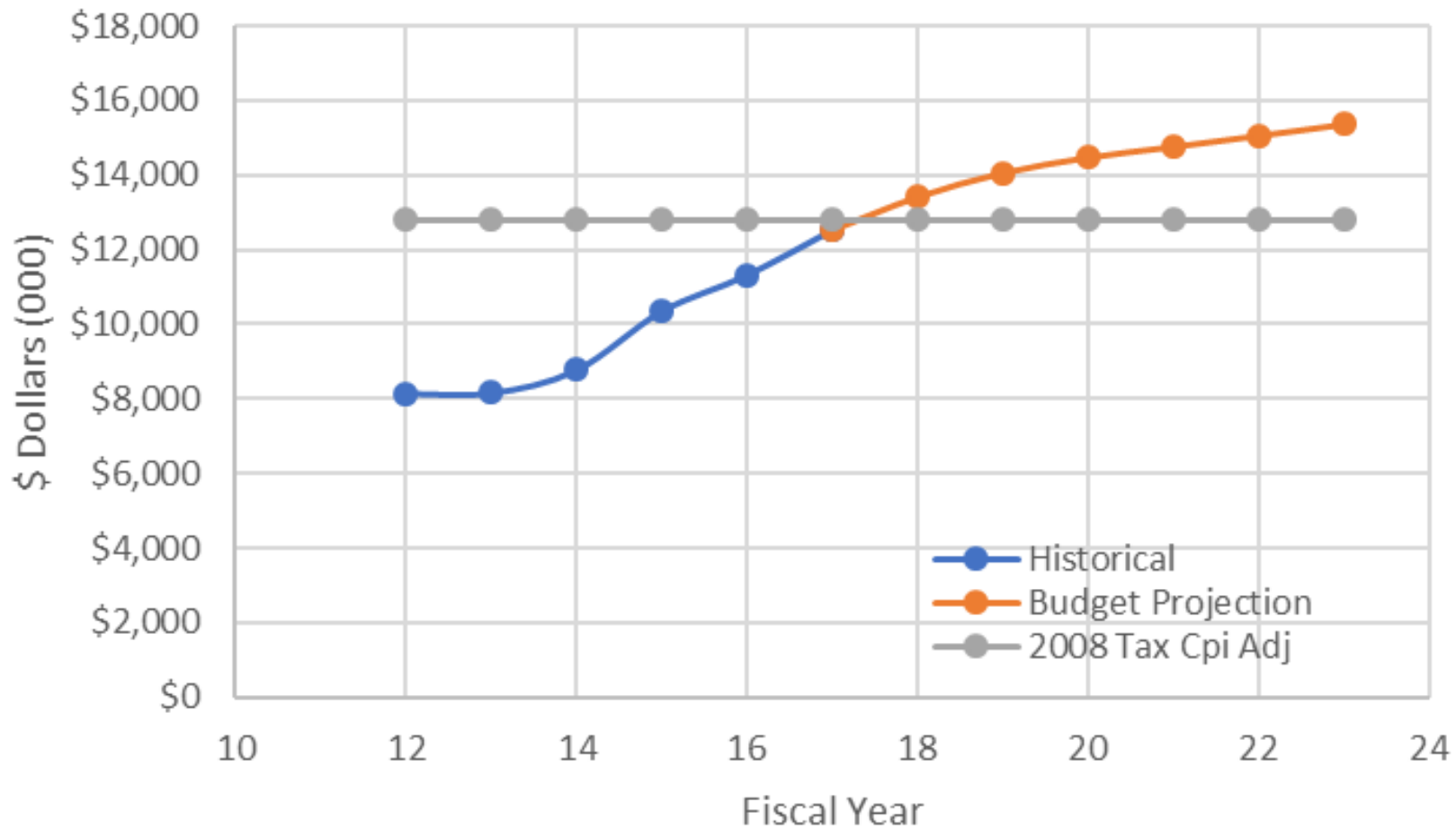
**\* Projected to Increase 8% over FY 16-17**



# \$15.0 Million Revenue Breakdown



# Property Tax History

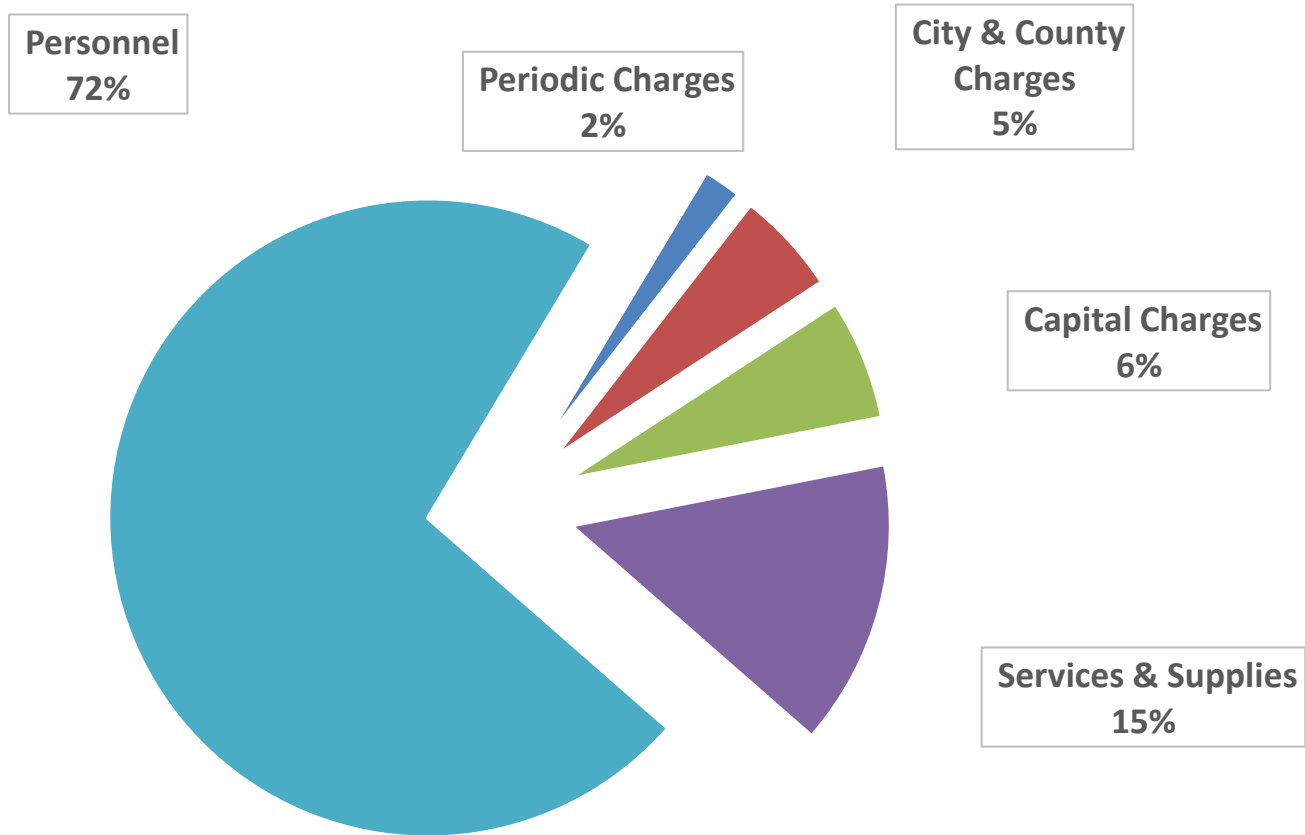


# \$14.2 Million in Expenses

<b>Periodic Charges</b>	<b>\$320,000</b>
<b>City &amp; County Charges</b>	<b>\$740,148</b>
<b>Capital Charges</b>	<b>\$865,000</b>
<b>Services &amp; Supplies</b>	<b>\$1,984,607</b>
<b>Personnel</b>	<b>\$10,260,737</b>
<b>Total</b>	<b>\$14,170,493</b>

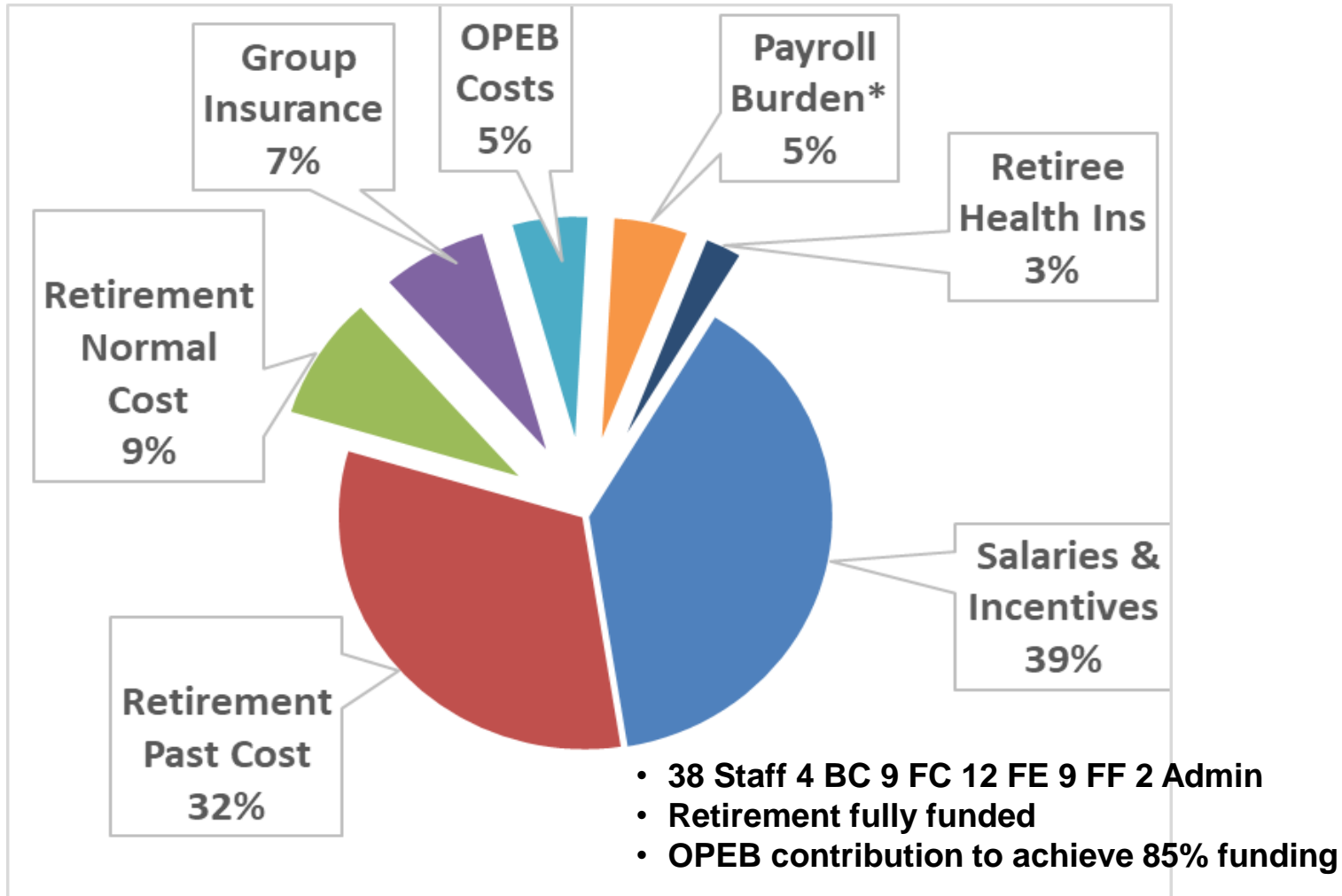


# \$14.2 Million of Expenses





# \$10.3 Million Personnel Cost Breakdown



\*Workers Comp, Unemployment, FICA



# Other Post Employment Benefits (OPEB)

- Healthcare
  - District pays 87% of Kaiser for Retiree + Family
  - Currently up to \$1660 per month
- Dental
  - District Pays up to 90% for Retiree + Family
  - Currently up to \$233 per month
- FY 16-17 Cost \$233,000



# 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
  - 2 Administrators – 1 new position currently vacant
- 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

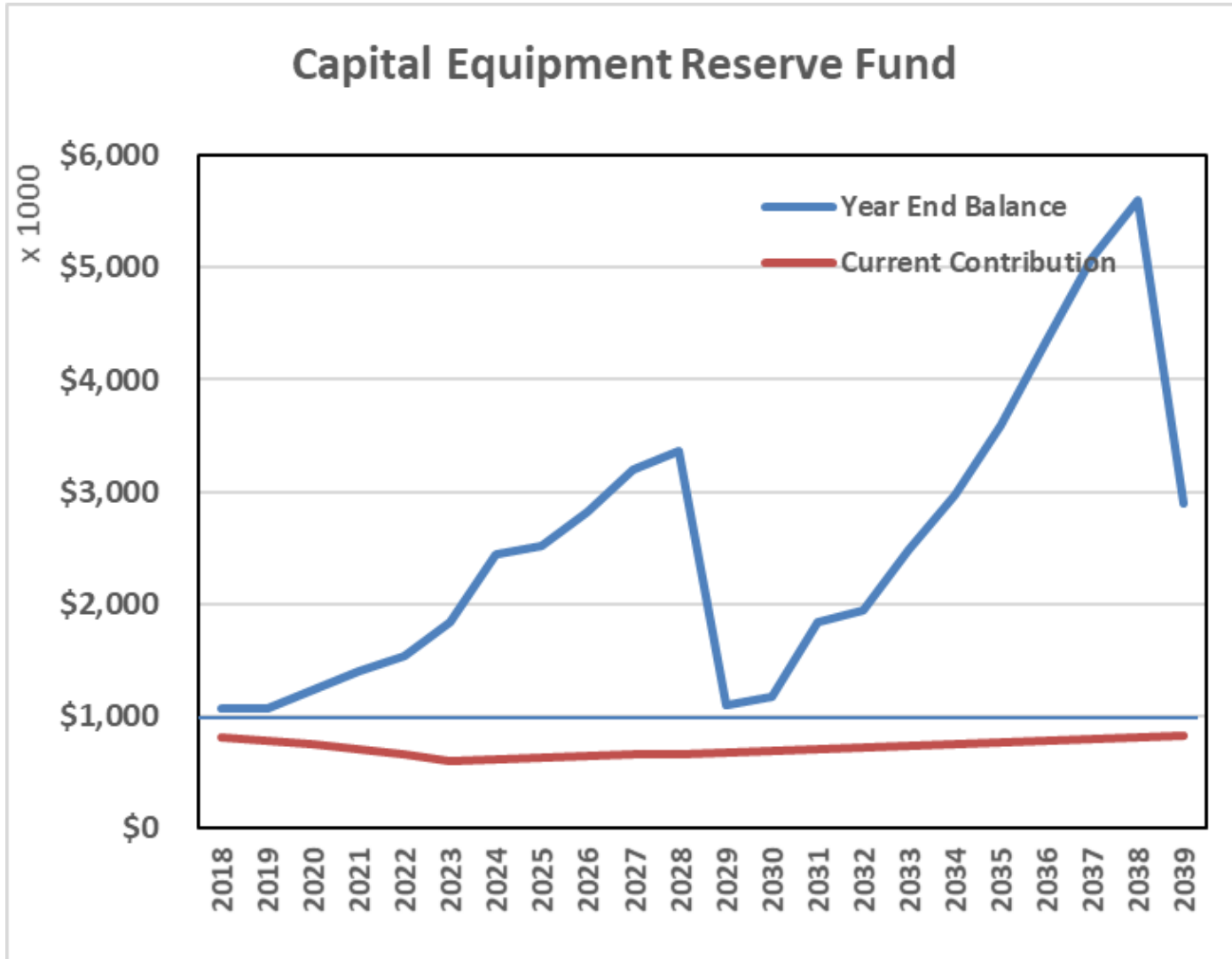
- Fully maintains 3 operating stations
- Continues key support contracts
  - Amador Contract for Marsh Creek Station (Cal Fire)
  - Admin & HR Support (Brentwood)
  - IT Support (Brentwood)
  - General Council (Hanson Bridgett LLC)
  - Labor Administration (IEDA)
  - Dispatch Services (Con Fire)
  - 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





# Periodic Charges\*

- \$200,000 Election to Determine Number of Directors
- \$20,000 OPEB Actuarial Study
- \$100,000 For Special Projects
  - Promotional Testing for Engineers & Captains
  - Fire Chief Recruitment
  - Strategic Planning and Funding Studies

\* Formerly One time Costs



# Other Funds Year End Balance Projection

<b>Fund</b>	<b>Yr End Balance Projection</b>
<b>Bethel Island Developer Fee</b>	<b>\$55,141</b>
<b>East Diablo Developer Fee (BW, D, Byron)</b>	<b>\$1,378,587</b>
<b>Oakley Developer Fee</b>	<b>\$32,060</b>
<b>Summer Lakes CFD (Cypress Lakes)</b>	<b>\$7,995</b>
<b>Delta Coves CFD</b>	<b>\$0</b>
<b>Capital Improvement</b>	<b>\$694,861</b>
<b>Equipment Replacement</b>	<b>\$1,062,240</b>
<b>OPEB</b>	<b>\$2,307,151</b>





# Major Goals & Objectives

- Develop Strategic 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
- Improve Administrative/ Financial Functions



# Questions

