

PRELIMINARY OPERATING BUDGET FY 2018-2019

June 4, 2018



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



Budget Overview

- \$16.2 Million in Revenue
- \$14.5 Million in Expenses
- \$ 1.7 Million Excess Revenue
- \$ 3.2 Million Operating Carryover
- \$10.2 Million 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



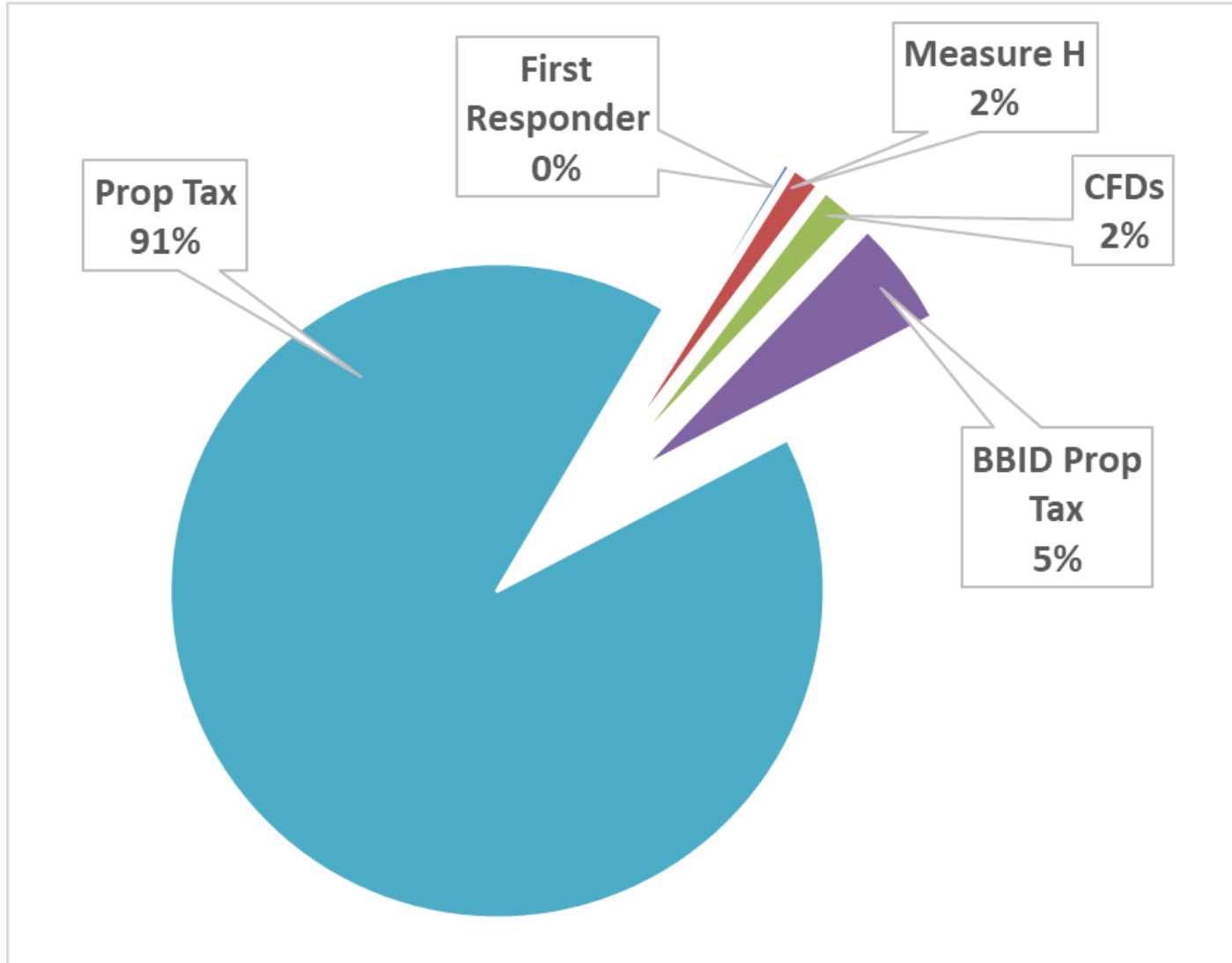
\$16.2 Million Revenue

| | |
|------------------------------------|---------------------|
| Property Tax District Wide* | \$14,753,942 |
| Property Tax BBID | \$850,417 |
| Measure H | \$226,125 |
| CFD's | \$285,000 |
| First Responder Fee | \$51,000 |
| St 58 Rent, JAC | \$16,169 |
| Total | \$16,182,653 |

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



\$16.2 Million Revenue Breakdown

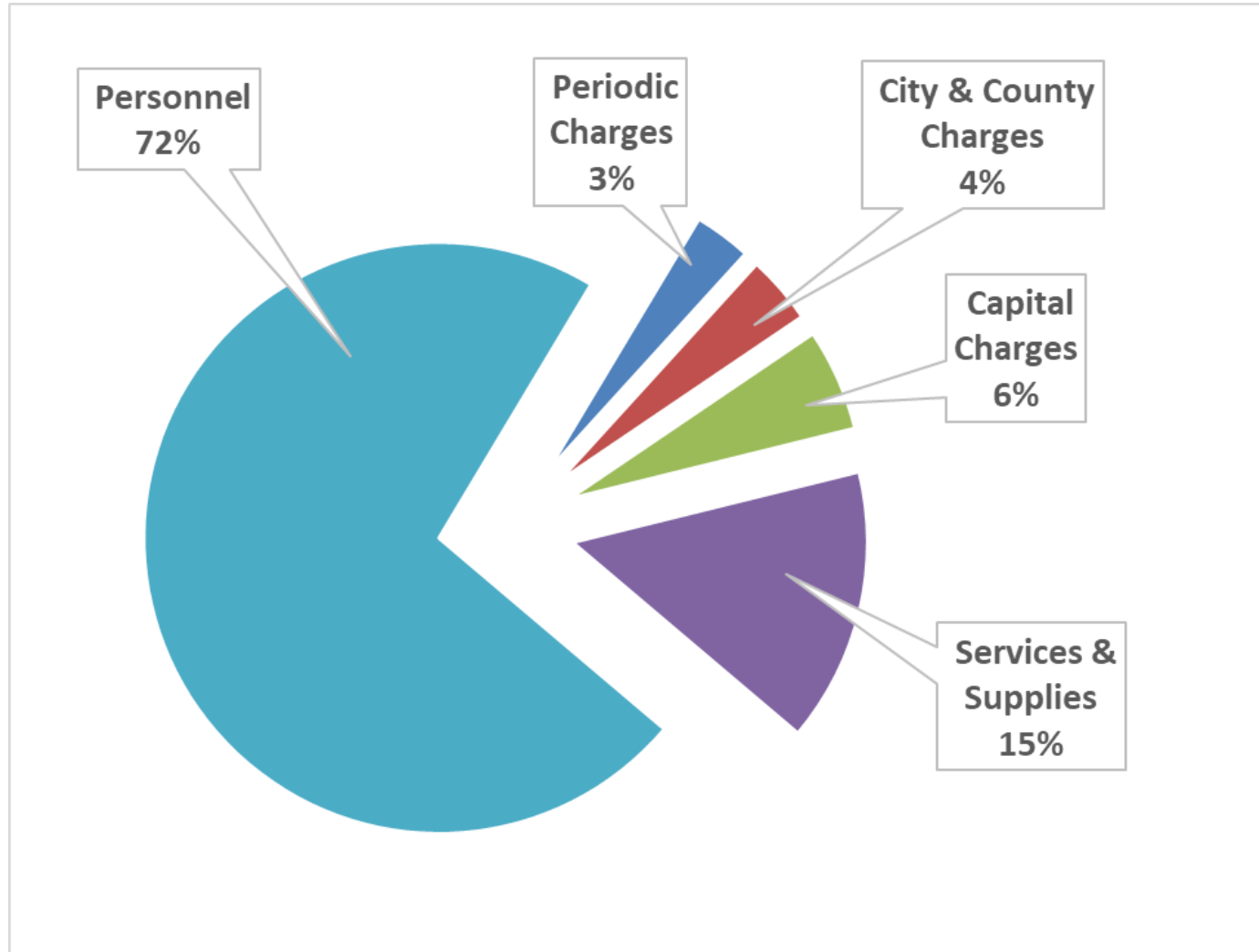


\$14.5 Million in Expenses

| | |
|----------------------------------|---------------------|
| Personnel | \$10,513,881 |
| Services & Supplies | \$2,180,682 |
| Capital Charges | \$815,000 |
| City & County Charges | \$547,094 |
| Periodic Charges | \$458,000 |
| Total | \$14,514,657 |



\$14.5 Million Expenses Detail

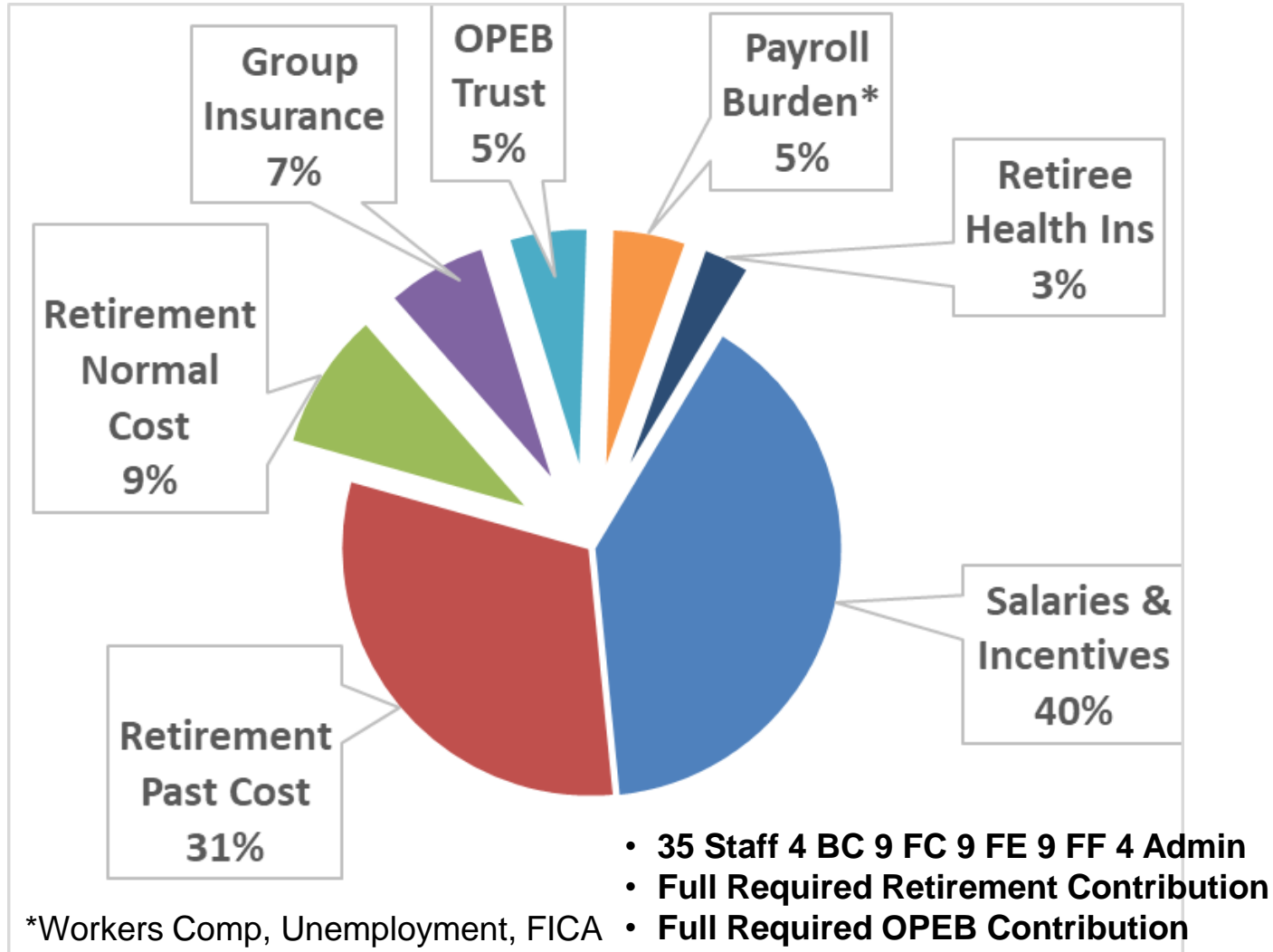


Personnel Expenditures

- 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



\$10.5 Million Personnel Cost Breakdown



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)
 - 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
 - \$84,000 FY 17-18 Expenditure (Staff Vehicle, Computers, SCBA)
 - \$750,000 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
 - Turnouts Second Set, Computers



Periodic Charges

- \$200,000 Election Cost – 5 Directors
- \$408,000 For Special Projects
 - Capital Equipment & Facilities Reserve Study
 - Legislative Consultant
 - Strategic Plan
 - OPEB Trust Administration
 - Vegetation Hazzard Abatement



Other Funds Year End Balance Projection

| Fund | Yr End Balance Projection |
|----------------------------------|----------------------------------|
| Bethel Island Developer | \$55,141 |
| East Diablo Developer Fee | \$1,378,587 |
| Oakley Developer Fee | \$32,060 |
| Summer Lakes CFD | \$7,875 |
| Delta Coves CFD | \$2,000 |
| Capital Improvement | \$759,861 |
| Equipment Replacement | \$1,709,282 |
| OPEB | \$2,858,756 |



Major Goals & Objectives

- Transition to an Elected Board
- Complete Strategic Implementation & Funding Plan for Service Level Expansion
 - Lead and engage the community and other agencies
- Complete 15-16, 16-17, and 17-18 Audit
- Continue New Capital Maint. & Replacement Program
- Establish a OPEB Trust
- Continue Participating in Grant Processes



Questions

