

OAKDALE FIRE PROTECTION DISTRICT



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Board Members Elizabeth Brichetto Chairperson Don Armario Kennan Beard Leroy Gilton Walt Luhn

CORRESPONDENCE 3
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July 18, 2007

Stanislaus County Board of Supervisors
1010 Tenth St.
Modesto, CA 95350

Dear Honorable supervisors,

The Oakdale Fire Protection District has been faced with many unforeseen financial impacts in the 2006/2007 budget, and we face additional impacts for the 2007/2008 fiscal budget. The district is also challenged with a reduction in revenues as a result of the City of Oakdale annexing property from the district. The district's main priority is to maintain staffing at all three stations. We are faced with an estimated \$131,000.00 deficit. In our diligent efforts, we were unable to eliminate the deficit or even reduce it any further while maintaining the minimum staffing level at all three stations. This is explained in the budget committee report which has been included with this request.

Oakdale Fire Protection needs help. This help could come in the form of payment for services that are provided by the district for the area known as Division One North and Woodward Reservoir. With the funding from the county, we would be able to avoid closing any station.

The district is also entertaining two separate joint efforts, one with the City of Oakdale and the other with several other fire districts within the county. While long-term solutions possibly rest in these scenarios, the district needs help now. To wait for joint efforts, mergers, contracts, consolidations to play out, assures that the district would have to close a station this year.

The district tallied the total incident responses to Woodward Reservoir and Division One North areas. With the understanding that we do not staff stations solely on incident run data, however, the call volume is an important statistic while many other factors are considered. We have provided a breakdown including the following information; type of incident, personnel hours and equipment information for both the Division One North and Woodward Reservoir.

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Evaluating cost to provide services is not as efficient as providing a determined level of service. The following scenario is merely for discussion and could be used to justify costs of services provided. This calculation derives from using total district expense and dividing by the total number of runs to develop a flat rate charge per incident. Figuring \$1,800.00 per incident at 79 incidents in 2005 would equal \$142,200.00 for the year. In 2006 we responded to 77 incidents which would equal \$138,600.00.

The above calculation meets and exceeds the deficit that is projected. The district is requesting \$ 131,000.00 in funds to balance the 2007/2008 fiscal budget. It must be recognized that even with this funding the district has reduced its level of service, just short of closing a station. The Oakdale Fire Protection District is actually short \$ 350,000 in funding to adequately support all three staffed stations at a minimum level of two firefighters per station.

The Oakdale Fire Protection District is asking the county for assistance through collaborative efforts to assure that 11,000 residents of the county maintain adequate level of protection. The district is not demanding payment for service. The discussion of Division One North and Woodward Reservoir is intended to provide justification for county funds.

At the end of the day, all Oakdale Fire Protection District wants is to provide for a safe community by striving to provide adequate protection for life and property, which best serves the citizens of our county.

In closing, the Oakdale Fire Protection District truly hopes that we can partner with the county to avoid closing a fire station. Thank you in advance for your consideration of this important issue and helping us meet the challenge.

Sincerely,


Elizabeth Brichetto

Chairperson, Board of Directors



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Incident Response Survey

Division 1 North & Woodward Reservoir

The Oakdale Fire Protection District responds to incidents within the area known as Division 1 North. This has been as a result of a memorandum of understanding between the district and the county. The Woodward Reservoir mostly falls within the district with the north upper third of the reservoir residing in Division 1 North.

I have surveyed total incidents responded to in these two areas starting with 2003 year totals through 2006. Below I have provided the total numbers as an overview. Each individual call is specified by incident number, date and location on the additional pages provided.

Year	Division 1 North	Woodward	Total
2003	25	48	73
2004	37	31	68
2005	37	42	79
2006	46	31	77

Division One North/Woodward Reservoir *page 4 of 11*
2003

Incident#	Date	Location	Woodward Reservoir	Division One North
10	1/4/03	14528 26 Mile	✓	
13	1/5/03		✓	
49	1/25/03	Hwy 4/Milton		✓
153	3/13/03		✓	
179	3/22/03	Eastman		✓
224	4/10/03	Dunton/Milton		✓
229	4/14/03	17700 Milton		✓
233	4/17/03	Hwy 4/Milton		✓
243	4/22/03	Hwy 4/Milton		✓
252	4/26/03	Hwy 4/Milton		✓
263	5/2/03	Hwy 4/Milton		✓
311	5/21/03		✓	
325	5/24/03		✓	
326	5/24/03		✓	
329	5/25/03		✓	
331	5/25/03		✓	
335	5/26/03		✓	
336	5/26/03		✓	
343	5/29/03	Hwy 4/Milton		✓
346	5/31/03		✓	
349	5/31/03		✓	
351	6/1/03		✓	
353	6/1/03	Milton/Sonora		✓
354	6/1/03		✓	
356	6/2/03		✓	
389	6/14/03		✓	
393	6/15/03		✓	
394	6/15/03	Hwy 4/Dunton		✓
401	6/18/03	Carter		✓
410	6/22/03		✓	
418	6/24/03	Milton/Sonora		✓
426	6/28/03		✓	
428	6/28/03		✓	
429	6/28/03		✓	
430	6/28/03		✓	
437	7/1/03	26 Mile/Carter		✓
444	7/2/03	26 Mile/Sonora		✓
449	7/3/03		✓	
450	7/4/03		✓	
453	7/4/03		✓	
455	7/4/03		✓	

Division One North/Woodward Reservoir
2003

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Incident#	Date	Location	Woodward Reservoir	Division One North
458	7/5/03		✓	
462	7/5/03		✓	
463	7/5/03		✓	
464	7/5/03		✓	
467	7/6/03		✓	
477	7/11/03		✓	
484	7/13/03	Hwy 4/Milton		✓
491	7/16/03	Dunton/Milton		✓
505	7/19/03		✓	
528	7/25/03		✓	
531	7/26/03		✓	
536	7/27/03	Hwy 4/Milton		✓
539	7/27/03		✓	
549	7/29/03		✓	
552	7/30/03		✓	
577	8/5/03	8650 Dunton		✓
587	8/9/03	9006 Hwy 4		✓
591	8/9/03		✓	
610	8/13/03	Hwy 4/Milton		✓
638	8/23/03		✓	
646	8/24/03	Hwy 4		✓
648	8/24/03		✓	
649	8/24/03		✓	
670	8/30/03		✓	
674	8/31/03	Hwy 4/Milton		✓
691	9/7/03		✓	
705	9/14/03		✓	
723	9/20/03	Hwy 4/Milton		✓
738	9/27/03		✓	
764	10/8/03		✓	
767	10/9/03	Carter		✓
855	11/10/03		✓	

Division One North/Woodward Reservoir
2004

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Incident#	Date	Location	Woodward Reservoir	Division One North
10	1/4/04	Hwy 4/Milton		✓
11	1/6/04	28 Mile/Sonora		✓
48	1/22/04	Hwy 4/Milton		✓
66	1/30/04	14528 26 Mile	✓	
82	2/6/04	26 Mile/Carter		✓
109	2/15/04	Hwy 4/Milton		✓
112	2/16/04	19425 Milton		✓
134	2/23/04	Hwy 4/Milton		✓
171	3/6/04		✓	
176	3/8/04		✓	
189	3/13/04	28 Mile/Sonora		✓
203	3/19/04	16641 Sonora		✓
208	3/21/04		✓	
231	3/31/04	16818 Eastman		✓
234	4/1/04	Carter Road		✓
257	4/10/04	Hwy 4/Milton		✓
315	5/1/04	28 Mile/Sonora		✓
386	5/25/04	Hwy 4/Milton		✓
398	5/29/04		✓	
400	5/29/04		✓	
403	5/30/04		✓	
404	5/30/04		✓	
409	5/31/04		✓	
410	5/31/04		✓	
411	5/31/04		✓	
419	6/2/04	5614 Hwy 4		✓
435	6/9/04	Hwy 4/Milton		✓
442	6/10/04	Milton/Sonora		✓
446	6/12/04		✓	
449	6/12/04		✓	
450	6/13/04		✓	
454	6/14/04	Hwy 4/Milton		✓
458	6/15/04		✓	
459	6/15/04	17900 Sonora		✓
460	6/16/04	Carter Road		✓
474	6/20/04	Hwy 4/Milton		✓
478	6/21/04		✓	
491	6/25/04	Hwy 4/Milton		✓
501	6/28/04		✓	
502	6/29/04		✓	
513	7/3/04		✓	

Division One North/Woodward Reservoir
2004

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Incident#	Date	Location	Woodward Reservoir	Division One North
515	7/4/04		✓	
516	7/4/04		✓	
517	7/4/04		✓	
519	7/4/04		✓	
524	7/4/04		✓	
534	7/6/04	Hwy 4/Milton		✓
591	7/24/04		✓	
597	7/27/04		✓	
631	8/6/04	Hwy 4/Orvis Ranch		✓
665	8/17/04	Hwy 4/Milton		✓
681	8/22/04	Hwy 4/Milton		✓
692	8/27/04	Carter Road		✓
696	8/28/04	Hwy 4/Milton		✓
711	9/2/04		✓	
718	9/3/04	Hwy 4/Milton		✓
728	9/6/04		✓	
755	9/12/04		✓	
779	9/21/04	Hwy 4/Milton		✓
798	9/30/04	Hwy 4/Dunton		✓
821	10/8/04	Hwy 4		✓
828	10/10/04	Hwy 4/Milton		✓
858	10/22/04		✓	
859	10/22/04	4240 Carter		✓
881	11/4/04	Hwy 4/Dunton		✓
909	11/5/04	Sonora/Frankenheimer		✓
920	11/21/04		✓	
950	12/3/04	Hwy 4/Milton		✓

Division One North/Woodward Reservoir
2005

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Incident#	Date	Location	Woodward Reservoir	Division One North
95	2/15/05	14528 26 Mile	✓	
107	2/20/05	Milton Road		✓
120	2/28/05	16818 26 Mile		✓
164	3/20/05	19700 Milton Road		✓
197	3/31/05		✓	
224	4/16/05	28 Mile/Sonora		✓
250	4/29/05		✓	
255	5/1/05		✓	
262	5/5/05		✓	
307	5/20/05		✓	
322	5/25/05		✓	
327	5/27/05		✓	
328	5/28/05		✓	
332	5/28/05		✓	
341	5/30/05		✓	
342	5/30/05		✓	
352	6/2/05	26 Mile/Carter		✓
354	6/3/05	Hwy 4/Milton		✓
359	6/4/05		✓	
361	6/5/05	18200 Milton		✓
364	6/5/05	Milton/Sonora		✓
380	6/10/04	Hwy 4/Milton		✓
389	6/13/05	Carter Road		✓
396	6/16/05	28 Mile		✓
403	6/18/05	28 Mile/Sonora		✓
406	6/18/05		✓	
416	6/21/05	Hwy 4		✓
418	6/23/05	5600 Hwy 4		✓
431	6/25/05	Hwy 4/Milton		✓
432	6/25/05	Hwy 4/Milton		✓
435	6/26/05	Hwy 4/Milton		✓
455	7/2/05	14528 26 Mile	✓	
459	7/3/05		✓	
461	7/3/05		✓	
462	7/3/05		✓	
465	7/3/05		✓	
469	7/4/05		✓	
471	7/4/05		✓	
473	7/4/05		✓	
477	7/5/05		✓	
480	7/5/05		✓	

Division One North/Woodward Reservoir
2005

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Incident#	Date	Location	Woodward Reservoir	Division One North
495	7/10/05	Hwy 4/Milton		✓
505	7/14/05		✓	
515	7/17/05		✓	
526	7/19/05		✓	
537	7/23/05	Hwy 4/Milton		✓
543	7/24/05		✓	
554	7/29/05		✓	
582	8/5/05	28 Mile/Eastman		✓
586	8/5/05		✓	
587	8/5/05		✓	
594	8/6/05		✓	
598	8/8/05		✓	
600	8/8/05		✓	
603	8/8/05	Hwy 4/Milton		✓
609	8/10/05	Hwy 4/Milton		✓
610	8/10/05	Hwy 4/Milton		✓
625	8/14/05		✓	
630	8/14/05	Milton/Dunton		✓
635	8/15/05		✓	
658	8/20/05		✓	
663	8/23/05		✓	
669	8/25/05	28 Mile/Eastman		✓
704	9/5/05		✓	
714	9/8/05	28 Mile/Sonora		✓
721	9/10/05		✓	
722	9/10/05	12399 Hwy 4		✓
763	9/23/05	Hwy 4/Milton		✓
770	9/25/05	Milton/Sonora		✓
776	9/26/05	Hwy 4/Dunton		✓
778	9/28/05	Hwy 4/Milton		✓
831	10/19/05	Milton/Sonora		✓
832	10/19/05	Carter Road		✓
846	10/26/05	28 Mile/Sonora		✓
877	11/7/05	Hwy 4/Milton		✓
891	11/12/05		✓	
945	11/28/05	Hwy 4/Milton		✓
998	12/19/05		✓	
1020	12/27/05	Hwy 4/Milton		✓

Division One North/Woodward Reservoir *Page 10 of 17*
2006

Incident#	Date	Location	Woodward Reservoir	Division One North
8	1/3/06	Hwy 4/Milton		✓
44	1/13/06	19120 Milton Road		✓
58	1/18/06	Milton Road		✓
101	2/7/06	19425 Milton Road		✓
125	2/16/06	Hwy 4/Milton		✓
126	2/16/06	Carter Road		✓
144	2/24/06	28 Mile/Sonora		✓
168	3/8/06	Hwy 4/Milton		✓
232	4/4/06	Milton/Dunton		✓
292	5/5/06	26 Mile/Carter		✓
301	5/10/06	Hwy 4/Milton		✓
323	5/20/06	Hwy 4/Milton		✓
339	5/25/06	Carter/Henry		✓
347	5/27/06	14528 26 Mile	✓	
351	5/27/06	14528 26 Mile	✓	
352	5/27/06	14528 26 Mile	✓	
354	5/27/06	14528 26 Mile	✓	
360	5/28/06	14528 26 Mile	✓	
361	5/28/06		✓	
365	5/30/06	19200 Milton Road		✓
368	5/31/06	Milton/Sonora		✓
385	6/9/06	26 Mile/Carter		✓
391	6/9/06	6400 Carter Road		✓
399	6/11/06		✓	
402	6/13/06	Hwy 4/Milton		✓
418	6/18/06		✓	
420	6/21/06	26 Mile/Carter		✓
434	6/25/06		✓	
438	6/27/06	Hwy 4/Milton		✓
444	6/28/06		✓	
449	7/1/06	Hwy 4/Milton		✓
450	7/1/06	28 Mile Road		✓
452	7/1/06	28 Mile Road		✓
453	7/1/06	Hwy 4/Milton		✓
456	7/1/06		✓	
460	7/2/06		✓	
465	7/3/06		✓	
471	7/4/06		✓	
482	7/5/06		✓	
484	7/6/06		✓	
492	7/8/06		✓	

Division One North/Woodward Reservoir *page 11 of 11*
2006

Incident#	Date	Location	Woodward Reservoir	Division One North
496	7/9/06		✓	
508	7/15/06		✓	
518	7/20/06		✓	
526	7/23/06		✓	
529	7/23/06	Carter Road		✓
539	7/27/06		✓	
549	7/30/06	Carter Road		✓
552	7/30/06		✓	
567	8/5/06		✓	
569	8/6/06		✓	
575	8/8/06	Hwy 4/Milton		✓
586	8/12/06	12399 Hwy 4		✓
599	8/17/06		✓	
605	8/20/05	Hwy 4/Milton		✓
615	8/23/06	Carter/Henry		✓
624	8/27/06	28 Mile/Sonora		✓
625	8/28/06	28 Mile/Sonora		✓
651	9/5/06	19425 Milton Road		✓
675	9/16/06	Hwy 4/Milton		✓
689	9/20/06	Hwy 4/Milton		✓
690	9/21/06	Hwy 4/Dunton		✓
692	9/21/06	Hwy 4/Dunton		✓
706	9/28/06		✓	
708	9/29/06	Hwy 4/Milton		✓
744	10/20/06	26 Mile/Sonora		✓
755	10/24/06	Hwy 4/Milton		✓
763	10/26/06	28 Mile/Sonora		✓
782	11/5/06	Hwy 4/Milton		✓
786	11/7/06	Hwy 4/Milton		✓
787	11/7/06	28 Mile/Sonora		✓
813	11/18/06	26 Mile/Sonora		✓
820	11/23/06		✓	
823	11/24/06		✓	
838	11/29/06		✓	
848	12/4/06	26 Mile/Carter		✓
855	12/8/06		✓	

Oakdale Fire Protection District

***2007/2008
Fiscal Budget***

Committee Staff Report

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The Oakdale Fire Protection District has experienced several fiscal impacts during the 2006-2007 fiscal year budget, which all combined to exceed our revenue. This also is projected to exceed our 2007-2008 fiscal budget revenue. The year-end figures have yet to be realized. However, it is apparent that most if not all of the capital reserve will be consumed by the close of 06/07 fiscal budget.

The district committed to staffing all three stations with a minimum of two firefighters 24/7 365 days a year and also hire a full-time fire chief as a result of measure "M" passing. The district achieved the staffing of all three stations within eight months of passing measure "M". Due to the lack of funding, the district has not been able to fill the full-time fire chief position. The district now is faced with these exorbitant increases in costs which are explained below. The City of Oakdale also annexed two areas from the district which resulted in a loss of revenue. These issues combined with other factors have presented the district with overwhelming fiscal challenges which has forced the district to take extreme measures. There are several issues that factor into the cost of providing services exceeding the district's revenue. I will explain the most significant cost increases and revenue loss in the four sections below.

1. The district belongs to a joint powers agreement Fire Agencies Self Insurance System (FASIS) which consist of several fire agencies pooled together to provide for cheaper workers compensation insurance by taking advantage of lower rates through larger employee pool. It has been explained to the district that due to their oversight of the increase to our payroll and their errors in calculating experience modification by the previous FASIS board that it became necessary to readjust the district's fees for the 05/06 fiscal budget and the 06/07 budget. The district is also faced with an increase to the 07/08 fiscal budget rate. FASIS has also advised the district that due to a shortage in funding that they will be assessing the district an additional fee for four years of approximately \$ 3,222.00. The back charges consisted of \$39,679 for 05/06, \$45,661 for 06/07. *Official letters from FASIS included with this report.*

2. Health insurance has increased once again by 14.7% (\$35,474) which now exceeds ten percent of the district's revenue projected for 07/08 fiscal year.

3. Annexation of territory from the district to the City of Oakdale has resulted in the loss of revenue amounting to \$38,000 this year.

4. The district has also been impacted by overtime due to the fact that the district operates with the minimum staffing necessary to achieve staffing of all three stations. To maintain staffing, the district is forced to fill any days off with overtime. This scenario is not unique to Oakdale Fire Protection District. Many other fire departments are dealing with this overtime liability due to fiscal constraints preventing the hiring of additional positions to prevent the need to backfill every time an employee takes a day off.

Budget Item 677 Information and Technology reduction \$ 2,700

This budget funds technology equipment designed to provide employees with resources in the office environment, specially considering that our district does not have an adequate number of support staff to facilitate the business operation of the district. The reduction in funds is derived from buying out an equipment lease.

Budget Item 680 Professional Fees reduction \$2,600

The 06/07 fiscal budget was the first full year which the district had the additional employees and stations on line and staffed. The projection for that budget was estimated higher than actual costs. The budget provides funds for such items such as legal council and other items designed to protect the district and its assets against liability. The reduction was achieved by refining our previous fiscal budget figures to project our cost for 07/08 fiscal budget.

Budget Item 690 Building Maintenance reduction \$3,000

This budget item provides funds for anticipated repairs, general maintenance from normal wear and tear on all three facilities. Due to the age of our main station one and station two, the cost was a little higher than usual last budget. It is not anticipated that we will have the same amount of repairs in the 07/08 fiscal budget. The reduction will mainly affect routine maintenance. This budget item will be preserved for unforeseen repairs through the fiscal year.

Budget Item 720 Household Items reduction \$2,350

The 06/07 fiscal budget was the first full year which the district had all three stations open and staffed which had an unknown impact on household supplies. Based on the expenditures from the previous fiscal budget, we refined the figures and freed this amount as we do not anticipate needing the entire original amount for this item.

Budget Item 725 Volunteer Expense reduction \$9,000

This budget item funds the compensation for volunteer service which previously \$12,000 was allotted for the Oakdale Rural Volunteer Association and \$2,000 to the Knights Ferry Fire and Rescue Association. This reduction in funds will result in little operational impact; although, this could have a negative impact on the morale of the volunteers. The volunteers are still an integral part of the district.

Budget Item 730 Equipment Purchases ***reduction*** ***\$2,000***

This budget item provides funds for medical supplies, fire-line supplies, tools and small equipment. Some items in this budget are essential to the continued operation by providing fire suppression foam to assist or even make possible to suppress fire. Medical supplies such as latex gloves, cervical support collars, suction containers and accessories, defibrillator batteries, repairs and a variety of other expendable supplies related to emergency medical response. Hand tool replacement and small power tool replacement also relies on this budget item. The reduction in this budget item will most likely prevent any tool replacement in the 07/08 fiscal budget.

Budget Item 740 Communications ***reduction*** ***\$4,000***

This budget item funds the service and purchase of portable radios and alerting pagers. The portable radios are essential for effective fire ground communications which is a must to provide safe operations. Currently many of the personnel personally own the portable radios used on the fire ground. The alerting pagers also are purchased and maintained with this budget. The reductions in funds will prevent any additional pagers or portables from being purchased the budget will be reserved for repairs and service to existing units.

Budget Item 750 Air Packs ***reduction*** ***\$7,775***

This budget item provides funding for the service required by law and repairs to the self-contained breathing apparatus. The budget also provides for updating through purchases of new NFPA compliant air packs. This reduction will prevent any purchases and the budget will be used solely to provide tests and service required by law, repair damaged packs and accessories.

Budget Item 755 Fuel and Oil ***reduction*** ***\$8,000***

This budget item provides diesel, gasoline and motor oil for apparatus and power equipment. As many are aware, fuel prices have increased dramatically and has shown little chance of lowering to what we paid for fuel a year or two ago. The 06/07 budget we overestimated slightly on the fuel. This year we feel that the budgeted amount will cover the anticipated cost for fuel. The reduction of funds on this budget is the difference in what we believe is the overestimated amount.

To sum up this process and review the cuts performed results in a \$129,776.47 reduction in cost. The operational impact will be significant. The district is struggling to balance the budget through cuts that can only be described as ridiculous and most likely will result in many challenges to the personnel which will have negative results. The fact is the situation is dire and the affect will be a reduction in service likely to have an impact on the performance of the district as a whole.

Proposed 2007/2008 Fiscal Budget

Overview:

The budget committee conducted two meetings and has determined to avoid any interruption to the current staffing of the district. We have only one realistic option which is this proposed budget. Staff provided the committee with highly refined financial figures which mostly derived from mandatory costs. Staff also provided several scenarios regarding staffing levels along with contributing costs.

While the process was not a lengthy one, it was difficult. The extreme cuts in funding will indeed have a negative affect on the operation of the district. This proposed budget does reduce our level of service; however, it maintains staffing at all three stations. To maintain full staffing of all the stations, it would require the creation of three limited term firefighter positions. These positions would fill the three vacancies currently being filled by overtime.

Staff anticipates the revenue for the 07/08 budget to be approximately \$1,600,000 which is less than the cost of the proposed budget. In our discussion we identified the need to approach the county for help in covering this anticipated deficit which totals \$130,829.35.

Staff and Budget Committee Recommendation:

We recommend that we adopt this budget as our preliminary budget. If we do not receive funds from Stanislaus County, we then would have to make adjustments which are most likely to involve a reduction in daily staffing.

The budget committee has also prepared an option B and C budget with this report. The option "B" budget involves a reduction of daily staff from eight to seven firefighters and would most likely cause one station to be un-staffed. Option C simply cannot be supported by our projected revenues and would be unrealistic to expect that the revenue would catch up in the foreseeable future.



FIRE AGENCIES SELF INSURANCE SYSTEM

1831 K Street
Sacramento, CA 95814
800-541-4591 Fax 916-244-1198

Date: May 3, 2007
To: FASIS Members
From: Puneet Behl, Accounting Manager
Subject: 2007 Special Assessment

Dear FASIS Member,

In January 2003, the Executive Committee approved an assessment plan as a result of FASIS's funding deficit. The plan called for a ten-year rolling assessment, whereby 1/10th of the deficit would be collected each year. The first assessment levied in January 2003 totaled \$337,021 (1/10th of \$3,370,210). The second and third installments of the assessment levied in April 2004 and April 2005 totaled \$801,451 (1/10th of \$8,014,538) and \$753,188 (1/9th of \$6,773,727), respectively. The special assessment would be recalculated each year based upon the recent financial position of FASIS.

The financial position at December 31, 2005, showed FASIS to be in a deficit position of \$3,614,520. The decrease in deficit from the previous year had been caused by exclusion of 4850 pay that is not covered by FASIS, favorable loss development on existing claims (which in large part is caused by escalating medical costs), fewer new claims due to better loss prevention measures, better claims handling and reform legislation enacted over the past few years. The reduction in the deficit also reduced the amount each member records as a liability on its financial statements.

Based on above, the FASIS Board of Directors approved of levying the assessment over a five-year period resulting in a 2006 Special Assessment of \$722,904. For 2007, the Board has approved that last year's Assessment amount of \$3,614,520 less the one-fifth paid last year, be continued over a four-year period. Each district's share of this amount is determined by the total premiums paid by each member to coincide with how premiums would have been collected had sufficient premiums been collected originally.

Please find attached an invoice for 2007 Special Assessment installment, along with a detailed calculation sheet for your district.

If you have any questions, please feel free to call me at (800) 541-4591, extension 1146 or the FASIS Program Administrator, Brian Kelley at extension 1127.

Regards
Puneet Behl



FIRE ASSOCIATION OF CALIFORNIA

1831 K Street
 Sacramento, CA 95814
 800-541-4735 Fax 916-244-1198

Special Assessment Calculation April 2007

District Member: Oakdale County Fire Protection District

Fiscal Year	Net Assets	Outstanding Reserves +IBNR	Total FASIS Equity/(Deficit)	Member Share of FASIS Total Equity/(Deficit)	Member's Equity/(Deficit) (1/5) of Amount
	Note 1	Note 2	Note 3	Note 4	Note 5
1986/87	(68,483)	(23,216)	(91,699)	0.000000	0.00
1987/88	(24,431)	222	(24,653)	0.000000	0.00
1988/89	161,838	(54,906)	106,931	0.000000	0.00
1989/90	109,991	(40,211)	69,780	0.000000	0.00
1990/91	77,114	(8,966)	68,148	0.020995	1,431.00
1991/92	378,465	(45,652)	332,814	0.014004	4,661.00
1992/93	(177,120)	(157,870)	(334,990)	0.008201	(2,747.00)
1993/94	602,312	(88,616)	513,696	0.007076	3,635.00
1994/95	(80,057)	(231,841)	(311,898)	0.007296	(2,276.00)
1995/96	(232,464)	(512,646)	(745,110)	0.006905	(5,145.00)
1996/97	475,057	(326,087)	148,971	0.008217	1,224.00
1997/98	48,857	(439,635)	(390,777)	0.007208	(2,817.00)
1998/99	120,627	(694,991)	(574,364)	0.006879	(3,951.00)
1999/00	608,984	(888,033)	(279,049)	0.005840	(1,630.00)
2000/01	(31,455)	(1,103,120)	(1,134,575)	0.004147	(4,706.00)
2001/02	863,146	(1,040,731)	(177,585)	0.003915	(695.00)
2002/03	2,460,990	(2,849,344)	(388,354)	0.003475	(1,350.00)
2003/04	4,063,380	(4,465,629)	(402,250)	0.004332	(1,743.00)

Totals: 9,356,751 (12,971,271) (3,614,520) \$ (16,108.02)

Members Portion of Assessment:

Less Assessment Paid in 2006: \$ 3,222.00

Members Portion of Outstanding Assessment: \$ (12,886.00)

One-Fourth of Assessment in April 2007: \$ 3,222.00

Notes:

1. Net Assets are the assets available to pay the claims liabilities i.e. ASSETS minus OTHER LIABILITIES excluding claims liabilities.
2. This represents Outstanding Reserves per Loss Runs, Incurred but not reported claims (IBNR) and Unallocated Loss Adjustment Expense based on actuarial review.
3. Note 2 less Note 1
4. This represents the proportion of premium paid by the member to the total premiums collected in each year
5. Note 3 times Note 4

*See Attached Invoice

Copy

FIRE AGENCIES SELF INSURANCE SYSTEM

Worksheet for Calculation of Preliminary 2007/2008 Premium

District: Oakdale FPD

Completed by: Puneet Behl, Accounting Manager

Classification	Code	Estimated PR/ #of Volunteers	Estimated Payroll 7-1-07 to 6-30-08	2007/08 FASIS Rates	Deposit Premium
Safety Personnel					
Volunteer Payroll*	7707	29	145,000	7.71	11,180
Career Fire Fighter Payroll	7706	828,908	828,908	7.71	63,909
Non-safety Personnel					
Clerical & Other Payroll	8810	32,347	32,347	2.13	689
Non-Fire Volunteer Payroll**		0	0	2.13	0

Sub-Total	\$75,777
Experience Modification	0.8800
Total FY 2007/08 Annual Deposit Premium	\$66,684

2006/07 Premium \$45,661
% Increase/(Decrease) over last year 46%

Notes

- 1 2007/08 payroll estimates are 10.25% higher than Actual 2005/06 payroll less 1/3rd of overtime if provided by the member district on their 2005/06 payroll reporting form.
- 2 Estimated number of volunteers in 2007/08 is assumed the same as 2005/06
- 3 Clerical & Others includes Water Operation (Class Code 7520), Sanitation (7580), Maintenance(9420), Municipal (9410) and Inspectors' payroll
- 4 Non Fire Volunteers include Volunteers for Manual Labor, Clerical, Non-paid Directors, Cadets, Explorers and Other Volunteers
- 5 Cadets and Explorers requires a special resolution to be on file with FASIS

* Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$5,000, irrespective of actual payment made to volunteers

** Non Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$1,000, irrespective of actual payment made to volunteers



FIRE AGENCIES SELF INSURANCE SYSTEM
1831 K Street
Sacramento, CA 95814
800.541.4591 Fax 916.244.1199

INVOICE

Bill To
Oakdale County Fire Protection District Attn: Mimi DeSimoni 1398 East F Street Oakdale, CA 95361

Customer # OAK001	Invoice # FASIS-2006-2610
Invoice Date 3/15/07	Due Date 4/29/07
Total Due \$ 39,679.00	Delinquent Date 5/4/07

Description	Amount
2005/2006 Payroll Audit Adjustment	39,679.00
TOTAL AMOUNT DUE	\$39,679.00

Please make checks payable to: FASIS

Please Remit Payment to:

California Bank & Trust
Sacramento Main Office
P.O. Box 268
Sacramento, CA 95812-0268



FIRE AGENCIES SELF INSURANCE SYSTEM
1931 K Street
Sacramento, CA 95814
800.541.4591 Fax 916.244.1199

INVOICE

Bill To
Oakdale County Fire Protection District Attn: Mimi DeSimoni 1398 East F Street Oakdale, CA 95361

Customer # OAK001	Invoice # FASIS-2006-2792
Invoice Date 5/3/07	Due Date 7/31/07
Total Due \$ 3,222.00	Delinquent Date 8/5/07

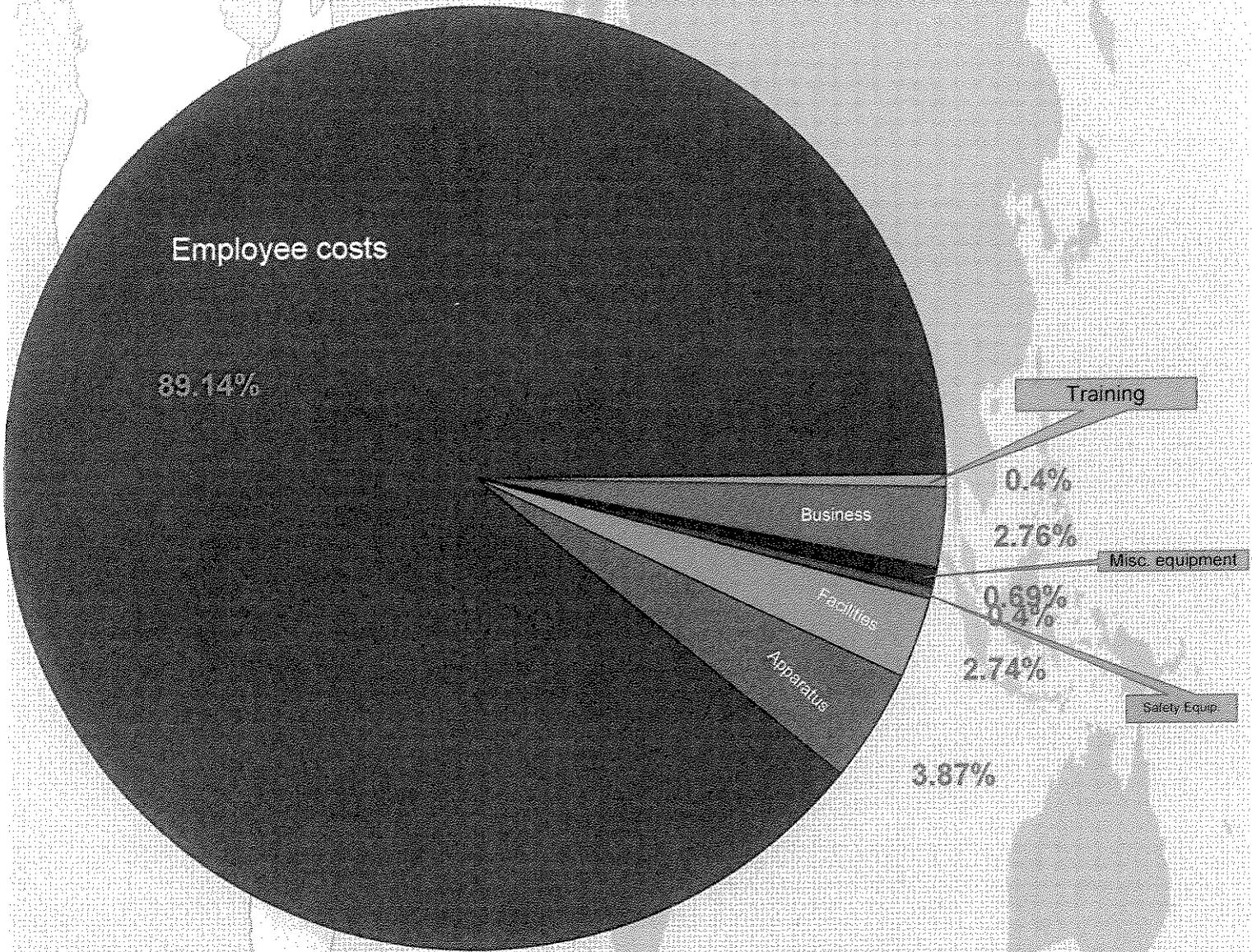
Description	Amount
2007 Special Assessment	3,222.00
TOTAL AMOUNT DUE	\$3,222.00

Please make checks payable to: FASIS

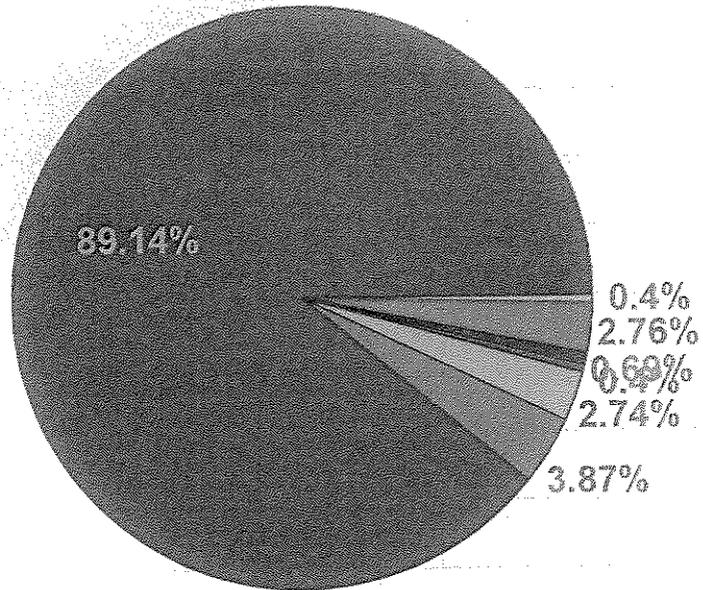
Please Remit Payment to:

California Bank & Trust
Sacramento Main Office
P.O. Box 268
Sacramento, CA 95812-0268

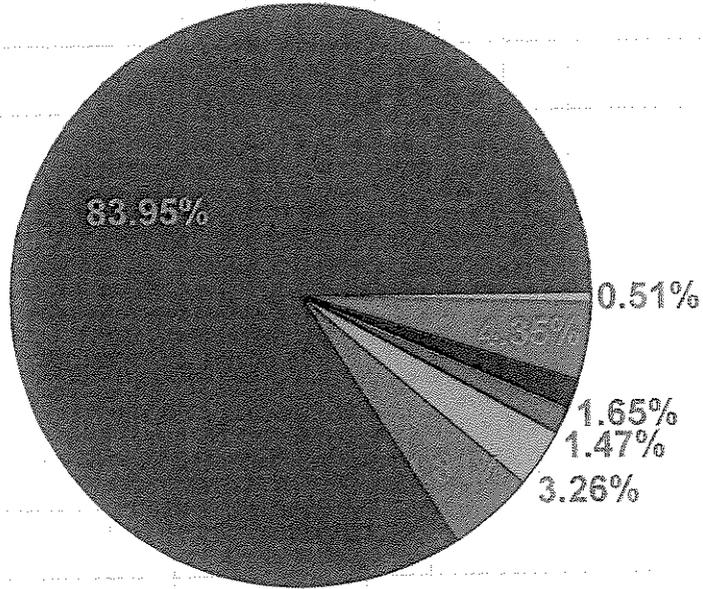
**PROPOSED
2007/2008 FISCAL BUDGET
OAKDALE FIRE PROTECTION DISTRICT
\$1,730,829.35**



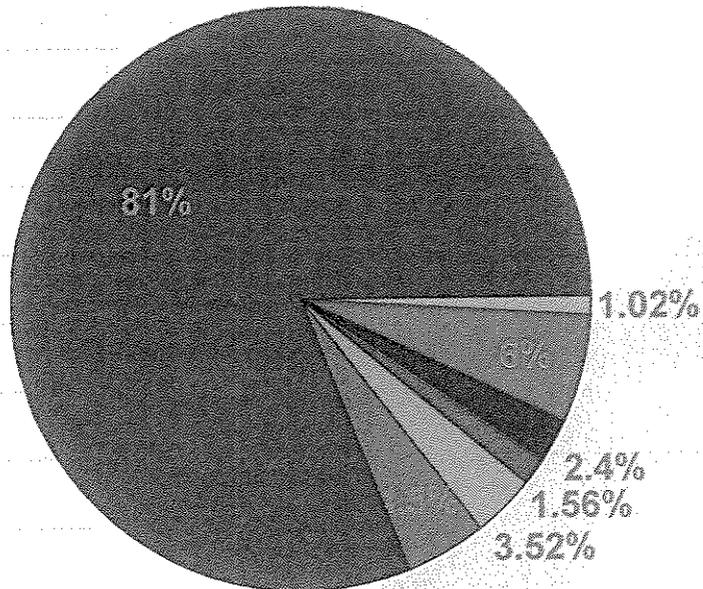
07/08 proposed budget



06/07 budget



05/06 budget



Copy

Option A	2006/2007 Annual Budget	Changes	2007/2008 Projected Budget
Expense			
601 - Payroll Expenses			
602 - Chief Salary	\$36,000.00		\$74,483.06
604 - Admin Salary	\$33,000.00		\$33,000.00
606 - Captain Salary	\$157,045.00		\$175,147.58
608 - Lieutenant Salary	\$260,496.10		\$294,255.35
610 - Engineer Salary	\$320,619.24		\$249,859.81
611 - Fire Fighters			\$80,680.38
612 - Paid Staff Overtime	\$125,329.45		\$150,000.00
601 - Payroll Expenses - Other			
Total 601 - Payroll Expenses	\$932,489.79		\$1,057,426.18
620 - Payroll Taxes			
622 - Employer Medicare			
624 - SUI / ETT			
620 - Payroll Taxes - Other			
Total 620 - Payroll Taxes	\$18,000.00		\$19,200.00
625 - Retirement	\$143,067.61		\$167,140.57
630 - Health Insurance	\$111,306.60		\$146,780.50
635 - Life Insurance	\$2,500.00		\$3,300.00
640 - Workers Comp Ins	\$60,000.00		\$116,295.00
***645 - Safety Clothing	\$23,000.00		\$7,000.00
650 - Uniform Allowance	\$8,550.00		\$9,500.00
***655 - Training and Conferences	\$8,000.00		\$2,000.00
660 - Physicals/ Hep B Shots	\$9,663.00		\$9,663.00
665 - Dues and Memberships	\$1,700.00		\$1,700.00
670 - Liability Insurance	\$17,000.00		\$18,100.00
675 - Office Expense - Supplies	\$4,300.00		\$3,500.00
677 - Office Exps - Technology	\$7,200.00		\$4,500.00
679 - Public Notice/Advertisement	\$500.00		\$300.00
680 - Professional Fees			
682 - Legal Fees			\$7,500.00
684 - Accounting Fees			\$4,500.00
686 - Data Base			\$1,000.00
680 - Professional Fees - Other			
Total 680 - Professional Fees	\$15,600.00		\$13,000.00
Total 690 - Building Maintenance	\$9,000.00		\$6,000.00
Total 700 - Telephones and Pagers	\$9,500.00		\$9,500.00
710 - Cable/Satellite	\$2,000.00		\$3,000.00
715 - Utilities			
716 - Utilities St 1			
717 - Utilities St 2			
718 - Utilities St 3			
715 - Utilities - Other			
Total 715 - Utilities	\$24,000.00		\$25,000.00
720 - Household			
Station 1			
station 2			
station 3			
723 - Water			
720 - Household - Other			
Total 720 - Household	\$6,350.00		\$4,000.00
***725 - Volunteer Expense	\$14,000.00		\$5,000.00
730 - Equipment Purchases			
732 - Medical Supplies			
734 - Fire Ground Supplies			
730 - Equipment Purchases - Other			
Total 730 - Equipment Purchases	\$5,000.00		\$3,000.00
735 - Equipment Repairs	\$3,000.00		\$3,000.00

740 - ~~Copy~~ Communications

\$6,000.00		\$2,000.00
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741 - Radios / Pagers

742 - Radio Repairs

750 - Airpack parts and maint.

\$11,775.00		\$4,000.00
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755 - Fuel and Oil

\$40,000.00		\$32,000.00
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770 - Vehicle Repairs and Maint

771 - Unit 100 (21 new)

772 - Unit 101 (23 old 21)

773 - Unit 102 (44/43)

774 - Unit 103 (R84)

775 - Unit 104 (T69)

776 - Unit 105 (T64)

777 - Unit 106 (C-90 new)

778 - Unit 107 (E51)

779 - Unit 108 (C90)

780 - Unit 109 (C91)

781 - Unit 110 (E-31)

782 - Unit 111 (R-81)

783 - Unit 112 (E53)

784 - Unit 113 (E54)

785 - Unit 114 - Rescue Boat

- Unit 115 (E-22)

786 - Radio Repairs

787 - Maintenance Education

788 - Shop Supplies

789 - Shop Tools

- Parts Inventory

Total 770 - Vehicle Repairs and Maint

\$35,000.00		\$35,000.00
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790 - Public Ed.

\$500.00		\$500.00
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791 - Road Signs Purchases

792 - Emp Purchas-Reimbursable

793 - Misc Expense

\$2,000.00		\$1,000.00
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795 - Regional Fire Training Cnt

\$4,500.00		\$4,500.00
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796 - Election costs

\$0.00		\$0.00
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797 - County Retirement

\$8,564.00		\$8,564.00
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798 - County Admin Fees

\$14,000.00		\$6,200.00
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Total Expense

\$1,558,066.00		\$1,730,669.25
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difference

\$29,954.63

Projected Revenue

\$1,700,714.62

Copy

Budget option "B"

This Budget reflects closing a station

Station 1
 station 2
 station 3
 723 - Water
 720 - Household - Other

Total 720 - Household

\$6,350.00		\$4,000.00
\$14,000.00		\$5,000.00

***725 - Volunteer Expense

730 - Equipment Purchases

732 - Medical Supplies
 734 - Fire Ground Supplies
 730 - Equipment Purchases - Other

Total 730 - Equipment Purchases

\$5,000.00		\$3,000.00
\$3,000.00		\$3,000.00
\$6,000.00		\$2,000.00

735 - Equipment Repairs

740 - Communications

741 - Radios / Pagers
 742 - Radio Repairs

***750 - Airpack parts and maint.

755 - Fuel and Oil

770 - Vehicle Repairs and Maint

771 - Unit 100 (21 new)
 772 - Unit 101 (23 old 21)
 773 - Unit 102 (44/43)
 774 - Unit 103 (R84)
 775 - Unit 104 (T69)
 776 - Unit 105 (T64)
 777 - Unit 106 (C-90 new)
 778 - Unit 107 (E51)
 779 - Unit 108 (C90)
 780 - Unit 109 (C91)
 781 - Unit 110 (E-31)
 782 - Unit 111 (R-81)
 783 - Unit 112 (E53)
 784 - Unit 113 (E54)
 785 - Unit 114 - Rescue Boat
 - Unit 115 (E-22)
 786 - Radio Repairs
 787 - Maintenance Education
 788 - Shop Supplies
 789 - Shop Tools
 - Parts Inventory

Total 770 - Vehicle Repairs and Maint

\$35,000.00		\$35,000.00
\$500.00		\$500.00

790 - Public Ed.

791 - Road Signs Purchases

792 - Emp Purchas-Reimbursable

793 - Misc Expense

795 - Regional Fire Training Cnt

796 - Election cests

797 - County Retirement

798 - County Admin Fees

Total Expense

\$2,000.00		\$1,000.00
\$4,500.00		\$4,500.00
\$0.00		\$0.00
\$8,564.00		\$8,564.00
\$14,000.00		\$5,200.00
\$1,558,066.00		\$1,569,924.04

Projected Revenue

\$1,600,714.62

Budget option "C"

This budget reflects filling all positions permanently

Copy

Option C	2006/2007 Annual Budget	2007/2008 Projected Budget
Expense		
601 - Payroll Expenses		
602 - Chief Salary	\$36,000.00	\$74,483.06
604 - Admin Salary	\$33,000.00	\$33,000.00
606 - Captain Salary	\$157,045.00	\$180,182.45
608 - Lieutenant Salary	\$260,496.10	\$295,842.52
610 - Engineer Salary	\$320,619.24	\$372,911.50
611 - Fire Fighters		
612 - Paid Staff Overtime	\$125,329.45	\$250,000.00
601 - Payroll Expenses - Other		
Total 601 - Payroll Expenses	\$932,489.79	\$1,206,419.53
620 - Payroll Taxes		
622 - Employer Medicare		
624 - SUI / ETT		
620 - Payroll Taxes - Other		
Total 620 - Payroll Taxes	\$18,000.00	\$22,000.00
625 - Retirement	\$143,067.61	\$193,504.53
630 - Health Insurance	\$111,306.60	\$156,217.30
635 - Life Insurance	\$2,500.00	\$3,540.00
640 - Workers Comp Ins	\$60,000.00	\$116,295.00
645 - Safety Clothing	\$23,000.00	\$7,000.00
650 - Uniform Allowance	\$8,550.00	\$9,500.00
655 - Training and Conferences	\$8,000.00	\$2,000.00
660 - Physicals/ Hep B Shots	\$9,663.00	\$9,663.00
665 - Dues and Memberships	\$1,700.00	\$1,700.00
670 - Liability Insurance	\$17,000.00	\$18,100.00
675 - Office Expense - Supplies	\$4,300.00	\$3,500.00
677 - Office Exps - Technology	\$7,200.00	\$4,500.00
679 - Public Notice/Advertisement	\$500.00	\$300.00
680 - Professional Fees		
682 - Legal Fees		
684 - Accounting Fees		
686 - Data Base		
680 - Professional Fees - Other		
Total 680 - Professional Fees	\$15,600.00	\$13,000.00
Total 690 - Building Maintenance	\$9,000.00	\$9,000.00
Total 700 - Telephones and Pagers	\$9,500.00	\$9,500.00
710 - Cable/Satellite	\$2,000.00	\$3,000.00
715 - Utilities		
716 - Utilities St 1		
717 - Utilities St 2		
718 - Utilities St 3		
715 - Utilities - Other		
Total 715 - Utilities	\$24,000.00	\$25,000.00
720 - Household		

Station 1

station 2

station 3

723 - Water

720 - Household - Other

Total 720 - Household

725 - Volunteer Expense

730 - Equipment Purchases

732 - Medical Supplies

734 - Fire Ground Supplies

730 - Equipment Purchases - Other

Total 730 - Equipment Purchases

735 - Equipment Repairs

740 - Communications

741 - Radios / Pagers

742 - Radio Repairs

750 - Airpack parts and maint.

755 - Fuel and Oil

770 - Vehicle Repairs and Maint

771 - Unit 100 (21 new)

772 - Unit 101 (23 old 21)

773 - Unit 102 (44/43)

774 - Unit 103 (R84)

775 - Unit 104 (T69)

776 - Unit 105 (T64)

777 - Unit 106 (C-90 new)

778 - Unit 107 (E51)

779 - Unit 108 (C90)

780 - Unit 109 (C91)

781 - Unit 110 (E-31)

782 - Unit 111 (R-81)

783 - Unit 112 (E53)

784 - Unit 113 (E54)

785 - Unit 114 - Rescue Boat

- Unit 115 (E-22)

786 - Radio Repairs

787 - Maintenance Education

788 - Shop Supplies

789 - Shop Tools

- Parts Inventory

Total 770 - Vehicle Repairs and Maint

790 - Public Ed.

791 - Road Signs Purchases

792 - Emp Purchas-Reimbursable

793 - Misc Expense

795 - Regional Fire Training Cnt

796 - Election costs

797 - County Retirement

798 - County Admin Fees

Total Expense

\$6,350.00

\$14,000.00

\$5,000.00

\$3,000.00

\$6,000.00

\$11,775.00

\$40,000.00

\$35,000.00

\$500.00

\$2,000.00

\$4,500.00

\$0.00

\$8,564.00

\$14,000.00

\$1,558,066.00

\$4,000.00

\$5,000.00

\$3,000.00

\$3,000.00

\$2,000.00

\$4,000.00

\$32,000.00

\$35,000.00

\$500.00

\$1,000.00

\$4,500.00

\$0.00

\$8,564.00

\$6,200.00

\$1,921,503.36

Projected Revenue

\$1,600,714.62