

GENERAL FUND OPERATING BUDGET FY 2018-19

September 10, 2018



General Fund Operating Budget Basis

- 3 Fire Stations
- 35 Total Personnel
 - 30 Operational
 - 5 Administrative
- Cal-Fire Amador Contract
- ~7500 Calls in 2017
- ~9000 roll outs in 2017



General Fund Budget Overview

- \$16.2 M Revenue
- 15.2 M Expenses
- 1.0 M Excess Revenue
- 1.9 M Transfer to Developer Fund for Station 55
- 11.2 M Ending Fund Balance
- 3.2 M Operating Carryover
- 8.0 M Excess Carryover*
 - * Includes \$6.2 Million identified during FY 17-18 budget process which is generally available for non recurring expenditures
- As a 3 station rural operation the District is in sound financial condition for the next 10 years
- Completed OPEB Actuarial Study, Making ADC
- Meeting all financial obligations



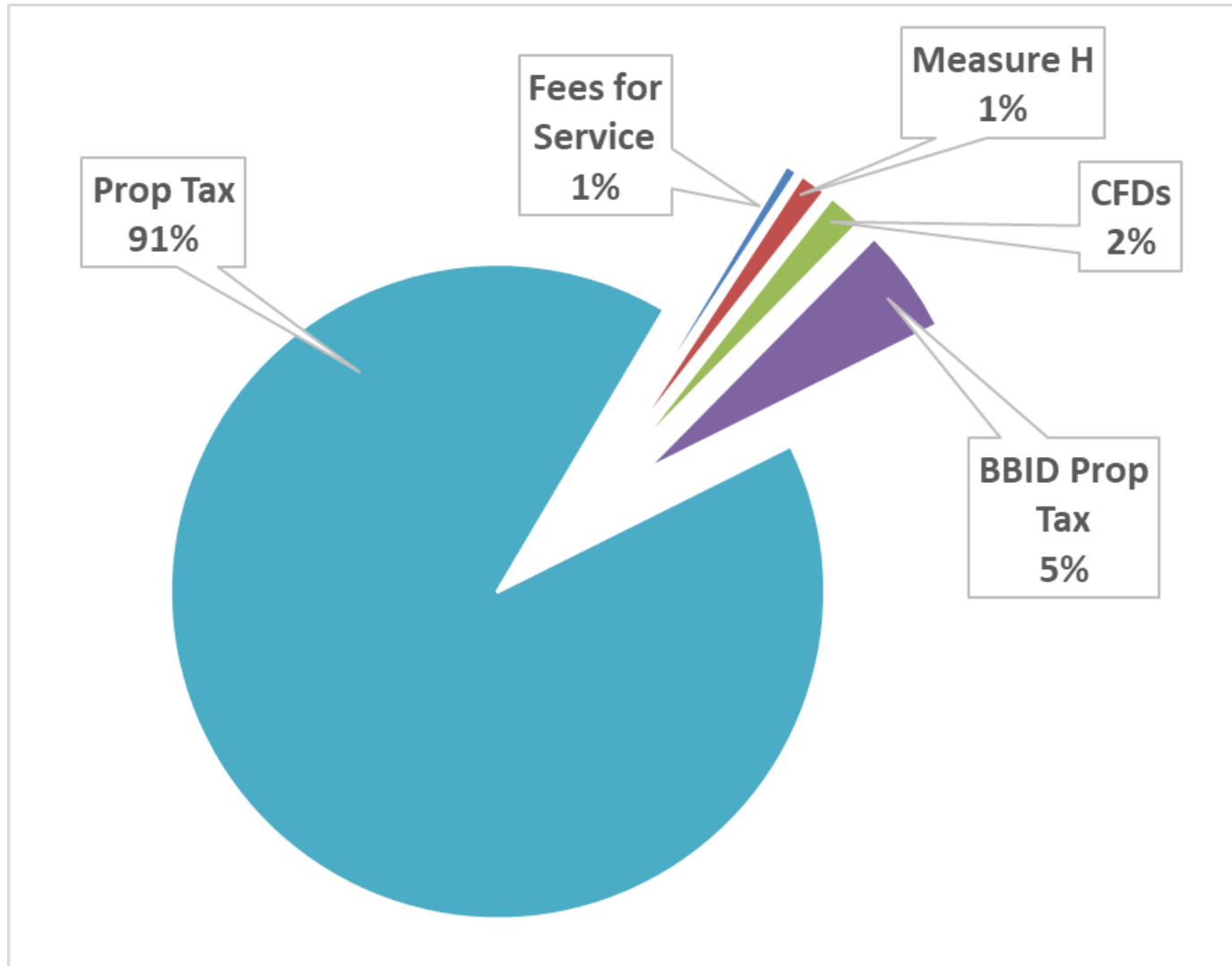
\$16.2 Million Revenue

Property Tax District Wide*	\$14,700,255
Property Tax BBID*	\$850,417
Measure H	\$218,087
CFD's	\$292,500
Fees for Services	\$101,000
St 58 Rent, JAC	\$16,169
Total	\$16,178,428

*** Projected to Increase 6% over FY 17-18**



\$16.2 Million Revenue Detail

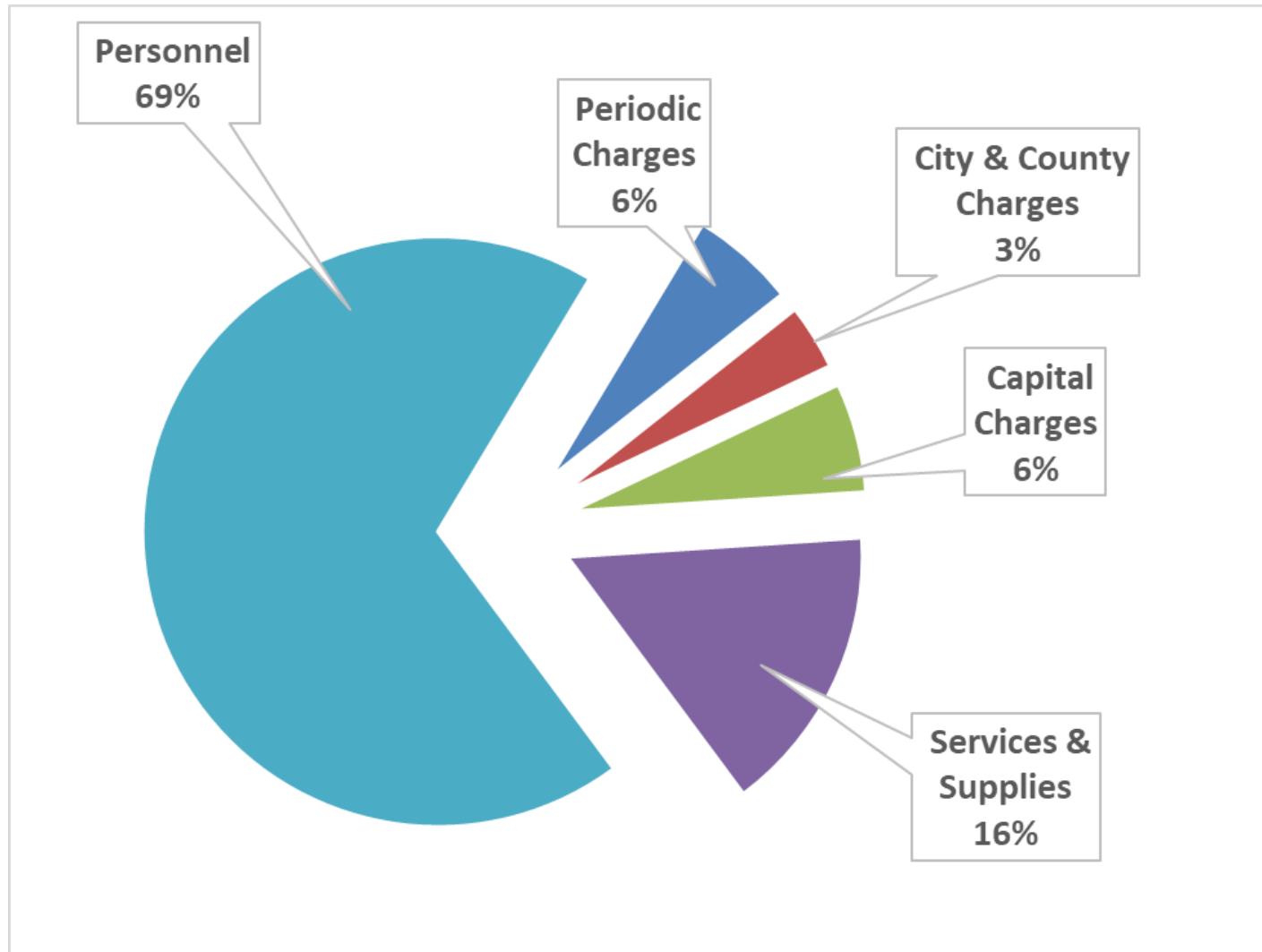


\$15.2 Million in Expenses

Personnel	\$10,464,966
Services & Supplies	\$2,415,995
Capital Charges	\$915,000
City & County Charges	\$547,094
Periodic Charges	\$873,500
Total	\$15,216,555



\$15.2 Million Expenses Detail

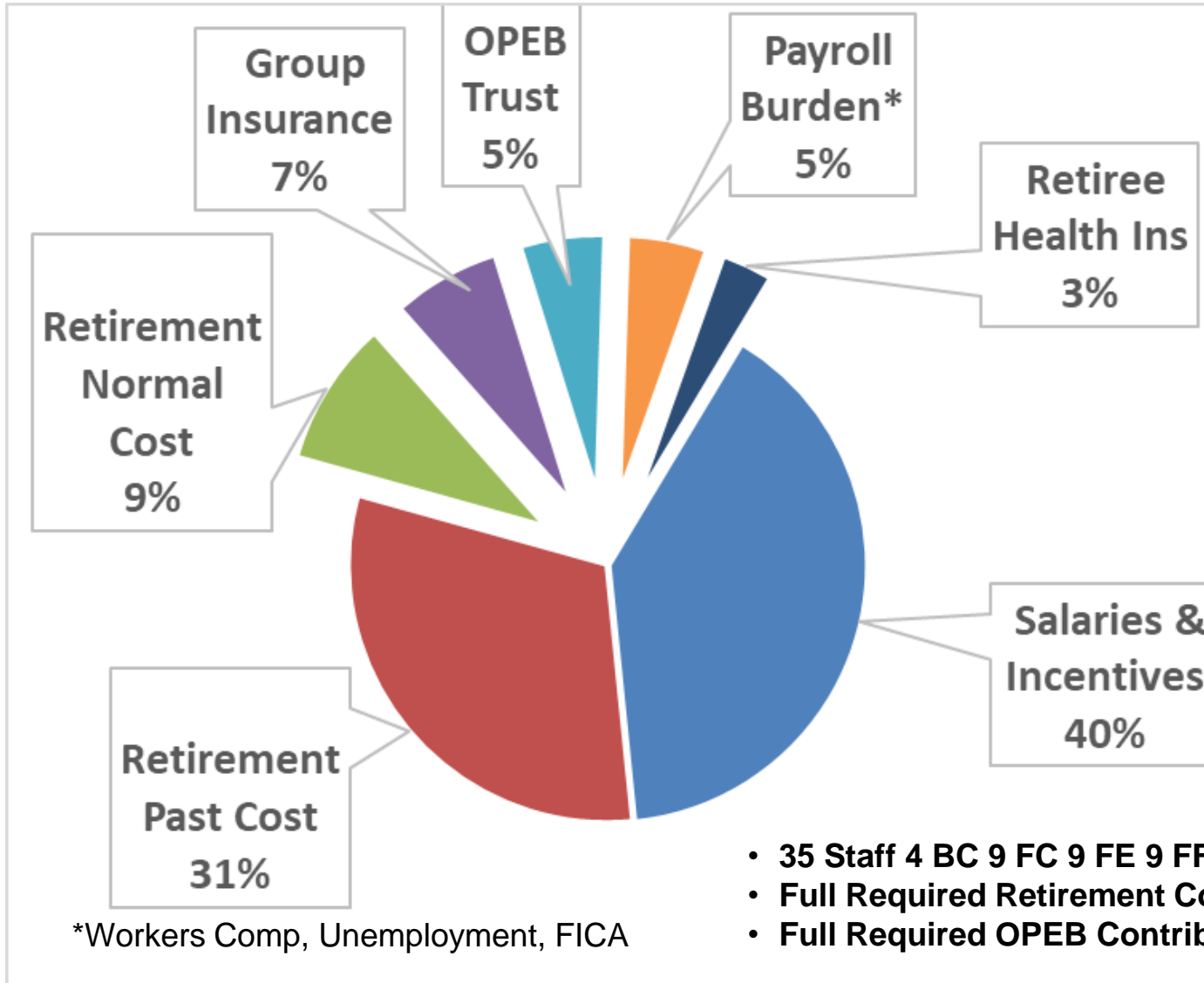


Personnel Expenditures

- Staffing
 - Retain all current staff
 - 27 Fire Fighters –
 - 4 Battalion Chiefs – 1 40 Hr Admin
 - 1 Fire Chief
 - 1 Business Service Manager
 - 2 Administrative Assistants
- District & Employees Contribute 100% of required amount
- District Retiree Healthcare (OPEB) Contribution is 100% of ADC Level
 - Actuarial Evaluation Completed April 30, 2018
 - Will Fund OPEB Trust in FY 18-19



\$10.5 Million Personnel Cost Detail



Other Post Employment Benefits (OPEB)

- Healthcare
 - District pays 87% of Kaiser for Retiree + Family
 - Over next 10 years will drop to 68%
 - Currently up to \$1763 per month
- Dental
 - District Pays up to 90% for Retiree + Family
 - No retiree dental for new employees
 - Currently up to \$233 per month
- FY 18-19 ADC \$948,000
 - Pay-Go (District Retiree Premium)
 - OPEB Trust Fund Contribution
 - Implied Subsidy



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/Contract)
 - External Audit Services (Maze & Assoc.)
- Will evaluate mothball and disposal options for closed stations and retired equipment



Capital Reserve Charges & Expenditures

- Capital Facilities Maintenance Fund
 - Generally Items costing \$25,000 or more
 - \$65,000 FY 18-19 Contribution
 - \$180,000 FY 18-19 Expenses
 - Painting, Flooring, Furnishings, Plumbing, Asphalt Sealing
- Capital Equipment Replacement
 - Generally items costing \$10,000 or lasting more than 5 years
 - \$74,000 FY 17-18 Expenditure (Staff Vehicle, Computers, SCBA)
 - \$850,000 FY 18-19 Contribution
 - \$629,000 FY 18-19 Expenses (Some Lease to Own)
 - 3 Type 1 Engines, 1 Type 3 Engine, 2 Staff Vehicles, 1 Truck, 1 Van
 - Turnouts Second Set, Computers, Medical Equipment



Periodic Charges \$873,000

- No Election – Default Appointment – No Cost
- Capital Equipment & Facilities Reserve Study \$8,000
- Legislative Consultant - \$60,000
- Strategic Plan - \$60,000
- OPEB Trust Administration - \$20,000
- Vegetation Hazzard Abatement- - \$60,000
- Fire Prevention & Inspection Contract - \$600,000
- Personal Protection Equipment - \$65,500



Other Funds Year End Balance Projection

Fund	Yr End Balance Projection
Bethel Island Developer	\$62,223
East Diablo Developer Fee	\$1,380,985
Oakley Developer Fee*	\$33,638
Summer Lakes CFD	\$8,387
Delta Coves CFD	\$1,053
Capital Improvement	\$759,861
Equipment Replacement	\$1,819,046
OPEB	\$2,858,756

* After \$1.9 M General Fund Transfer & Loan for Station 55 Construction



FY18/19 Major Goals & Objectives

- Transition To An Elected Board in December 2018
- Obtain Special District Leadership Foundation: District Transparency Certificate of Excellence
- Establish ECCFPD In House Prevention Services
- Complete and Begin to Implement ECCFPD's Strategic Implementation & Funding Plan
 - Lead and Engage the Community and Other Agencies
- Complete FY 17-18 Audit
- Continue New Capital Maintenance & Replacement Program
- Establish An OPEB Trust
- Continue Participating In Grant Processes



Questions

