



**MORAGA-ORINDA FIRE DISTRICT  
ANNUAL OPERATING BUDGET  
FISCAL YEAR 2021**



## **Mission Statement**

With pride and professionalism, the Moraga-Orinda Fire District will provide the highest level of emergency and public service in response to the needs of our community

## **Board of Directors**

Steven Danziger, President

Craig Jorgens, Vice-President

John Jex, Secretary

Michael Donner, Treasurer

Gregory Baitx, Director

## **Fire Chief**

David Winnacker

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# Moraga-Orinda Fire District

Office of the Fire Chief

June 17, 2020

Board of Directors  
Moraga-Orinda Fire District  
1280 Moraga Way  
Moraga, CA 94556

Members of the Board:

On March 13, 2020 the World Health Organization formally declared COVID-19 a global pandemic. The economic ramifications were sudden and significant. In a matter of weeks, unemployment soared in California and nationwide. The stock market has been extremely volatile and many Bay Area businesses have closed in response to shelter in place orders and decreased consumer activity. March 2020 has been labeled as the beginning of a recession; this marks the end of the longest economic expansion in United States history. While there are currently signs of recovery, the future is uncertain and it is far from clear that we have reached the end of impacts from the COVID-19 pandemic.

During this unprecedented time, the Government Finance Officers' Association recommends local governments maintain budget flexibility by budgeting revenues conservatively low and expenditures conservatively high. In addition, on April 29, 2020 in response to COVID-19 the Board directed staff to make moderate to aggressive spending decreases. The budget has been prepared with this direction and reflects a General Fund deficit of \$1.5M.

Working in partnership with members and other stakeholders, the Board, Fire Chief and staff are tasked with being the financial stewards of the organization. The proposed budget provides for continuing existing service services, deferring capital improvements and paying down long-term liabilities. The proposed budget also includes significant additional contributions to the District's pension rate stabilization trust as a hedge against future uncertainty.

The proposed budget uses \$1.5M of General Fund unrestricted reserves. One of the purposes of reserve funds is to provide funds during an unanticipated financial downturn such as the District is experiencing. However, it is important to use reserve funds carefully while looking ahead to future challenges in order to protect against future service cuts. The District will continue to closely monitor future revenue and expenditure effects of the COVID-19 pandemic.

District staff remains focused on the successful completion of several high profile projects during the upcoming year. The most notable of these being expanded fire prevention services through prescribed fire, community chipping, and enforcement. Due to high citizen demand, the budget continues the expansion of the District's successful year-round fuels mitigation program with one full-time fuels mitigation program manager and three full-time fuels mitigation specialists. The expanded program continues to provide high demand services to the community including community chipping, property inspections, and outreach/education activities.

As we invest resources in fire prevention and maintain core services, we are acting responsibly to manage long term fiscal obligations. General Fund reserves are projected at \$7.0M or 28.35%

of budgeted General Fund revenue at June 30, 2021, which is above the Board required minimum level of 17% but less than the Board's goal of 50%.

### **General Fund Financial Summary**

The proposed budget projects General Fund revenue of \$24.8M, an increase of \$16K. This flat revenue is primarily due to a projected increase in property tax revenue of \$1M or 4.6% offset by a projected decrease in ambulance services revenue of \$784K and a decrease in plan review and permit fees of \$136K.

The proposed budget projects General Fund expenditures of \$26.3M, an increase of \$2.0M or 10.0%. The increase in expenditures is primarily due to an increase in salaries and benefits costs. Permanent salaries are projected to increase 10% due to negotiated salary increases, an increase in the number of filled firefighter paramedic positions and an increase in fire prevention positions. Overtime is projected to decrease to \$1.0M due to the filling of vacant firefighter paramedic positions. Retirement contribution costs for employees are projected to increase 9% due to the increase in permanent salaries, increase in number of filled positions and a rate increase.

### **Capital Projects Fund Financial Summary**

The proposed budget projects Capital Projects Fund expenditures of \$14K. Per Board direction, the planned capital improvements have been deferred for Station 41/Administration remodel (\$1M) and Station 45 remodel architect (\$500K.)

### **Debt Service Fund Financial Summary**

The proposed Budget includes required debt service payments of \$4.5M for the District's pension obligation bonds and two leases (Station 43, two fire engines, one fire truck and two ambulances.) The funding source for the debt service payments is property tax revenue of \$3.9M and fire flow tax revenue resources from the Capital Projects Fund.

### **Staffing Summary and Benefits Changes**

The proposed budget recommends Safety roster strength of 57 positions. The budget continues the expansion of the fuels mitigation program to year-round with one fuels mitigation program manager (1.0 FTE) and three fuels mitigation specialists (3.0 FTE). The Budget increases the Emergency Preparedness Coordinator position from part-time to full-time non-benefitted through December 31, 2020 approved by the Board on April 29, 2020 due to COVID-19. The Budget eliminates one vacant part-time, benefitted fire inspector/plans examiner position (0.6 FTE.) This work will be completed by an outside contractor with projected ongoing savings of \$49K per year. The Budget continues to freeze one chief officer position (dedicated training chief) and one assistant fire marshal position. No changes to employee benefits are recommended.

### **OPEB Funding and Pension Rate Stabilization Funding**

The proposed budget includes appropriations for the District's FY2021 contribution to the OPEB trust account in the amount of \$475K and the pension rate stabilization trust in the amount of \$1.56M. While unfunded liabilities for pension and retiree healthcare are significant obligations of the District, we continue to pay down and manage these liabilities in accordance with Board direction.

## **Fund Balance Reserves and Fund Balance Policy**

The proposed budget projects a total fund balance decrease of \$1.1M. Projected fund balance in the General Fund as of June 30, 2021 is \$7.0M, in the Debt Service Fund \$3.7M and in the Capital Projects Fund \$4.6M.

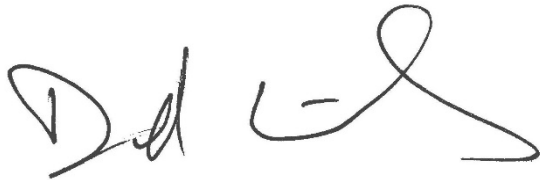
The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end. The District has a goal to reach a minimum unrestricted fund balance in the General Fund of 50% of budgeted General Fund revenue. It is projected the General Fund balance at June 30, 2021 will be 28.3% of budgeted General Fund revenue.

## **Budget Summation**

During the budget preparation process we have continued to review existing practices and identify and implement cost-saving opportunities. While progress has been made, this important work will continue in FY2021 as staff works together with the Board, members and contracted service providers to improve services, implement efficiencies and reduce costs.

In summary, we would like to express our appreciation to the Board for their continued support and guidance, all personnel for their ongoing efforts to provide high-quality all-risk services during very challenging times, and our Firefighters for their cooperation to help the District and the public they proudly serve. We know that this will continue this year thoughtfully, effectively, and with a vision for the future.

Sincerely,

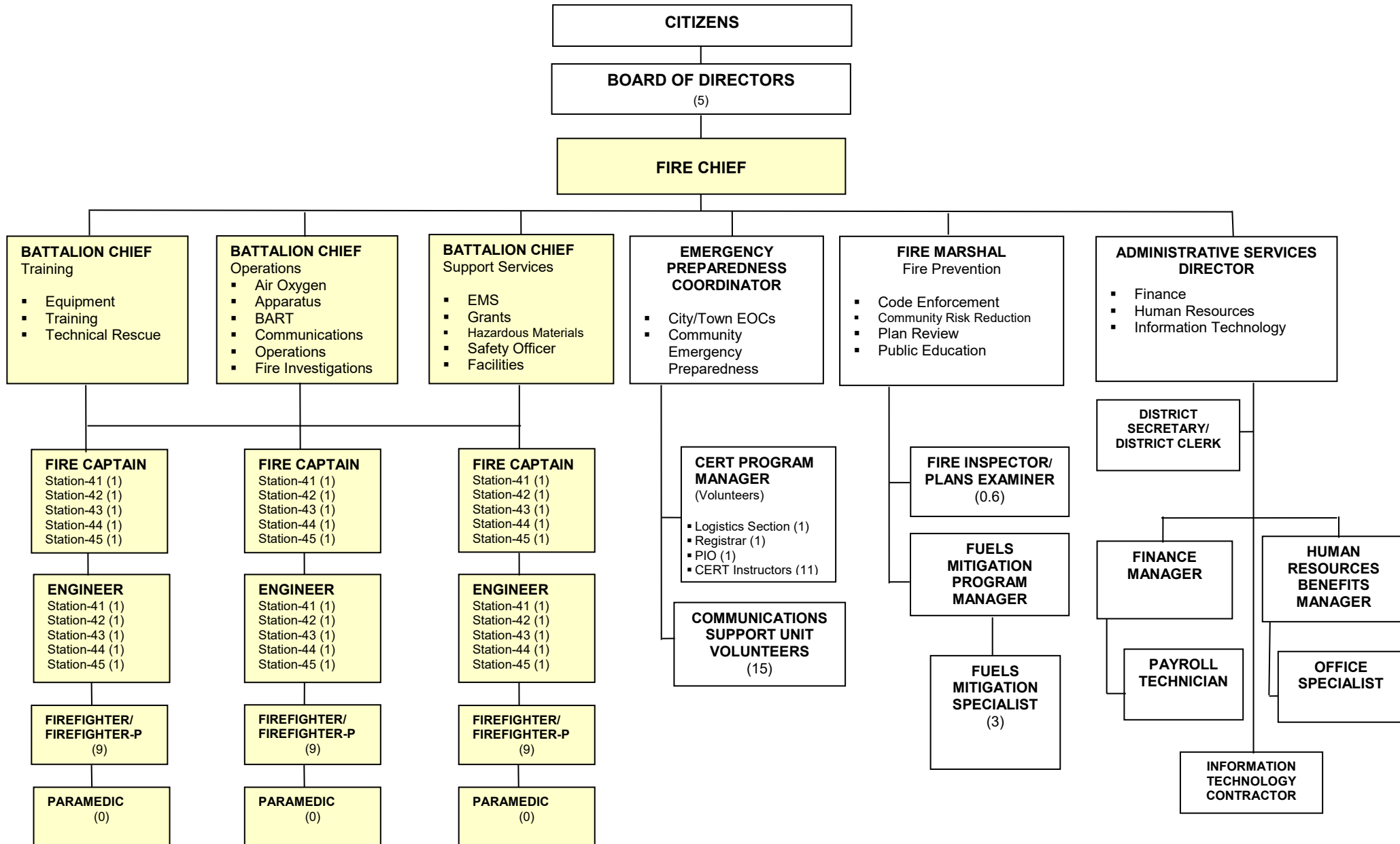
A handwritten signature in black ink, appearing to read 'D Winnacker', with a large, stylized flourish at the end.

Dave Winnacker  
Fire Chief



# Moraga-Orinda Fire District ORGANIZATIONAL STRUCTURE

July 2020



## **EXPLANATION OF FUNDS**

### **General Fund**

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this fund are property taxes and ambulance service fees. Expenditures are made for public safety and other operating expenditures. The District has a fund balance policy that requires a minimum fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end and a goal of at least 50%.

### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of financial resources for payment of principal and interest on the long-term debt of the District. Resources are provided by property tax revenue and transfers from the Capital Projects Fund.

### **Capital Projects Fund**

The Capital Projects Fund is used to account for the replacement of equipment, software, apparatus, building upgrades, acquisition and construction of major capital projects. Resources are provided by the fire flow tax, developer impact mitigation fees and transfers from the General Fund.

### **North Orinda Emergency Fuel Break Special Revenue Fund**

The North Orinda Emergency Fuel Break Special Revenue Fund is used to account for the activities to create a shaded fuel break in North Orinda. Resources are provided by the State of California via a professional services contract.



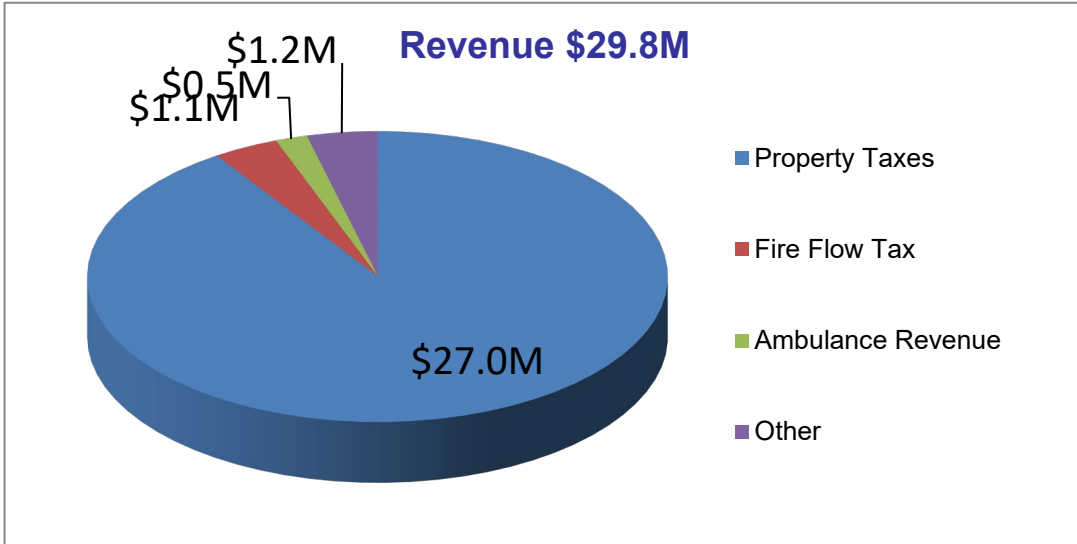
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES**

*FY 2021*

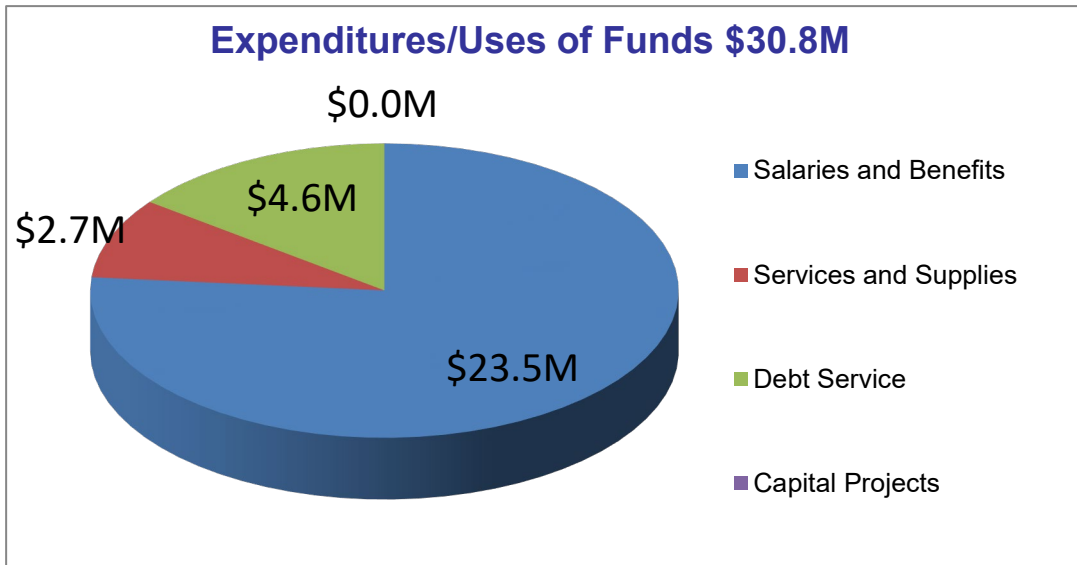
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	NORTH ORINDA EMERGENCY FUEL BREAK	TOTAL
<b>PROJECTED FUND BALANCE JULY 1, 2020</b>	\$8,550,000	\$3,488,000	\$4,464,000	\$450,000	\$16,502,000
<b>PROJECTED REVENUES</b>					
Property Taxes	23,105,300	3,884,311			26,989,611
Use of money & prop	35,000	500	10,000		45,500
Fire flow taxes			1,088,000		1,088,000
Intergovernmental	435,414				435,414
Charges for services	73,850				73,850
Charges ambulance	526,000				526,000
Other	620,500		-		620,500
<b>TOTAL</b>	<b>24,796,064</b>	<b>3,884,811</b>	<b>1,098,000</b>	<b>0</b>	<b>29,778,875</b>
<b>PROJECTED EXPENDITURES</b>					
Salaries & benefits	23,598,422				23,598,422
Services & supplies	2,718,122		14,200		2,732,322
Debt service pension obligation bonds		3,624,527			3,624,527
Debt service leases		922,948			922,948
Capital projects			0		0
<b>TOTAL</b>	<b>26,316,544</b>	<b>4,547,475</b>	<b>14,200</b>	<b>0</b>	<b>30,878,219</b>
Transfers in (out)		922,948	(922,948)		0
<b>NET CHANGE</b>	<b>(1,520,480)</b>	<b>260,284</b>	<b>160,852</b>	<b>0</b>	<b>(1,099,344)</b>
<b>PROJECTED FUND BALANCE JUNE 30, 2021</b>	<b>\$7,029,520</b>	<b>\$3,748,284</b>	<b>\$4,624,852</b>	<b>\$450,000</b>	<b>\$15,402,656</b>

**FUNDING SOURCES AND USES ALL FUNDS  
FY 2021**

**FUNDING SOURCES**



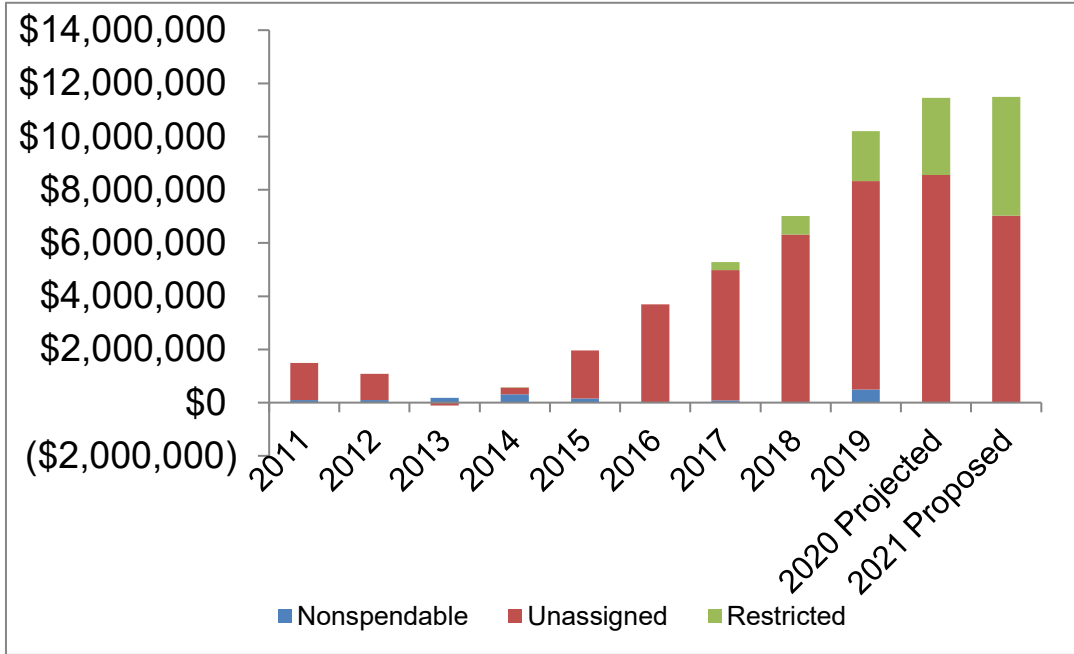
**FUNDING USES**



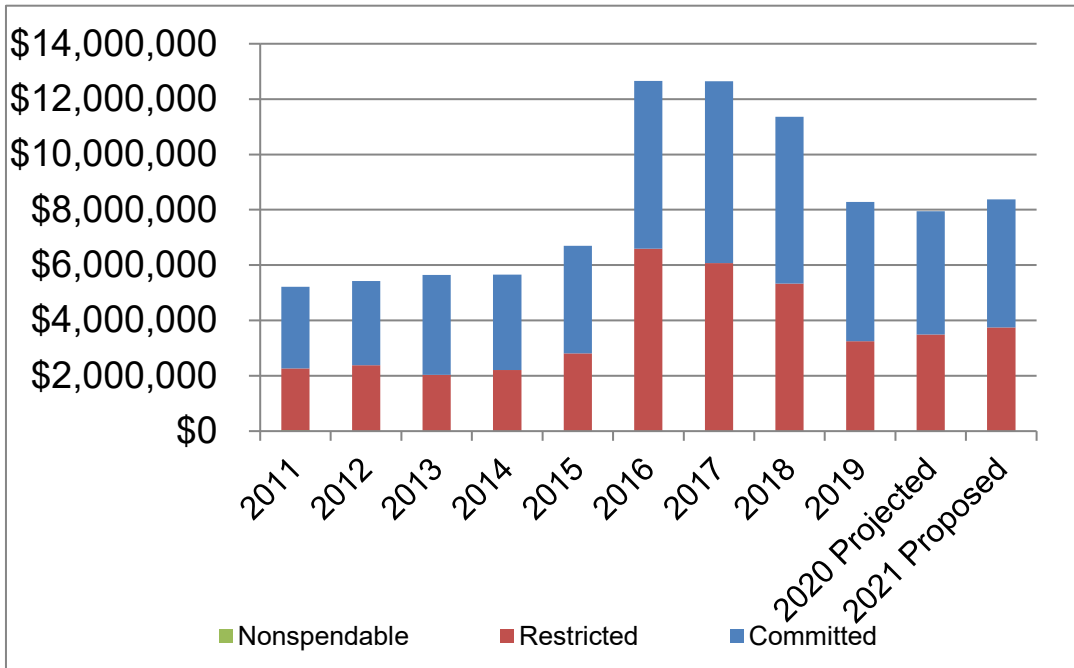
## FUND BALANCE

*FISCAL YEAR END JUNE 30*

### GENERAL FUND



### CAPITAL PROJECTS AND DEBT SERVICE FUNDS



## REVENUES GENERAL FUND

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	ACTUALS FY 2019	PROJECTED ACTUALS FY 2020	PROPOSED BUDGET FY 2021
Prop Taxes Current Secured	4010	19,720,327	20,992,599	22,080,300
Prop Taxes Supplemental	4011	574,230	300,000	300,000
Prop Taxes Unitary	4013	238,461	228,633	200,000
Prop Taxes Current Unsecured	4020	645,789	655,000	625,000
Prop Taxes Prior Secured	4030	(29,637)	(45,000)	(50,000)
Prop Taxes Prior Supp	4031	(22,757)	(30,000)	(40,000)
Prop Taxes Prior Unsecured	4035	16,371	(10,000)	(10,000)
<b>TOTAL PROPERTY TAXES</b>		<b>\$21,142,784</b>	<b>\$22,091,232</b>	<b>\$23,105,300</b>
Fire Flow Taxes	4066	1,084,245	0	0
<b>TOTAL FIRE FLOW TAXES</b>		<b>\$1,084,245</b>	<b>\$0</b>	<b>\$0</b>
Investment Earnings	4181	190,489	70,000	35,000
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$190,489</b>	<b>\$70,000</b>	<b>\$35,000</b>
Homeowners Relief Tax	4385	151,166	149,000	149,000
Federal Grants	4437	550,043	450,000	200,000
JAC Training Funds	4440	6,623	0	0
Other/In Lieu Taxes	4580	940	967	900
Measure H	4896	85,514	85,514	85,514
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$794,286</b>	<b>\$685,481</b>	<b>\$435,414</b>



## REVENUES GENERAL FUND

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	ACTUALS FY 2019	PROJECTED ACTUALS FY 2020	PROPOSED BUDGET FY 2021
Permits	4740	1,474	1,506	500
Plan Review Fees	4741	256,485	187,794	50,000
Inspection Fees	4742	32,609	11,361	2,000
Weed Abatement Charges	4744	19,118	0	20,000
CPR/First Aid Classes	4745	1,165	357	0
Reports/Photocopies	4746	459	360	350
Other Charges For Service	4747	9,749	8,232	1,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$321,059</b>	<b>\$209,610</b>	<b>\$73,850</b>
Ambulance Service Fees	4898	1,864,494	1,541,000	600,000
Ambulance Fees Reimburse	4899	(151,487)	(200,000)	(100,000)
Ambulance Recovery Payments	4900	1,801	29,408	1,000
GEMT/IGT Revenue	4901	36,820	(60,487)	25,000
<b>TOTAL CHARGES AMBULANCE</b>		<b>\$1,751,628</b>	<b>\$1,309,921</b>	<b>\$526,000</b>
Strike Team Recovery	4971	849,879	383,508	600,000
Other Revenue	4972	32,451	18,000	18,000
Other Revenue-Misc.	4974	15,154	9,679	1,000
Misc Rebates & Refunds	4975	30,906	2,000	1,000
Sale of Surplus Property	4980	106	403	500
Transfers in	4999	542	607	0
<b>TOTAL OTHER REVENUE</b>		<b>\$929,038</b>	<b>\$414,197</b>	<b>\$620,500</b>
<b>TOTAL REVENUES</b>		<b>\$26,213,529</b>	<b>\$24,780,441</b>	<b>\$24,796,064</b>

## GENERAL FUND EXPENDITURES

FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021	ACTUALS TO BUDGET % CHANGE
Permanent Salaries	5011	9,361,000	9,348,110	10,323,118	10%
Hourly Salaries	5013	170,000	186,736	97,637	-48%
Overtime	5014	1,475,000	1,319,811	1,031,328	-22%
Overtime - Strike Team	5016	275,000	236,094	515,000	118%
Deferred Compensation	5015	21,000	20,800	22,100	6%
Contract Services	5018	140,000	107,340	70,000	-35%
Payroll Taxes	5042	197,000	175,765	181,086	3%
Payroll Processing Fees	5043	20,000	20,481	22,000	7%
Retirement Contributions	5044	5,315,000	5,245,243	5,704,391	9%
Health & Life Insurance	5060	1,225,000	1,171,056	1,466,892	25%
Employee Share Health Ins	5061	(108,000)	(117,631)	(136,956)	16%
Vision Insurance	5066	20,000	19,675	20,976	7%
Retiree Health Insurance	5062	1,225,000	1,220,000	1,275,000	5%
Retiree Share Health	5063	(330,000)	(333,590)	(350,000)	5%
Unemployment Insurance	5064	11,000	10,000	11,000	10%
OPEB Funding Contrib	5065	559,108	559,108	475,482	-15%
Pension Rate Stabilization	5067	1,023,850	1,023,850	1,562,792	53%
Workers' Compensation	5070	1,026,116	1,189,418	1,386,576	17%
Workers' Comp Recovery	5019	(80,000)	(80,000)	(80,000)	0%
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 21,546,074</b>	<b>\$ 21,322,266</b>	<b>\$ 23,598,422</b>	<b>11%</b>
Office Supplies	6100	10,300	8,400	8,400	0%
Postage	6101	5,000	3,000	3,000	0%
Books & Periodicals	6102	7,660	4,500	2,460	-45%
Printer Ink Cartridges	6103	2,500	2,500	2,500	0%
Telephone/Communication	6110	50,000	50,000	47,200	-6%
Dispatch Center	6111	188,700	188,700	188,700	0%
Utlities - Sewer	6120	4,625	4,626	5,000	8%
Utlities - Garbage	6121	14,050	14,120	14,150	0%
Utlities - PG&E	6122	69,375	68,275	69,900	2%
Utlities - Water	6123	18,300	21,100	21,100	0%
Utlities - Medical Waste	6124	2,200	2,200	2,200	0%
Small Tools & Instruments	6130	8,250	6,500	8,000	23%
Minor Equipment/Furniture	6131	1,500	1,500	1,500	0%
Computer Equip/Supplies	6132	3,000	3,000	2,000	-33%
Power Saw/Other Equip	6133	6,800	6,000	6,800	13%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021	ACTUALS TO BUDGET % CHANGE
Fire Trail Grading	6135	25,000	25,000	25,000	0%
Technical Rescue Equip	6137	10,500	12,300	7,000	-43%
Fire Fighting Equip/Hoses	6138	16,000	20,000	6,000	-70%
Fire Fighting Equip/Foam	6139	5,125	5,125	15,000	193%
Medical & Lab Supplies	6140	100,000	100,000	115,000	15%
Food Supplies	6150	6,048	6,665	5,500	-17%
Safety Clothing	6160	120,000	110,000	95,000	-14%
Household Expenses	6170	14,952	16,000	17,000	6%
Household Expenses - Linen	6171	6,440	6,440	6,440	0%
Public & Legal Notices	6190	10,000	9,200	10,000	9%
Dues & Memberships	6200	8,555	8,095	8,150	1%
EMT/Paramedic License	6201	4,000	7,000	4,000	-43%
Rents & Leases Equip	6250	29,900	30,500	30,500	0%
Computer Software/Maint	6251	75,500	75,000	76,600	2%
Website Development	6252	23,000	24,375	6,800	-72%
EPA Verification Fees	6264	150	150	150	0%
County Haz Materials Plan	6265	3,000	3,000	3,000	0%
Air Quality Enviro Fees	6266	900	900	900	0%
Air Monitor Maintenance	6269	1,300	1,300	1,300	0%
Maintenance - Equipment	6270	126,840	115,565	51,000	-56%
Central Garage - Repairs	6271	200,000	190,000	180,000	-5%
Central Garage - Gas/Oil	6272	65,000	65,000	65,000	0%
Central Garage - Tires	6273	7,500	7,500	10,000	33%
Fuel System Service	6274	2,380	2,380	2,500	5%
Aerial Ladder Pump Testin	6275	1,000	1,000	1,000	0%
Smog Inspections	6276	500	400	500	25%
Air Compressor Service	6278	3,000	3,000	6,000	100%
Hydro Test SCBA/Oxygen	6279	2,500	2,000	2,500	25%
Tank Testing	6280	1,120	1,120	1,120	0%
Maintenance - Building	6281	114,000	126,300	91,000	-28%
Maintenance - Grounds	6282	6,400	8,550	12,400	45%
Meetings & Travel Exp	6303	3,875	1,400	1,500	7%
Employee Assistance Prog	6309	9,800	9,800	9,800	0%
Medical Exams/Physicals	6311	30,000	20,000	30,000	50%
Ambulance Billing Admin	6312	74,160	88,000	60,000	-32%
Outside Attorney Fees	6313	150,000	150,000	150,000	0%
Outside CPR Instructors	6314	2,000	0	0	
County Tax Admin Fee	6316	205,000	192,987	196,900	2%
Prof Services	6317	46,000	34,432	37,000	7%
Prof Services/Labor Negot	6318	2,000	2,000	75,000	3650%
Prof Services/Technology	6319	205,452	192,000	205,452	7%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021	ACTUALS TO BUDGET % CHANGE
Prof Services/Investigation	6320	15,000	30,000	5,000	-83%
Prof Services/Promo Exam	6321	6,000	4,000	2,000	-50%
Prof Services/OPEB Valu	6322	5,500	3,000	0	-100%
Exterior Hazard Removal	6323	25,000	12,038	25,000	108%
Prof Services/Prop Tax Au	6326	8,200	7,200	7,350	2%
Prof Services/User Fees	6327	14,000	14,000	14,000	0%
Burn Trailer Grant Mtc	6352	3,500	3,500	0	-100%
Testing Materials & Prop	6354	20,000	20,000	20,000	0%
Career Develop - Classes	6357	25,000	20,000	25,000	25%
Target Safety Training	6359	9,000	9,515	0	-100%
Training - Paramedic/EMT	6360	10,000	10,000	10,000	0%
District Sponsored	6361	20,000	10,000	20,000	100%
Election Expense	6465	0	0	20,000	
Recruit Academy	6470	40,000	40,000	15,000	-63%
Strike Team Supplies	6474	9,500	9,500	6,900	-27%
CERT Emer. Response	6475	8,000	8,000	8,000	0%
Exercise Equipment	6476	5,613	6,557	4,000	-39%
Recognition Supplies	6478	4,000	3,750	2,450	-35%
Other Special Dept Exp	6479	95,337	132,750	160,900	21%
Public Education Supplies	6480	3,700	2,000	1,000	-50%
CPR Supplies	6481	1,000	0	0	
LAFCO	6482	16,301	16,301	18,000	10%
Emergency Preparedness	6484	10,000	10,000	10,000	0%
Misc. Services & Supplies	6490	35,800	40,300	28,300	-30%
Contingency*	6491	107,000	107,000	250,000	134%
Property & Liability Insur	6540	53,199	45,781	57,000	25%
Bank Fees	7510	3,300	3,300	3,000	-9%
County Tax Collection	7530	300	300	300	0%
Claims Expense	7540	60,305	60,305	0	-100%
<b>TOTAL OPERATING EXPENSE</b>		2,725,712	2,688,002	2,718,122	1%
<b>TOTAL EXPENDITURES</b>		<b>\$ 24,271,786</b>	<b>\$ 24,010,268</b>	<b>\$ 26,316,544</b>	10%

\* Fire chief contingency and COVID-19 contingency



## STAFFING SUMMARY

<b>DIVISION</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>Proposed FY2021</b>
<b>Board of Directors</b>					
Director	5	5	5	5	5
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Finance &amp; Administration</b>					
Administrative Services Director	0.5	0.5	0.5	0.5	0.5
Accountant	1	1	1	1	1
Payroll Technician Part-Time	0.6	0.6	0.6	0.6	0.6
District Secretary/District Clerk	1	1	1	1	1
Office Specialist				1	1
District Aide Part-Time*	1.0	1.0	0.5		
<b>Total</b>	<b>4.1</b>	<b>4.1</b>	<b>3.6</b>	<b>4.1</b>	<b>4.1</b>
<b>Human Resources</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Human Resources Benefits Mgr	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<b>Information Technology</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
<b>Total</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>Emergency Operations</b>					
Fire Chief	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Captain/Paramedic I	4	4	3	2	2
Captain/Paramedic II	7	7	8	9	9
Captain	4	4	4	4	4
Engineer/Paramedic I	4	4	3	2	2
Engineer/Paramedic II	3	3	4	3	3
Engineer	8	8	8	10	10
Firefighter/Paramedic	19	19	23	25	25
Firefighter	5	5	4	2	2
Paramedic**					
<b>Total</b>	<b>58</b>	<b>58</b>	<b>61</b>	<b>61</b>	<b>61</b>

## STAFFING SUMMARY

<b>Fire Prevention</b>					
Fire Marshal	1	1	1	1	1
Fire Inspector/Plans Examiner	0.6	0.6	0.6	0.6	0
District Aide Part-Time*	2.5	2.5	2.5		
Fuels Mitigation Program Mgr			0.5	1	1
Fuels Mitigation Specialist				3	3
Fuels Mitigation Crew Supervisor Seasonal*			1		
District Aide Part-Time Seasonal*			1		
<b>Total</b>	<b>4.1</b>	<b>4.1</b>	<b>6.6</b>	<b>5.6</b>	<b>5</b>
<b>Emergency Preparedness</b>					
Emer Preparedness Coord***	0.5	0.5	1	1	1
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>North Orinda Emergency Fuel Break</b>					
Project Manager****			1	1	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>73.20</b>	<b>73.20</b>	<b>79.70</b>	<b>79.20</b>	<b>77.60</b>

\* Non-benefitted, part-time position

\*\* The Paramedic job classification has been established. The District retains the option to fill positions in this classification if needed.

\*\*\* Non-benefitted, full-time position through December 31, 2020 partially funded by the City of Lafayette

\*\*\*\* Non-benefitted, full-time position funded by the State of California

# BOARD OF DIRECTORS

## PURPOSE

The Board of Directors is the elected policy-making body for the Moraga-Orinda Fire District. It is comprised of five community members who are elected by District to serve four-year terms. The Board of Directors acts in the best interests of the public providing financial oversight and strategic policy direction in order to maximize the public value of District services.

## STANDARD LEVEL OF PERFORMANCE

- Strive to provide the highest quality of performance by the District
- Ensure fiscal responsibility, oversight, integrity and accountability in the management of funds in all financial transactions.
- Be sensitive, responsible and accessible to the public and its changing needs
- Uphold both the letter and the spirit of the constitution, legislation, and regulations in governing all actions.
- Provide the public, surrounding agencies, elected officials and the media with a greater awareness of the District's role in Moraga, Orinda and Canyon.
- Maintain the highest professional standards as set forth in the District's policies, as well as, the District's Mission Statement and Core Values.
- Clearly define roles of Board Officers, committees and other assignments on an annual basis.
- Monitor the Fire Chief's annual performance and provide feedback
- Support and discuss any ways available to enhance service levels and support the men and women of MOFD.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Monitor emergency response times, incident frequency and response capacity
2. Assessment of long term capital needs, how they can be financed, and priorities
3. Outline the approach for dealing with labor contract negotiations
4. Examine allocation of district resources between prevention and suppression services
5. Explore one time and ongoing solutions to make our community safer
6. Actively participate in the Orinda/Moraga/MOFD committee to develop community wide solutions to fire safety and determinations of how to fund them
7. Proactively develop contingency financial plans/budgets to incorporate various scenarios about long term impacts from the ongoing COVID-19 financial crisis and closely monitor and manage to the best of our ability the effects of the pandemic on our finances and services
8. Effectively utilize technology and media to connect with, educate, inform and engage the public in District matters

9. Closely monitor and seek ways to further address the District's unfunded pension and benefit liabilities

## **STAFFING SUMMARY**

Directors (5)



## BOARD OF DIRECTORS

### FISCAL YEAR 2021

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2020</b>	<b>PROJECTED ACTUALS FY2020</b>	<b>PROPOSED BUDGET FY2021</b>
Meetings & Travel	6303	2,875	500	500
Election Fees	6465			20,000
<b>TOTAL OPERATING EXPENSE</b>		2,875	500	20,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,875</b>	<b>\$ 500</b>	<b>\$ 20,500</b>

## BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Commissioners	500		
Sub-total	500	6303	Meetings & Travel Exp
November 2020 Election	20,000		
Sub-total	20,000	6465	Election Fees
TOTAL	20,500		

## **FINANCE & ADMINISTRATION**

### **PURPOSE**

The Finance and Administration Program provides financial and administrative support services to the Board of Directors and Fire Chief, cash management and investments, accounting and budgeting, grant administration, accounts receivable and payable, payroll, attendance, purchasing, risk management, capital assets and business services at the front counter.

### **STANDARD LEVEL OF PERFORMANCE**

- Prepare the annual budget, comprehensive annual financial report, reports to the State Controller and long-range financial forecast.
- Coordinate and facilitate the annual audit
- Provide monthly financial statements, ambulance billing, and quarterly investment reports to the Board of Directors.
- Provide debt service management (trustee accounts and debt service payments)
- Provide a prudent investment program consistent with the District's investment policy through ongoing analysis of cash requirements and market conditions.
- Deposit checks and cash on a weekly basis, post cash receipts, track accounts receivable, audit ambulance billings, pay invoices on a weekly basis, respond to vendor inquiries, maintain current files, and issue 1099s.
- Maintain and reconcile all District bank accounts monthly
- Provide financial support and monthly actual to budget analysis to District managers
- Process payroll, report retirement information, maintain payroll records, respond to employee inquiries and other payroll related tasks such as quarterly reports, W-2s and attendance recording.
- Update monthly financial transparency information
- Provide prompt and courteous phone and front desk customer service
- Maintain capital asset records and depreciation schedules
- Monitor grant purchases and activities for compliance with Single Audit requirements and respond to Federal audit inquiries.
- Provide and prepare monthly Board and Committee board packets including agendas, meeting minutes and other required documents.
- Update and maintain the District's website
- Order and maintain all office supplies and postage

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2021**

1. Determine financing alternatives for the Station 41/Administration rebuild project.
2. Utilize board meeting recording software functionality in order to improve the content of meeting minutes and efficiency of completion.
3. Update written procedures for all positions.
4. Administer the financial elements of all grants including the Assistance to Firefighters Grants in accordance with Federal regulations.

### **STAFFING SUMMARY**

Administrative Services Director (0.5)

Finance Manager (1)  
Payroll Technician Part-Time (0.6)  
District Secretary/District Clerk (1)

## **PROGRAM MANAGEMENT**

Program Administrator – Administrative Services Director Gloriann Sasser



## FINANCE & ADMINISTRATION

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Permanent Salaries	5011	321,632	314,881	345,092
Hourly Salaries	5013		15,955	
Overtime	5014	1,000	1,500	1,500
Deferred Compensation	5015	600	600	1,200
Payroll Taxes	5042	6,412	6,000	5,004
Payroll Processing Fees	5043	20,000	20,481	22,000
Retirement Contributions	5044	79,579	65,000	78,683
Health & Life Insurance	5060	60,762	35,000	83,280
Employee Share Health Insur	5061	(9,510)	(6,000)	(7,446)
Vision Insurance	5066	1,512	1,000	1,392
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 481,987</b>	<b>\$ 454,417</b>	<b>\$ 530,705</b>
Office Supplies	6100	9,500	7,500	7,500
Postage	6101	5,000	3,000	3,000
Books & Periodicals	6102	660	500	660
Printer Ink Cartridges	6103	2,500	2,500	2,500
Minor Equipment/Furniture	6131	1,000	1,000	1,000
Public & Legal Notices	6190	2,000	1,200	2,000
Dues, Memberships & Prof Fees	6200	1,100	1,000	1,100
Rents & Leases Equipment	6250	5,000	4,500	4,500
Meetings & Travel Expenses	6303	1,000	900	1,000
Ambulance Billing Administration	6312	74,160	88,000	60,000
Outside Attorney Fees	6313	150,000	150,000	150,000
County Tax Administration Fee	6316	205,000	192,987	196,900
Professional Services - Audit	6317	30,000	18,432	21,000
Professional Services - Labor Neg	6318	2,000	2,000	75,000
Professional Services - OPEB Val	6322	5,500	3,000	0
Professional Services - Prop Tax	6326	8,200	7,200	7,350
Professional Services - GEMT	6327	14,000	14,000	14,000
LAFCO	6482	16,301	16,301	18,000
Fire Chief Contingency	6491	57,000	57,000	100,000
Property & Liability Insurance	6540	53,199	45,781	57,000
Bank Fees	7510	3,300	3,300	3,000

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2020</b>	<b>PROJECTED ACTUALS FY2020</b>	<b>PROPOSED BUDGET FY2021</b>
County Tax Collection Fees	7530	300	300	300
Claims Expense	7540	60,305	60,305	
<b>TOTAL OPERATING EXPENSE</b>		707,025	680,706	725,810
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,189,012</b>	<b>\$ 1,135,123</b>	<b>\$ 1,256,515</b>

## FINANCE & ADMINISTRATION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Check Stock	500		
Business Cards	500		
Secure shred services - monthly	850		
Printing Envelopes, Stationary	2,000		
Office Supplies	3,650		
Sub-total	7,500	6100	Office Supplies
Postage	3,000		
Sub-total	3,000	6101	Postage
GFOA CAFR Submission Fee	560		
Miscellaneous Books/Periodicals	100		
Sub-total	660	6102	Books & Periodicals
Printer Ink Cartridges	2,500		
Sub-total	2,500	6103	Printer Ink Cartridges
Equipment & Furniture	1,000		
Sub-total	1,000	6131	Minor Equipment/Furn
Legal Notices	2,000		
Sub-total	2,000	6190	Public & Legal Notices

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Calif Society Municipal Finance Office	240		
City Clerks Association	160		
Fire Districts Assoc of California	500		
Government Finance Officers Assoc	200		
Sub-total	1,100	6200	Dues & Memberships
Copy Machine - Administration	4,500		
Sub-total	4,500	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Sub-total	1,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	60,000		Ambulance Billing
Sub-total	60,000	6312	Administration Fees
Legal Fees - District Counsel	150,000		
Sub-total	150,000	6313	Outside Attorney Fees
County Tax Administration	196,900		
Sub-total	196,900	6316	County Tax Admin Fee
Audit Services - CAFR	20,000		
CAFR Statistical Package	1,000		Professional Services -
Sub-total	21,000	6317	District Audit
Labor Negotiations	75,000		Professional Services -
Sub-total	75,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services			Professional Services -
Sub-total	0	6322	OPEB Actuarial
Property Tax Forecasting	7,350		Professional Services -
Sub-total	7,350	6326	Property Tax Audit
GEMT/IGT Claim Filing Services	14,000		
Sub-total	14,000	6327	Professional Services
LAFCO Membership	18,000		
Sub-total	18,000	6482	LAFCO
Fire Chief Contingency	100,000		
Sub-total	100,000	6491	Fire Chief Contingency
Property & Liability Insurance	57,000		
	57,000	6540	Property & Liab Insurance
Bank Fees	2,300		
Credit Card Processing	700		
	3,000	7510	Bank Fees
County Tax Collection Fees	300	7530	County Tax Fees
TOTAL	725,810		



## **HUMAN RESOURCES**

### **PURPOSE**

**Personnel Administration:** General administration of Human Resources services, including maintenance of employee records, administration of the compensation and classification plan, administration and maintenance of administrative policies.

**Benefits Administration:** Administer various benefit programs available to employees, such as medical, dental and vision plans, deferred compensation, and the retirement program.

**Negotiations and Labor Relations:** Negotiation and administration of labor agreements with the various employee bargaining units.

**Recruitment and Selection:** Coordinate recruitments by advertising, screening and interviewing qualified applicants for employment with the District. As part of the hiring process, Human Resources staff conducts reference checks, coordinates medical exams, and provides new employee orientation for the successful candidates.

**Risk Management:** Oversee the District's worker's compensation programs; manage employees' out on leave due to either industrial or non-industrial injury or illness; and ensure all compliance with state and other regulations.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2021**

1. Conduct internal, promotional recruitments for Battalion Chief and Captain to establish eligibility lists.
2. Review and update Workers' Compensation policy and procedures.
3. Complete the negotiations process for two collective bargaining agreements.

### **STAFFING SUMMARY**

Administrative Services Director (.25)  
Human Resources Benefits Manager (1)  
Office Specialist (1)

### **PROGRAM MANAGEMENT**

Program Administrator – Administrative Services Director Gloriann Sasser  
Program Manager – Human Resources Benefits Manager Christine Russell

## HUMAN RESOURCES

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Permanent Salaries	5011	161,070	161,081	240,035
Deferred Compensation	5015	600	600	600
Payroll Taxes	5042	2,336	2,300	3,481
Retirement Contributions	5044	36,062	40,336	57,339
Health & Life Insurance	5060	19,683	18,856	48,156
Employee Share Health Insur	5061	(3,519)	(2,530)	(6,621)
Vision Insurance	5066	120	175	468
Retiree Health Insurance	5062	1,225,000	1,220,000	1,275,000
Insurance	5063	(330,000)	(333,590)	(350,000)
Unemployment Insurance	5064	11,000	10,000	11,000
OPEB Funding Contribution	5065	559,108	559,108	475,482
Pension Rate Stabilization	5067	1,023,850	1,023,850	1,562,792
Workers' Compensation Insur	5070	1,026,116	1,189,418	1,386,576
Workers' Compensation Recove	5019	(80,000)	(80,000)	(80,000)
<b>TOTAL SALARIES &amp;</b>		<b>\$ 3,651,426</b>	<b>\$ 3,809,604</b>	<b>\$ 4,624,308</b>
Books & Periodicals	6102	500	500	300
Dues & Memberships	6200	750	620	620
Employee Assistance Program	6309	9,800	9,800	9,800
Medical Exams & Physicals	6311	30,000	20,000	30,000
Professional Svcs - Investigation	6320	15,000	30,000	5,000
Professional Svcs	6321	6,000	4,000	2,000
Recognition Supplies	6478	2,000	1,750	650
<b>TOTAL OPERATING EXPENSE</b>		<b>64,050</b>	<b>66,670</b>	<b>48,370</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,715,476</b>	<b>\$ 3,876,274</b>	<b>\$ 4,672,678</b>

## HUMAN RESOURCES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Labor law posters	300		
Sub-total	300	6102	Books & Periodicals
LCW access	150		
MMANC	100		
CalPELRA	370		
Sub-total	620	6200	Dues & Memberships
Employee Assistance Program	9,800		
Sub-total	9,800	6309	Employee Assistance Pro
Pre-Employment Physicals	5,000		
Annual Physical Exams	25,000		
Sub-total	30,000	6311	Medical Exams/Physicals
Investigation Services	5,000		Professional Services -
Sub-total	5,000	6320	Investigations
Promotional - BC & Captain	2,000		
Sub-total	2,000	6321	Professional Services
Employee Recognition and Awar	650		
Sub-total	650	6478	Recognition Supplies
TOTAL	48,370		

# INFORMATION TECHNOLOGY

## PURPOSE

The purpose of the Information Technology program is to improve and maintain the computer network system and provide the most current technology necessary for the flow of information, as well as industry specific applications for all District personnel. It is the responsibility of the Information Technology program to safely and securely store vital District Information, to centralize data storage and to integrate all stations into a networked system to enhance communication and provide information and application access.

## STANDARD LEVEL OF PERFORMANCE

- Maintain Computer Network System and Workstations to provide the means for improved productivity in the workplace.
- Provide secure data storage and back up of District information daily through redundant systems.
- Assure network hardware and software applications are compliant with industry standards
- Manage maintenance costs and overhead through lease and support contracts with Industry leaders in computer hardware products and services.
- Maintain and update productivity software through licensing agreements, assuring the latest versions are available to Administrative and Suppression Staff.
- Provide responsive hardware and software support to District personnel
- Provide technical support of the Electronic EMS Patient Care Reporting System and data collection for Ambulance billing and statistical analysis.
- Ongoing evaluation of industry standards for network systems
- Improve data collection and form automation. Improve staff productivity and reduce redundant data input and use of paper.
- Ensure District Website is updated on an on-going basis so it contains all information required and necessary for public safety, awareness, and transparency for District residents and other users.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Improve remote working capabilities, procedures and security.
2. Implement the ability to accept on-line payments for District services.
3. Support implementation of new fire inspection software.

## STAFFING SUMMARY

Administrative Services Director (0.25)

## PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

## INFORMATION TECHNOLOGY

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Permanent Salaries	5011	49,250	49,250	50,234
Payroll Taxes	5042	715	693	728
Retirement Contributions	5044	12,307	12,307	12,592
Health & Life Insurance	5060	7,587	7,200	7,548
Employee Share Health Insur	5061	(1,227)	(1,101)	(1,185)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 68,632</b>	<b>\$ 68,349</b>	<b>\$ 69,917</b>
Computer Equipment & Supplies	6132	3,000	3,000	2,000
Rents & Leases Equipment	6250	15,900	17,000	17,000
Computer Software & Mtc	6251	75,500	75,000	76,600
Website Development & Mtc	6252	8,000	9,375	4,800
Professional Services	6319	205,452	192,000	205,452
<b>TOTAL OPERATING EXPENSE</b>		<b>307,852</b>	<b>296,375</b>	<b>305,852</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 376,484</b>	<b>\$ 364,724</b>	<b>\$ 375,769</b>

## INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Computer Supplies and Parts	2,000		
<b>Sub-total</b>	<b>2,000</b>	6132	Computer Equipment
Internet Service	5,400		
Dell Lease Desktops & Laptops	11,600		
<b>Sub-total</b>	<b>17,000</b>	6250	Rents & Leases Equip
Microsoft Enterprise Agreement	12,000		
Telestaff Software Maintenance	3,200		
RescueNet Software Maintenance	5,000		
FirstOnScene Prevention Maint	17,500		
Narcotics Tracking Software	3,300		
Abila Accounting Software Maint	3,600		
Citrix Software Maintenance	1,500		
Soniclear Software Renewal	450		
Adobe Acrobat Annual Renewal	1,000		
Dell Desktop Authority Renewal	2,500		
Parcel Quest Renewal	1,900		
Applicant Tracking Software	4,650		
OpenGov Software			
GovInvest Actuarial Software	11,400		
Parcel Update	5,300		
Mapping Software Renewal	1,500		
Zoom	1,800		
<b>Sub-total</b>	<b>76,600</b>	6251	Computer Software/Mtc



DESCRIPTION	TOTAL	CODE	ACCOUNT NAME
Website License Fee	4,800		
<b>Sub-total</b>	<b>4,800</b>	6252	Website Development
Information Technology Services	169,992		
Fiber Connection - District Wide	35,460		
<b>Sub-total</b>	<b>205,452</b>	6319	Professional Services
<b>TOTAL</b>	<b>\$305,852</b>		

# FIRE PREVENTION

## PURPOSE

The purpose of the Fire Prevention Division is to provide the District with the highest level of fire prevention through community risk reduction initiatives, life safety public education and compliance of all applicable codes and standards in order to prevent fires, to create a safe environment and to reduce the financial impact to the community from fires or other disasters. Goals: 1) save lives; 2) injury prevention; and 3) reduction of property loss.

## STANDARD LEVEL OF PERFORMANCE

- Enhance the community outreach related to the Wildland Urban Interface Risk Assessment program through the expansion of the District webpage and the availability of web-based wildland risk information.
- Implement Board adopted programs for Fire and Life Safety, including Firewise programs. Coordinate these programs with local communities, agencies and other public and private entities.
- Update All Risk Education information for the District website.
- Provide community fire prevention/education outreach activities during the two Open House events.
- Educate property owners about grant funded opportunities defensible space, vegetation maintenance requirements and potential wildfire risk threats and vulnerabilities within the District.
- Administer the Exterior Hazard Abatement Program to control vegetation that poses a fire hazard.
- Provide pertinent media information of current fire and accident prevention information, upcoming District activities, and other new information or programs.
- Prepare materials and collaborate with participating agencies for the upcoming California fire code adoption and new MOFD Ordinance.
- Explore options to increase work flow efficiency, data collection through emerging technology and software including the use of mobile applications as available and funded for.
- Provide annual training to District employees conducting code compliance inspections or investigating complaints.
- Conduct state mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies, including Saint Mary's College.
- Review plans and conduct inspections for fire protections systems and construction projects to assure compliance with all codes and regulations within the District's scope of authority.
- Provide fire and life safety training to staff at Saint Mary's College, local government agencies, within the business community and to private organizations as resources allow.
- Flow test and/or inspect hydrants as needed in accordance with NFPA 291 Standard.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Adopt 2019 California Fire Code and MOFD Ordinance

2. Expand public education for community risk reduction topics including wildfire risk reduction education, Firewise programs, grant opportunities and expansion of messaging through social media outlets and all other methods of community outreach.
3. Complete all state mandated inspections of occupancy type A, E, R-2, and I
4. Complete inspections for vegetation fire code compliance for all parcels in the District
5. Flow test and/or inspect fire hydrants within the District
6. Complete community chipping projects to reduce fuel load throughout the District

## **STAFFING SUMMARY**

Fire Marshal (1)  
Fuels Mitigation Program Manager (1)  
Fire Prevention Specialist (3)

## **PROGRAM MANAGEMENT**

Program Administrator - Fire Marshal Jeff Isaacs

Program Manager – Fuels Mitigation Program Manager Gordon Graham

## FIRE PREVENTION

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Permanent Salaries	5011	240,006	205,701	421,318
Hourly Salaries	5013	77,149	77,930	
Overtime	5014	1,000	3,000	1,000
Contract Services	5018	140,000	107,340	70,000
Overtime - Incident Mgmt Team	5016	0	0	0
Payroll Taxes	5042	24,240	9,800	6,109
Retirement Contributions	5044	30,592	27,600	88,940
Health & Life Insurance	5060	60,636	40,000	76,572
Employee Share Health Insur	5061	(2,208)	(2,000)	(5,376)
Vision Insurance	5066	816	500	768
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 572,231</b>	<b>\$ 469,871</b>	<b>\$ 659,331</b>
Books & Periodicals	6102	4,000	2,000	
Fire Trail Grading	6135	25,000	25,000	25,000
Food Supplies	6150	500	100	0
Public & Legal Notices	6190	8,000	8,000	8,000
Dues & Memberships	6200	6,030	6,000	6,030
Website Development	6252	15,000	15,000	2,000
Maintenance - Equipment	6270	6,500	25	6,500
Exterior Hazard Removal	6323	25,000	12,038	25,000
Fuels Mitigation	6479	33,000	70,000	100,000
Public Education Supplies	6480	2,500	1,000	
Misc Service & Supplies	6490	2,000	6,500	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>127,530</b>	<b>145,663</b>	<b>174,530</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 699,761</b>	<b>\$ 615,534</b>	<b>\$ 833,861</b>

## FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Trail Grading/Maintenance	25,000		
Sub-total	25,000	6135	Fire Trail Grading
Food for Open House & Activities	0		
Sub-total	0	6150	Food Supplies
Exterior Hazard Abatement Notices	8,000		
Sub-total	8,000	6190	Public & Legal Notices
Wildland Resource Management	5,500		
California Building Officials	395		
International Code Council	135		
Sub-total	6,030	6200	Dues & Memberships
Prevention Website Maintenance	2,000		
Sub-total	2,000	6252	Website Development
Hydrant Repair & Maintenance	5,000		
Equipment Maintenance	1,500		
Sub-total	6,500	6270	Maintenance - Equipment
Exterior Hazard Removal Contract	25,000		
Sub-total	25,000	6323	Exterior Hazard Removal
Parcel Inspection Program	5,000		
Fuels Mitigation Program	95,000		
Sub-total	100,000	6479	Fuels Mitigation
Printing - Inspection Forms	250		
Uniforms	1,200		
Smoke Detector Program	550		
Sub-total	2,000	6490	Misc Service & Supplies
TOTAL	174,530		

# EMERGENCY PREPAREDNESS PROGRAM

## PURPOSE

The purpose of the Emergency Preparedness Program is to promote interagency collaboration among Lamorinda agencies, businesses, and local groups with respect to disaster preparedness and response. The program aids in planning and coordinating community disaster preparedness and training efforts to preserve the life, health and welfare of all who reside or work in Lamorinda. Numerous opportunities exist where collaboration can occur between the District, the cities of Lafayette and Orinda, the Town of Moraga, Saint Mary's College and the School Districts. These include, but are not limited to: sharing Emergency Operations Center personnel and facilities, interagency communications, emergency preparedness training, developing shared emergency preparedness resource inventories, presenting drills for the community, organizing neighborhoods to be more self-sufficient during a disaster, and public education related to preparedness. The emergency preparedness program seeks to identify areas of weakness or redundancy and works to develop strategies that strengthen and improve coordination between the stakeholders.

Lamorinda's Community Emergency Response Team (CERT) is a key component of the District's Emergency Preparedness Program. CERT's mission is to train and inform residents so they will be better able to help themselves, their families, neighbors, and co-workers in the event of a disaster that slows, hinders or overwhelms the public safety agency response capabilities. CERT members are a critical support resource for all of the local agency's emergency operations.

The Emergency Preparedness Program is partially funded by the City of Lafayette.

## STANDARD LEVEL OF PERFORMANCE

- Create and maintain professional relationships with Lamorinda's community emergency preparedness stakeholders and other emergency management professionals.
- Serve as the sponsoring agency for and support the Lamorinda Community Emergency Response Team (CERT).
- Periodically review and recommend updates to cooperating agency Emergency Operations Plans and plan annexes.
- Coordinate training and drills for the Lamorinda's emergency operations center personnel to meet SEMS and NIMS requirements.
- Work with the communities to create compatible/interoperable EOC/DOC facilities in Lamorinda.
- Support the District's Volunteer Communications-Support Unit personnel as a regional resource providing auxiliary communications and logistical support to the agencies and cooperators.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Continue to support Lamorinda CERT's training, education and community outreach programs to help Lamorinda residents become more resilient when disaster strikes.
2. Recruit, equip and train 10 new Communications-Support Unit volunteers to bring the unit up to its authorized staffing level of 25.
3. Coordinate training and exercises for the Lamorinda's emergency operations centers.
4. Work with Fire Operations and Prevention staff to support National Night Out events, the Great ShakeOut exercises and the Lamorinda Community Safety Fair.

5. Maintain HeartSafe Community status with Contra Costa County Emergency Medical Services for Lafayette, Moraga and Orinda.

## **STAFFING SUMMARY**

Emergency Preparedness Coordinator (1)

## **PROGRAM MANAGEMENT**

Program Administrator – Emergency Preparedness Coordinator Dennis Rein



## EMERGENCY PREPAREDNESS

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Hourly Salaries	5013	92,851	92,851	97,637
Overtime	5014	8,828	14,311	8,828
Overtime - Incident Mgmt Team	5016	40,020	10,668	15,000
Payroll Taxes	5042	10,300	10,300	9,355
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 151,999</b>	<b>\$ 128,130</b>	<b>\$ 130,820</b>
Office Supplies	6100	800	900	900
Small Tools & Instruments	6130	2,750	2,500	2,500
Dues, Memberships & Prof Fees	6200	275	75	
Maintenance - Equipment	6270	1,000	2,500	2,500
CERT Emergency Response	6475	8,000	8,000	8,000
Recognition	6478	2,000	2,000	1,800
Outreach Materials	6480	1,200	1,000	1,000
Emergency Preparedness	6484	10,000	10,000	10,000
<b>TOTAL OPERATING EXPENSE</b>		<b>26,025</b>	<b>26,975</b>	<b>26,700</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 178,024</b>	<b>\$ 155,105</b>	<b>\$ 157,520</b>

## EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Printer/Plotter Supplies	500		
Presentation Materials & Supplies	400		
Sub-total	900	6100	Office Supplies
Support Unit Supplies	2,000		
Safety Equipment	500		
Sub-total	2,500	6130	Small Tools & Equipment
Equipment	2,500		
Sub-total	2,500	6270	Maintenance - Equipment
CERT Instructor Uniforms	1,500		
CERT Emergency Response Team	6,500		
Sub-total	8,000	6475	CERT
Volunteer Recognition	500		
Volunteer Appreciation Meeting	1,300		
Sub-total	1,800	6478	Recognition
Outreach Materials	1,000		
Sub-total	1,000	6480	Outreach Materials
CS-241 Uniforms	2,500		
Emergency Preparedness Supplies	7,500		
Sub-total	10,000	6484	Emergency Preparedness
TOTAL	26,700		

## **EMERGENCY MEDICAL SERVICES**

### **PURPOSE**

The purpose of the Emergency Medical Services division is to save lives; prevent and minimize disabling illnesses and injuries; and provide rapid, high-quality medical care.

### **STANDARD LEVEL OF PERFORMANCE**

- Maintain a force of highly trained professional Emergency Medical Technicians and Paramedic personnel equipped with state-of-the-art equipment.
- Support and maintain American Heart Association Community Training Center.
- Support and maintain District's Infection Control Program.
- Ensure compliance with the District's Emergency Medical Services Agency Ambulance Agreement.
- Ensure compliance with County EMS equipment lists
- Ensure compliance with local, State, and Federal regulations, standards and guidelines
- Provide medical care consistent with best practices and evidence-based medicine
- Provide medical oversight and continual quality improvement
- Provide medical equipment and supplies
- Provide District training programs in Emergency Medical Services for all providers, including continuing education.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2021**

1. Provide increased continuing education training opportunities for on-duty personnel
2. Implement 2020 field treatment guideline changes and EMT optional treatment skills approved by LEMSA.
3. Review and update district EMS policies
4. Evaluate and update medical equipment and supplies on district apparatus

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Jerry Lee  
Supply Coordinator – Firefighter Katy Himsl

## EMERGENCY MEDICAL SERVICES

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Overtime	5014	2,000	0	2,000
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
Medical & Lab Supplies	6140	100,000	100,000	115,000
Paramedic/EMT License Fees	6201	4,000	7,000	4,000
Maintenance - Equipment	6270	10,000	10,000	16,000
Professional Services	6317	16,000	16,000	16,000
Contingency - COVID-19	6491	50,000	50,000	150,000
<b>TOTAL OPERATING EXPENSE</b>		<b>180,000</b>	<b>183,000</b>	<b>301,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 182,000</b>	<b>\$ 183,000</b>	<b>\$ 303,000</b>

## EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	115,000		
Sub-total	115,000	6140	Medical & Lab Supplies
Continuing Education Provider Fee	1,500		
License Fees	2,500		
Sub-total	4,000	6201	Paramedic/EMT License
Lucas Device Battery Replacement	6,000		
Defibrillator & Gurney Maintenance	10,000		
Sub-total	16,000	6270	Maintenance - Equipment
EMS Training Services	16,000		
Sub-total	16,000	6317	Professional Services
COVID-19 Supplies	150,000		
Sub-total	150,000	6491	Contingency - COVID-19
TOTAL	301,000		

## **SUPPORT SERVICES**

### **PURPOSE**

The purpose of Support Services is to provide appropriate station supplies, maintenance, and fuel delivery systems for the District, which includes the District's five (5) fire stations and administrative office.

### **STANDARD LEVEL OF PERFORMANCE**

- Oversee MOFD facilities maintenance and improvement projects.
- Support facility operations with standardized inventory of supplies and materials.
- Support incident rehabilitation and food necessities.
- Ensure regulatory compliance with Federal, State and County mandates with fuel systems and other building systems.
- Provide disposal of hazardous wastes per regulatory process.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2021**

1. Support and manage existing facility capital projects
2. Repair and implement new station maintenance schedule for deferred station components
3. Assess and evaluate vendor contracts for cost-savings and efficiencies
4. Evaluate station dispatch and alerting system

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Jerry Lee  
Program Manager – Firefighter Paramedic Travis Dulli

## SUPPORT SERVICES

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Food Supplies	6150	4,048	5,065	4,000
Household Expense	6170	9,952	12,000	12,000
EPA ID Verification Fee	6264	150	150	150
CCC HazMat Plan	6265	3,000	3,000	3,000
Environmental Fees	6266	900	900	900
Maintenance - Equipment	6270	1,500	1,500	1,500
Service & Repair	6274	2,380	2,380	2,500
Tank Testing	6280	1,120	1,120	1,120
Misc Service & Supplies	6490	7,500	7,500	
<b>TOTAL OPERATING EXPENSE</b>		30,550	33,615	25,170
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,550</b>	<b>\$ 33,615</b>	<b>\$ 25,170</b>

## SUPPORT SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Food for emergency incidents	4,000		
Sub-total	4,000	6150	Food Supplies
Household supplies for fire stations	12,000		
Sub-total	12,000	6170	Household Expense
Annual fee fuel system	150		
Sub-total	150	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,000		
Sub-total	3,000	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system equipment	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Fuel system dispensers	2,500		
Sub-total	2,500	6274	Service & Repair
Fuel tank testing	1,120		
Sub-total	1,120	6280	Tank Testing
TOTAL	25,170		



## ADMINISTRATION BUILDING

### FISCAL YEAR 2021

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2020</b>	<b>PROJECTED ACTUALS FY2020</b>	<b>PROPOSED BUDGET FY2021</b>
Utilities - PG & E	6122	4,500	3,400	4,500
Maintenance - Building	6281	5,000	4,500	5,000
Maintenance - Grounds	6282	800	500	800
Other Special Departmental Exp	6479	1,100	3,000	1,100
<b>TOTAL OPERATING EXPENSE</b>		11,400	11,400	11,400
<b>TOTAL EXPENDITURES</b>		<b>\$ 11,400</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>

## ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
PG & E	4,500		
Sub-total	4,500	6122	Utilities - PG & E
Building Maintenance	5,000		
Sub-total	5,000	6281	Maintenance - Building
Grounds Maintenance	800		
Sub-total	800	6282	Maintenance - Grounds
Security System	1,100		
Sub-total	1,100	6479	Other Special Dept
TOTAL	11,400		

## STATION 41

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Utilities - Sewer	6120	2,025	2,362	2,400
Utilities - Garbage	6121	4,500	4,500	4,500
Utilities - PG & E	6122	11,475	11,475	12,000
Utilities - Water	6123	3,000	3,000	3,000
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	500	1,000
Household Expense - Linen	6171	1,600	1,600	1,600
Maintenance - Equipment	6270	2,000	1,500	2,000
Maintenance - Building	6281	54,000	53,500	23,500
Maintenance - Grounds	6282	1,400	2,500	2,000
<b>TOTAL OPERATING EXPENSE</b>		82,100	82,037	53,100
<b>TOTAL EXPENDITURES</b>		<b>\$ 82,100</b>	<b>\$ 82,037</b>	<b>\$ 53,100</b>

## STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	2,400		
Sub-total	2,400	6120	Utilities - Sewer
Garbage	4,500		
Sub-total	4,500	6121	Utilities - Garbage
PG & E	12,000		
Sub-total	12,000	6122	Utilities - PG & E
Water	3,000		
Sub-total	3,000	6123	Utilities - Water
Medical Waste Services	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	4,000		
Gutters & Air Compressor	2,000		
Plumbing	1,000		
Overhead Doors	4,000		
Plymovent System & Misc.	11,000		
Sub-total	23,500	6281	Maintenance - Building
Pest Control & Storm Drain Filter	1,400		
Grounds Maintenance	600		
Sub-total	2,000	6282	Maintenance - Grounds
TOTAL	53,100		

## STATION 42

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Utilities - Sewer	6120	650	566	650
Utilities - Garbage	6121	1,200	1,200	1,200
Utilities - PG & E	6122	15,000	15,000	15,000
Utilities - Water	6123	5,000	5,000	5,000
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,320	1,320
Maintenance - Equipment	6270	2,000	2,000	2,000
Maintenance - Building	6281	19,000	19,000	14,500
Maintenance - Grounds	6282	1,200	1,200	3,300
<b>TOTAL OPERATING EXPENSE</b>		46,370	46,286	43,970
<b>TOTAL EXPENDITURES</b>		<b>\$ 46,370</b>	<b>\$ 46,286</b>	<b>\$ 43,970</b>

## STATION 42

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	15,000		
Sub-total	15,000	6122	Utilities - PG & E
Water	5,000		
Sub-total	5,000	6123	Utilities - Water
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	2,000		
Plumbing	1,000		
Overhead Doors	2,000		
Plymovent System & Air Compressor	2,000		
Gutters	2,000		
Misc.	4,000		
Sub-total	14,500	6281	Maintenance - Building
Grounds Maintenance	800		
Wash Pad Interceptor Service	1,500		
Pest & Storm Drain Filter System	1,000		
Sub-total	3,300	6282	Maintenance - Grounds
TOTAL	43,970		

## STATION 43

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Utilities - Sewer	6120	650	566	650
Utilities - Garbage	6121	1,200	1,200	1,200
Utilities - PG & E	6122	7,000	7,000	7,000
Utilities - Water	6123	4,200	7,000	7,000
Household Expense	6170	1,000	500	1,000
Household Expense - Linen	6171	1,100	1,100	1,100
Maintenance - Equipment	6270	1,500	1,000	1,500
Maintenance - Building	6281	4,000	10,000	10,000
Maintenance - Grounds	6282	1,000	750	1,600
<b>TOTAL OPERATING EXPENSE</b>		21,650	29,116	31,050
<b>TOTAL EXPENDITURES</b>		<b>\$ 21,650</b>	<b>\$ 29,116</b>	<b>\$ 31,050</b>

## STATION 43

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	7,000		
Sub-total	7,000	6122	Utilities - PG & E
Water	7,000		
Sub-total	7,000	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,100		
Sub-total	1,100	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,000		
HVAC Maintenance	1,000		
Plymovent System	1,000		
Elevator Service	2,500		
Gutter Cleaning	2,000		
Air Compressor	1,500		
Miscellaneous	1,000		
Sub-total	10,000	6281	Maintenance - Building
Grounds Maintenance	1,000		
Pest Control	600		
Sub-total	1,600	6282	Maintenance - Grounds
TOTAL	31,050		



## STATION 44

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Utilities - Sewer	6120	650	566	650
Utilities - Garbage	6121	1,150	1,220	1,250
Utilities - PG & E	6122	9,300	9,300	9,300
Utilities - Water	6123	4,500	4,500	4,500
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,100	1,100	1,100
Maintenance - Equipment	6270	1,000	1,200	1,000
Maintenance - Building	6281	18,000	16,800	16,000
Maintenance - Grounds	6282	1,000	2,000	3,100
<b>TOTAL OPERATING EXPENSE</b>		<b>38,800</b>	<b>38,786</b>	<b>39,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 38,800</b>	<b>\$ 38,786</b>	<b>\$ 39,000</b>

## STATION 44

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,250		
Sub-total	1,250	6121	Utilities - Garbage
PG & E	9,300		
Sub-total	9,300	6122	Utilities - PG & E
Water	4,500		
Sub-total	4,500	6123	Utilities - Water
Medical Waste	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,100		
Sub-total	1,100	6171	Household Exp - Linen
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Generator	1,000		
Plumbing	1,000		
HVAC Maintenance	2,000		
Gutters	2,000		
Overhead Doors	2,000		
Plymovent System	5,000		
Miscellaneous	3,000		
Sub-total	16,000	6281	Maintenance - Building
Storm Drain Maintenance	600		
Wash Pad Interceptor Service	1,500		
Grounds Maintenance - Creek	1,000		
Sub-total	3,100	6282	Maintenance - Grounds
TOTAL	39,000		

## STATION 45

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Utilities - Sewer	6120	650	566	650
Utilities - Garbage	6121	6,000	6,000	6,000
Utilities - PG & E	6122	22,100	22,100	22,100
Utilities - Water	6123	1,600	1,600	1,600
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,320	1,320
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	14,000	22,500	22,000
Maintenance - Grounds	6282	1,000	1,600	1,600
<b>TOTAL OPERATING EXPENSE</b>		49,170	58,186	57,770
<b>TOTAL EXPENDITURES</b>		<b>\$ 49,170</b>	<b>\$ 58,186</b>	<b>\$ 57,770</b>

## STATION 45

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	6,000		
Sub-total	6,000	6121	Utilities - Garbage
PG & E	22,100		
Sub-total	22,100	6122	Utilities - PG & E
Water	1,600		
Sub-total	1,600	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	2,000		
Gutters	2,000		
Air Compressor	1,500		
Plumbing	1,000		
HVAC Maintenance	4,500		
Overhead Doors	4,000		
Plymovent System	2,000		
Miscellaneous	5,000		
Sub-total	22,000	6281	Maintenance - Building
Pest Control	600		
Miscellaneous	1,000		
Sub-total	1,600	6282	Maintenance - Grounds
TOTAL	57,770		

# EMERGENCY OPERATIONS

## PURPOSE

The purpose of the Emergency Operations Program is to provide a coordinated and organized response to emergencies and other requests for service within the District.

## STANDARD LEVEL OF PERFORMANCE

- Organize and coordinate fire suppression personnel and equipment
- Ensure all fire apparatus are equipped with a full complement of appropriate equipment at all times.
- Ensure all personal protective equipment is serviceable and meets current federal standards.
- Maintain fire trails within the District
- Maintain licenses for mapping applications and Tablet Command
- In coordination with the Fire Prevention Division, inspect and service hydrants within the District each year, providing appropriate bi-annual maintenance to ensure functional reliability.
- Update District maps, preplans and target hazard information
- Administer the Wellness Initiative through annual fitness testing and maintenance of exercise equipment.
- Develop wildland pre-plan and integrate qualified wildland fire overhead positions

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Review and update operational policies
2. Create and maintain data sets for Operations Division
3. Update District response matrix

## STAFFING SUMMARY

Fire Chief (1)  
Battalion Chief (3)  
Captain/Paramedic I (2)  
Captain/Paramedic II (9)  
Captain (4)  
Engineer/Paramedic I (2)  
Engineer/Paramedic II (3)  
Engineer (10)  
Firefighter/Paramedic (25)  
Firefighter (2)  
Paramedic (0)

## PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Matthew Nichols

## EMERGENCY OPERATIONS

FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Permanent Salaries	5011	8,589,042	8,617,197	9,266,439
Overtime	5014	1,444,172	1,300,000	1,000,000
Deferred Compensation	5015	19,800	19,600	20,300
Overtime - Strike Team	5016	234,980	225,426	500,000
Payroll Taxes	5042	152,997	146,672	156,409
Retirement Contributions	5044	5,156,460	5,100,000	5,466,837
Health & Life Insurance	5060	1,076,332	1,070,000	1,251,336
Employee Share Health Insur	5061	(91,536)	(106,000)	(116,328)
Vision Insurance	5066	17,552	18,000	18,348
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 16,599,799</b>	<b>\$ 16,390,895</b>	<b>\$ 17,563,341</b>
Small Tools & Instruments	6130	5,500	4,000	5,500
Minor Equipment/Furniture	6131	500	500	500
Power Saw/Other Equipment	6133	6,800	6,000	6,800
Technical Rescue	6137	10,500	12,300	7,000
Firefighting Equipment - Hose	6138	16,000	20,000	6,000
Firefighting Equipment - Foam	6139	5,125	5,125	15,000
Safety Clothing	6160	120,000	110,000	95,000
Rent & Leases Equip	6250	9,000	9,000	9,000
Air Monitor Maintenance	6269	1,300	1,300	1,300
Maintenance - Equipment	6270	40,500	35,000	5,000
Air Compressor Service	6278	3,000	3,000	6,000
Hydro Test SCBA & Oxygen	6279	2,500	2,000	2,500
Strike Team Supplies	6474	9,500	9,500	6,900
Exercise Equipment	6476	5,613	6,557	4,000
Other Special Dept Exp	6479	3,987	2,500	2,550
Mapping - Services and Supplie	6490	26,300	26,300	26,300
<b>TOTAL OPERATING EXPENSE</b>		<b>266,125</b>	<b>253,082</b>	<b>199,350</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,865,924</b>	<b>\$ 16,643,977</b>	<b>\$ 17,762,691</b>

## EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Tool Replacement/Maintenance	5,500		
Sub-total	5,500	6130	Small Tools & Instruments
Investigation supplies	500		
Sub-total	500	6131	Minor Equip/Furniture
Chains, Blades, Maintenance	6,800		
Sub-total	6,800	6133	Power Saw/Other Equip
Extrication Equipment/Maintenance	2,000		
Rope Rescue	5,000		
Sub-total	7,000	6137	Technical Rescue
Fittings/Nozzles	6,000		
Sub-total	6,000	6138	Firefighting Equip - Hose
Restock Foam Inventory	15,000		
Sub-total	15,000	6139	Firefighting Equip - Foam
Personal Protective Equipment	77,000		
Annual Inspections PPE	18,000		
Sub-total	95,000	6160	Safety Clothing

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Oxygen	9,000		
Sub-total	9,000	6250	Rent & Leases Equip
Air Monitor Sensors Replacement	1,300		
Sub-total	1,300	6269	Air Monitor Maintenance
Ladder Testing, Fire Extinguisher	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
Air Compressor Service	6,000		
Sub-total	6,000	6278	Air Compressor Service
Test SCBA & Oxygen Cylinders	2,500		
Sub-total	2,500	6279	Hydro Test
Strike Team Equipment/Supplies	6,900		
Sub-total	6,900	6474	Strike Team Supplies
Exercise Supplies	2,000		
Exercise Maintenance	2,000		
Sub-total	4,000	6476	Exercise Equipment
Drone Licenses, Parts and Repair	2,550		
Sub-total	2,550	6479	Other Special Dept Exp
GIS Supplies	1,300		
GIS Consulting	25,000		
Sub-total	26,300	6490	Services & Supplies Map
TOTAL	199,350		



# COMMUNICATIONS

## PURPOSE

The purpose of the Communications Program is to provide the personnel of the district the ability to safely and efficiently disseminate information within the District in emergency and non-emergency situations with the aid of technological devices such as radios and wireless mobile devices.

## STANDARD LEVEL OF PERFORMANCE

- Maintain devices integral for CAD integration (iPad, modem, antennas) for every Suppression related Radio Identifier in the District.
- Upgrade hardware and software as necessary to provide the highest level of reliability and data transfer rates to devices.
- Continue to provide CAD integration using Tablet Command.
- Plan and begin replacement of the current generation of portable radios
- Provide cell phones on all apparatus which meet the needs of the district.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Complete replacement of all modems in District apparatus
2. Provide secondary means of accessing CAD information on apparatus
3. Begin replacement of portable radios
4. Evaluate and replace apparatus cell phones

## PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Matthew Nichols  
iPad Manager – Captain Michael Martinez  
Radio Manager – Captain Michael Lacy  
Cell Phone Manager – TBD

## COMMUNICATIONS

FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Telephone Communications	6110	50,000	50,000	47,200
Communication Center	6111	188,700	188,700	188,700
Maintenance - Equipment	6270	57,340	57,340	10,000
Other Special Departmental Exp	6479	57,250	57,250	57,250
<b>TOTAL OPERATING EXPENSE</b>		353,290	353,290	303,150
<b>TOTAL EXPENDITURES</b>		<b>\$ 353,290</b>	<b>\$ 353,290</b>	<b>\$ 303,150</b>

## COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Upgrade iPhones & iPads	7,564		
Purchase iPads - 3	2,945		
Miscellaneous	1,691		
Cellular Phone/Tablet Data Service	35,000		
Sub-total	47,200	6110	Telephone Comm
Contra Costa County Dispatch	188,700		
Sub-total	188,700	6111	Communication Center
Communications Parts & Radios	10,000		
Sub-total	10,000	6270	Maintenance - Equipment
Tablet Command License Fees	16,000		
EBRCSA Subscriber Fees	30,000		
iPad Application License Fees	1,250		
EBRCSA Updated Programming	10,000		
Sub-total	57,250	6479	Other Special Dept Exp
TOTAL	303,150		

# APPARATUS

## PURPOSE

The purpose of the apparatus program is to ensure that all District vehicles and emergency response apparatus are maintained in accordance with National Fire Protection Association, Occupational Safety Health Administration and International Organization for Standardization standards in order to ensure prompt emergency response and optimal operational capabilities. The apparatus program also ensures that each apparatus is capable of transporting District personnel in a safe manner.

## STANDARD LEVEL OF PERFORMANCE

- Ensure all Fire District vehicles are able to respond to emergency incidents
- Provide oversight on mechanical issues regarding vehicle maintenance
- Provide maintenance for all Fire District vehicles and apparatus
- Provide a timely response to major work orders for repairs to prevent excessive down time.
- Maintain current contracts for service by qualified vendors
- Provide annual pump and ladder service testing according to NFPA standards
- Maintain records for all Fire District vehicles and apparatus
- Provide training for Firefighters and new Engineers on driving and apparatus maintenance.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Finalize upfit and in-service of two new utility vehicles
2. Finalize upfit of new BC vehicle
3. Review new type VI fire apparatus
4. Promptly maintain and repair District vehicles

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Matthew Nichols  
Program Manager – Captain Daryle Balao

## APPARATUS

FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Maintenance - Equipment	6270	2,000	2,000	1,500
Central Garage Repairs	6271	200,000	190,000	180,000
Central Garage Gasoline & Oil	6272	65,000	65,000	65,000
Central Garage Tires	6273	7,500	7,500	10,000
Aerial Ladder & Pump Testing	6275	1,000	1,000	1,000
Smog Inspections	6276	500	400	500
<b>TOTAL OPERATING EXPENSE</b>		276,000	265,900	258,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 276,000</b>	<b>\$ 265,900</b>	<b>\$ 258,000</b>

## APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Batteries	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
On-going maintenance/repairs	180,000		
Sub-total	180,000	6271	Central Garage Repairs
Fuel	65,000		
Sub-total	65,000	6272	Gasoline & Oil
Tire replacement	10,000		
Sub-total	10,000	6273	Central Garage Tires
Annual Ladder Testing	1,000		
Sub-total	1,000	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	258,000		

# TRAINING

## PURPOSE

The purpose of the training division is 1) to maintain an effective firefighting force to prevent conflagration; 2) to prevent accidental injury or death of personnel; 3) to provide training opportunities to all personnel; 4) to meet federal, state, and locally mandated training requirements; and 5) to prepare personnel for advancement.

## STANDARD LEVEL OF PERFORMANCE

- Plan and implement quarterly and annual master training calendars
- Provide, coordinate, and evaluate daily and monthly training activities
- Develop and implement training on new operational policies and equipment
- Provide federal, state, local, and in-house training
- Evaluate company and individual performance
- Assist in development and execution of promotional exams
- Develop, mentor, and train all new employees to District standards
- Ensure compliance with federal, state, and local training mandates
- Continue to participate in regional training activities
- Complete yearly mandated training

## GOALS & OBJECTIVES FOR FISCAL YEAR 2021

1. Provide quality manipulative training opportunities
2. Support and advocate training for program managers
3. Update district training materials and props to include training facility at station 41

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling

## TRAINING

### FISCAL YEAR 2021

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Overtime	5014	18,000	1,000	18,000
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 18,000</b>	<b>\$ 1,000</b>	<b>\$ 18,000</b>
Books & Periodicals	6102	2,500	1,500	1,500
Food Supplies	6150	1,500	1,500	1,500
Dues, Memberships & Prof Fees	6200	400	400	400
CPR Instructors	6314	2,000		
Burn Trailer Grant/ Maintenance	6352	3,500	3,500	
Testing Materials & Training Prop	6354	20,000	20,000	20,000
Career Development Classes	6357	25,000	20,000	25,000
Target Solutions Online Training	6359	9,000	9,515	
Training Classes Paramedic/EMT	6360	10,000	10,000	10,000
Mandated Training	6361	20,000	10,000	20,000
Recruit Academy	6470	40,000	40,000	15,000
CPR Supplies	6481	1,000		
<b>TOTAL OPERATING EXPENSE</b>		134,900	116,415	93,400
<b>TOTAL EXPENDITURES</b>		<b>\$ 152,900</b>	<b>\$ 117,415</b>	<b>\$ 111,400</b>



## TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	1,500		
Sub-total	1,500	6102	Books & Periodicals
Food for Training Events	1,500		
Sub-total	1,500	6150	Food Supplies
Training Officers Association	400		
Sub-total	400	6200	Dues & Memberships
Materials & Training	20,000		
Sub-total	20,000	6354	Testing Materials & Props
Career Development	25,000		
Sub-total	25,000	6357	Career Development
Paramedic & EMT Courses	10,000		
Sub-total	10,000	6360	Training Classes
Mandated Training	20,000		
Sub-total	20,000	6361	Mandated Training
Recruit Academy - 1	15,000		
Sub-total	15,000	6470	Recruit Academy
TOTAL	93,400		

**DEBT SERVICE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

**FISCAL YEAR 2021**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Property Tax - Current Secured	4010	3,709,744	3,709,744	3,884,311
Investment Earnings	4181	500	500	500
Transfers In	4999	1,011,549	1,011,549	922,948
<b>TOTAL REVENUES</b>		<b>\$ 4,721,793</b>	<b>\$ 4,721,793</b>	<b>\$ 4,807,759</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Pension Obligation Bond Prin.	7900	2,945,000	2,945,000	3,265,000
Pension Obligation Bond Interest	7901	521,609	521,609	359,527
Lease Agreement Principal	7906	250,000	250,000	256,000
Lease Agreement Interest	7907	71,081	71,081	65,699
Vehicle Lease Principal	7902	88,015	88,015	
Vehicle Lease Interest	7903	1,203	1,203	
Vehicle Lease Principal	7902	570,796	570,796	581,689
Vehicle Lease Interest	7903	30,454	30,454	19,560
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,478,158</b>	<b>\$ 4,478,158</b>	<b>\$ 4,547,475</b>

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE  
TAXABLE PENSION OBLIGATION BONDS**

**FISCAL YEAR 2021**

**PURPOSE: Reduce the Unfunded Accrued Actuarial Liability as of  
October 2005**

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2020				\$8,520,000
Reduction in Principal Balance				3,265,000
Interest Due				359,527
Total Payment Due				3,624,527
Principal Outstanding as of June 30, 2021				\$5,255,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2021	5.22%	3,265,000	359,527	3,624,527
2022	5.22%	3,610,000	180,090	3,790,090
2023	5.22%	1,645,000	42,935	1,687,935
<b>TOTALS</b>		<b>\$8,520,000</b>	<b>\$582,552</b>	<b>\$9,102,552</b>

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE  
2016 LEASE AGREEMENT**

**FISCAL YEAR 2021**

**PURPOSE: Design and construction of Station 43**

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2020				\$3,134,000
Reduction in Principal Balance				256,000
Interest Due				65,699
Total Payment Due				321,699
Principal Outstanding as of June 30, 2021				\$2,878,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2021	2.14%	256,000	65,699	321,699
2022	2.14%	261,000	60,199	321,199
2023	2.14%	267,000	54,570	321,570
2024	2.14%	272,000	48,835	320,835
2025	2.14%	278,000	42,982	320,982
2026	2.14%	284,000	37,001	321,001
2027	2.14%	290,000	30,890	320,890
2028	2.14%	297,000	24,641	321,641
2029	2.14%	303,000	18,264	321,264
2030	2.14%	310,000	11,737	321,737
2031	2.14%	316,000	5,071	321,071
<b>TOTALS</b>		<b>\$3,134,000</b>	<b>\$399,889</b>	<b>\$3,533,889</b>

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE  
2017 LEASE AGREEMENT**

**FISCAL YEAR 2021**

**PURPOSE: Purchase two fire engines, one fire truck and two ambulances**

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2020				\$1,174,480
Reduction in Principal Balance				581,689
Interest Due				19,560
Total Payment Due				601,249
Principal Outstanding as of June 30, 2021				\$592,791
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2021	1.90%	581,689	19,560	601,249
2022	1.90%	592,791	8,458	601,249
<b>TOTALS</b>		<b>\$1,174,480</b>	<b>\$28,018</b>	<b>\$1,202,498</b>

**CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

**FISCAL YEAR 2021**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Fire Flow Tax	4066	1,087,937	1,087,937	1,088,000
Investment Earnings	4181	25,000	25,000	10,000
Federal Grant	4437	75,169	75,169	
Impact Mitigation Fees	4743	20,000	16,400	
Sale of Surplus Property	4980	5,199	5,199	
<b>TOTAL REVENUES</b>		<b>\$ 1,213,305</b>	<b>\$ 1,209,705</b>	<b>\$ 1,098,000</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Bank Fees	7510	200	200	200
Fire Flow Tax Collection Fees	7531	14,000	11,510	14,000
Capital Outlay - Apparatus	7703	395,871	395,871	
Buildings-Station 43 Improvement	7706	190,488	190,488	
Buildings-Station 44 Improvement	7707	17,000	16,194	
Buildings-Station 45 Improvement	7708	12,765	12,765	
Equipment	7709	125,686	125,686	
Operating Transfer Out	7999	1,011,549	1,011,549	922,948
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,767,559</b>	<b>\$ 1,764,263</b>	<b>\$ 937,148</b>

## CAPITAL PROJECTS FUND

ACCOUNT CODE	DESCRIPTION	BUDGET
7510	Bank Fees	200
7531	Fire Flow Tax Collection Fees	14,000
7705	Station 42 Landscape Remodel - deferred \$10,000	
7708	Station 41/Administration - deferred \$1,000,000	
7708	Station 45 Remodel Project - Architect - deferred \$500,000	
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 14,200</b>

**NORTH ORINDA EMERGENCY FUEL BREAK  
STATEMENT OF REVENUES AND EXPENDITURES**

**FISCAL YEAR 2021**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
State Aid	4435	4,089,331	4,089,331	
<b>TOTAL REVENUES</b>		<b>\$ 4,089,331</b>	<b>\$ 4,089,331</b>	<b>\$ -</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2020	PROJECTED ACTUALS FY2020	PROPOSED BUDGET FY2021
Temporary Salaries	5013	68,000	68,000	
Overtime	5014	6,000	6,000	
Payroll Taxes	5042	9,471	9,471	
Office Supplies	6100	219	219	
Professional Services	6317	776,781	776,781	
Exterior Hazard Removal	6323	2,795,529	2,795,529	
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,656,000</b>	<b>\$ 3,656,000</b>	<b>\$ -</b>



## TEETER PLAN

In 1949, the California Legislature enacted an alternative method for the distribution of secured property taxes to local agencies. This method, known as the Teeter Plan, is set forth in Sections 4701-4717 of Revenue and Taxation Code of the State of California (the "Law"). Generally, the Teeter Plan provides for a tax distribution procedure by which secured roll taxes are distributed to taxing agencies within the County included in the Teeter Plan on the basis of the tax levy, rather than on the basis of actual tax collections. The County deposits in the Tax Losses Reserve Fund discussed below delinquent tax payments, penalties and interest. This avoids a complicated tax redemption distribution system for all participating taxing agencies is avoided. While the County bears the risk of loss on delinquent taxes that go unpaid, it benefits from the penalties associated with these delinquent taxes when they are paid. In turn, the Teeter Plan provides participating local agencies with stable cash flow and the elimination of collection risk. The constitutionality of the Teeter Plan was upheld in *Corrie v. County of Contra Costa*, 110 Cal. App. 2d 210 (a952). The Teeter Plan was named after Desmond Teeter, the then Auditor-Controller of Contra Costa County who originated this method of tax distribution. Contra Costa County was the first Teeter Plan county in the State of California.

### Tax Losses Reserve Fund

The law requires Contra Costa County to establish a tax losses reserve fund to cover losses that may occur in the amount of tax liens as a result of special sales of tax-defaulted property (i.e., if the sale price of the property is less than the amount owed). During each fiscal year, the Tax Losses Reserve Fund is reviewed. When the amount of the Fund exceeds certain levels, the excess may be credited to County General Fund as provided by Sections 4703 and 4703.2 of the California Revenue and Taxation Code. State law allows any county to draw down on the their tax losses reserve fund to a balance equal to (i) one percent of the total of all taxes and assessments levied on the secured roll for that year, or (ii) 25% of the current year delinquent secured tax levy.

## PROPERTY TAX & INTERGOVERNMENTAL TAX DEFINITIONS

**Secured Property** tax bills are mailed once a year during the month of October to the owner of the property as of the lien date of January 1.

An **Unsecured Tax** is an ad-valorem (value based) property tax that is the liability of the person or entity assessed for the tax. Because the tax is not secured by real property (such as land) the tax is called "Unsecured." Unsecured property taxes are a lien against the individual, not against real property. Typical items assessed and collected on the unsecured roll are:

- Boats and jet skis
- Airplanes
- Improvements on the real estate of others
- Business property
- Most possessory interests
- Escape and supplemental assessments against former owner of real property
- Some fixtures

**Supplemental Taxes** result from a 1983 State law that requires the reassessment of property as of the first day of the month following an ownership change or the completion of new construction. New construction is any substantial addition to real property (e.g., adding a new room, pool, or garage) or any substantial alteration which restores a building, room, or other improvement to the equivalent of new (e.g., completely renovating an outdated kitchen). In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner in addition to the annual property tax bill.

Most changes in ownership caused by the sale of property result in reassessment. However, inter-spousal transfers, the transfer, sale, or inheritance of property between parents and their children, and the addition of joint tenants do not result in the reappraisal of property values.

The Assessor first determines the new value of the property based on current market values. The Assessor then calculates the difference between the new value (set at the time of purchase or completion of new construction) and the old value (set on January 1 of the previous fiscal year). The result is the supplemental assessment value. Once the new assessed value of your property is determined, the Assessor will send you a notification of the amount to be assessed.

Example:

- New value at date of purchase or completion of new construction \$120,000
- Assessed value for current fiscal year \$100,000
- Supplemental assessment value will be \$20,000

This reassessment usually results in an increase in property value, in which case supplemental taxes will be calculated by the Auditor-Controller based on the change in value, and one or more supplemental tax bills will be created and mailed by the Tax Collector. However, in some instances the reassessment results in a reduction in value, in which case a refund will be prepared by the Auditor-Controller and mailed to you.

**Unitary Property** is property owned or leased by a state assessee and used in its primary operations as part of the state assessee's integrated system. More specifically, within the general definition the following types of property are classified as unitary: (1) special-purpose or industry-specific property that is leased by a state assessee; (2) property leased by a state assessee and used in the assessee's primary operations; (3) property owned and held for future use in the primary operations of the assessee if there is a documented plan for the property's future use and the property is carried in a future use operating account; and (4) property that is owned and used to protect and support other unitary property—due to locational or physical characteristics or other factors. Under the principle of unit valuation, unitary property is valued as a single unit. Examples of Unitary Property:

- Land, improvements, and personal property owned or leased by a state assessee and used in its primary operation of transportation of freight by rail; gas or fluids by pipeline, canal or ditch; generation, transmission or distribution of electricity; or transmission of information by cellular, paging, or telephone.
- Vacant land that is considered necessary to protect areas utilized in the primary operations of the assessee (e.g., buffer areas required for nuclear power plants or gas storage reservoirs, slide areas near railroad tracks, drainage ditches, etc.).
- Vacant land that is located in landlocked areas totally surrounded by sets of railroad tracks or areas adjacent to rights-of-way that are too narrow to be developed to another use.
- Property that the state assessee had acquired for use in its primary operations but now has secondary use (e.g., areas beneath tower lines which are farmed, used for parking or storage; areas above gas storage reservoirs which are farmed).
- Railroad rights-of-way acquired by congressional grant or franchised by a governmental agency.
- Utility and railroad easements for rights-of-way.
- Railroad property that is leased to agents of the railroad, who manage the property in a rail transportation use (e.g., intermodal container yards).

**Homeowners Relief Tax** is the state's reimbursement to local agencies for the Homeowner's Property Tax Exemption which provides a \$7,000 reduction in the taxable value of real property for qualifying owner-occupied homes.