



Moraga-Orinda Fire District

Board of Directors

REGULAR MEETING

October 21, 2020

5:00 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

Pursuant to Executive Order N-29-20, Teleconferencing Restrictions of the Brown Act have been suspended.

PLEASE NOTE TELECONFERENCE MEETING INFORMATION:

To join the Meeting:

By Phone: 1-669-900-6833

Webinar ID: 821 7850 5268

Please click the link below to join the webinar by Zoom:

<https://us02web.zoom.us/j/82178505268>

Webinar ID:

821 7850 5268

Public Participation is encouraged by joining via the ZOOM link or the dial-in information above. You can access either via a smartphone or computer App (Zoom) or via phone. Public comment will remain open for a minimum of 1 minute to allow for potential digital processing delays to ensure that the public has sufficient time and opportunity to send in questions or comments.

Written Public Comment can be provided via email at info@mofd.org. Emails will be read into the record by staff during public comment at their normal cadence and will be limited to a maximum of 3 minutes. To be read into the record, e-mail must contain in the subject line "Public Comment – Not on the Agenda" or "Public Comment – Agenda Item #" with the relevant agenda item indicated.

Live Public Comment can be provided via the Zoom app (during public comment) by the raise hand or chat function. If participating by phone, dial *9 to raise your hand. Staff will unmute participant to allow comment. Participants will be unmuted in the order of hands raised or chat request to comment.

The meeting will be live streamed via the MOFD YouTube Channel. A link is accessible via the District's website.

1. OPENING CEREMONIES

- 1.1. Call the Meeting to Order
- 1.2. Roll Call

2. PUBLIC COMMENT

General public comment on any closed session item that will be heard. Comments may be limited to no more than three minutes pursuant to board policy.

3. CLOSED SESSION

- 3.1. **Public Employee Performance Evaluation**
(Government Code Section 54957)
Public Employee Appointment Title: Fire Chief
- 3.2. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jonathan Holtzman
Employee Organization: Local 1230, International Association of Firefighters IAFF
- 3.2. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jonathan Holtzman
Employee Organization: Unrepresented Employees
- 3.3. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jonathan Holtzman
Employee Organization: Moraga-Orinda Fire Chief Officers' Association

4. RECONVENE THE MEETING

- 4.1. Call the Meeting to Order
- 4.2. Roll Call

5. REPORT OF CLOSED SESSION ACTION

6. PUBLIC COMMENT – ITEMS NOT ON THE AGENDA

At the beginning of each regular District Board meeting, any member of the public may address the District Board concerning any item **not** on the Board's agenda but within the subject matter jurisdiction of the Board. Speakers will be limited to three (3) minutes unless otherwise specified by the Presiding Officer. The public will be given an opportunity to speak on each agenda item at the time it is called. The Board may discuss and/or take action regarding any or all of the items listed below. Once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board and if so authorized, said additional public comment shall be limited to the provision of information not previously provided to the Board or as otherwise limited by order of the Presiding Officer or the Board..

7. PUBLIC HEARING

7.1. **Public Hearing to consider the proposed revision to the Schedule of Fees for District Services and Adoption of Resolution 20-14 Modifying a Schedule of Fees for District Services**

Open Public Hearing for the purpose of receiving public comment regarding proposed revision to the Schedule of Fees for District Services.

Staff Recommendation: 1) Open Public Hearing for the purpose of receiving public comment regarding proposed modification to the Schedule of Fees for District Services; 2) Discuss; 3) Close Public Hearing; 4) Adopt Resolution 20-14 modifying a Schedule of Fees for District Services.

7.2. **Public Hearing on Adoption of Urgency Ordinance 20-04 Requiring Electrical Utilities to Provide Notice of Work in High Fire-Risk Areas and Restricting Certain Electrical Utility Work During Red Flag Warning Periods**

Open Public Hearing for the purpose of receiving public comment regarding Urgency Ordinance 20-04.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Conduct a public hearing; 4) Waive the Reading; 5) Adopt Urgency Ordinance 20-04, Requiring Electrical Utilities to Provide Notice of Work in High Fire-Risk Areas and Restricting Certain Electrical Utility Work During Red Flag Warning Periods.

8. CONSENT AGENDA

8.1. **Meeting Minutes – September 16, 2020 (Regular)**

Staff Recommendation: Approve and File

8.2. **Monthly Incident Report – September 2020**

Staff Recommendation: Approve and File

8.3. **Monthly Check/Voucher Register - September 2020**

Staff Recommendation: Approve and File

8.4. **Monthly Financial Report - September 2020**

Staff Recommendation: Approve and File

9. PROCLAMATION

9.1. **Proclamation Honoring the Lamorinda Community Emergency Response Team**

The MOFD Board will present a proclamation honoring the Lamorinda Community Emergency Response Team for educating citizens about disaster preparedness and basic disaster response to emergency situations.

10. REGULAR AGENDA

10.1. **Approval of GASB 75 OPEB Valuation Report as of June 30, 2020**

Staff will present information to the Board regarding approval of the OPEB Valuation Report as of June 30, 2020.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve the GASB 75 OPEB Valuation Report as of June 30, 2020.

10.2. **Quarter One Financial Update and Budget Review FY2021**

Staff will present information to the Board with a quarterly financial update

Staff Recommendation: 1) No action required; Informational purposes only

10.3. **Approval of increase in the amount not to exceed \$180,000 from \$90,000 with ArborWorks and Expert Tree Service in order to complete the lien work to abate fire hazards**

Staff will provide an update North Orinda Shaded Fuel Break Update and contractors used to complete the project.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve the increased amount not to exceed to \$180,000 with ArborWorks and Expert Tree Service in order to abate fire hazards.

11. COMMITTEE REPORTS

11.1. **Finance Committee (Directors Danziger and Jorgens)**

11.2. **Facilities Ad Hoc Committee (Directors Baitx and Donner)**

11.3. **Joint Fire Ad Hoc Prevention Committee (Directors Danziger and Jorgens)**

12. ANNOUNCEMENTS

12.1. **Brief information only reports related to meetings attended by a Director at District expense**
(Government Code Section 53232.3(d))

12.2. **Questions and informational comments from Board members and Staff**

12.3. **Fire Chief Updates**

12.3.1. **COVID-19**

12.3.2. **Human Resources**

12.3.3. **Fire Marshal**

12.4. **Communications Received**

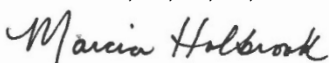
12.5. **Future Agenda Items**

13. ADJOURNMENT

The Moraga-Orinda Fire Protection District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access, attend and/or participate in District Board meetings due to a disability, to please contact the District Chief's office, (925) 258-4501, at least one business day prior to the scheduled District Board meeting to ensure that we may assist you.

Any disclosable public records related to an open session item on a Regular meeting agenda and distributed by the Moraga-Orinda Fire District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspections at 1280 Moraga Way, Moraga, during normal business hours.

I hereby certify that this agenda in its entirety was posted on **October 16, 2020**, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Marcia Holbrook
District Secretary/Clerk



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Jeff Isaacs, Fire Marshal
DATE: October 21, 2020
SUBJECT: Item 7.1 – Adopt Resolution 20-14 Modifying a Schedule of Fees for District Services

BACKGROUND

On January 8, 2020, the District adopted resolution 20-01, Revising a Schedule of Fees for District Services. This update was based on the Consumer Price Index changes for all urban consumers, San Francisco-Oakland-Hayward, California region.

With the adoption of the new fire code MOFD Ordinance 20-01, there is a need to add new fees associated with fire code section 325.9.10; Sale or Transfer of Property. Using the District's existing online system, property owners are able to self-report compliance with the fire code and check status with no fee. As a courtesy prevention staff has added additional functionality to allow real estate professionals to check property status using this system with no fee. In addition to these methods, there may also be cases where staff will have to perform in person inspections and educate the property owner on the scope of work required for compliance with the fire code. There may also be times when the buyer or seller eschews the self service system and calls to check property status. For this reason, Staff recommends updating the fee schedule.

The District has also implemented an online payment option (in addition to paying by check) in response to COVID19 and improved efficiencies for plan reviews, operational permits, and other fee based actions. There is a need to recover the user fees charged by the credit card processing company.

Staff recommends the Board adopt the proposed new fees effective October 22, 2020 as follows:

- Property Sale or Transfer Online Self Check- no charge
- Property Sale or Transfer On Site First Inspection Fee- \$150
- Property Sale or Transfer On Site Re-Inspection Fee- \$200
- Seller or Buyer Phone or Over the Counter Compliance Check Fee- \$20
- Online payment Debit and Credit Card User Fee – 2.45% of gross volume
- Online payment ACH/eCheck User Fee - \$1

RECOMMENDATION

1) Open Public Hearing for the purpose of receiving public comment regarding proposed modification to the Schedule of Fees for District Services; 2) Discuss; 3) Close Public Hearing; 4) Adopt Resolution 20-14 modifying a Schedule of Fees for District Services

ATTACHMENTS

Attachment A – Resolution No. 20-14 Revising a Schedule of Fees for District Services

RESOLUTION NO. 20-14

A RESOLUTION OF THE MORAGA-ORINDA FIRE DISTRICT ADOPTING A MODIFIED SCHEDULE OF FEES FOR DISTRICT SERVICES

WHEREAS, on November 20, 2013, the Moraga-Orinda Fire District of Contra Costa County (“District”) enacted District Ordinance No. 13-02 (the “Ordinance”), which authorized the schedule of fees as provided in Fire Protection Law of 1987 (Health and Safety Code sections 13800 *et seq.*, the “Act; and,

WHEREAS, Ordinance No. 13-02 set forth District fees and costs which are subject to reimbursement; and,

WHEREAS, it is necessary from time to time to revise the fees and charges that assist in defraying the costs of specific services provided by the Moraga-Orinda Fire Protection District (“District”); and,

WHEREAS, the District has given notice of its intent to increase such fees and charges contained in Ordinance No. 13-02 as may be adopted by Resolution and noticed in accordance with Health and Safety Code Section §13916 *et seq.*, and Government Code Section §6066; and,

WHEREAS, Health and Safety Code Section §13916 (d) provides that the schedule of fees established by Ordinance No. 13-02 must indicate an amount to be charged which is based on the estimated cost to provide the service and that schedule was made available to the public at least ten days before the adoption of this Resolution; and,

WHEREAS, the District has determined, with the adoption of the new fire code MOFD Ordinance 20-01, there is a need to add new fees to comply with fire code section 325.9.10. Sale or Transfer of Property. Prevention staff has added a way for Realtors to check property status online. There will still be cases where staff will have to perform in-person inspections and educate the property owner on the scope of work required for compliance with the fire code; and,

WHEREAS, The District has implemented an online payment option (in addition to paying by check) in response to COVID19 and improved efficiencies for plan reviews, operational permits, and others. There is a need to recover user fees charged by the credit card processing company.

NOW THEREFORE BE IT RESOLVED that the fees for District Services as adopted in a Master Fee Schedule of the District for district services are modified to provide for the imposition of the following fees upon rendering of the described service effective October 22, 2020:

New Rates as follows:

- Property Sale or Transfer Online Self Check- no charge
- Property Sale or Transfer On Site First Inspection Fee- \$150
- Property Sale or Transfer On Site Re-Inspection Fee- \$200
- Seller or Buyer Phone or Over the Counter Compliance Check Fee- \$20
- Online payment Debit and Credit Card User Fee – 2.45% of gross volume
- Online payment ACH/eCheck User Fee - \$1

PASSED, APPROVED and ADOPTED by the Board of Directors of the Moraga-Orinda Fire District at the regular meeting of the District Board held virtually on the 21st day of October 2020, on a motion made by Director _____, seconded by Director _____, and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Resolution 20-14

Dated: October 21, 2020

Steven Danziger, President
Board of Directors

ATTEST:

Marcia Holbrook
District Secretary/District Clerk



Moraga-Orinda Fire District

TO: The Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: October 16, 2020

SUBJECT: Item 7.2– Public Hearing on Adoption of Urgency Ordinance 20-04, Requiring Electrical Utilities to Provide Notice of Work in High Fire-Risk Areas and Restricting Certain Electrical Utility Work During Red Flag Warning Periods.

BACKGROUND

In the wake of recent catastrophic wildfires in California, and pursuant to Senate Bill 901 and rules of the California Public Utilities Commission (CPUC), publicly owned California electric utilities are required to prepare plans for constructing, maintaining, and operating their electrical lines and equipment in a manner that minimize the risk of wildfire. Senate Bill 901 added Section 764 (b) to the Public Utilities Code:

An electrical corporation that has a contract for private fire safety and prevention, mitigation, or maintenance services shall make an effort to reduce or eliminate the use of contract private fire safety and prevention, mitigation, and maintenance personnel in favor of employing highly skilled and apprenticed personnel to perform those services in direct defense of utility infrastructure in collaboration with public agency fire departments having jurisdiction.

Further, Assembly Bill 2380 changed Health and Safety Code 14865 by adding the following language:

It is the intent of the Legislature to provide for the highest level of safety for firefighters and the communities they protect by regulating the use of privately contracted private fire prevention resources. Nothing in this part shall be construed or otherwise interpreted to authorize public agencies to contract for firefighting services or other first response services. The Legislature finds and declares that firefighting and fire protection services are a municipal function and a public good to be provided by public agencies and their employees.

Certain portions of the District fall within Very High Fire Hazard Severity Zones as identified on the most recent California Department of Forestry and Fire Protection Fire and Resource Assessment Program map; and/or within the Tier 2 - Elevated and Tier 3 - Extreme zones as identified on the most recent California Public Utilities Commission Fire-Threat Map; and/or locally designated Wildland Urban Interface – Fire Areas supported by a finding of fact and as defined in MOFD Ordinance 20-02 which areas are hereafter referred to as high fire risk areas (HFRA).

To reduce the risk of loss of life and property due to uncontrolled wildfire, the District has instituted a burn ban during high fire danger periods. Due to the topography, climate, and vegetative fuel types prevalent in the District, historical fire activity has occurred between June and December.

As shown in Table 2 of PG&E's 2020 Wildfire Safety Plan, numerous near-miss events such as unplanned outages, faults, and conventional blown fuses which could result in electrical utility-caused wildfire ignition have occurred within PG&E's service area. In 2018, 34,066 of these near-miss events occurred, and an additional 20 events resulted in utility-caused ignitions which burned 167,162 acres resulting in 85 fatalities and the loss of 18,805 structures. In 2019, 46,105 near-miss events occurred while 21 utility-caused ignitions burned 79,959 acres, resulting in the loss of 374 structures.

Staff recommends that given the substantial risk of wildfires, the District, in order to ensure the public's safety and for the District to carry out its duties as the exclusive provider of fire prevention, fire suppression, and emergency response within its service area, any electrical utility engaging a SIPT or otherwise engaging in fire safety, prevention, or mitigation services in an area designated as a High Fire Risk Area during any time between June 1 and December 1 or when the District has imposed an Open Burning Ban, must provide notice to the District.

RECOMMENDATION

1) Discuss; 2) Deliberate; 3) Conduct a Public Hearing; 4) Waive the Reading and Adopt Urgency Ordinance 20-04, Requiring Electrical Utilities to Provide Notice of Work in High Fire-Risk Areas and Restricting Certain Electrical Utility Work During Red Flag Warning Periods.

ATTACHMENTS

Attachment A – Ordinance 20-04, Requiring Electrical Utilities to Provide Notice of Work in High Fire-Risk Areas and Restricting Certain Electrical Utility Work During Red Flag Warning Periods.

**ORDINANCE NO.
20-04**

**AN URGENCY ORDINANCE OF THE MORAGA-ORINDA FIRE
PROTECTION DISTRICT OF CONTRA COSTA COUNTY, CALIFORNIA
REQUIRING ELECTRICAL UTILITIES TO PROVIDE NOTICE OF WORK
IN HIGH FIRE-RISK AREAS AND RESTRICTING CERTAIN ELECTRICAL
UTILITY WORK DURING RED FLAG WARNING PERIODS**

SECTION ONE. Findings. The Moraga Orinda Fire District hereby finds and declares as follows:

(a) The Moraga-Orinda Fire Protection District ("District") is the sole and exclusive provider of fire protection, prevention, and suppression services within its jurisdictional territory, as determined by the Contra Costa County Local Agency Formation Commission and in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code § 56000 *et seq.*).

(b) In the wake of recent catastrophic wildfires in California, and pursuant to Senate Bill 901 and rules of the California Public Utilities Commission ("CPUC"), publicly owned California electric utilities are required to prepare plans for constructing, maintaining, and operating their electrical lines and equipment in manners that minimize the risk of wildfire.

(c) Senate Bill 901 added Section 764 (b) to the Public Utilities Code, which requires An electrical corporation that has a contract for private fire safety and prevention, mitigation, or maintenance services shall make an effort to reduce or eliminate the use of contract private fire safety and prevention, mitigation, and maintenance personnel in favor of employing highly skilled and apprenticed personnel to perform those services in direct defense of utility infrastructure in collaboration with public agency fire departments having jurisdiction.

(d) On February 6, 2019, the PG&E Corporation and Pacific Gas and Electric Company (collectively "PG&E") submitted to the CPUC a "Wildfire Safety Plan" for minimizing risk of further wildfires caused by PG&E equipment, as required by Senate Bill 901. This plan was updated on February 28, 2020.

(e) Section 5.3.5.2 of PG&E's 2020 Wildfire Safety Plan states that "PG&E's land and environmental management and customer care teams work closely with PG&E's vegetation management team to overcome these challenges as quickly as possible. They coordinate and plan the work in order to reach out to landowners, communities, and local governments to address concerns in advance of the proposed vegetation management activities. They also coordinate with local, state, and federal agencies to obtain necessary permits and conditions."

(f) Certain portions of the District fall within the Very High Fire Hazard Severity Zones as identified on the most recent California Department of Forestry and Fire Protection Fire and

Resource Assessment Program map; and/or within the Tier 2 - Elevated and Tier 3 - Extreme zones as identified on the most recent California Public Utilities Commission Fire-Threat Map; and/or locally designated Wildland Urban Interface – Fire Areas supported by a finding of fact and as defined in MOFD Ordinance 20-02 which areas are hereafter referred to as high fire risk areas ("HFRA").

(g) PG&E's Wildfire Safety Plan proposes to deploy Safety and Infrastructure Protection Teams ("SIPT") to support PG&E's work in a HFRA. The SIPT is to be comprised of individuals with training in fire prevention, fire suppression, and emergency medical response, and are to be located at the site that specified work by PG&E crews is to be conducted.

(h) PG&E has developed criteria to be considered on a daily basis, when engaging in fire prevention fire safety and prevention, mitigation, or maintenance services, in order to ensure fire safety, which include: considering weather, topography, and fuel types. PG&E and requires personnel to record consideration of the criteria.

(i) In order to ensure the public's safety and the orderly provision of emergency services in the District, and to comply with Public Utilities Code section 764, an electrical utility must coordinate with the exclusive provider of fire emergency services when engaging in private fire safety and prevention, mitigation, or maintenance services.

(j) To reduce the risk of loss of life and property due to uncontrolled wildfire, the District has instituted a burn ban during high fire danger periods.

(k) Due to the topography, climate, and vegetative fuel types prevalent in the District, historical fire activity has occurred between June and December.

(l) As shown in Table 2 of PG&E's 2020 Wildfire Safety Plan, numerous near miss events such as unplanned outages, faults, and conventional blown fuses that could result in electrical utility-caused wildfire ignition have occurred within PG&E's service area. In 2018, 34,066 of these near-miss events occurred and an additional 20 events resulted in utility-caused ignitions which burned 167,162 acres resulting in 85 fatalities and the loss of 18,805 structures. In 2019, 46,105 near-miss events occurred while 21 utility-caused ignitions burned 79,959 acres, resulting in the loss of 374 structures.

(m) Given the substantial risk of wildfires, the District has determined it is unsafe for electric utilities to perform scheduled, "non-emergency" work that requires the deployment of a SIPT or any other personnel to engage in fire safety, prevention, or mitigation services within the High Fire Risk Areas of the District's jurisdictional boundaries during periods when the National Weather Service has issued a Red Flag Warning for the work area.

SECTION TWO. The Board of Directors, as the governing body of the Moraga-Orinda Fire District, does ordain as follows:

Section 1. Definitions.

(a) "High Fire Risk Area" means the portions of the District that fall within the Very High Fire Hazard Severity Zones as identified on the most recent California Department of Forestry and Fire Protection Fire and Resource Assessment Program map; and/or within the Tier 2 - Elevated and Tier 3 - Extreme zones as identified on the most recent California Public Utilities Commission Fire-Threat Map; and/or locally designated Wildland Urban Interface – Fire Area.

(b) “Safety and Infrastructure Protection Team” or “SIPT” means personnel used by an electrical utility to perform fire safety, prevention, and mitigation functions to manage wildfire risk.

Section 2. Notice of Utility Work. In order to ensure the public’s safety and for the District to carry out its duties as the exclusive provider of fire prevention, fire suppression, and emergency response within its service area, any electrical utility engaging a SIPT or otherwise engaging in fire safety, prevention, or mitigation services in an area designated as a High Fire Risk Area during any time between June 1 and December 1 or when the District has imposed an Open Burning Ban, must provide notice to the District as follows.

(a) Requirements of Notice. The electrical utility shall provide in its notice the location, time, and type of work the utility is undertaking. The notice must be sent to: utility.notification@mofd.org.

(b) Timing of Notice. The electrical utility must provide the District with no less than 48 hours notice before starting any scheduled work. When the electrical utility must make critical or emergency repairs in situations where it is not possible to give the required 48 hours notice, the electrical utility must provide notice at the earliest possible time.

(c) Additional Notice. In addition to the notice prior to starting work, the electrical utility shall provide to the District a copy of the form used to document the daily safety briefing at the work site the utility is required to complete for each day of work, no later than three days after each working day.

Section 3. Restrictions on Utility Work During Red Flag Warnings. An electrical utility is prohibited from conducting scheduled, non-emergency work which requires engaging a SIPT or any other personnel to engage in fire safety, prevention, or mitigation services within the High Fire Risk Areas of the District's jurisdictional boundaries during periods when the National Weather Service has issued a Red Flag Warning for the work area.

Section 4. Penalties.

Any violation of this ordinance is an infraction. The electrical utility shall be subject to a fine of \$130.00 for the first offense, \$700.00 for the second offense within one year; and \$1300 for the third and subsequent offenses within one year.

SECTION THREE. SEVERABILITY

If any section, subsection, subdivision, paragraph, sentence, clause, phrase or word in this Urgency Ordinance is for any reason held to be unconstitutional or otherwise invalid, such holding shall not affect the validity of the remaining provisions of this Ordinance. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, phrase or word of this Urgency Ordinance regardless of the unconstitutionality or invalidity of any other section, subsection, subdivision, paragraph, sentence, clause, phrase or word herein.

SECTION FOUR. ENVIRONMENTAL DETERMINATION

The proposed Ordinance is not a "Project" because it has no potential for causing a significant physical impact on the environment and therefore is not subject to review under the California Environmental Quality Act ("CEQA," Public Resources Code Section 21000 *et seq.*). In addition, the proposed Ordinance is exempt under the definition of a "Project" in Section 15378(b)(3) of the regulations implementing CEQA (the "CEQA Guidelines," Title 14 of the California Code of Regulations, Sections 15000 *et seq.*) in that the proposed Ordinance concerns a government funding mechanism or fiscal activity that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. The Ordinance is also exempt under CEQA Guidelines Section 15307 as an action to protect natural resources and protection of the environment.

SECTION FIVE. URGENCY FINDINGS

The District Board of Directors hereby finds and determines that this Urgency Ordinance is necessary because of the facts set forth in the Findings.

SECTION SIX. DECLARATION OF URGENCY/EFFECTIVE DATE

Based on the forgoing Recitals and findings, all of which are deemed true and correct, this Urgency Ordinance is urgently needed for the immediate preservation of the public health, safety and welfare within the meaning of Article IV, Section 8(d) of the California Constitution. This Urgency Ordinance shall take immediate effect and be in full force upon its passage and adoption.

SECTION SEVEN. NOTICE TO UTILITIES

Upon adoption of this Urgency Ordinance, the Clerk of the District shall provide a copy of this Ordinance to all electrical utilities providing service within the jurisdictional boundaries of the District.

PASSED, APPROVED and ADOPTED this ___day of _____ at the regular meeting of the District Board of Directors held virtually on October 21, 2020, on a motion made by Director _____ seconded by Director _____, and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Steven Danziger, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Marcia Holbrook District
Secretary/Clerk

Jonathan V. Holtzman
District Counsel



Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

September 16, 2020

1. OPENING CEREMONIES

The Board of Directors convened a Teleconference Open Session at **6:07 p.m.** on **September 16, 2020**, via the Zoom application, <https://us02web.zoom.us/j/82640476364>, webinar id: 826 4047 6364 and by phone 669-900-6833. Pursuant to Executive Order N-29-20, Teleconferencing restrictions of the Brown Act have been suspended. MOFD is closely following the latest Public Health Order from the Contra Costa Health Services issued on March 17, 2020. At this time, all formal public meetings will continue remotely.

President Danziger called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Danziger	Director Jorgens	Marcia Holbrook, District Clerk
Director Baitx	Dave Winnacker, Fire Chief	Christine Russell, HR Benefits Manager
Director Donner	Gloriann Sasser, Admin Services Director	
Director Jex	Jonathan Holtzman, District Counsel	

2. PUBLIC COMMENT (audio 2:11)

President Danziger opened Public Comment on the closed session items. Public comment remained open for a minimum of 1 minute to allow for potential digital processing delays to ensure that the public had sufficient time and opportunity to send in questions or comments. There were no requests to address the Board. President Danziger closed Public Comment.

At **6:10 p.m.**, the Board adjourned to Closed Session.

3. CLOSED SESSION

3.1. Conference with Labor Negotiator

(Government Code Section 54957.6)

Agency Designated Representative: Jonathan Holtzman

Employee Organization: Local 1230, International Association of Firefighters IAFF

3.2. Conference with Labor Negotiator

(Government Code Section 54957.6)

Agency Designated Representative: Jonathan Holtzman

Employee Organization: Unrepresented Employees

3.3. Conference with Labor Negotiator

(Government Code Section 54957.6)

Agency Designated Representative: Jonathan Holtzman

Employee Organization: Moraga-Orinda Fire Chief Officers' Association

4. RECONVENE THE MEETING (audio 7:20)

4.1 Call the Meeting to Order

4.2 Roll Call

President Danziger reconvened the regular business meeting of the Moraga-Orinda Fire District Board of Directors at **7:01 p.m.** and requested an attendance roll call. Present were the following Directors and Staff:

President Danziger	Director Jorgens	Christine Russell, HR Benefits Manager
Director Baitx	Dave Winnacker, Fire Chief	Jonathan Holtzman, District Counsel
Director Donner	Gloriann Sasser, Admin Services Director	Marcia Holbrook, District Clerk
Director Jex	Jeff Isaacs, Fire Marshal	

5. REPORT OF CLOSED SESSION ACTION (audio 9:20)

President Danziger stated that the Board took no reportable action on agenda items 3.1-3.3.

6. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 9:33)

President Danziger opened Public Comment.

Dan DeBusschere, Orinda resident, appealed to the Board to request that Cal Fire or the Governor attain more aerial fire suppression support either from the federal government or through the air force via FEMA grants to fight the wildfires.

Charles Porges, Orinda resident, requested an update on the Chipping Program. President Danziger replied that the chipper program would be discussed by the Fire Marshal during the Fire Marshal report, agenda item 11.3.3.

There were further no requests to address the Board. President Danziger closed Public Comment.

7. PUBLIC HEARING (audio 14:18)

7.1. Public Hearing on Failure to Comply with the Notice to Abate Order for the Following Properties; Declare Properties a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties.

President Danziger commented that the first three properties will be heard together since they are owned by the same property owner. Fire Marshal Isaacs provided the report. Fire Marshal Isaacs reviewed the inspection processes, which started back in June 2020. Properties were mailed a 30-day Exterior Hazard Information letter. An inspection was performed after the 30-day notice, and violations were found on the parcels. A Notice to Abate Letter was mailed, giving the owner an additional 15 days to abate the identified violations. The Notice to Abate letter identified each violation provided a picture with a description of each violation and ways to correct the violation. A re-inspection was performed after the 15 day Notice, and violations were still found on the properties. Staff recommended moving the properties forward to a lien hearing, declared a nuisance and order the Chief to abate these parcels.

Properties with Violations

<u>CS#</u>	<u>Assessor Parcel Number</u>	<u>Owner</u>	<u>Address</u>	
20-1115	APN 273-083-031	ROACH MICHAEL F & CHRISTINE H	Oak Rd	vacant parcels
20-1111	APN 273-083-032	ROACH MICHAEL F & CHRISTINE H	Oak Rd	vacant parcels
20-1108	APN 273-083-033	ROACH MICHAEL F & CHRISTINE H	Oak Rd	vacant parcels
20-0795	APN 255-020-019	WOOD ANDREA C TRE	50 La Salle Dr	vacant parcels
20-2480	APN 260-080-001	DONG HISUK & SANJIJ TRE	42 Charles Hill Cir	vacant parcels
20-2192	APN 265-130-005	KARP LAWRENCE B & CAROL L TRE	Lomas Cantadas	vacant parcels
20-2144	APN 263-080-008	WILLIS MARILYN J TRE	10 Kittiwake Rd	structure on them
20-1064	APN 265-031-019	BUNKER KIM	9 Loma Vista	structure on them

Property #1, APN 273-083-031 (Oak Rd), Property #2 (Oak Rd), APN 273-083-032 & Property #3, APN 273-083-033 (Oak Rd), Oak Rd. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations.

President Danziger opened the Public Hearing for comment on parcel APN 273-083-031, APN 273-083-032, and APN 273-083-033. There were no requests to address the Board. No further discussion by the Board.

Motion by Director Donner and seconded by Director Baitx to Close the Public Hearing on APN 273-083-031, APN 273-083-032, and APN 273-083-033. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None). President Danziger closed Public Hearing

Motion by Director Jex and seconded by Director Baitx to Declare the Properties a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Property. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

Property #4, APN 255-020-019, 50 La Salle Dr. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations. The parcel is very large and does not meet the fire code portion that requires complete abatement. The large parcel does require a fuel break next to the part of the parcel that abuts the improved parcels. The owner did minimal work. Staff concern is the 100' fuel break requirement, which has not been completed by the owner. Staff recommends moving the property forward to a lien hearing to complete the required fuel break.

President Danziger asked if this was a vacant property. Fire Marshal Isaacs confirmed.

President Danziger opened the Public Hearing for comment on parcel APN 255-020-019. There were no requests to address the Board.

President Danziger asked District Council if a vote was needed to close the public hearing. District Council Holtzman stated that it was not needed.

President Danziger closed Public Hearing. No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Donner to Declare the Property a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

Property #5, APN 260-080-001, 42 Charles Hill Cir. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations. Fire Marshal Isaacs stated that the property does not have a structure on it and reviewed the pictures provided in the Board packet. The fire code violations are immediately adjacent to the road, which is an evacuation route in an emergency. Staff recommends moving the property forward to a lien hearing to abate the hazards.

President Danziger opened the Public Hearing for comment on parcel APN 260-080-001. There were no requests to address the Board. President Danziger closed Public Hearing. No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Jex to Declare the Property a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

Property #6, APN 265-130-005, Lomas Cantadas. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations. Fire Marshal Isaacs stated that the property has issues that are immediately adjacent to an evacuation route, as shown in the packet's photos. Staff has made numerous attempts via mail to contact the property owner. Staff recommends moving the property forward to a lien hearing to abate the hazards.

President Danziger opened the Public Hearing for comment on parcel APN 265-130-005. There were no requests to address the Board. President Danziger closed Public Hearing. No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Jex to Declare the Property a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

Property #7, APN 263-080-008, 10 Kittiwake Rd. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations. Fire Marshal Isaacs reviewed that the parcel has a structure located on the property and shows a for sale sign in front of the property. Staff made contact with the Realtor and was informed that the Realtor would communicate with the owner about the abatement notice and violations for the parcel. Work has not been completed on the parcel, and Staff has not been able to make contact with the owner. Staff recommends moving the property forward to a lien hearing to abate the hazards.

President Danziger opened the Public Hearing for comment on parcel APN 263-080-008. There were no requests to address the Board. President Danziger closed Public Hearing.

Director Jorgens asked if the work will be completed by the contractors approved at the August 19, 2020 board meeting. Fire Chief Winnacker confirmed and stated that having the approved list of contractors will allow Staff to move very quickly to abate the hazards.

Director Jex asked if Staff has started work on the previously approved properties to abate the hazards. Fire Chief Winnacker confirmed and stated more information would be provided under the Fire Marshal's report.

No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Donner to Declare the Property a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

Property #8, APN 265-031-019, 9 Loma Vista. The board packet provides detailed documentation on the Notice to Abate that lists the violations and pictures of the violations. Fire Marshal Isaacs stated that the property had received numerous complaints. The property was inspected on June 26, 2020, and multiple notices were sent out. Fuels Mitigation Manager Graham worked with the property owner who attempted to complete some abatement work, but not enough work was completed to satisfy the Notice to Abate order. Fire Marshal Isaacs reiterated that MOFD is here to work with the property owners and help the owners abate their properties successfully. In addition, owners have to work with MOFD within the time limits, and the work cannot be deferred for months. Staff recommends moving the property forward to a lien hearing. If the property owner still wants to contact MOFD to work with Staff, MOFD will continue to work with the property owner before sending one of our contractors out to abate the property. President Danziger noted that we are three months into the abatement process.

President Danziger opened the Public Hearing for comment on parcel APN 265-031-019. District Clerk Holbrook informed the Directors that Ms. Bunker was trying to participate in the meeting. Ms. Bunker had called in earlier and was listed as an Attendee, but has dropped off the call. At 5:43 p.m. today, Ms. Bunker sent in email correspondence (attachment A). The email is a document showing that the property is in escrow. President Danziger asked if Ms. Bunker was the owner selling the property. District Clerk Holbrook confirmed. Director Jorgens commented that the new buyer should be informed of the lien or work done on the property. Fire Chief Winnacker clarified that the information forwarded included the title company and the title processor. Staff will follow up with the title processor to ensure that they understand that not only is there a current fire code violation associated with this house, but that tax lien funded work has been approved to ensure that the disclosure has occurred. **There were no further requests to address the Board. President Danziger closed Public Hearing.** No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Jex to Declare the Property a Seasonal and Recurrent Nuisance and Order Fire Chief to Abate the Properties. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

8. CONSENT AGENDA (audio 36:01)

- 8.1. **Meeting Minutes – August 19, 2020 (Regular)**
Staff Recommendation: Approve and File
- 8.2. **Monthly Incident Report - August 2020**
Staff Recommendation: Approve and File
- 8.3. **Monthly Check/Voucher Register - August 2020**
Staff Recommendation: Approve and File
- 8.4. **Monthly Financial Report – August 2020**
Staff Recommendation: Approve and File

President Danziger requested that item 8.3 be pulled from the Consent Calendar. Directors Jorgens requested that item 8.4 be pulled from the Consent Calendar.

Motion by Director Jorgens and seconded by Director Jex to approve Consent Agenda items 8.1 and 8.2. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

- 8.3 **Monthly Check/Voucher Register - July 2020**
President Danziger asked about the four checks that have a zero amount on the last page. Administrative Services Director Sasser answered that they are voided checks.

- 8.4 **Monthly Financial Report - July 2020**

Director Jorgens asked if the two and a quarter million dollar revenue budget shortfall is a timing issue. Administrative Services Director Sasser confirmed and explained that property tax income would come in October, December, and June. Ambulance revenue will come in each month. ASD Sasser added that due to the COVID economic climate, an in-depth budget review would be presented each quarter versus only twice a year. Director Jorgens requested if footnotes could be added to the reports of future explanations that could be helpful to the Directors.

Motion by Director Jorgens and seconded by Director Jex to approve Consent Agenda items 8.3 and 8.4. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

President Danziger opened Public Comment. There were no requests to address the Board. President Danziger closed Public Comment. No further discussion by the Board.

9. REGULAR AGENDA

9.1. **Draft GASB 75 OPEB Valuation Report as of June 30, 2020, and Approval of OPEB Funding Policy (audio 41:56)**

Administrative Service Director Sasser provided the report. The District provides retiree health insurance benefits to employees. Government Accounting Standards Board Statement No. 75 requires the District to complete a roll-forward report of the actuarial valuation produced for the prior fiscal year for the District's other post-employment benefits (OPEB) plan. GovInvest has completed the draft valuation report calculating the long-term costs associated with the District's OPEB plan. Staff recommends that the Board provide direction to staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2020, and approve the OPEB Funding Policy. ASD Sasser stated that the final GASB 75 OPEB Valuation Report will be presented to the board at the next meeting for approval.

Roger Burton, GovInvest Actuary, reviewed the GASB 75 OPEB Valuation Report and answered the board's questions. Director Jorgens asked if six and a quarter is still a valid number for the projected earnings rate for the OPEB plan investments. Mr. Burton answered that it is a conservative estimate. The rates from Calpers used in the evaluations have increased where MOFD's have stayed the same. If the Board decided to lower the rate, it would increase the liability, changing the assumptions. Director Jex asked if the change would be rolled over for five years. Mr. Burton confirmed. Director Jorgens asked about the three percent used for the Assumed Rate of Payroll Growth. Mr. Burton answered that three percent is the assumption that CalPERS uses, and it is the assumption that was approved. Directors Jorgens and Danziger discussed using the actual contracted percentage. Mr. Burton responded that the payroll assumptions could be updated for the 2020/2021 years based on the board's direction. Mr. Burton concluded that he would follow up with the District about potentially changing the Discount Rates and Payroll Growth assumptions. Director Jorgens requested that it be put on the next agenda for discussion.

Director Jex asked if the report will go to the auditors. ASD Sasser answered that the report needs to be completed for audit purposes to record the liability. Staff recommended that the Board review the draft and provide input to the actuary for the report, and the board would then approve the report at the next board meeting.

President Danziger opened Public Comment. There were no requests to address the Board. President Danziger closed Public Comment. No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Jex to approve the OPEB Funding Policy. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

9.2. **Resolution 20-13 – A Resolution of the Moraga-Orinda Fire Protection District of Contra Costa County, Amending the District Conflict of Interest Code (audio 94:35)**

District Council Holtzman provided the report. All local government agencies are required by statute to adopt a Conflict of Interest Code that includes provisions designating the positions within the agency required to report certain financial interests, the manner of reporting those financial interests, and standards for when the employees will be disqualified from participating in the making of certain decisions. Conflict of Interest Codes must specifically list positions that make or participate in making decisions for or on behalf of the District. The primary purpose of the Code is to require disclosure of investments, interests in real property, sources of income, and business positions that designated positions may affect in their decision-making. At a regular Board meeting on August 15, 2018, the Board of Directors adopted

Resolution 18-15 – a Resolution of the Moraga-Orinda Fire Protection District of Contra Costa County Adopting a Conflict of Interest Code. District Council has conducted the required biennial review of the Conflict of Interest Code and has determined to remove two positions and add three positions and associated disclosure categories to the list of “Designated Positions” in the Code. In accordance, Section 1 of Resolution 20-13 Amending the District Conflict of Interest Code and Section 2 of the Conflict of Interest Code have been amended to remove positions “Assistant Fire Marshal” and “Fire Inspector/Plans Examiner”; add three new positions of “Finance Manager”, “Fuels Mitigation Manager” and “Fuels Mitigation Specialist”, and replace “Consultant” with “Consultant/New Positions.” No other substantive changes were made to the Code.

President Danziger opened Public Comment. There were no requests to address the Board. President Danziger closed Public Comment.

President Danziger asked about the removal of the Assistant Fire Marshal and Fire Inspector/Plans Examiner positions. Fire Chief Winnacker answered that the positions have been removed and replaced with a different positions. The positions were removed from this year's budget to more accurately display to the board and the public where MOFD plans to allocate resources to fill the requirements and not the positions. Director Jorgens commented that more than one document in our procedures and codes that affects conflicts of interest. Director Jorgens supported making the COI policy changes but noted additional restrictions that govern the Board. Director Jorgens requested those topics be on the next agenda.

No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Donner to Adopt Resolution 20-13 – A Resolution of the Moraga-Orinda Fire Protection District of Contra Costa County, Amending the District Conflict of Interest Code. Said motion carried 5-0 roll call vote (Ayes: Baitx, Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: None; Abstain: None).

9.3. **Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$57,870 and Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$53,258 to Replace a Destroyed 2019 Dodge 2500 Pickup Truck with a 2021 Dodge 2500 Pickup Truck (audio 100:47)**

Fire Chief Winnacker provided the report. In June 2020, during a controlled burn event, a District-owned 2019 Dodge 2500 pickup truck was rolled and destroyed in an accident. The destroyed truck was purchased in 2019 under the State of California purchasing contract. The cost breakdown: Dodge 2500 w/ tax \$32,181, Emergency equipment installed \$7,749, Radio and antennae \$3,461, Graphics \$1,712, with a total cost of Utility \$45,103. District insurance coverage provides reimbursement based on a comparable vehicle analysis and reimbursement of equipment costs. The District received insurance reimbursement for the Utility Truck and equipment on September 4, 2020, in the amount of \$53,258. Staff recommended replacing the destroyed truck with a 2021 Dodge Ram 2500 pickup truck to be purchased under the State of California purchasing contract. The cost breakdown: Truck and sales tax \$36,538, Emergency equipment \$5,175, Radio and antennae \$4,050, iPad, modem and accessories \$4,613, Upgraded bumper, rack, shocks \$2,774, Graphics \$1,720, Labor \$3,000, with a total cost of truck \$57,870. Fire Chief Winnacker concluded that a Capital Projects Fund budget adjustment is necessary to increase expenditures \$57,870 for the replacement truck purchase and to increase other financing source revenue \$53,258 for the insurance reimbursement.

President Danziger opened Public Comment. There no further requests to address the Board. President Danziger closed Public Comment.

Director Jorgens asked how much the net loss will be for the District. Fire Chief Winnacker answered \$4,612. President Danziger asked if the Apparatus Committee recommended this vehicle replacement. Fire Chief Winnacker confirmed.

No further discussion by the Board.

Motion by Director Jorgens and seconded by Director Jex to Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$57,870 and Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$53,258. Said motion carried 5-0

roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

9.4. Approval to Accept FEMA Assistance to Firefighters Grant Supplemental in the Amount of \$36,103.50 and Authorize a Fiscal Year 2021 General Fund Revenue Budget Adjustment Increase in the Amount of \$32,821 (audio 105:00)

Fire Chief Winnacker provided the report. In May 2020, MOFD applied to the Assistance to Firefighter Grant – COVID-19 Supplement (AFG-S). The purpose of the AFG-S is to provide funds for the purchase of PPE and related supplies, including reimbursements, to prevent, prepare for, and respond to the coronavirus. On September 2, 2020, MOFD received notice of award for \$36,103.50. The AFG-S requires a 10% cost-share of the total amount. The District has 30 calendar days from the notice of award to accept or decline the grant. Fire Chief Winnacker explained that the grant's acceptance would result in a General Fund revenue increase of \$32,821. The AFG-S requires a 10% cost-share (\$3,282.14). The District has already met this cost-share requirement with qualified reimbursable PPE purchases prior to the notice of award. Fire Chief Winnacker took a moment to thank Battalion Chief Lee for his expertise in seeking and obtaining grant-funding opportunities. The Board also conveyed their appreciation for BC Lee's efforts in getting this grant.

President Danziger opened Public Comment. There were no requests to address the Board. President Danziger closed Public Comment.

Director Jex asked for clarification on the 10% cost-share of the grant. Fire Chief Winnacker answered that the grant was specifically written to allow applicants (awardees) to be credited for previously purchased items purchased to protect our members while responding to calls during the COVID-19 pandemic. We were able to credit money already spent on equipment towards the cost-share requirement. Director Jex asked for clarification on the \$32,000 budget adjustment. Fire Chief Winnacker explained that the \$36,000 is considered the full amount of the grant, and the 10% which has been cost-shared comes out of our revenue, our previous expenditures. The actual amount of money to be received is the \$32,000 amount.

No further discussion by the Board.

Motion by Director Jex and seconded by Director Jorgens to accept the FEMA Assistance to Firefighters Grant Supplemental in the Amount of \$36,103.50 and Authorize a Fiscal Year 2021 General Fund Revenue Adjustment increase in the Amount of \$32,821. Said motion carried 5-0 roll call vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: None; Abstain: None).

9.5. Cost Recovery for El Toyonal Power Pole Fire (audio 110:37)

Fire Chief Winnacker provided the report. On June 24, 2020, equipment owned by Pacific Gas & Electric (PG&E) caused a vegetation fire on El Toyonal in Orinda. The fire burned a small area under the power lines before being extinguished by MOFD crews. Due to the slope and heavy vegetation in the surrounding area, there was significant potential for spread. The rapid response was enabled by numerous fire reports to include several witnesses who notified station 45 in person and provided valuable information that assisted in the fire cause and origin investigation. On June 30, 2020, staff sent an invoice to PG&E for cost recovery in the amount of \$1,695.01. The invoice was paid-in-full by PG&E on July 24, 2020.

President Danziger opened Public Comment. There were no requests to address the Board. President Danziger closed Public Comment. No further discussion by the Board.

Fire Chief Winnacker requested before moving to the next agenda item, a notification (attachment b) was received from Ms. Kim Bunker, who experienced trouble getting into the meeting for the lien hearing. District Clerk Holbrook contacted Ms. Bunker during the meeting to assist with the technical issues.

President Danziger reopened the Public Hearing for comment on Item 7.1, on Property #8, APN 265-031-019, 9 Loma Vista giving opportunity for the property owner or an agent for the property owner to make a comment to the board regarding this notice.

Kim Bunker expressed her apology for her property and that it wasn't handled sooner. Ms. Bunker stated that she is in escrow, and it was supposed to close two weeks ago. The buyer has been working with Ms.

Bunker on this issue. The Buyer knows everything and offered to bring out a crew. Ms. Bunker asked the buyer to wait until escrow closed because of liability issues. Ms. Bunker commented that many things need to be moved, chopped, and crunched, and told the buyer that she wanted to make sure they had workers comp and stuff. The problem is that escrow was extended. This evening, Ms. Bunker spoke to the buyer and stated that he will call MOFD in the morning, but could also be on this call if it helps since he is the person buying the property. Ms. Bunker expressed that they both do not want to have a lien and will handle this right away. Ms. Bunker requested if they can have additional time (how little it is, it doesn't matter), and they will handle the citation.

Fire Chief Winnacker reviewed the two and a half months of communications with the property owner and commented that MOFD is always committed to moving toward voluntary compliance. Fire Chief Winnacker noted that because the hazard has been brought to the board, voluntary compliance has not been achieved. If the new owner is committed to doing the work on a very rapid and timely basis, Staff would work with the owner. Staff recommended that the Board continue with the lien's approval. The lien's approval approves the authority for staff to order and schedule and do the work needed to bring the property in compliance. Fire Chief Winnacker reiterated that Staff is committed to working with the current owner and the new owner to have this work accomplished promptly without the district having to be involved. Fire Chief Winnacker pointed out that if the Board does not take action tonight, the next time this could be considered would be at the regular meeting in October.

President Danziger opposed the reconsideration of agenda item 7.1. President Danziger recommended Ms. Bunker and the new owner take care of the violation immediately and contact the Fire Marshal. Ms. Bunker stated that the lien was placed without her being there and does not believe it is fair. Director Jorgens clarified that the lien hearing allows MOFD to go out and hire someone to do the work. The Board has approved the authority to complete the work. If you can complete the work within the timeframe, MOFD would not need to hire a contractor and incur the expense or execute on the lien. The lien only occurs if MOFD has to go out and abate the hazards and incur the expense. Ms. Bunker asked if making the lien now is one more thing that has to clear escrow. President Danziger answered that a lien had not been placed on the property. Director Jorgens clarified that the Board's action authorizes the Staff to abate the hazard, leading to a lien. Director Jex added that MOFD has an obligation to inform the escrow company of the violations and that has to be done. Ms. Bunker understood and stated the buyer knows what needs to be done, and it is also in the escrow papers. Director Jorgens commented that the escrow has not closed and the same reasons expressed earlier for not mitigating the property still exist (liability and worker's comp) until it actually closes.

District Council Holtzman reminded the Directors that there had not been a vote to reopen this item. If the Board concludes that the position would be the same, then there is no need to reopen item 7.1. All Directors agreed not to reopen agenda Item 7.1, Property #8, APN 265-031-019, 9 Loma Vista. President Danziger suggested the owner and/or the new owner contact the Fire Chief or Fire Marshal.

President Danziger closed public hearing comment. No further discussion from the board.

10. COMMITTEE REPORTS (audio 112:50)

- 10.1 **Finance Committee (Directors Danziger and Jorgens)**
No report.
- 10.2 **Facilities Station 41 Ad Hoc Committee (Directors Baitx and Donner)**
No report.
- 10.3 **Joint Fire Prevention Committee (Directors Danziger and Jorgens)**
No report

11. ANNOUNCEMENTS (audio 129:00)

- 11.1. **Brief information only reports related to meetings attended by a Director at District expense**
(Government Code Section 53232.3(d))
No report.
- 11.2. **Questions and informational comments from Board members and Staff**
No report.
- 11.3. **Fire Chief Updates**
 - 11.3.1 **COVID-19**

Fire Chief Winnacker provided the report. MOFD had a member who tested positive as a result of fire activity and deployments out of County. Members were exposed. In partnership with the labor group, the exposed members were rapidly identified and moved off duty for testing. The

station and equipment were rapidly decontaminated. All exposed members tested negative and were able to return to work. Staff continues to take the disease transmission protocols very seriously. We continue to profile our enhanced PPE measures both internally and externally with the general statement that everyone Staff comes in contact with is COVID positive, which is designed to protect our members from exposure to the disease and protect the public from exposure to disease.

11.3.2. **Human Resources**

Human Resource Benefits Manager Russell provided the report. The District's promotional testing schedule indicates that the next Battalion Chief Examination process is to be hosted in December 2020 in accordance with this policy. The recruitment must be posted 90 days prior to the examination date, scheduled for December 8th, for this particular process. Once the examination process is complete, the eligibility list will be established from this Recruitment and will be good for two years. President Danziger asked about the deadline. HR Benefits Manager Russell answered the application period is September 1st through December 1st.

11.3.3. **Fire Marshal**

Fire Marshal Isaacs provided the report. Plan review submittals have increased due to the Wilder development. Staff started the annual inspections as required by the State Fire Marshal's Office for all apartments and schools within the fire district. Fire Marshal Isaacs shared photos and success stories on the hazard abatement program and commented that the lien hearings have successfully achieved compliance. Other success stories were shared with education and outreach to property owners by the Fuels Mitigation staff. A manageable two-year mitigation plan was created with a large property owner. Staff inspected the property and other surrounding properties and, with the collaboration and education provided to all homeowners on the ridge, resulted in the large parcel owner mitigating his property and creating a shaded fuel break by working with the surrounding property owners. Fire Marshal Isaacs concluded that Staff is working on finalizing the chipper program and securing a lease and training for the chipper truck. The chipper program is looking to start the first or second week of October.

Fire Chief Winnacker reported that several Diablo Fire Safe projects have recently been approved. Fire Marshal Isaac is a member of that board and has been advocating very effectively for projects within the fire district. The Sleepy Hollow Firewise Community has earned one of the Diablo Fire Safe grants. Through the grant funding, the MOFD chipper program, Staff, and Sleepy Hollow Firewise Community will be able to remove juniper encroaching on the roadside in advance of next year as and remove overhanging trees. Fire Chief Winnacker expressed appreciation for all the hard work of the Sleepy Hollow Firewise Community and looked forward to the partnership.

President Danziger inquired about the chipper truck rental agreement. Fire Chief Winnacker described the nine-month lease with the ability to terminate if needed for a nominal fee. President Danziger asked about community outreach. Fire Chief Winnacker replied the delay has been due to the difficulty in securing a truck and chipper combination. Director Jorgens asked about the training for Staff. Fire Chief Winnacker explained that Staff has already been trained on the chipper and will require in-service training on the truck's class, make, and model.

Fire Chief Winnacker continued with the Fire Chief report. Record-breaking fire in the State in all three categories that Cal Fire keeps. MOFD has members, single resources, and engine companies deployed all over the state and continues to contribute to the statewide fight. MOFD support has been everything from geographic information systems, which is a training role where members learn more about how to develop and manipulate data for geographic displays and support of an incident to line safety officers to Division supervisors to Strike team leaders. MOFD has an engine up at the North complex in Butte County and three single resources at the Oak fire in Willits and three single resources on the Red Salmon Complex up on the Klamath River. Fire Chief Winnacker emphasized that we are in the second week of September and have not yet come into what is traditionally high fire season. The forecast is that this will be a late-onset winter with the potential to have three more months of fire season. The fuels are dry with dry strong winds and well-cured fuels equal explosive fire growth. Staff continues to move forward with both aggressive enforcement of the existing fire code and adoption of the more progressive fire code. Fire Chief Winnacker stated that the County Board of Supervisors scheduled the fire code for adoption on September 22, 2020. The Board of Supervisors'

adoption is the final step in the adoption process and the new fire code will take effect 15 days following their adoption. The enhanced abatement fuel mitigation standards will come into enforcement on the new compliance date of June 1st. The extra two weeks means that we will be moving the non-compliant parcels into violation (and possible lien status) a month earlier. The new compliance deadline will support the goal of abating hazards earlier in the season. MOFD looks forward to working with the Town of Moraga, City of Orinda, and County to ensure the building code elements of ember resistant construction and sprinkler system requirements are understood and enforced.

Director Jorgens asked about Governor Newsom's agreement with the National Forest Service to mitigate up to a million acres of forest land in California before 2025 and asked if that was a good plan. Fire Chief Winnacker answered that forest management is certainly part of the problem. Observing the pre-European average trees per acre relative to now, many more trees are on the landscape due to logging, and the exclusion of wildfire has allowed the forest to become choked with combustible fuels. There are negative implications related to watershed health, tree mortality, and ultimately the quantity of biomass, particularly stressed biomass, its presence on the landscape, which sets the stage for explosive fire. Thoughtful restoration of naturally occurring and prescribed fire to the landscape is a good thing, and in many ways replicates, on a larger scale, elements of what MOFD is trying to do in our District. The implementation is different because of the populated nature, and the parcels are much smaller. The underlying science and the underlying principles are the same. MOFD looks forward to being able to contribute to that effort through both the establishment of defensible space, the implementation of more stringent building standards within the community, and the introduction of fire and working with the surrounding public landowners to ensure they are meeting their requirements for range management and defensible space along the perimeter brings a cohesive and comprehensive plan to reduce the prevalence and intensity of fire in our community.

11.4. Communications Received

No Report

11.5. Future Agenda Items

No Report

President Danziger opened Public Comment.


Charles Porges, Orinda resident, requested MOFD to post on social media when the Chipping Program is available. Mr. Porges inquired if MOFD is currently taking requests for service. Fire Chief Winnacker confirmed and scheduling will be prioritized based on organized neighborhoods to increase the chipper's efficiency. MOFD anticipates delays based on the number of requests already received. Director Jorgens requested Staff keep the board updated on the forecast for demand in case the Board needs to evaluate having additional capabilities.

Robert Weiss, Orinda resident, thanked MOFD for the chipper program and inquired about a volunteer network to support the community, so resources do not have to leave the area. Fire Chief Winnacker reviewed the local volunteer contingent and support. Fire Chief Winnacker explained that when a firefighter is deployed from the district to support other incidents, off-duty firefighters are recalled, and staffing is maintained at all times. Fire Chief Winnacker discussed the number of opportunities for community support through the CERT program. Dennis Rein, Emergency Preparedness Coordinator, contact information is on the MOFD website and is available to review volunteer programs.

There were no further requests to address the Board. President Danziger closed Public Comment. No further discussion by the Board.

12. ADJOURNMENT (audio 156:14)

At 9:41 p.m., Director Jorgens motion and seconded by Director Donner to adjourn the meeting. Said motion carried 5-0 roll call vote (Ayes: Baitx, Jex, Jorgens, Donner, and Danziger; Noes: None; Absent: None; Abstain: None).



Marcia Holbrook,
District Secretary/District Clerk

Attachment A - Item 7.1 Public Hearing

From: [Kimmotion](#)
To: [Info](#)
Subject: Re Hearing Tonight at 7 PM. Kim Bunker - 9 Loma Vista Dr. - Escrow in process
Date: Wednesday, September 16, 2020 5:53:26 PM

----- Forwarded Message -----

From: Cindy Felton <noreply@title.com>
To: [REDACTED] <[REDACTED]>
Sent: Thursday, August 20, 2020, 07:35:16 AM PDT
Subject: 9 Loma Vista Dr. - Information Requested from Escrow



Start your transaction off smoothly!

[Get Started](#)

Hi Kim,

My name is Cindy, and I work for Fidelity National Title Northern California, and I've helped many sellers like you close their transaction. I'm here to help you complete the documents needed to close on 9 Loma Vista Dr., Orinda, CA.

To help this transaction go smoothly, you'll need to confirm some details with us. We'll also ask for information regarding the following:

- Property details such as Homeowner Associations (HOAs), or recent home improvements
- Lender contact information, including any home equity lines of credit

Confirming these details should take around 5 minutes, however you can pause and return at any time during the process. As you may know, real estate is very time sensitive, so a quick response is a huge help.

If you do not want to complete this information digitally or you are trying to access this email outside the U.S or Canada, please feel free to call me. I

Attachment A - Item 7.1 Public Hearing

look forward to working with you!

Sincerely,
Cindy Felton



WARNING Wire Fraud Advisory

Wire fraud and email hacking/phishing attacks are on the rise! If you receive an email containing Wire Transfer instruction, **DO NOT RESPOND TO THE EMAIL!**

- Call your escrow officer/closer immediately, using a previously known phone number and **NOT** a number provided in the email, to verify the info prior to sending funds.
- Fidelity National Title Northern California does not alter its wiring instructions. If you receive new wiring instructions, please notify your escrow officer/closer immediately.

This email was sent on behalf of Fidelity National Title Northern California

Tf7c2d58a-2513-4193-ad23-6ddd2017b090

Attachment B - Item 7.1 Public Hearing

From: [Kimmotion](#)
To: [Info](#)
Subject: I called in, I texted, I sent an email and still I was denied my hearing!
Date: Wednesday, September 16, 2020 8:10:01 PM

I was on this phone call tonight, but it would not let me in. I got there at 7 and put in the code and it told me I was on the call, but that I was muted. I texted to say that I was there, I sent an email to this address, I tried calling the text number, but I couldn't reach anyone. I had another cell phone that I was trying to reach somebody with, and I left a message on the fire district line. I tried everything in my power to get the thing to unmute me.

I had sent over proof that my house was in escrow, but I didn't get to testify about how the new owner was supposed to have taken possession over two weeks ago, and his first order was to clean the entire Property. This would have been finished by now, if escrow had not been delayed and no matter what, I wanted to handle the issue immediately.

The person running the meeting said,(I heard the whole meeting, because I was on the line, and it was just so that I could not be heard) that they wanted to work with people to work out a solution. This would have absolutely happened if I wasn't on mute!

And it could so easily be worked out! But they assumed I wasn't there, and then man, almost gleefully. sent it for a lien, and then spoke of making sure the new owner knew about it. I told one of the women I talked to at the department about the cheering tonight, that the new buyer knew about my citation and it was part of our escrow instructions, for him to immediately handle the issue with the fire department.

When I found out about this hearing, I call the new owner, and told him it was now heading for a lien, and he told me he would help me immediately clear the property. But none of this was in front of the meeting because the zoom meeting wouldn't let me in!

A woman spoke and said that I had contacted her earlier in the day, and she discussed the escrow information I sent, but then said I hadn't written any thing since - however, since 7pm I had been texting and calling and also emailed this address as well, asking for help to be able to be unmuted in the call.

I will call in the morning, to find out what can be done to allow me an actual hearing.

Kim Bunker

MOFD Response Time Summary by Incident Type (grouped) for All Code 2 and Code 3 Responses.

Will only show Incident Types that are applicable. EMS/Rescue \ Structure Fires (actual type is in a structure) \ Vegetation Fires \ Other Types Grouped - Alarms/Hazards/Pub Svc/Etc... Data Is Based On Completed RMS Incident Report Data Entered by Company Officer. Resp. Data Based on "First Arriving Unit". "In District" = Moraga, Orinda, Canyon. "Out of District" = Lafayette & any Other City Aid Provided to.

	September, 2020										Totals		
	All Others (Alarms / Pub Service / Etc..)			EMS / Rescue			Structure Fires			Vehicle Accidents			
	In District	Out of Dist.	Out of Dist.	In District	Out of Dist.	Out of Dist.	In District	Out of Dist.	Out of Dist.	In District		Out of Dist.	
Incident Totals	86	6	119	1	2	9	1	2	9	1	1	225	
Median Turnout	1.43	1.68	1.25	0.30	1.83	0.83	1.47	1.83	0.83	1.63	1.63	1.30	
Median Resp Time	5.90	10.68	5.50	4.97	12.53	5.40	7.63	12.53	5.40	11.57	11.57	5.75	
Resp Time (90th%)	8.58	372.60	7.95	4.97	16.52	7.51	7.63	16.52	7.51	11.57	11.57	8.57	

Code 3 Response Time Summary by City and Incident Type. Times shown are based on the First Responding Units Arrival at Scene of Emergency.

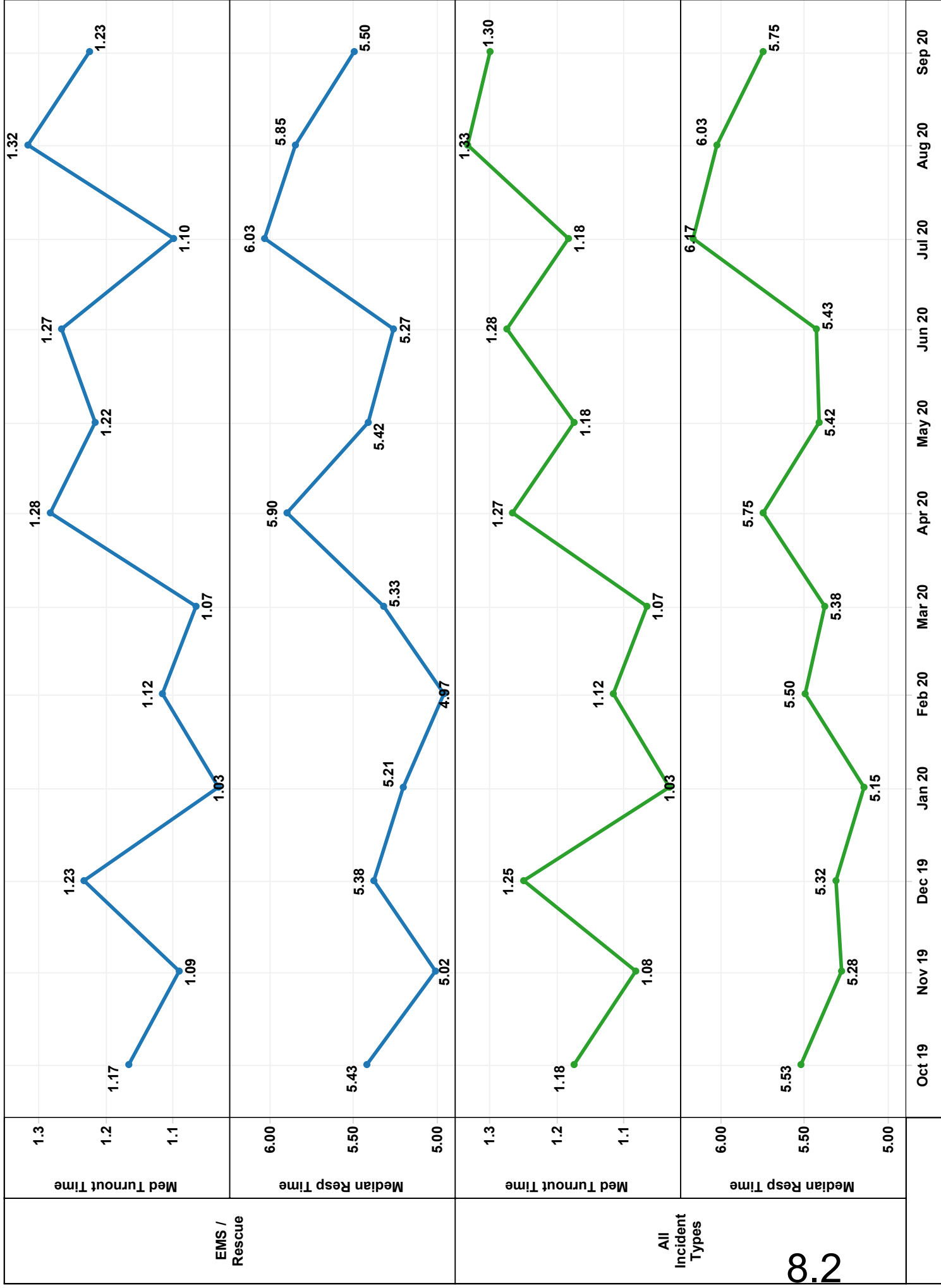
	September, 2020																																
	Incident Totals					Median Turnout					Median Resp Time					Resp Time (90th%)																	
	EMS / Rescue	Structure Fires	All Other Types	Totals for City		EMS / Rescue	Structure Fires	All Other Types	Totals for City		EMS / Rescue	Structure Fires	All Other Types	Totals for City		EMS / Rescue	Structure Fires	All Other Types	Totals for City														
Orinda	49	1	16	66	1.37	1.47	1.57	1.42	1.15	1.17	1.15	1.17	1.15	1.17	6.15	7.63	6.76	6.43	4.63	5.88	6.15	7.63	8.50	8.44	7.20	7.92	7.53	4.97	8.55	6.23	8.55	8.28	8.28
Moraga	54	1	10	64	0.30	2.62	1.67	1.67	1.67	0.26	0.26	0.26	0.26	0.26	4.88	4.97	8.55	6.23	6.23	6.23	4.88	4.97	8.55	6.23	6.23	6.23	8.55	8.28	8.28	8.28	8.28	8.28	
Lafayette	3	2	2	7	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23
Canyon	2	2	2	6	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37	7.37

Response Totals By Incident Type

	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Total
All Others (Alarms / Pub Service / Etc.)	194	129	98	113	88	87	75	79	93	101	134	130	1,321
EMS / Rescue	176	169	191	179	166	157	103	132	148	143	135	122	1,821
Structure Fires	5	2	1	3	3	1	2	1	7	7	3	3	27
Veg Fires	6				1		2	1	8	7	4	4	29
Vehicle Accidents	21	24	48	29	18	23	12	9	14	11	10	10	229
Grand Total	402	324	338	321	276	268	194	221	270	262	286	265	3,427

Run Chart for MOFD EMS / Rescue and All Incident Types for the last full 12 months. Median Turnout and Response Times By Month for First At Scene

Units



8.2

Incident Types

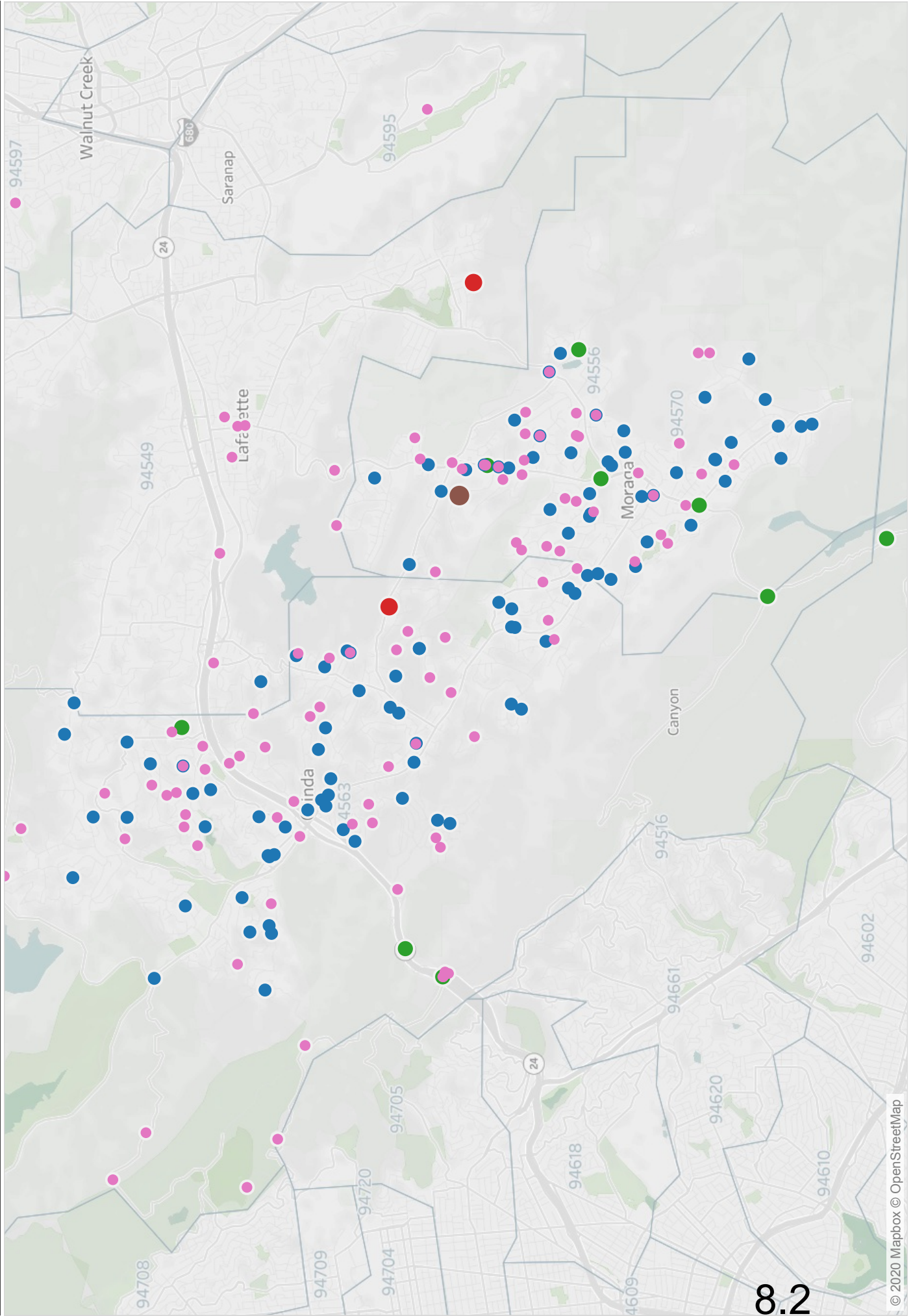
■ All Others (Alarms / Pub Service .. EMS / Rescue

■ Vehicle Accidents

■ Structure Fires

■ Technical Rescues

Incident Location Map for MOFD September 2020



Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 50 - General Fund
 From 9/1/2020 Through 9/30/2020

Check Number	Check Date	Name	Check Amount	Transaction Description
29107	9/3/2020	ADT Security Services	42.99	Security Admin 9/4-10/3/20
	9/3/2020	ADT Security Services	96.46	Security Stn 41 9/4-10/3/20
	9/3/2020	ADT Security Services	77.06	Security Stn 45 9/9-10/8/20
29108	9/3/2020	Jacob Airola	119.00	Reimbursement - PALS recert required for Paramedic License
29109	9/3/2020	ALSCO - American Linen Divi...	47.89	Station 43 Linen Service August
	9/3/2020	ALSCO - American Linen Divi...	47.89	Station 44 Linen Service August
29110	9/3/2020	The Appliance Doctor	558.31	Station 41 Refrigerator repair
29111	9/3/2020	A T and T	687.01	ATT Service 08/20-9/19/20
29112	9/3/2020	Comcast	90.10	Station 41 Modem - 8/29-9/28/20
	9/3/2020	Comcast	90.10	Station 42 - Internet 8/24-9/23/20
	9/3/2020	Comcast	90.01	Station 45 Internet 8/23-9/22/20
29113	9/3/2020	Concord Garden Equipment	64.16	Chainsaw parts
	9/3/2020	Concord Garden Equipment	634.60	Chainsaw parts for Engine Saw
	9/3/2020	Concord Garden Equipment	130.62	Chainsaw Repair
	9/3/2020	Concord Garden Equipment	1,048.35	VP Fuel
29114	9/3/2020	Jared Costanza	159.76	Reimbursement - Travel/Food Strike Team
29115	9/3/2020	Definitive Networks, Inc.	16,092.00	Monthly IT Service - September
29116	9/3/2020	Dan Elbanna	249.89	Hotel Reimbursement
29117	9/3/2020	Garrison Feil	0.00	Garrison Feil - Driver/Operator 1B Class
29118	9/3/2020	Steve Huebner	119.00	PALS Recertification
29119	9/3/2020	IAFF Local 1230 Dues	7,972.27	Local 1230 Dues
29120	9/3/2020	IAFF Local 1230 Insurance	2,006.58	Local 1230 Insurance
29121	9/3/2020	David Iman	225.00	Paramedic License Renewal
29122	9/3/2020	Lucas Lambert	99.00	Per Diem Travel Days - OESHQ
29123	9/3/2020	LeapFrog Plumbing	389.00	Admin Building - Sheetrock replacement in restroo 2/5/20
	9/3/2020	LeapFrog Plumbing	1,114.00	Stn 41 Toilet replacement and service
29124	9/3/2020	Jerry Lee	99.00	Travel Per Diem - Apple Incident
29125	9/3/2020	L.N. Curtis & Sons	3,812.50	Wildland Coats and Pants (5)
	9/3/2020	L.N. Curtis & Sons	247.95	Wildland Goggles
	9/3/2020	L.N. Curtis & Sons	302.33	Wildland Pants
29126	9/3/2020	Moraga Hardware & Lumber	28.38	Filter Filtrete
29127	9/3/2020	Staples Advantage	552.12	Household Expense/Office Supplies
29128	9/3/2020	Verizon Wireless	791.99	Wireless Service 7/24-8/23/20
29129	9/10/2020	Airgas USA, LLC	56.61	Argon/Oxygen
	9/10/2020	Airgas USA, LLC	523.03	Helium/Nitrogen/Oxygen
	9/10/2020	Airgas USA, LLC	361.66	Oxygen
29130	9/10/2020	ALSCO - American Linen Divi...	774.26	Monthly Linen Service
29132	9/10/2020	The Appliance Doctor	558.31	Station 41 Refrigerator repair
29133	9/10/2020	A T and T	177.74	AT&T 8/20-9/19/20
29134	9/10/2020	EBMUD	298.45	Water Service 6/29-8/31/20
29135	9/10/2020	ECMS, Inc.	810.58	Jackets and Pants
29136	9/10/2020	FasTrak Invoice Processing D...	6.00	Toll Penalty 08.16.20
	9/10/2020	FasTrak Invoice Processing D...	25.00	Toll Penalty 08.18.20
29137	9/10/2020	Hunt & Sons, Inc.	410.07	Fuel A/C 72372
	9/10/2020	Hunt & Sons, Inc.	469.50	Fuel A/C 72373
	9/10/2020	Hunt & Sons, Inc.	381.72	Fuel A/C 72374
	9/10/2020	Hunt & Sons, Inc.	461.57	Fuel A/C 72375
29138	9/10/2020	Keenan & Associates	2,226.26	Life Insurance
29139	9/10/2020	Michael Lacy	699.00	Chief Officer 3-A and 3-D Training Class
29140	9/10/2020	L.N. Curtis & Sons	90.70	Brass Expansion Ring, Swivel Gasket
	9/10/2020	L.N. Curtis & Sons	3,200.00	Curtis Service
29141	9/10/2020	Pacific Gas & Electric	2,895.16	Electric service 8/3-9/1/20
29142	9/10/2020	Republic Services	113.85	Trash Service - September
	9/10/2020	Republic Services	707.91	Trash Service September

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
50 - General Fund
From 9/1/2020 Through 9/30/2020

Check Number	Check Date	Name	Check Amount	Transaction Description
29143	9/10/2020	Servpro	1,840.00	Station 45 Professional Cleaning - COVID
29144	9/10/2020	Smart Clean Building Mainten...	245.00	Monthly Cleaning Service
29145	9/10/2020	American Fidelity	1,238.14	Flex Spending Deductions - Sept.
29146	9/10/2020	American Fidelity Assurance	3,136.34	September
29147	9/17/2020	ADP, Inc.	1,756.00	Payroll Service
29148	9/17/2020	Alameda County Fire Depart...	23,347.35	Fire Apparatus repair and service
29149	9/17/2020	A T and T	162.97	Calnet - August
29150	9/17/2020	Biomedical Waste Disposal	79.00	Sharp Container Pick Up
	9/17/2020	Biomedical Waste Disposal	79.00	Sharp Container Pick-Up
29151	9/17/2020	Bound Tree Medical, LLC	3,016.81	Medical Supplies
	9/17/2020	Bound Tree Medical, LLC	1,923.25	Pharmaceuticals
	9/17/2020	Bound Tree Medical, LLC	589.74	Respirator /Face Mask
	9/17/2020	Bound Tree Medical, LLC	96.75	Sanitizer
	9/17/2020	Bound Tree Medical, LLC	66.99	Sodium Chloride
29152	9/17/2020	Dell Financial Services	1,016.34	Computer Lease
29153	9/17/2020	EBMUD	565.60	Water Service /2-9/1/20
	9/17/2020	EBMUD	418.54	Water Service 7/2-9/1/20
29154	9/17/2020	HdL Coren & Cone	745.00	2019-20 CAFR Statistical Package
29155	9/17/2020	Hubert Ma	196.64	Rescue One - Sprinkler Controller
29156	9/17/2020	Lucas Lambert	600.00	Reimbursement - College course
	9/17/2020	Lucas Lambert	191.00	Reimbursement -Travel and Per Diem - OESHQ Assigment
29157	9/17/2020	Jerry Lee	39.46	Reimbursement - Narcotics Disposal (Stn 45)
29158	9/17/2020	L.N. Curtis & Sons	174.00	Elbow Adapter
	9/17/2020	L.N. Curtis & Sons	353.44	Navy Pants
	9/17/2020	L.N. Curtis & Sons	212.06	Wildfire helmet
29159	9/17/2020	Office Depot	215.90	Paper towels/office supplies
29160	9/17/2020	Brian Oliver	600.00	Reimbursement for College Course - Emergency Management Resp
29161	9/17/2020	Pacific Gas & Electric	85.80	Electric and Gas Service 8/5-9/3/20
	9/17/2020	Pacific Gas & Electric	2,676.46	Gas & Electric 8/4-9/2/20
	9/17/2020	Pacific Gas & Electric	1,300.54	Gas and Electric Service 8/4-9/2/20
29162	9/17/2020	Steve Rogness	109.58	Gas/Food - Strike Team
29163	9/17/2020	Stat Med Urgent Care	375.00	COVID Testing
29164	9/17/2020	TIAA Commercial Finance, Inc.	245.35	Lease September
29165	9/17/2020	West Coast Code Consultants	9,592.50	In House Plan Review - August
	9/17/2020	West Coast Code Consultants	2,657.55	Senior Fire Inspector
29166	9/17/2020	Dennis Rein	1,539.09	Strike Team Reimbursement - ONC 2020 Staging
	9/17/2020	Dennis Rein	240.00	Strike Team Reimbursement - Red Salmon Compl
29167	9/24/2020	ADT Security Services	85.98	Security - Admin 10/4-11/3/20
	9/24/2020	ADT Security Services	192.92	Security Admin 10/4-11/3/20
29168	9/24/2020	A T and T	197.69	CalNet 08.12.20-09.11.20
	9/24/2020	A T and T	8.82	CalNet Service 08.13.20-09.12.20
	9/24/2020	A T and T	62.75	Internet
29169	9/24/2020	A T and T Mobility	1,194.61	Wireless Service 08.03.20-.09.02.20
29170	9/24/2020	Bay Alarm Company	740.36	Alarm Service 10/1-1/1/21
29171	9/24/2020	Bound Tree Medical, LLC	215.21	Gloves
	9/24/2020	Bound Tree Medical, LLC	725.74	Hand Sanitizer
	9/24/2020	Bound Tree Medical, LLC	236.43	Medical Supplies
	9/24/2020	Bound Tree Medical, LLC	6,117.40	N95 Masks
	9/24/2020	Bound Tree Medical, LLC	752.19	Surgical Face Masks
29172	9/24/2020	CA Electrical Group 24/7	550.00	Electrical Breaker Service Call - Station 42
	9/24/2020	CA Electrical Group 24/7	1,678.00	Installation of new breaker
29173	9/24/2020	Comcast	90.01	Comcast 09.14.20-10.13.20
29174	9/24/2020	Dell Financial Services	20.15	Final Payment - computer lease
29175	9/24/2020	EAN Services, LLC	2,248.42	Car Rental - David Mazaika 729-/8/14/20

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 50 - General Fund
 From 9/1/2020 Through 9/30/2020

Check Number	Check Date	Name	Check Amount	Transaction Description
	9/24/2020	EAN Services, LLC	1,955.94	Car Rental - Steve Rogness 08/14-8/30/20 Red Salmon Complex
	9/24/2020	EAN Services, LLC	442.20	Vehicle Rental - Scott Call 08/21-08/24/20
29176	9/24/2020	NEOGOV	260.00	Candidate Text Messaging
29177	9/24/2020	The Permanente Medical Group	115.00	Jerry Lee - DMV Physical
29178	9/24/2020	L.N. Curtis & Sons	302.33	Dual Certified Pants
	9/24/2020	L.N. Curtis & Sons	563.32	Wildland Boots
29179	9/24/2020	S. J. Mazaika	600.00	Chipping - Rancho Laguna Park 9/11-9/18/20
29180	9/24/2020	Office Depot	18.85	Storage Boxes
29181	9/24/2020	Pacific Gas & Electric	70.81	Gas & Electric 8/10-9/14/20
	9/24/2020	Pacific Gas & Electric	1,045.18	Gas & Electric 8/18-9/16/20
29182	9/24/2020	Dennis Rein	1,267.08	Strike Team Reimbursement - Lake Fire 08/25-09/02/20
29183	9/24/2020	Stryker Sales Corporation	5,616.00	Lucas Device Maintenance Contract 08.24.20-08.2
29184	9/24/2020	Sun Valley Heating & Air Con...	1,729.47	HVAC Repair Station 41
29185	9/24/2020	Verizon Wireless	56.22	Wireless 08.11.20-09.10.20
29186	9/24/2020	Wittman Enterprises, LLC	4,671.41	Ambulance Billing - August
29187	9/24/2020	Keenan & Associates	2,259.78	Life Insurance and VSP October 2020
ACH	9/10/2020	CCCERA	166,802.25	CCCERA 09.10.20
	9/11/2020	FASIS - Calif Bank and Trust	305,894.00	FASIS 1Q Payment 2020.21
ACHCalpers	9/10/2020	Calif. Public Employees'	0.00	CalPers - September
ACHCalPers...	9/10/2020	Calif. Public Employees'	194,189.26	Corrected -Calpers September
ACHDD	9/10/2020	Delta Dental Plan of Calif.	0.00	Delta Dental- September
aCHDDSept	9/10/2020	Delta Dental Plan of Calif.	17,070.16	Corrected -Delta Dental September
ACHMopfa	9/10/2020		2,124.00	MOPFA Sept
	9/10/2020		1,702.20	Norcal Sept
ACHUSBank	9/15/2020	U.S. Bank	16,104.98	US Bank Cal Card - Sept
Wire09.30.20	9/30/2020	Chase	161,400.05	Corrected - Chase Loan Payment 10/1/20
		Total 50 - General Fund	1,016,437.06	
Report Total			1,016,437.06	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
27 - Capital Projects Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue					
Taxes					
Fire Flow Tax	4066	0.00	1,088,000.00	(1,088,000.00)	(100.00)%
Total Taxes		0.00	1,088,000.00	(1,088,000.00)	(100.00)%
Use of Money & Property					
Investment Earnings	4181	0.00	10,000.00	(10,000.00)	(100.00)%
Total Use of Money & Property		0.00	10,000.00	(10,000.00)	(100.00)%
Charges for Service					
Impact Mitigation Fees	4743	60,000.00	0.00	60,000.00	0.00%
Total Charges for Service		60,000.00	0.00	60,000.00	0.00%
Other Revenue					
Other Revenue & Financing Sources	4972	53,257.89	53,258.00	(0.11)	(0.00)%
Total Other Revenue		53,257.89	53,258.00	(0.11)	(0.00)%
Total Revenue		113,257.89	1,151,258.00	(1,038,000.11)	(90.16)%
Expenditures					
Other Expense					
Bank Fees	7510	38.00	200.00	162.00	81.00%
Fire Flow Tax Collection Fees	7531	0.00	14,000.00	14,000.00	100.00%
Apparatus/Vehicles-Fixed Asset Expenditures	7703	13,577.59	73,850.00	60,272.41	81.61%
Operating Transfers Out	7999	161,400.05	922,948.00	761,547.95	82.51%
Total Other Expense		175,015.64	1,010,998.00	835,982.36	82.69%
Total Expenditures		175,015.64	1,010,998.00	835,982.36	82.69%
Excess of Revenues Over/ (Under) Expenditures		(61,757.75)	140,260.00	(202,017.75)	(144.03)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue					
Taxes					
Property Tax-Current Secured	4010	20,815,635.51	22,080,300.00	(1,264,664.49)	(5.73)%
Property Tax-Supplemental	4011	34,038.62	300,000.00	(265,961.38)	(88.65)%
Property Tax-Unitary	4013	0.00	200,000.00	(200,000.00)	(100.00)%
Property Tax-Curr Unsecured	4020	0.00	625,000.00	(625,000.00)	(100.00)%
Prop Tax- Prior Secured	4030	0.00	(50,000.00)	50,000.00	(100.00)%
Prop Tax-Prior Supplement	4031	0.00	(40,000.00)	40,000.00	(100.00)%
Prop Tax Prior Unsecured	4035	0.00	(10,000.00)	10,000.00	(100.00)%
Total Taxes		20,849,674.13	23,105,300.00	(2,255,625.87)	(9.76)%
Use of Money & Property					
Investment Earnings	4181	0.00	35,000.00	(35,000.00)	(100.00)%
Total Use of Money & Property		0.00	35,000.00	(35,000.00)	(100.00)%
Intergovernmental Revenue					
Homeowners Relief Tax	4385	0.00	149,000.00	(149,000.00)	(100.00)%
State Mandated Costs Reimbursement	4436	11,171.30	0.00	11,171.30	0.00%
Intergovernmental Revenue-Federal Grants	4437	50,632.40	232,821.00	(182,188.60)	(78.25)%
Other/In Lieu of Taxes	4580	978.21	900.00	78.21	8.69%
Measure H-Emerg Med Ser Subsid	4896	0.00	85,514.00	(85,514.00)	(100.00)%
Total Intergovernmental Revenue		62,781.91	468,235.00	(405,453.09)	(86.59)%
Charges for Service					
Permits	4740	1,409.00	500.00	909.00	181.80%
Plan Review	4741	61,589.00	50,000.00	11,589.00	23.18%
Inspection Fees	4742	783.00	2,000.00	(1,217.00)	(60.85)%
Weed Abatement Charges	4744	0.00	20,000.00	(20,000.00)	(100.00)%
Reports/ Photocopies	4746	111.00	350.00	(239.00)	(68.29)%
Other Charges for Service	4747	404.00	1,000.00	(596.00)	(59.60)%
Total Charges for Service		64,296.00	73,850.00	(9,554.00)	(12.94)%
Charges for Service - Ambulance					
Ambulance Service Fees	4898	179,132.03	600,000.00	(420,867.97)	(70.14)%
Ambulance Service Fee Reimbursements	4899	(3,760.35)	(100,000.00)	96,239.65	(96.24)%
Ambulance Collection Recovery Payments	4900	1,161.31	1,000.00	161.31	16.13%
Ground Emergency Medical Transportation	4901	0.00	25,000.00	(25,000.00)	(100.00)%
Total Charges for Service - Ambulance		176,532.99	526,000.00	(349,467.01)	(66.44)%
Other Revenue					
Other Revenue-Strike Team Recovery	4971	350,895.03	600,000.00	(249,104.97)	(41.52)%
Other Revenue & Financing Sources	4972	0.00	18,000.00	(18,000.00)	(100.00)%
Other Revenue-Misc.	4974	110.01	1,000.00	(889.99)	(89.00)%
Misc Rebates & Refunds	4975	1,110.29	1,000.00	110.29	11.03%
Sale of Surplus Property	4980	0.00	500.00	(500.00)	(100.00)%
Transfers In	4999	237.15	0.00	237.15	0.00%
Total Other Revenue		352,352.48	620,500.00	(268,147.52)	(43.21)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Total Revenue		<u>21,505,637.51</u>	<u>24,828,885.00</u>	<u>(3,323,247.49)</u>	<u>(13.38)%</u>
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	2,469,341.26	10,323,118.00	7,853,776.74	76.08%
Temporary Salaries	5013	28,513.56	97,637.00	69,123.44	70.80%
Overtime	5014	524,351.16	1,031,328.00	506,976.84	49.16%
Deferred Compensation	5015	5,526.00	22,100.00	16,574.00	75.00%
Overtime - Strike Team	5016	812,702.97	515,000.00	(297,702.97)	(57.81)%
Contract Services	5018	18,935.10	70,000.00	51,064.90	72.95%
Worker's Compensation Recovery	5019	(17,357.34)	(80,000.00)	(62,642.66)	78.30%
Payroll Taxes -FICA,SUI	5042	59,008.95	181,086.00	122,077.05	67.41%
Payroll Processing Fees	5043	4,103.30	22,000.00	17,896.70	81.35%
Retirement Contributions	5044	1,303,076.06	5,704,391.00	4,401,314.94	77.16%
Life/Health Insurance-Permanent Employees	5060	342,778.33	1,466,892.00	1,124,113.67	76.63%
Employee's-Health Insurance Contribution	5061	(34,387.25)	(136,956.00)	(102,568.75)	74.89%
Retiree Health Insurance	5062	299,396.48	1,275,000.00	975,603.52	76.52%
Retiree-Health Insurance Contribution	5063	(81,607.38)	(350,000.00)	(268,392.62)	76.68%
Unemployment Insurance	5064	0.00	11,000.00	11,000.00	100.00%
Retiree-Health OPEB Contribution	5065	0.00	475,482.00	475,482.00	100.00%
Vision Insurance	5066	2,084.23	20,976.00	18,891.77	90.06%
Pension Rate Stabilization	5067	0.00	1,562,792.00	1,562,792.00	100.00%
Workers' Compensation Insurance	5070	305,894.00	1,386,576.00	1,080,682.00	77.94%
Total Salaries & Benefits		<u>6,042,359.43</u>	<u>23,598,422.00</u>	<u>17,556,062.57</u>	<u>74.40%</u>
Operating Expense					
Office Supplies	6100	881.65	8,400.00	7,518.35	89.50%
Postage	6101	786.35	3,000.00	2,213.65	73.79%
Books & Periodicals	6102	159.00	2,460.00	2,301.00	93.54%
Printer Ink Cartridges	6103	164.89	2,500.00	2,335.11	93.40%
Telephone/Communication	6110	17,379.30	47,200.00	29,820.70	63.18%
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	188,700.00	188,700.00	100.00%
Utilities- Sewer	6120	0.00	5,000.00	5,000.00	100.00%
Utilities-Garbage	6121	3,576.90	14,150.00	10,573.10	74.72%
Utilities-PG&E	6122	15,995.47	69,900.00	53,904.53	77.12%
Utilities-Water	6123	4,424.58	21,100.00	16,675.42	79.03%
Utilities-Medical Waste	6124	395.00	2,200.00	1,805.00	82.05%
Small Tools & Instruments	6130	3,855.38	8,000.00	4,144.62	51.81%
Minor Equipment/Furniture	6131	0.00	1,500.00	1,500.00	100.00%
Computer Equipment & Supplies	6132	159.24	2,000.00	1,840.76	92.04%
Gas Power Chain Saw/Other Equipmen	6133	2,179.53	6,800.00	4,620.47	67.95%
Fire Trail Grading	6135	2,704.95	25,000.00	22,295.05	89.18%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Fire Fighting Equipment & Supplies	6137	0.00	7,000.00	7,000.00	100.00%
Fire Fighting Equipment-Hoses & Nozzles	6138	0.00	6,000.00	6,000.00	100.00%
Fire Fighting Equipment-Class A Foam	6139	1,130.78	15,000.00	13,869.22	92.46%
Medical & Lab Supplies	6140	24,414.29	115,000.00	90,585.71	78.77%
Food Supplies	6150	36.92	5,500.00	5,463.08	99.33%
Safety Clothing & Personal Supplies	6160	8,046.17	95,000.00	86,953.83	91.53%
Non-Safety Clothing & Personal Supplies	6161	841.35	0.00	(841.35)	0.00%
Household Expense	6170	1,610.45	17,000.00	15,389.55	90.53%
Household Expense-Linen	6171	1,420.72	6,440.00	5,019.28	77.94%
Public & Legal Notices	6190	460.96	10,000.00	9,539.04	95.39%
Dues, Memberships & Professional Fees	6200	2,507.50	8,150.00	5,642.50	69.23%
EMT/Paramedic Licensure Fees	6201	425.00	4,000.00	3,575.00	89.38%
Rent & Leases (Equipment)	6250	6,971.48	30,500.00	23,528.52	77.14%
Computer Software & Maintenance	6251	36,475.15	76,600.00	40,124.85	52.38%
Website Development & Maintenance	6252	4,800.00	6,800.00	2,000.00	29.41%
EPA ID# Verification Fee	6264	0.00	150.00	150.00	100.00%
CCC HazMat Plan (CUPA)	6265	3,615.00	3,000.00	(615.00)	(20.50)%
BAAQMD & Environmental Health Fees	6266	150.00	900.00	750.00	83.33%
Air Monitor Maintenance & Replacement	6269	0.00	1,300.00	1,300.00	100.00%
Maintenance -- Equipment	6270	13,868.94	51,000.00	37,131.06	72.81%
Central Garage Repairs	6271	66,908.48	180,000.00	113,091.52	62.83%
Central Garage Gasoline & Oil	6272	17,041.78	65,000.00	47,958.22	73.78%
Central Garage Tires	6273	295.00	10,000.00	9,705.00	97.05%
Service/Repair Fuel System Dispensers	6274	0.00	2,500.00	2,500.00	100.00%
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%
Smog Inspections	6276	0.00	500.00	500.00	100.00%
Air Compressor Quarterly Service	6278	0.00	6,000.00	6,000.00	100.00%
Hydro Test SCBA & Oxy Cylinder	6279	0.00	2,500.00	2,500.00	100.00%
Tank Testing	6280	0.00	1,120.00	1,120.00	100.00%
Maintenance -- Building	6281	10,166.09	91,000.00	80,833.91	88.83%
Maintenance -- Grounds	6282	5,155.00	12,400.00	7,245.00	58.43%
Meetings & Travel Expenses	6303	68.00	1,500.00	1,432.00	95.47%
Employee Assistance Program	6309	0.00	9,800.00	9,800.00	100.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Medical - Pre-Emp Processing and Annual Exams	6311	315.00	30,000.00	29,685.00	98.95%
Ambulance Billing Administration Fees	6312	4,671.41	60,000.00	55,328.59	92.21%
Outside Attorney Fees	6313	17,317.20	150,000.00	132,682.80	88.46%
CCC County Tax Administration Fee	6316	0.00	196,900.00	196,900.00	100.00%
Professional Services	6317	8,745.00	37,000.00	28,255.00	76.36%
Professional Services - Labor Negotiator	6318	0.00	75,000.00	75,000.00	100.00%
Professional Services - Technology	6319	32,184.00	205,452.00	173,268.00	84.34%
Professional Services - Pre-Employment Investigations	6320	0.00	5,000.00	5,000.00	100.00%
Professional Services - Promotional Exams & Recruitment	6321	0.00	2,000.00	2,000.00	100.00%
Exterior Hazard Removal	6323	4,100.00	25,000.00	20,900.00	83.60%
Professional Services-Prop Tax Audit & Forecasting	6326	0.00	7,350.00	7,350.00	100.00%
Professional Services	6327	0.00	14,000.00	14,000.00	100.00%
Testing Materials & Training Props	6354	0.00	20,000.00	20,000.00	100.00%
Career Development Classes	6357	2,324.00	25,000.00	22,676.00	90.70%
District Sponsored Training & Education Classes	6358	425.00	0.00	(425.00)	0.00%
Training & Education Classes-Paramedic & EMT CE	6360	838.00	10,000.00	9,162.00	91.62%
District Sponsored Training-Mandated	6361	2,760.88	20,000.00	17,239.12	86.20%
Election Expense	6465	0.00	20,000.00	20,000.00	100.00%
Recruiting Costs	6470	0.00	15,000.00	15,000.00	100.00%
Strike Team Supplies	6474	18,562.74	6,900.00	(11,662.74)	(169.03)%
Community Emergency Response Team	6475	253.30	8,000.00	7,746.70	96.83%
Exercise Supplies/Maint.	6476	0.00	4,000.00	4,000.00	100.00%
Recognition Supplies	6478	0.00	2,450.00	2,450.00	100.00%
Other Special Departmental Exp	6479	1,829.34	160,900.00	159,070.66	98.86%
Public Education Supplies	6480	0.00	1,000.00	1,000.00	100.00%
LAFCO	6482	14,773.69	18,000.00	3,226.31	17.92%
Emergency Preparedness Expense	6484	64.48	10,000.00	9,935.52	99.36%
Misc. Services & Supplies	6490	298.88	28,300.00	28,001.12	98.94%
Fire Chief Contingency	6491	6,978.21	250,000.00	243,021.79	97.21%
Property & Liability Insurance	6540	57,646.00	57,000.00	(646.00)	(1.13)%
Total Operating Expense		433,158.43	2,714,822.00	2,281,663.57	84.04%
Other Expense					

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Bank Fees	7510	428.47	3,000.00	2,571.53	85.72%
County Tax Collection Fees	7530	0.00	300.00	300.00	100.00%
Total Other Expense		<u>428.47</u>	<u>3,300.00</u>	<u>2,871.53</u>	<u>87.02%</u>
Total Expenditures		<u>6,475,946.33</u>	<u>26,316,544.00</u>	<u>19,840,597.67</u>	<u>75.39%</u>
Excess of Revenues Over/ (Under) Expenditures		<u>15,029,691.18</u>	<u>(1,487,659.00)</u>	<u>16,517,350.18</u>	<u>(1,110.29)%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
60 - North Orinda Emergency Fuel Break
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures					
Salaries & Benefits					
Temporary Salaries	5013	906.83	4,000.00	3,093.17	77.33%
Payroll Taxes -FICA,SUI	5042	69.37	306.00	236.63	77.33%
Total Salaries & Benefits		976.20	4,306.00	3,329.80	77.33%
Operating Expense					
Professional Services	6317	(1,870.00)	0.00	1,870.00	0.00%
Exterior Hazard Removal	6323	803.71	212,000.00	211,196.29	99.62%
Total Operating Expense		(1,066.29)	212,000.00	213,066.29	100.50%
Total Expenditures		(90.09)	216,306.00	216,396.09	100.04%
Excess of Revenues Over/ (Under) Expenditures		90.09	(216,306.00)	216,396.09	(100.04)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
90 - Debt Service Fund
From 7/1/2020 Through 9/30/2020

		Current Period Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue					
Taxes					
Property Tax-Current Secured	4010	3,884,311.00	3,884,311.00	0.00	0.00%
Total Taxes		3,884,311.00	3,884,311.00	0.00	0.00%
Use of Money & Property					
Investment Earnings	4181	0.00	500.00	(500.00)	(100.00)%
Total Use of Money & Property		0.00	500.00	(500.00)	(100.00)%
Other Revenue					
Transfers In	4999	161,400.05	922,948.00	(761,547.95)	(82.51)%
Total Other Revenue		161,400.05	922,948.00	(761,547.95)	(82.51)%
Total Revenue		4,045,711.05	4,807,759.00	(762,047.95)	(15.85)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	3,265,000.00	3,265,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	222,609.15	359,527.00	136,917.85	38.08%
Apparatus Lease Principal Payment	7902	0.00	581,689.00	581,689.00	100.00%
Apparatus Lease Interest Payment	7903	0.00	19,560.00	19,560.00	100.00%
Lease Agreement Station 43 Principal	7906	128,000.00	256,000.00	128,000.00	50.00%
Lease Agreement Station 43 Interest	7907	33,400.05	65,699.00	32,298.95	49.16%
Total Other Expense		3,649,009.20	4,547,475.00	898,465.80	19.76%
Total Expenditures		3,649,009.20	4,547,475.00	898,465.80	19.76%
Excess of Revenues Over/ (Under) Expenditures		396,701.85	260,284.00	136,417.85	52.41%



**PROCLAMATION HONORING THE
LAMORINDA COMMUNITY EMERGENCY RESPONSE TEAM
FOR EDUCATING CITIZENS ABOUT DISASTER PREPAREDNESS AND
BASIC DISASTER RESPONSE TO EMERGENCY SITUATIONS.**

WHEREAS, LAMORINA CERT provides far-reaching support to groups in Albany, Berkeley, Crockett, El Cerrito/Kensington, Emeryville, Lafayette, Livermore, Marin, Martinez, Moraga, Napa, Newark, Oakland, Orinda, Pleasant Hill, Pleasanton, Richmond, San Francisco, San Leandro, San Mateo, San Ramon Valley, Santa Clara, Solano, Sonoma, Union City, and Walnut Creek.

WHEREAS, one year after the Paradise Camp Fire, many residents still had no running water and had to fetch water from trucks each day, the Lamorinda Community Emergency Response Team donated 280 – 5 gallon Samson Stacker Drums (2 pallets) plus associated parts for distribution throughout Butte County; and

WHEREAS, CERT has generated gross revenue of \$446,033 since 2015 through the sale of 24,617 drums with 173,560 gallons of storage, (159) 2.5 pound ABC, (749) 5 pound ABC, (3) 10 pound ABC fire extinguishers and used these funds to support other CERT teams and other Lamorinda preparedness programs; and

WHEREAS, CERT offers a consistent approach to volunteer training by providing certification training from 2011 - 2020 graduating 792 participants; and

WHEREAS, CERT promotes public awareness and educates citizens by meeting monthly and hosting workshops, such as the Lamorinda Safety Fair with fire extinguisher training for youth and Stop the Bleed training for the public taught by the Foundation certified instructions. CERT also provided Stop the Bleed kits to St. Mary's College and local public schools with training for the teachers and staff; and

WHEREAS, CERT established a standardized General Mobile Radio Service (GMRS) communication plan with First responders and CERT volunteers. Three (Moraga, Orinda, and Lafayette) CERT GMRS Radio nets are held the first Wednesday of each month with 10 - 20 check-ins on each of the 3 channels; and

WHEREAS, CERT assists with both live and virtual evacuation exercises for Moraga, Orinda, and Lafayette by establishing GMRS Net Control and testing radio procedures. CERT was virtually called out by local police and received 206 text messages sent to CERT members in Moraga, with 98 responses within 30 minutes and 65 confirmed availability to help. Assisted the Community Warning System in educating the public on their new phone number via training, email campaigns, websites, and social media. Developed "Evacuated/Need Help" signs for Lamorinda Residents to assist First Responders; and

WHEREAS, CERT provides support of neighborhood groups through block captains in Briones, Campolindo, Moraga Country Club, Sleepy Hollow, Upper El Toyonal, Wilder by providing radios, programming, and training.

NOW, THEREFORE, BE IT RESOLVED, Moraga-Orinda Fire Protection District Board of Directors and its employees, do hereby thank the **LAMORINDA COMMUNITY EMERGENCY RESPONSE TEAM** and all its members, past and present, for their dedication and service to our community.

The Clerk of the Board shall attest and affix the Moraga-Orinda Fire District's seal to this proclamation on this 21st day of October 2020.

Dave Winnacker, Fire Chief

Steven Danziger, President

Gregory Baitx, Director

Michael Donner, Director

Craig Jorgens, Director

John Jex, Director



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Gloriann Sasser, Administrative Services Director
DATE: October 21, 2020
SUBJECT: Item 10.1 – Approval of GASB 75 OPEB Valuation Report as of June 30, 2020

BACKGROUND

The District provides retiree health insurance benefits to employees. Government Accounting Standards Board Statement No. 75 requires the District to complete a roll-forward of the actuarial valuation produced for the prior fiscal year for the District's other post-employment benefits (OPEB) plan.

A draft GASB 75 OPEB Valuation Report as of June 30, 2020 was presented to the Board on September 16, 2020. One change to the draft report was discussed at the meeting. Subsequently the actuary explained the change was not necessary. The final GASB 75 OPEB Valuation Report is attached (Attachment A.)

The current Memorandum of Understanding with Local 1230 provides the District's monthly retiree medical contribution as follows:

- Employees hired prior to April 2014 – Up to \$1,191.87 per month for employee plus 2 or more dependents
- Employees hired April 2014 or after – PERS minimum (currently \$139/month)

The retiree medical contributions are capped at a fixed amount for all labor groups. Retiree dental insurance benefits are also capped. The benefits caps have been included in the updated OPEB valuation.

OPEB VALUATION ASSUMPTIONS

The OPEB valuation is based on a number of significant assumptions as follows (page 24):

- Amortization period – 20 year closed period (17 years remaining)
- General inflation – 1.75% annually
- Assumed rate of payroll growth – 3%
- Healthcare trend rates – 6.5% trending down to 3.84%
- Rate of return on assets – 6.25%
- Annually prefund recommended contribution

OPEB VALUATION RESULTS

In 2015 the District established an OPEB trust account. The purpose of the trust account is to accumulate funds for payment of future retiree health insurance obligations. The District has made the annual required contribution every year since FY2015. As a result of the pre-funding and the cap on retiree medical benefits, the District's net OPEB liability has decreased. The balance in the OPEB trust account as of June 30, 2020 is \$1,999,673 (page 3).

The OPEB valuation measures the net OPEB liability. The net OPEB liability is the total OPEB liability less the OPEB plan fiduciary net position. In other words, the net OPEB liability is the present value of benefits earned to date for both active employees and retirees that are not covered by current plan assets.

The prior actuarial valuation as of June 30, 2019 measured the net OPEB liability at \$14,850,637. As of June 30, 2020, the net OPEB liability is \$14,234,499, a decrease of \$616,138 or 4.1%. The percentage of the plan that is funded increased from 8.38% to 12.32%+ (page 3).

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Approve the GASB 75 OPEB Valuation Report as of June 30, 2020

ATTACHMENTS

- 1) Attachment A – GASB 75 OPEB Valuation Report as of June 30, 2020
- 2) Attachment B - GASB 75 Valuation Report for June 30, 2020: Key Results

Moraga-Orinda Fire District

GASB 75 OPEB Valuation Report Measured as of June 30, 2020 for Disclosures for the Fiscal Year Ending June 30, 2020

September 2, 2020



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September 2, 2020

Gloriann Sasser
Administrative Services Director
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, California 94556

Re: Moraga-Orinda Fire District GASB 75 OPEB Valuation Measured as of June 30, 2020

Dear Ms. Sasser:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits measured as of June 30, 2020, for the Moraga-Orinda Fire District. This is a roll-forward of the valuation produced for the fiscal year ending June 30, 2019. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2020. This valuation is based on input from the District and from CalPERS, as well as our understanding of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75).

We greatly appreciate your business. If you have any questions, please feel free to call us at (415) 801-5987.

Best Regards,

Roger T. Burton, FSA, MAAA, FCA



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Executive Summary	
Overview	1
Accounting Summary	3
Reconciliation of the Change in the Total OPEB Liability	4
Accounting Information	
Statement of Fiduciary Net Position	5
Statement of Changes to the Fiduciary Net Position	6
Changes in the Net OPEB Liability	7
Development of Deferred Outflows and Inflows of Resources	8
Expense and Deferred Outflows and Inflows	10
Reconciliation of Expense	11
Amortization of Unfunded Actuarial Accrued Liability	12
Actuarially Determined Contribution (ADC)	13
Interest on Total OPEB Liability and Total Projected Earnings	14
OPEB Cash-Flow Projections	15
OPEB Cash-Flow Projections Chart	16
Projection of Contributions	17
Projection of Contributions Charts	18
Projection of Fiduciary Net Position	19
Schedule of Implicit Subsidy Liability	20
Schedule of Deferred Outflows and Inflows of Resources	21
Schedule of Changes in the Total OPEB Liability and Related Ratios	22
Schedule of Investment Returns	23
Schedule of Contributions	24
Draft Notes to the Financial Statements	25
Basis of Valuation	
Substantive Plan	30
Participant Summary	31
Participant Summary Charts	32
Actuarial Assumptions	33
Appendix	
About GASB 75	36
Decrement Tables	41

Executive Summary

Overview

Purpose of the Report

Precision Actuarial prepared this report to meet employer financial accounting requirements under GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions” (GASB 75), issued in June 2015. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2020.

Valuation Date: June 30, 2019

Measurement Date: June 30, 2020

Report Date: June 30, 2020

Application to Financials

This report provides assets, liabilities, and expenses for use in the District's 2020 financial reports.

The District should use the liabilities, assets, and expense measured as of June 30, 2020, for its financial statements for the year ending June 30, 2020.

Update procedures were used to roll the total OPEB liability forward to the measurement date.

The report also provides the actuarially determined contributions for funding purposes for reporting for the fiscal years ending June 30 for 2019, 2020, and 2021.

Changes Since the Prior Valuation

This valuation is a roll-forward of the valuation produced for the prior fiscal year. We updated:

- Benefit payments
- ACA Excise Tax Assumption to reflect repeal
- Contributions
- Assets

Actuarial Certification

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on assets, employee census, plan design, premium rates, and administrative fees provided directly or indirectly by the plan sponsor, and demographic assumptions provided by CalPERS. CalPERS' actuaries set the premium rates using community rating. We did not attempt to verify that the community-rated premium rates represent the true cost of claims and administrative fees.

Executive Summary

Overview

Actuarial Certification *(continued)*

We based the results in this report on this information, along with the actuarial assumptions and methods used herein. In our opinion, the assumptions used represent reasonable expectations of anticipated plan experience. We reviewed the census information for reasonableness, but we did not audit it.

Actuarial computations under GASB 75 fulfill employer accounting and financial reporting requirements. The calculations are consistent with our understanding of GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results in our report. Accordingly, additional determinations may be necessary for other purposes, such as judging benefit security at termination.

No third-party recipient of Precision Actuarial's work product should rely solely on Precision Actuarial's work product. Any third-party recipient should engage qualified professionals for advice appropriate to their own needs.

There is no relationship between Precision Actuarial, its owners, subcontractors, or staff; GovInvest; or the Moraga-Orinda Fire District beyond the contractual services that we perform for the Moraga-Orinda Fire District.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, the report is complete and accurate and that we prepared it in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable "Actuarial Standards of Practice" and "Actuarial Compliance Guidelines" as promulgated by the American Academy of Actuaries.

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Roger T. Burton, FSA, MAAA, FCA

Chief Actuary

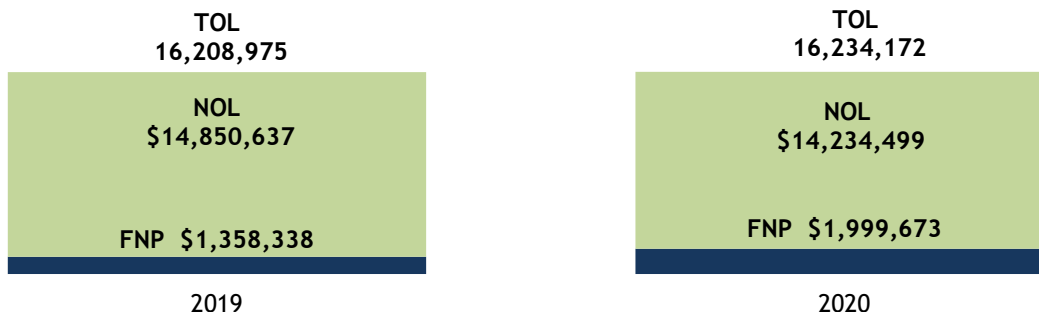
Executive Summary

Accounting Summary

A summary of the key valuation results follows.

	Valuation Date:	June 30, 2019	June 30, 2019
	Measurement Date:	June 30, 2019	June 30, 2020
	Report Date:	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Present Value of Future Benefits			
Active Employees		\$ 7,303,334	\$ 7,556,557
Retirees	+	<u>12,033,924</u>	<u>11,516,710</u>
Total Present Value of Future Benefits	=	19,337,258	19,073,267
Total Present Value of Future Normal Costs	-	<u>3,128,283</u>	<u>2,839,095</u>
Total OPEB Liability (TOL)	=	<u>\$ 16,208,975</u>	<u>\$ 16,234,172</u>
OPEB Liability			
Active Employees		\$ 4,175,051	\$ 4,717,462
Retirees	+	<u>12,033,924</u>	<u>11,516,710</u>
Total OPEB Liability (TOL)	=	16,208,975	16,234,172
Fiduciary Net Position (FNP)	-	<u>1,358,338</u>	<u>1,999,673</u>
Net OPEB Liability (NOL)	=	<u>\$ 14,850,637</u>	<u>\$ 14,234,499</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		8.38%	12.32%
Covered-Employee Payroll		\$ 8,632,117	\$ 9,212,842
Net OPEB Liability as a Percentage of Covered-Employee Payroll		172.04%	154.51%
	Measurement Period:	2018-2019	2019-2020
	Reporting Period:	<u>2018-2019</u>	<u>2019-2020</u>
Expense		\$ 1,350,671	\$ 1,232,457
Actuarially Determined Contribution (ADC)*		1,613,502	1,586,650

Net Position Chart



*The Actuarially Determined Contribution includes the implicit subsidy. It is not the amount that the District contributes directly to the fund. See page 13 for the District's direct contribution.

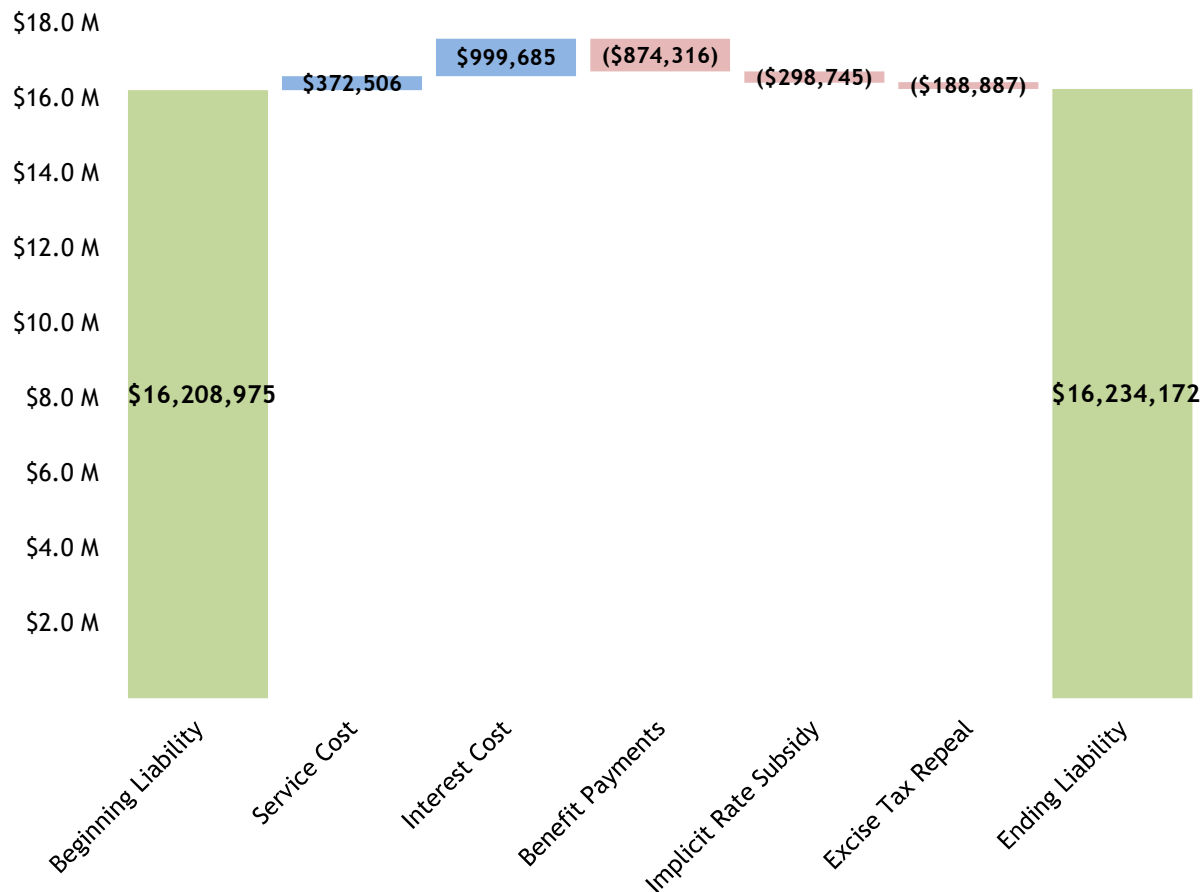
Executive Summary

Reconciliation of the Change in the Total OPEB Liability

A reconciliation of the changes to the Total OPEB Liability since the prior valuation report follow.

Total OPEB Liability as of Measurement Date June 30, 2019 / Report Date June 30, 2019	<u>\$ 16,208,975</u>
Service Cost	372,506
Interest Cost	999,685
Benefit Payments	(874,316)
Implicit Subsidy Credit	(298,745)
Change in Experience (Actual versus Expected)	14,954
Removal of ACA Excise Tax Assumption	<u>(188,887)</u>
Total OPEB Liability as of Measurement Date June 30, 2020 / Report Date June 30, 2020	<u><u>\$ 16,234,172</u></u>

Reconciliation of the Change in the Total OPEB Liability



Accounting Information

Statement of Fiduciary Net Position

Measurement Date: June 30, 2020

Report Date: June 30, 2020

Assets

Cash and Deposits	\$	-
Securities Lending Cash Collateral		-
Total Cash		-
Receivables:		
Contributions		-
Due from Broker for Investments Sold		-
Investment Income (Interest on Investments)		-
Other		-
Total Receivables		-
Investments:		
Domestic Fixed Income Securities		-
Domestic Equities		-
Investment Funds		1,999,673
International Equities		-
Real Estate		-
Total Investments		<u>1,999,673</u>
Total Assets	\$	<u>1,999,673</u>

Liabilities

Payables:

Investment Management Fees	\$	-
Due to Broker for Investments Purchased		-
Collateral Payable for Securities Lending		-
Other		-
Total Liabilities	\$	-

Net Position Restricted for Postemployment Benefits Other than Pensions \$ 1,999,673

Accounting Information

Statement of Changes to the Fiduciary Net Position

	Measurement Date:	June 30, 2019	June 30, 2020
	Report Date:	June 30, 2019	June 30, 2020
Additions			
Investment Income:			
Net Appreciation in the Fair Value of Investments	\$	73,071	\$ 91,213
Interest and Dividends		-	-
Less Investment Expense, Other than from Securities Lending	-	-	-
Net Income from Investing, Other than from Securities Lending		73,071	91,213
Securities Lending Income		-	-
Less Securities Lending Expense	-	-	-
Net Income from Securities Lending		-	-
Other Income/(Expense)		-	-
Net Investment Income (a)		<u>73,071</u>	<u>91,213</u>
Contributions:			
Employer – District's Contribution		1,278,941	1,433,424
Employer – Implicit Subsidy		334,561	298,745
Total Contributions (b)		<u>1,613,502</u>	<u>1,732,169</u>
Total Additions (c) = (a) + (b)		1,686,573	1,823,382
Deductions			
Benefit Payments		871,208	874,316
Implicit Subsidy Credit		334,561	298,745
Administrative Expense		4,595	8,986
Total Deductions (d)		<u>1,210,364</u>	<u>1,182,047</u>
Net Increase in Net Position = (c) - (d)		476,209	641,335
Net Position Restricted for Postemployment Benefits Other than Pensions			
Beginning of Year		882,129	1,358,338
Net Increase in Net Position		476,209	641,335
End of Year	\$	<u>1,358,338</u>	\$ <u>1,999,673</u>

Accounting Information

Changes in the Net OPEB Liability

The funded status of the Plan as of the fiscal year-end, as well as other required disclosure information, follows.

	<i>Increase / (Decrease)</i>		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) – (b)
Balance as of Measurement Date June 30, 2019 / Report Date June 30, 2019	\$ 16,208,975	\$ 1,358,338	\$ 14,850,637
Changes for the year:			
Service Cost	372,506		372,506
Interest	999,685		999,685
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	14,954		14,954
Changes of Assumptions	(188,887)		(188,887)
Net Investment Income		91,213	(91,213)
Contributions			
Employer – District’s Contribution		1,433,424	(1,433,424)
Employer – Implicit Subsidy		298,745	(298,745)
Benefit Payments	(874,316)	(874,316)	-
Implicit Subsidy Credit	(298,745)	(298,745)	-
Administrative Expense		(8,986)	8,986
Other Changes	-	-	-
Net Changes	25,197	641,335	(616,138)
Balance as of Measurement Date June 30, 2020 / Report Date June 30, 2020	\$ 16,234,172	\$ 1,999,673	\$ 14,234,499

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2020 / Report Date June 30, 2020

Deferred Outflows and Inflows of Resources Arising from Differences Between Expected and Actual Experience

Measurement Date — June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	-	\$ -
2018	238,065	-	167,652	70,413	-
2019	-	(274,383)	(131,916)	-	(142,467)
2020	14,954	-	3,561	11,393	-
Total			\$	\$ 81,806	\$ (142,467)

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

Measurement Date — June 30:	Increase in Total Liability (a)	Decrease in Total Liability (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2017	\$ -	\$ -	\$ -	-	-
2018	-	-	-	-	-
2019	-	(23,351)	(11,120)	-	(12,231)
2020	-	(188,887)	(44,974)	-	(143,913)
Total			\$	-	\$ (156,144)

Accounting Information

Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2020 / Report Date June 30, 2020

Deferred Outflows and Inflows of Resources Arising from Differences Between Projected and Actual Earnings on Investments

Measurement Date – June 30:	Investment Earnings Less Than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2020 (c)	Deferred Outflows of Resources (d) = (a) - (c)	Deferred Inflows of Resources (e) = (b) - (c)	Net (f) = (d) + (e)
2017	-	(17,334)	(13,868)	-	(3,466)	
2018	34,101	-	20,463	13,638	-	
2019	24,423	-	9,770	14,653	-	
2020	10,874	-	2,175	8,699	-	
Total				\$ 36,990	\$ (3,466)	\$ 33,524

Accounting Information

Expense and Deferred Outflows and Inflows

	Measurement Period:	2018-2019	2019-2020
	Reporting Period:	2018-2019	2019-2020
Expense			
Service Cost	\$	423,862	\$ 372,506
Interest on Total OPEB Liability		1,027,103	999,685
Changes of Benefit Terms		-	-
Recognized Differences Between Expected and Actual Experience		(10,074)	(6,513)
Recognized Changes of Assumptions		(5,560)	(50,534)
Projected Earnings on OPEB Plan Investments		(97,494)	(102,087)
Recognized Differences Between Projected and Actual Earnings		8,239	10,414
Administrative Expense		4,595	8,986
Other Miscellaneous (Income)/Expense		-	-
Total Expense	\$	1,350,671	\$ 1,232,457

Deferred Outflows and Inflows of Resources

	Report Year Ending June 30, 2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 81,806	\$ (142,467)
Changes of Assumptions	-	(156,144)
Net Difference Between Projected and Actual Earnings on Plan Investments	33,524	-
Contributions Subsequent to the Measurement Date	-	-
Total	\$ 115,330	\$ (298,611)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Report Year Ending June 30:	Amount
	2021	\$ (46,632)
	2022	(84,525)
	2023	(46,017)
	2024	(6,107)
	2025	-
	Remaining	-

Accounting Information

Reconciliation of Expense

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Deferred (Inflows)	Deferred Outflows	Net Investment (Inflows)/ Outflows	Net Deferrals	Net OPEB Liability plus Net Deferrals	Annual Expense
Balance as of Measurement Date June 30, 2019 / Report Date June 30, 2019	\$ (16,208,975)	\$ 1,358,338	\$ (14,850,637)	\$ (226,216)	\$ 126,297	\$ 33,064	\$ (66,855)	\$ (14,917,492)	\$ 372,506
Service Cost	(372,506)		(372,506)						999,685
Interest on Total OPEB Liability	(999,685)		(999,685)						-
Effect of Changes of Benefit Terms	-		-						-
Effect of Liability Gains or Losses	(14,954)		(14,954)		14,954		14,954		-
Effect of Assumption Changes or Inputs	188,887		188,887	(188,887)	-		(188,887)		-
Expected Investment Income (Net of Investment Expenses)		102,087	102,087						(102,087)
Investment Gains or Losses on Expected Return Contributions		(10,874)	(10,874)			10,874			
Employer – District's Contribution		1,433,424	1,433,424					1,433,424	
Employer – Implicit Subsidy		298,745	298,745					298,745	
Benefit Payments	874,316	(874,316)	-						8,986
Implicit Subsidy Credit	298,745	(298,745)	-						-
Administrative Expenses		(8,986)	(8,986)						(6,513)
Other Income/(Expense)		-	-						(50,534)
Recognition of Liability Gains or Losses				65,958	(59,445)				10,414
Recognition of Assumption Changes or Inputs				50,534	-	(10,414)			
Recognition of Investment Gains or Losses									
Annual Expense								(1,232,457)	\$ 1,232,457
Balance as of Measurement Date June 30, 2020 / Report Date June 30, 2020	\$ (16,234,172)	\$ 1,999,673	\$ (14,234,499)	\$ (298,611)	\$ 81,806	\$ 33,524	\$ (183,281)	\$ (14,417,780)	

Accounting Information

Amortization of Unfunded Actuarial Accrued Liability

A summary of the information used to establish the amortization amount for the current year, with respect to the Unfunded Actuarial Accrued Liability (UAAL), follows. We recalculate the amortization of the UAAL each fiscal year.

	Measurement Period:	2018-2019	2019-2020	2020-2021
	Reporting Period:	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Actuarial Accrued Liability (AAL) – Beginning of Fiscal Year		\$ 16,261,513	\$ 16,208,975	\$ 16,234,172
Actuarial Value of Plan Assets, Beginning of Fiscal Year	-	<u>882,129</u>	<u>1,358,338</u>	<u>1,999,673</u>
Unfunded Actuarial Accrued Liability (UAAL), Beginning of Fiscal Year	=	<u>\$ 15,379,384</u>	<u>\$ 14,850,637</u>	<u>\$ 14,234,499</u>
Interest Rate Used to Determine Amortization Payment		6.25%	6.25%	6.25%
Assumed Rate of Payroll Growth		3.000%	3.000%	3.000%
Amortization Period		18 years	17 years	16 years
Amount Recognized, Beginning of Year		\$ 1,098,297	\$ 1,107,164	\$ 1,111,645

Accounting Information

Actuarially Determined Contribution (ADC)

The calculation of the Actuarially Determined Contribution (ADC) follows. The ADC is based on the District's funding policy. The ADC is calculated as of the middle of the year.

	Measurement Period:	2018-2019	2019-2020	2020-2021
	Reporting Period:	2018-2019	2019-2020	2020-2021
Service Cost	\$	423,862	\$ 372,506	\$ 374,830
Amortization of the Unfunded Actuarial Accrued Liability		1,098,297	1,107,164	1,111,645
Interest to the End of the Year		95,135	92,480	92,905
ADC	\$	1,617,294	\$ 1,572,150	\$ 1,579,380
ADC as a Percentage of Payroll		18.74%	17.06%	15.30%
Discount Rate for ADC Calculation		6.25%	6.25%	6.25%

ADC Components

District's Contribution to the Trust Fund	\$	407,733	\$ 413,589	\$ 331,633
Credit for Retiree Benefit Payments		871,208	874,316	925,000
Credit for Implicit Subsidy		334,561	298,745	322,747
Total Adjusted ADC*	\$	1,613,502	\$ 1,586,650	\$ 1,579,380

District's Funding Policy

The District's funding policy is to contribute the full amount of the ADC each year.

The ADC is the sum of the service cost and the amortization of the unfunded liability. For payment of the ADC, however, it comprises three parts: the benefit payments paid directly by the District (not through the Trust Fund), the implicit subsidy, and the contribution to the Trust Fund. The contribution to the Trust Fund is the ADC, in total, less the benefit payments and the implicit subsidy.

The District is amortizing the UAAL on a closed basis. Remaining years of amortization as of the report date of June 30, 2020:

16

The discount rate assumed for ADC calculations is the expected long-term rate of return:

6.25%

The UAAL is amortized using a level percent of pay method.

Projections for fiscal year-end 2021 use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2021 financial statements.

*The ADC is adjusted to use the actual benefit payments (instead of the expected benefit payments) in the measurement periods 2018-2019 and 2019-2020. Contributions to the Trust Fund were calculated in the prior report based on expected benefit payments.

Accounting Information

Interest on Total OPEB Liability and Total Projected Earnings

	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total OPEB Liability (d) = (a) × (b) × (c)
Interest on Total OPEB Liability				
Beginning Total OPEB Liability	\$ 16,208,975	100%	6.25%	\$ 1,013,061
Service Cost	372,506	100%	6.25%	23,282
Benefit Payments	(874,316)	50%	6.25%	(27,322)
Implicit Subsidy	(298,745)	50%	6.25%	(9,336)
Total Interest on Total OPEB Liability				<u>\$ 999,685</u>
	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (d) = (a) × (b) × (c)
Projected Earnings on Plan Investments				
Beginning Plan Fiduciary Net Position excluding Receivables	\$ 1,358,338	100%	6.25%	\$ 84,896
Employer Contributions	559,108	50%	6.25%	17,472
Benefit Payments from Trust	-	50%	6.25%	-
Administrative Expense	(8,986)	50%	6.25%	(281)
Other Miscellaneous Income/(Expense)	-	100%	6.25%	-
Total Projected Earnings (Investment Expense)				<u>102,087</u>
Net Projected Earnings				<u>\$ 102,087</u>

Accounting Information

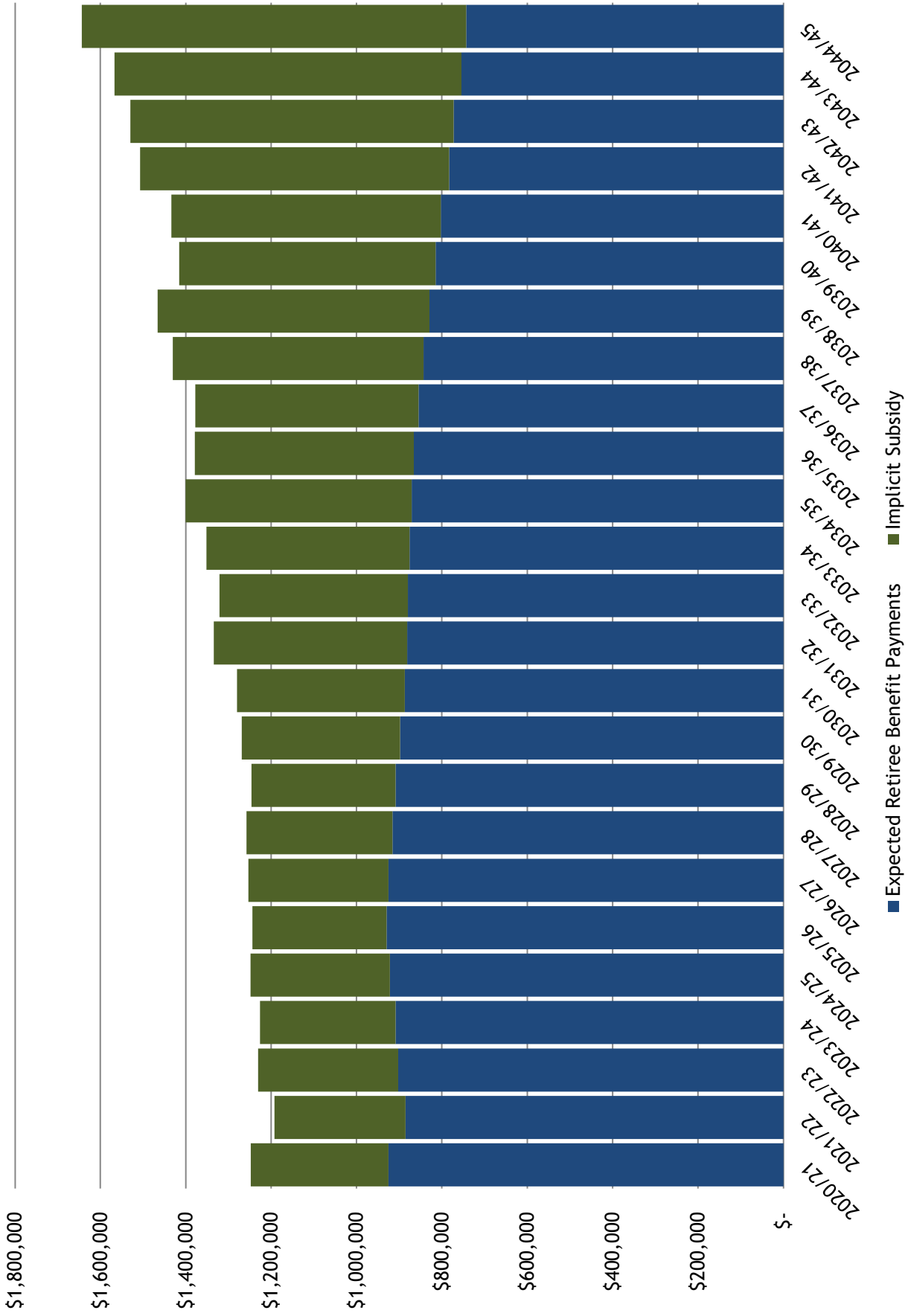
OPEB Cash-Flow Projections

OPEB cash-flow projections for current participants for the next twenty-five years follow.

Measurement Period Ending June 30:	Expected Retiree		Total Expected Credited Benefit
	Benefit Payments	Implicit Subsidy	Payments
2021	\$ 925,000	\$ 322,747	\$ 1,247,747
2022	885,055	307,178	1,192,233
2023	902,191	328,026	1,230,217
2024	908,649	317,294	1,225,943
2025	921,897	326,439	1,248,336
2026	929,575	314,167	1,243,742
2027	925,326	327,822	1,253,148
2028	915,612	342,102	1,257,714
2029	908,498	337,254	1,245,752
2030	898,162	370,788	1,268,950
2031	886,822	393,138	1,279,960
2032	881,397	452,941	1,334,338
2033	879,756	441,168	1,320,924
2034	875,947	475,566	1,351,513
2035	870,536	529,899	1,400,435
2036	865,604	512,891	1,378,495
2037	854,611	523,091	1,377,702
2038	842,957	587,516	1,430,473
2039	828,833	636,789	1,465,622
2040	814,708	600,578	1,415,286
2041	802,203	631,522	1,433,725
2042	782,876	723,849	1,506,725
2043	772,215	757,460	1,529,675
2044	754,306	812,716	1,567,022
2045	742,934	900,557	1,643,491

Accounting Information

OPEB Cash-Flow Projections for Current Participants



Accounting Information

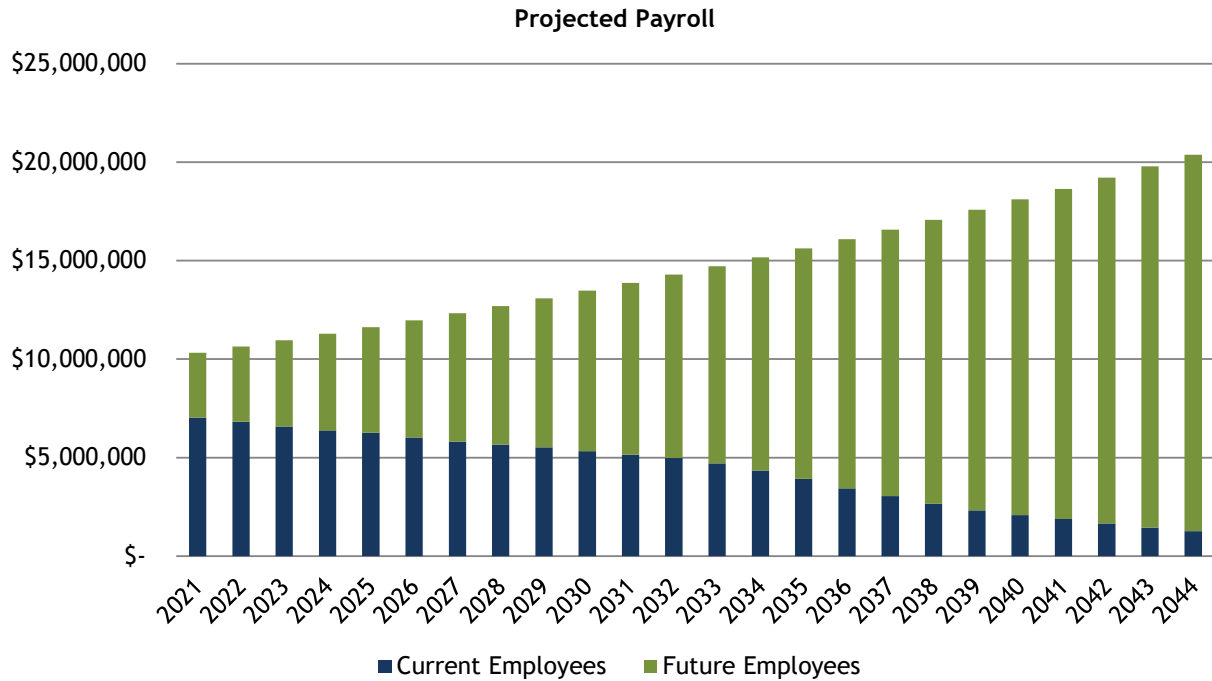
Projection of Contributions

Measurement Period Ending	Payroll for Current		Payroll for Future		Total Employee	Portion of Employer Contribution for		Employer Contributions Related		Employer Contributions Related to Payroll of all Plan Members (f) = (c) x 15.30% for 16 Years, 3.86% Thereafter		
	Employees	(a)	Employees	(b)	Payroll (c)	Current Plan Members	(d) = (f) - (e)	Plan Members	(e) = (b) x 3.86%			
June 30:												
2021	\$	7,024,656	\$	3,298,462	\$	10,323,118	\$	1,452,128	\$	127,252	\$	1,579,380
2022		6,820,375		3,812,437		10,632,812		1,479,680		147,081		1,626,761
2023		6,570,967		4,380,829		10,951,796		1,506,555		169,009		1,675,564
2024		6,376,509		4,903,841		11,280,350		1,536,645		189,186		1,725,831
2025		6,254,420		5,364,341		11,618,761		1,570,654		206,952		1,777,606
2026		6,014,359		5,952,965		11,967,324		1,601,274		229,660		1,830,934
2027		5,812,317		6,514,027		12,326,344		1,634,557		251,306		1,885,863
2028		5,658,633		7,037,501		12,696,134		1,670,937		271,501		1,942,438
2029		5,519,752		7,557,266		13,077,018		1,709,158		291,553		2,000,711
2030		5,323,572		8,145,757		13,469,329		1,746,477		314,256		2,060,733
2031		5,140,222		8,733,187		13,873,409		1,785,636		336,919		2,122,555
2032		4,979,996		9,309,615		14,289,611		1,827,075		359,157		2,186,232
2033		4,712,669		10,005,630		14,718,299		1,865,809		386,009		2,251,818
2034		4,340,073		10,819,775		15,159,848		1,901,955		417,418		2,319,373
2035		3,919,129		11,695,514		15,614,643		1,937,751		451,203		2,388,954
2036		3,445,724		12,637,358		16,083,082		1,973,085		487,538		2,460,623
2037		3,039,626		13,525,948		16,565,574		117,267		521,819		639,086
2038		2,647,651		14,414,890		17,062,541		102,144		556,114		658,258
2039		2,322,026		15,252,391		17,574,417		89,582		588,424		678,006
2040		2,083,934		16,017,716		18,101,650		80,396		617,950		698,346
2041		1,882,275		16,762,425		18,644,700		72,616		646,680		719,296
2042		1,656,895		17,547,146		19,204,041		63,921		676,954		740,875
2043		1,451,524		18,328,638		19,780,162		55,999		707,103		763,102
2044		1,271,683		19,101,884		20,373,567		49,061		736,934		785,995
2045		1,114,017		19,870,757		20,984,774		42,978		766,597		809,575

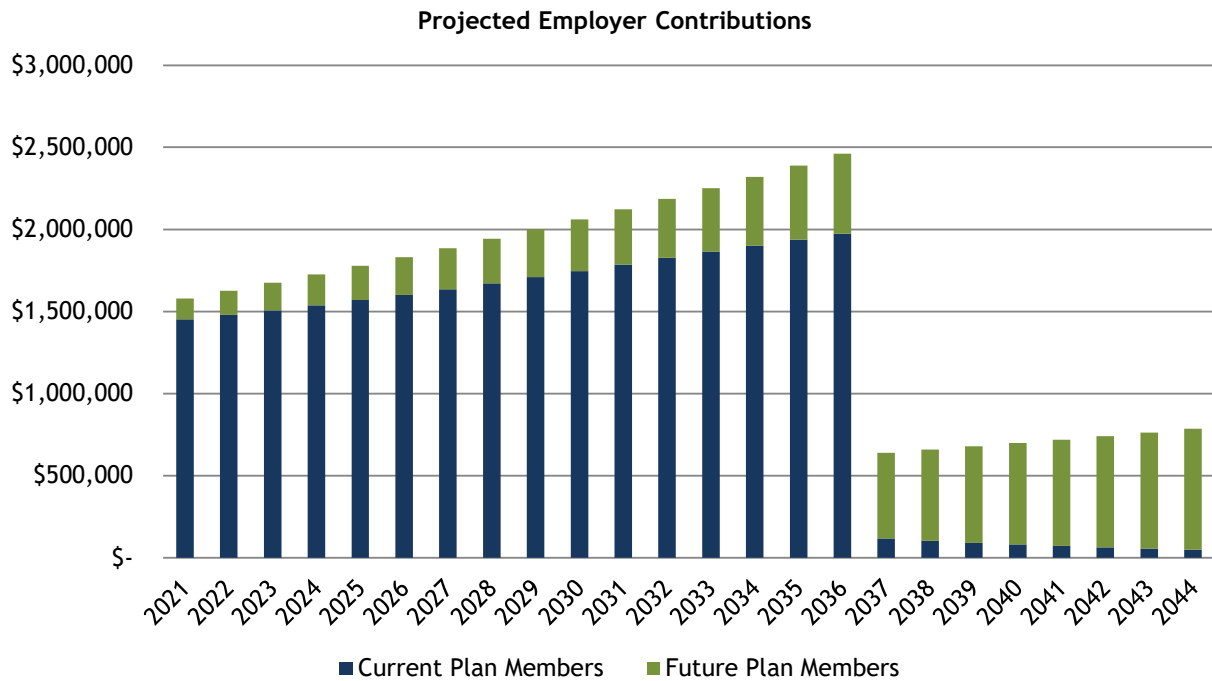
Accounting Information

Projection of Contributions Charts

Projected Payroll for Current and Future Employees



Projected Employer Contributions for Current and Future Plan Members



Accounting Information

Projection of Fiduciary Net Position

Current Participants Only

Measurement Period Ending June 30:	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (Including Implicit Subsidy) (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = $\Sigma [(a) : (e)]$
2021	\$ 1,999,673	\$ 1,452,128	\$ (1,247,747)	\$ (9,143)	\$ 131,081	\$ 2,325,992
2022	2,325,992	1,479,680	(1,192,233)	(9,303)	154,067	2,758,203
2023	2,758,203	1,506,555	(1,230,217)	(9,466)	180,727	3,205,802
2024	3,205,802	1,536,645	(1,225,943)	(9,632)	209,771	3,716,643
2025	3,716,643	1,570,654	(1,248,336)	(9,801)	242,056	4,271,216
2026	4,271,216	1,601,274	(1,243,742)	(9,973)	277,812	4,896,587
2027	4,896,587	1,634,557	(1,253,148)	(10,148)	317,639	5,585,487
2028	5,585,487	1,670,937	(1,257,714)	(10,326)	361,683	6,350,067
2029	6,350,067	1,709,158	(1,245,752)	(10,507)	411,032	7,213,998
2030	7,213,998	1,746,477	(1,268,950)	(10,691)	465,464	8,146,298
2031	8,146,298	1,785,636	(1,279,960)	(10,878)	524,606	9,165,702
2032	9,165,702	1,827,075	(1,334,338)	(11,068)	587,909	10,235,280
2033	10,235,280	1,865,809	(1,320,924)	(11,262)	656,381	11,425,284
2034	11,425,284	1,901,955	(1,351,513)	(11,459)	730,923	12,695,190
2035	12,695,190	1,937,751	(1,400,435)	(11,660)	809,876	14,030,722
2036	14,030,722	1,973,085	(1,378,495)	(11,864)	895,130	15,508,578
2037	15,508,578	117,267	(1,377,702)	(12,072)	929,520	15,165,591
2038	15,165,591	102,144	(1,430,473)	(12,283)	905,955	14,730,934
2039	14,730,934	89,582	(1,465,622)	(12,498)	877,292	14,219,688
2040	14,219,688	80,396	(1,415,286)	(12,717)	846,618	13,718,699
2041	13,718,699	72,616	(1,433,725)	(12,940)	814,480	13,159,130
2042	13,159,130	63,921	(1,506,725)	(13,166)	776,947	12,480,107
2043	12,480,107	55,999	(1,529,675)	(13,396)	733,536	11,726,571
2044	11,726,571	49,061	(1,567,022)	(13,630)	685,048	10,880,028
2045	10,880,028	42,978	(1,643,491)	(13,869)	629,552	9,895,198

Accounting Information

Schedule of Implicit Subsidy Liability

Actuarial standard of practice (ASOP) number 6, "Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions", requires the inclusion of the implicit subsidy in OPEB valuations.

The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are

	Measurement Date (June 30):		2017		2018		2019		2020	
	Report Date (June 30):		<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>	
Benefit Payments	\$	11,272,853	\$	11,270,488	\$	11,506,077	\$	11,346,583		
Implicit Subsidy		4,423,197		4,991,025		4,702,898		4,887,589		
Total OPEB Liability	\$	<u>15,696,050</u>	\$	<u>16,261,513</u>	\$	<u>16,208,975</u>	\$	<u>16,234,172</u>		
Discount Rate		6.25%		6.25%		6.25%		6.25%		

Accounting Information

Schedule of Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources										
Measurement Period	Base Amount	Amount Previously Recognized	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Measurement / Report Years Ending June 30:					
					2020	2021	2022	2023	2024	2025
Differences Between Expected and Actual Experience	\$ -	\$ -	1.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017			4.3							
2017-2018	238,065	111,768	4.3	2.3	55,884	55,884	14,529	-	-	-
2018-2019	(274,383)	(65,958)	4.2	3.2	(65,958)	(65,958)	(10,551)	-	-	-
2019-2020	14,954	-	4.2	4.2	3,561	3,561	3,561	710	-	-
Changes of Assumptions	-	-	4.3	1.3	-	-	-	-	-	-
2017-2018			4.3	2.3	-	-	-	-	-	-
2018-2019	(23,351)	(5,560)	4.2	3.2	(5,560)	(5,560)	(5,560)	(1,111)	-	-
2019-2020	(188,887)	-	4.2	4.2	(44,974)	(44,974)	(44,974)	(8,991)	-	-
Differences Between Projected and Actual Earnings	(17,334)	(10,401)	5.0	2.0	(3,467)	(3,466)	6,817	-	-	-
2016-2017			5.0	3.0	6,821	6,821	4,885	4,883	-	-
2017-2018	34,101	13,642	5.0	4.0	4,885	4,885	2,175	2,175	2,174	-
2018-2019	24,423	4,885	5.0	5.0	2,175	2,175	-	-	-	-
2019-2020	10,874	-	5.0	5.0	-	-	-	-	-	-

Summary of Deferred Outflows and Inflows of Resources

Measurement Period: July 1, 2019 - June 30, 2020
Fiscal Reporting Period: July 1, 2019 - June 30, 2020

Measurement/Report Years Ending June 30:	Measurement/Report Years Ending June 30:						
	2020	2021	2022	2023	2024	2025	Remaining
Differences Between Expected and Actual Experience	\$ (6,513)	\$ (6,513)	\$ (47,868)	\$ (6,990)	\$ 710	\$ -	\$ -
Changes of Assumptions	(50,534)	(50,534)	(50,534)	(46,085)	(8,991)	-	-
Differences Between Projected and Actual Earnings	10,414	10,415	13,877	7,058	2,174	-	-
Total	\$ (46,633)	\$ (46,632)	\$ (84,525)	\$ (46,017)	\$ (6,107)	\$ -	\$ -

Accounting Information

Schedule of Changes in the Total OPEB Liability and Related Ratios

GASB 75 requires a disclosure of the changes in Net OPEB Liability for the last ten fiscal years, or for as many years as are available.

	2017	2018	2019	2020
Measurement Date (June 30):	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Report Date (June 30):	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability				
Service Cost	\$ 446,425	\$ 459,818	\$ 423,862	\$ 372,506
Interest	929,839	946,716	1,027,103	999,685
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	238,065	(274,383)	14,954
Changes of Assumptions	-	-	(23,351)	(188,887)
Benefit Payments	(827,604)	(821,298)	(871,208)	(874,316)
Implicit Subsidy Credit	(287,686)	(307,499)	(334,561)	(298,745)
Net Change in Total OPEB Liability	260,974	515,802	(52,538)	25,197
Total OPEB Liability – Beginning	<u>15,435,076</u>	<u>15,696,050</u>	<u>16,261,513</u>	<u>16,208,975</u>
Total OPEB Liability – Ending (a)	<u>\$ 15,696,050</u>	<u>\$ 16,211,852</u>	<u>\$ 16,208,975</u>	<u>\$ 16,234,172</u>
Plan Fiduciary Net Position				
Net Investment Income	\$ 41,863	\$ 36,771	\$ 73,071	\$ 91,213
Employer – District's Contribution	1,083,604	1,195,298	1,278,941	1,433,424
Employer – Implicit Subsidy	287,686	307,499	334,561	298,745
Benefit Payments	(827,604)	(821,298)	(871,208)	(874,316)
Implicit Subsidy Credit	(287,686)	(307,499)	(334,561)	(298,745)
Administrative Expense	(1,367)	(1,576)	(4,595)	(8,986)
Other Miscellaneous Income/(Expense)	-	-	-	-
Net Change in Plan Fiduciary Net Position	296,496	409,195	476,209	641,335
Plan Fiduciary Net Position – Beginning	<u>176,437</u>	<u>472,933</u>	<u>882,129</u>	<u>1,358,338</u>
Plan Fiduciary Net Position – Ending (b)	<u>\$ 472,933</u>	<u>\$ 882,128</u>	<u>\$ 1,358,338</u>	<u>\$ 1,999,673</u>
Net OPEB Liability				
District's Net OPEB Liability – Ending = (a) – (b)	\$ 15,223,117	\$ 15,329,724	\$ 14,850,637	\$ 14,234,499
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	3.0%	5.4%	8.4%	12.3%
Covered-Employee Payroll	\$ 7,872,287	\$ 6,987,356	\$ 8,632,117	\$ 9,212,842
District's Net OPEB Liability as a Percentage of Covered-Employee Payroll	193.4%	219.4%	172.0%	154.5%

Notes to schedule: the District adopted GASB 75 for the fiscal year ending June 30, 2017.

Accounting Information

Schedule of Investment Returns

GASB 75 requires a schedule of investment returns for the last ten fiscal years, or for as many years as are available if less than ten years are available.

	2017	2018	2019	2020
Measurement Date (June 30):	2017	2018	2019	2020
Report Date (June 30):	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	6.25%	5.58%	6.74%	5.58%

The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

Accounting Information

Schedule of Contributions

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available.

	2016-2017	2017-2018	2018-2019	2019-2020
Measurement Period:	2016-2017	2017-2018	2018-2019	2019-2020
Reporting Period:	2016-2017	2017-2018	2018-2019	2019-2020
Report Date (June 30):	2017	2018	2019	2020
Actuarially Determined Contribution (ADC)	\$ 1,485,776	\$ 1,530,343	\$ 1,613,502	\$ 1,586,650
Less: Contributions Made in Relation to the ADC	- 1,371,290	1,502,797	1,613,502	1,732,169
Contribution Deficiency (Excess)	114,486	27,546	-	(145,519)
Covered-Employee Payroll	\$ 7,872,287	\$ 6,987,356	\$ 8,632,117	\$ 9,212,842

Contributions as a Percentage of Covered-Employee Payroll

17.42% 21.51% 18.69% 18.80%

Notes to Schedule:

Assumptions and Methods

Actuarial Cost Method:	Entry-age normal, level percent of pay
Amortization Method:	Closed period, level percent of pay
Amortization Period:	20 years
Inflation:	1.75%
Assumed Payroll Growth:	3.000%
Healthcare Trend Rates:	6.50%, trending down to 3.84%
Rate of Return on Assets:	6.25%
Mortality Rate:	CalPERS Rates. See appendix.
Retirement Rates:	CalPERS Rates. See appendix.

Accounting Information

Draft Notes to the Financial Statements

A draft of the required notes to the District's financial statements, based on the requirements of GASB 75 and our understanding of the District's retiree health plan, follows.

Notes to the Financial Statements for the Year Ended June 30, 2020

Summary of Significant Accounting Policies

Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Note X – Other Post-employment Benefits (OPEB)

Plan Description

The District administers a single-employer defined-benefit post-employment healthcare plan. Benefits vary by hire date, employment status and employment classification. Benefits continue to the surviving spouses.

Benefits Provided

Eligibility for retiree health benefits requires direct retirement from the District under CCCERA. Eligible employees who were hired prior to April 15, 2014 (July 2, 2014 for Battalion Chiefs and July 1, 2014 for unrepresented), receive 100% of medical and dental premiums, subject to the District Cap. The Medical Cap is as follows:

	<u>Unrepresented</u>	<u>All Others</u>
Single	\$575.44	\$458.42
Single + 1	\$1,150.85	\$916.82
Family	\$1,496.11	\$1,191.87

Eligible employees hired after the dates listed above will receive the PEMHCA minimum benefit.

Employees Covered by Benefit Terms

At June 30, 2019 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	158
Inactive employees entitled to but not yet receiving benefit payments:	0
Active employees:	59
Total	217

Accounting Information

Draft Notes to the Financial Statements

Contributions

The District makes contributions based on an actuarially determined rate.

Contribution rate: 15.30% for 16 years,
3.86% thereafter.

Reporting period contributions: \$1,732,169 (Includes implicit subsidy credit.)

Financial Report

The District issues a stand-alone financial report that is available to the public. The report is available at <https://www.mofd.org/our-district/finance/comprehensive-annual-financial-report>

Net OPEB Liability

The District's total OPEB liability was valued as of June 30, 2019 and was used to calculate the net OPEB liability measured as of June 30, 2020.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	June 30, 2019	June 30, 2020
Discount Rate	6.25%	6.25%
Investment Rate of Return	6.25%	6.25%
Inflation	2.50%	1.75%
Healthcare Cost Trend Rates	n/a	6.00% Trending down to 3.84% over 54 years. Applies to calendar years.
Salary Increases	3.000%	3.000% Additional merit-based increases based on CalPERS merit salary increase tables.
Mortality Rates		Based on CalPERS tables.

Discount Rate

The discount rate used to measure the total OPEB liability is 6.25%. This was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Accounting Information

Draft Notes to the Financial Statements

Long-Term Expected Real Rate of Return

The long-term expected rate of return is supplied by the client. It is more conservative than the rate developed by PARS. Therefore, we approved of its usage in producing the report. Development of the arithmetic expected return follows.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Arithmetic Expected Return</u>
Global Equity	73%	7.77%
Fixed Income	20%	4.12%
Cash	5%	6.70%
REITs	2%	2.40%
Total/Average	<u>100%</u>	6.88%

Expected Time-Weighted Return Net of Fees (1-60 Years)

Rate applied: 6.25%

Accounting Information

Draft Notes to the Financial Statements

Changes in the Net OPEB Liability	<i>Increase/(Decrease)</i>		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(c) = (a) - (b)
Balance as of Report Date June 30, 2019	\$ 16,208,975	\$ 1,358,338	\$ 14,850,637
Changes for the year:			
Service Cost	372,506		372,506
Interest	999,685		999,685
Changes of Benefit Terms	-		-
Differences Between Expected and Actual Experience	14,954		14,954
Changes of Assumptions	(188,887)		(188,887)
Contributions			
Employer – District's Contribution		1,433,424	(1,433,424)
Employer – Implicit Subsidy		298,745	(298,745)
Net Investment Income		91,213	(91,213)
Benefit Payments	(874,316)	(874,316)	-
Implicit Subsidy Credit	(298,745)	(298,745)	-
Administrative Expenses		(8,986)	8,986
Other Miscellaneous Income/(Expense)	-	-	-
Net Changes	<u>25,197</u>	<u>641,335</u>	<u>(616,138)</u>
Balance as of Report Date June 30, 2020	<u>\$ 16,234,172</u>	<u>\$ 1,999,673</u>	<u>\$ 14,234,499</u>

Sensitivity of the net OPEB liability to changes in the discount rate. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) follows:

	1% Decrease	Discount Rate	1% Increase
	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
Net OPEB Liability (Asset)	\$ 15,929,624	\$ 14,234,499	\$ 12,795,620

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.00%) or one percentage point higher (7.00%) than current healthcare cost trend rates follows:

	1% Decrease	Trend Rate	1% Increase
	5.00%	6.00%	7.00%
	Decreasing to <u>2.84%</u>	Decreasing to <u>3.84%</u>	Decreasing to <u>4.84%</u>
Net OPEB Liability (Asset)	\$ 13,580,649	\$ 14,234,499	\$ 15,051,405

Accounting Information

Draft Notes to the Financial Statements

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the report year ended June 30, 2020, the District recognized an OPEB expense of \$1,232,457. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	\$ 81,806	\$ (142,467)
Changes of Assumptions	-	(156,144)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	33,524	-
Contributions Subsequent to the Measurement Date	-	-
Total	\$ 115,330	\$ (298,611)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Report Year Ending June 30:	Amount
2021	\$ (46,632)
2022	(84,525)
2023	(46,017)
2024	(6,107)
2025	-
Remaining	-

Basis of Valuation

Substantive Plan

A summary of the substantive plan used as the basis of the valuation follows.

General Eligibility for Benefits	
General Requirements	Retire directly from District under CCCERA.
Service Retirement:	
Safety Legacy	Age 50 and five years of service.
Safety PEPRA	Age 57 and five years of service.
General Legacy	Age 55 and five years of service.
General PEPRA	Age 67 and five years of service.
Ordinary Disability	Five years of service.
Duty Disability	Immediate eligibility.

Retiree Medical Plan Tiers	
Tier 1	Hired before April 15, 2014: <ul style="list-style-type: none"> • July 2, 2014 for Battalion Chiefs. • July 1, 2014 for unrepresented.
Tier 2	All others.

Benefits Tier 1	
Medical Benefit for Retirees	Monthly premium paid up to the Retiree Medical Benefit Cap.
Medical Benefit for Survivors	Same benefit as retiree.
Dental Benefit for Retirees	Monthly premium paid up to the cap.
Dental Benefit for Survivors	Survivors pay 100% of premium.

Benefits Tier 2	
Medical Benefit for Retirees	PEMHCA minimum – \$136/month for 2019. Increased by CalPERS board.
Medical Benefit for Survivors	PEMHCA minimum – \$136/month for 2019. Increased by CalPERS board.
Dental Benefit for Retirees	Monthly premium paid up to the cap.
Dental Benefit for Survivors	Survivors pay 100% of premium.

Retiree Medical Caps			
<u>Unrepresented</u>		<u>Medical Cap</u>	<u>Dental Cap</u>
	Single	\$ 575.44	\$ 51.20
	Single +1	1,150.85	90.12
	Family	1,496.11	136.35
<u>Other Groups</u>		<u>Medical Cap</u>	<u>Dental Cap</u>
	Single	458.42	46.68
	Single +1	916.82	81.00
	Family	1,191.87	116.98

Basis of Valuation

Participant Summary

Census Date: June 30, 2019
 Age and service determined as of the census date.

Active Participants											
Age	Years of Service										Total
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
< 25											0
25-29	1										1
30-34	2	6	2	3							13
35-39	3		5	14	1						23
40-44		2		2	4						8
45-49				4	4	1					9
50-54			2			1					3
55-59											0
60-64				2							2
65-69											0
70+											0
Total	6	8	9	25	9	2	0	0	0	0	59

Average Employee Age: 39.9
 Average Years of Service: 10.1

Inactive Participants			
Age	Retiree	Spouse	Total
< 50	2	1	3
50-54	6	6	12
55-59	8	8	16
60-64	16	14	30
65-69	15	13	28
70-74	13	12	25
75-79	11	6	17
80-84	10	4	14
85-89	5	2	7
90+	4	2	6
Total	90	68	158

Average Inactive Age: 67.0

Basis of Valuation

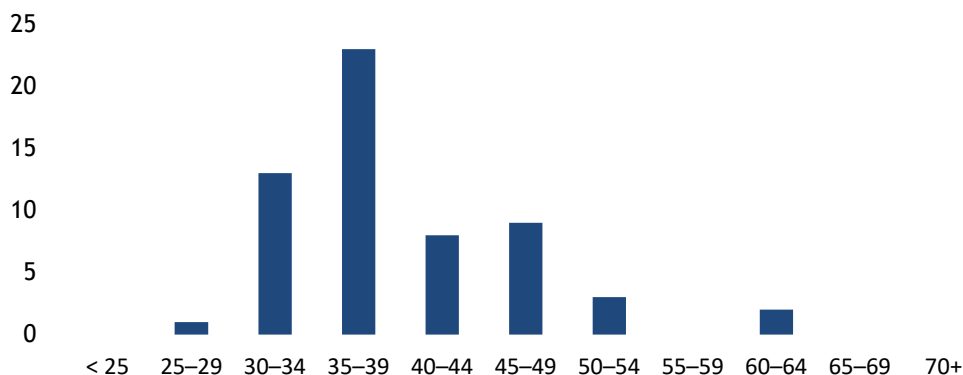
Participant Summary Charts

Census Date: June 30, 2019

Age and service determined as of the census date.

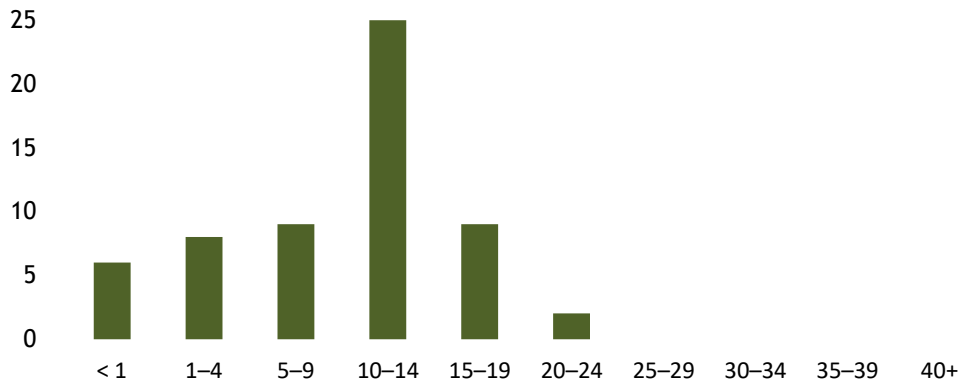
Count of Actives by Age Bracket

Average Employee Age: 39.9



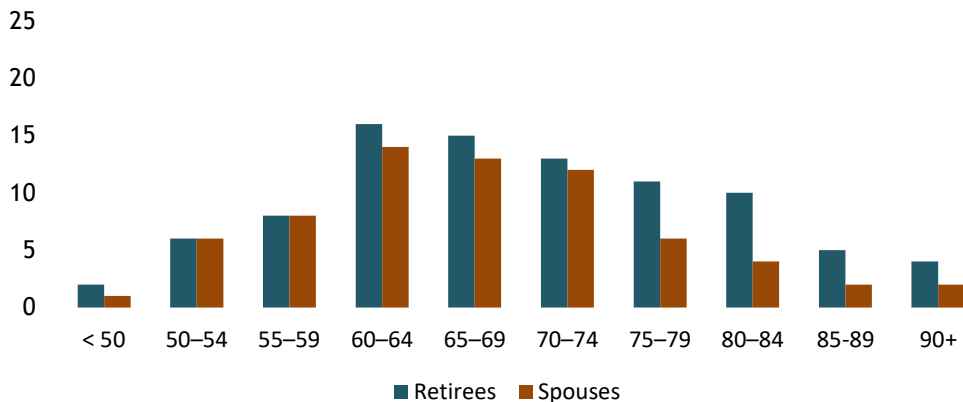
Count of Actives by Years of Service

Average Years of Service: 10.1



Count of Inactives by Age Bracket

Average Inactive Age: 67.0



Basis of Valuation

Actuarial Assumptions

A summary of the actuarial assumptions used for this valuation follows. We considered the reasonableness of each assumption independently based on its own merits, consistent with each other assumption, and the combined impact of all assumptions.

Assumption	Rates
Actuarial Cost Method	Entry-Age Normal, Level Percentage of Salary
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Report Date	June 30, 2020
Discount Rate	The discount rate selected is 6.25%. The discount rate is the long-term rate of return for the plan's assets, as our projections show that the assets will be sufficient to cover the projected benefit payments should the District continue to contribute to the plan with an amount of at least the ADC each year. Should the assets not be sufficient to cover the projected benefit payments at any time in the future, we would employ a discount rate reflecting the 20-year tax-exempt municipal bond yield or index rate to the period after which we project assets to run out. We would then use a single, blended discount rate equivalent to the long-term rate of return and the 20-year tax-exempt municipal bond yield. If there are no assets, we would use only the 20-year tax-exempt municipal bond yield for the valuation.
Post Retirement Healthy Mortality	<p>For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table, projected generationally with the two-dimensional MP-2018 projection scale.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set back three years, projected generationally with the two-dimensional MP-2018 projection scale.</p>
Post Retirement Disabled Mortality	<p>For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward eight years, projected generationally with the two-dimensional MP-2018 projection scale.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward three years, projected generationally with the two-dimensional MP-2018 projection scale.</p>
Pre Retirement Mortality	Headcount-Weighted RP-2014 Employee Mortality Table times 75%, projected generationally with the two-dimensional MP-2018 projection scale.

Basis of Valuation

Actuarial Assumptions

Assumption	Rates												
Termination Rates	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.												
Disability	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.												
Retirement	See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation.												
Annual Per Capita Claims Cost	Developed based on CalPERS premiums and CalPERS population data. Assumed annual per capita claims costs follow:												
	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="border: none;">Age</th> <th style="border: none;">Males</th> <th style="border: none;">Females</th> </tr> </thead> <tbody> <tr> <td style="border: none;">50</td> <td style="border: none;">\$ 13,185</td> <td style="border: none;">\$ 12,809</td> </tr> <tr> <td style="border: none;">55</td> <td style="border: none;">16,137</td> <td style="border: none;">13,380</td> </tr> <tr> <td style="border: none;">60-64</td> <td style="border: none;">18,034</td> <td style="border: none;">13,922</td> </tr> </tbody> </table>	Age	Males	Females	50	\$ 13,185	\$ 12,809	55	16,137	13,380	60-64	18,034	13,922
Age	Males	Females											
50	\$ 13,185	\$ 12,809											
55	16,137	13,380											
60-64	18,034	13,922											
Average Per Capita Cost for Implicit Subsidy Calculation	Developed based on premiums for the District's enrollment by plan, family demographics from CalPERS plans, and risk scores (both HMO and PPO) for the CalPERS population.												
Aging or Morbidity Factors	Based on actual CalPERS population data.												
Participant Contributions	Based on service at retirement and employee group.												
Salary Increases	3.000% The salary increase is used to determine the growth in the aggregate payroll. Same as Segal 12/31/2015 CCCERA valuation.												
Inflation Rate	1.75%												
Marital Status	Current Retirees: Actual spouse coverage is used. Male future retirees: 75% assumed to be married . Female future retirees: 50% assumed to be married.												
Spouse Gender	Assumes spouse of opposite gender for current and future retirees.												
Spouse Age Difference	Actual spouse age is used for current retirees. Assumes males are 2-3 three years older than females.												
Participation	Current Retirees: Assume current elections continue until decrement. Future Retiree election assumptions summarized below:												
	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="border: none;">Condition</th> <th style="border: none;">Participation</th> </tr> </thead> <tbody> <tr> <td style="border: none;">Eligible for Supplemental Benefits</td> <td style="border: none;">95%</td> </tr> <tr> <td style="border: none;">Eligible for PEMHCA Minimum Only</td> <td style="border: none;">50%</td> </tr> </tbody> </table>	Condition	Participation	Eligible for Supplemental Benefits	95%	Eligible for PEMHCA Minimum Only	50%						
Condition	Participation												
Eligible for Supplemental Benefits	95%												
Eligible for PEMHCA Minimum Only	50%												

Basis of Valuation

Actuarial Assumptions

Assumption	Rates
PEMHCA Administrative Fee	0.23% of retiree premium.
Annual PEMHCA Amount	\$136/month for 2019, \$139/month for 2020. Trended 3% per annum thereafter.
Premiums	2019 and 2020 premiums were used to develop weighted-average premiums and claims for 2019-2020.

Plan	Employee	Employee +1
Anthem Select Bay Area	\$ 850.21	\$ 1,700.42
Anthem Traditional Bay Area	1,147.99	2,295.98
Blue Shield Access+ Bay Area	1,049.34	2,098.68
Health Net Bay Area	951.04	1,902.08
Health Net Sacramento**	951.04	1,902.08
Kaiser Permanente California Bay Area	768.37	1,536.74
Kaiser Permanente Sacramento	728.24	1,456.48
PERS Choice Bay Area	864.07	1,728.14
PERS Choice Out of State**	891.17	1,782.34
PERS Choice Other Nothern	864.07	1,728.14
PERSCare Bay Area	1,132.41	2,264.82
PERSCare Sacramento	1,080.57	2,161.14
PERSCare Out of State**	1,132.41	2,264.82
UnitedHealthcare Bay Area	1,082.88	2,165.76

**2019 Premiums used were for Bay Area insureds.

Trend Rates Medical Long-Term Trends from Society of Actuaries "Long Term Healthcare Cost Trends Model v2018_c" using baseline assumptions. Applied to both

Calendar Year	Pre-Medicare	Medicare
	Trend	Trend
2020	6.50%	5.50%
2021	6.00%	5.50%
2022	5.50%	5.30%
2023	5.20%	5.20%
2024	5.20%	5.20%
2025	5.20%	5.20%
2026	5.19%	5.19%
2027	5.19%	5.19%
2027-2074
2075+	3.84%	3.84%

Appendix

About GASB 75

This section includes a brief summary of GASB 75, as well as definitions of some of the key terminology used in this report.

About GASB 75

In General. In June 2015 the Governmental Accounting Standards Board released GASB 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. GASB 75 replaced GASB 45 for fiscal years beginning after June 15, 2017, for employers that sponsor OPEB plans. The provisions in GASB 75 are similar to the provisions of GASB 68 for pensions.

Accounting. GASB 75 requires a liability known as the Net OPEB Liability (NOL). The employer recognizes the NOL on its balance sheet. The employer also recognizes an OPEB expense in the income statement. GASB 45 recorded the Unfunded Accrued Actuarial Liability (UAAL) in the notes to the financial statement, whereas GASB 75 records the NOL, which is very similar to the UAAL with just a few technical differences, on the balance sheet.

Financial Statement Impact (Employers). One of the biggest changes to the financial statements of governmental employers that provide OPEB is the reporting of the OPEB liability on the face of the statements rather than in the footnotes. Governments that do not provide OPEB through a trust are required to recognize the entire OPEB liability in the financial statements. For governments that provide OPEB through an OPEB plan that is administered through a trust, the government’s OPEB liability is recognized net of the amount of the OPEB plan’s fiduciary net position.

Changes to the Measurement of the Total OPEB Liability. Measurement of the OPEB liability includes discounting future benefit payments for current and former employees and their beneficiaries to their present value and allocating the present value over past and future periods of the employee service (total OPEB liability), less the amount of the OPEB plan’s fiduciary net position. The calculation continues to include employee-related events, such as projected salary increases and projected years of service, if they affect the amount of OPEB payments employees will receive, as well as provisions for automatic cost-of-living adjustments (COLAs) and other automatic benefits. Additionally, ad hoc COLAs and other ad hoc benefit changes, which are made at the discretion of the government, are included in projections as well, if they routinely recur.

GASB 75 requires governments to discount projected OPEB payments to their present value. Under the new standard, governments discount the projected OPEB payments to be made in each year and the amount of plan assets (if a government administers the OPEB through a trust) available for providing those benefits to current active and inactive employees and their beneficiaries. Similar to the pension standards, the discount rate used is based on whether the plan assets are projected to be sufficient to make future payments. If the plan assets are sufficient, governments discount future payments using the long-term expected rate of return. If projected plan assets are insufficient to make all future payments to current and inactive employees and their beneficiaries, or if there are no plan assets held in trust, the discount rate is based on a high-quality 20-year tax-exempt general obligation municipal bond yield or index rate. “High-quality” is defined as being rated AA or higher (or an equivalent rating).

Cost Method. The Entry Age Normal Cost method must be used.

About GASB 75 (continued)

Factors that affect a government's OPEB liability, such as actual earnings on plan investments when the OPEB plan is administered as a trust, employee compensation changes, interest on the outstanding OPEB liability, contributions from employees and employers, and actual demographic and economic changes that are not in line with assumptions made in the actuarial calculations, are considered when determining the government's OPEB expense. A government's annual OPEB expense is calculated with consideration for factors affecting the OPEB liability within the reporting period. Several causes of changes in OPEB liability are immediately factored into the calculation of OPEB expense for the period, such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments, if administered through a trust.

Governments are required to recognize deferred outflows of resources or deferred inflows of resources and then introduce into the expense calculation, systematically and rationally over the average remaining years of employment (active employees and inactive employees, including retirees), the effect on the total OPEB liability of differences between assumptions and actual experience.

Key Terminology

Actuarially Determined Contribution	A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.
Actuarial Present Value of Projected Benefit Payments	Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Agent Employer	An employer whose employees are provided with OPEB through an agent multiple-employer defined-benefit OPEB plan.
Closed Period	A specific number of years that is counted from one date, which declines to zero with the passage of time. For example, if the recognition period initially is five years on a closed basis, four years remain after the first year, three years after the second year, and so forth until no years remain.
Contributions	Additions to an OPEB plan's fiduciary net position for amounts from employers, non-employer contributing entities, or employees.
Dates and Periods	
• Census Date	The date of the census. It is usually the same as the Valuation Date .
• Measurement Date	The date on which assets are measured. The liabilities are rolled forward to this date from the Valuation Date , should it differ, using actuarial roll-forward techniques.
• Measurement Period	The year ending on the Measurement Date .
• Report Date	The date on which the amounts are reported in the financial statements. It is the same as the fiscal year-end. It may be up to one year ahead of the Measurement Date, with no roll-forward of liabilities or assets required.
• Reporting Period	The year ending on the Report Date . It is the same as the fiscal year.
• Valuation Date	The date on which the liabilities are valued.
Deferred Inflows and Outflows of Resources	The portion of the changes in the Net OPEB Liability that are not recognized in the current pension expense and are recognized in later periods. The changes deferred include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on OPEB plan investments.

Appendix

About GASB 75

Key Terminology (continued)

Defined-Benefit OPEB	OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation, or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. OPEB that does not have all of the terms of defined contribution OPEB is classified as defined-benefit OPEB.
Discount Rate	The single rate of return that reflects the following: a. The long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that (1) the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and (2) OPEB plan assets are expected to be invested using a strategy to achieve that return. b. A yield or index rate for 20-year, tax-exempt general-obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another scale), to the extent that the conditions in (a) are not met.
Fiduciary Net Position	The market value of assets as of the Measurement Date .
Implicit Subsidy	The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.
Net OPEB Liability	The Total OPEB Liability minus the Fiduciary Net Position .
Normal Cost	See Service Cost .
Other Postemployment Benefits (OPEB)	Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payment for sick leave.
Projected Benefit Payments	All benefits estimated to be payable through OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Appendix

About GASB 75

Key Terminology (continued)

Service Cost	The portions of the actuarial present value of projected benefit payments that are attributed to valuation years. Also called Normal Cost .
Substantive Plan	The plan terms as understood by the employer and the plan members at the time of the valuation, including only changes to plan terms that have been made and communicated to employees.
Total OPEB Liability	The liability of employers and non-employer contributing entities to employees for benefits provided through a defined-benefit OPEB plan that is administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Appendix

Decrement Tables

The valuation used the following decrement tables from the CalPERS OPEB Assumption Model, revised May 14, 2018:

Active Mortality

Miscellaneous Employees
Fire Employees

Source Table

SOA General RPH-2014 with Scale MP-2018
SOA Safety RPH-2014 with Scale MP-2018, 3-Year Set Back

Inactive Mortality

Retirement
Safety – Service Retirement
Spouse
Safety – Surviving Spouse
Miscellaneous – Disability
Retirement
Safety – Disability Retirement

SOA General RPH-2014 with Scale MP-2018
SOA Safety RPH-2014 with Scale MP-2018, 3-Year Set Back
SOA General RPH-2014 with Scale MP-2018
SOA General RPH-2014 with Scale MP-2018
SOA General RPH-2014 with Scale MP-2018, 8-Year Set Forward
SOA General RPH-2014 with Scale MP-2018, 3-Year Set Forward

Disability Rates

Tier 1 Employees
Tier A Employees
Tier D Employees

General Tier 1/4 Disability
Safety Disability
Safety Disability

Terminated Refund Rates

Miscellaneous Employees
Fire Employees

General Withdrawal
Safety Withdrawal

Salary Scale Rates

Miscellaneous Employees
Fire Employees

Salary Scale Rates_PA Misc
Salary Scale Rates_PA Fire

Service Retirement Rates

Tier 1
Tier A
Tier D

General – Enhanced
Safety – Enhanced
Safety – PEPRA

Appendix

Sample Mortality and Disability Rates

Age	Pre-Retirement Male Assumptions			Pre-Retirement Female Assumptions			Pre-Retirement Male Assumptions			Pre-Retirement Female Assumptions			Disability		
	General	8-Year Set Forward	Safety 3-Year Set Forward	General	8-Year Set Forward	Safety 3-Year Set Forward	General	8-Year Set Forward	Safety 3-Year Set Forward	General	8-Year Set Forward	Safety 3-Year Set Forward	General Tier 1/4 Disability	General Tier 3/5 Disability	Safety Disability
1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	0.00027	0.00027	0.00027	0.00015	0.00015	0.00015	0.00036	0.00076	0.00059	0.00023	0.00023	0.00020	0.00000	0.00000	0.00000
20	0.00053	0.00053	0.00053	0.00018	0.00018	0.00018	0.00071	0.00063	0.00076	0.00024	0.00024	0.00024	0.00010	0.00010	0.00020
25	0.00052	0.00052	0.00052	0.00017	0.00017	0.00017	0.00069	0.00066	0.00063	0.00026	0.00026	0.00024	0.00020	0.00020	0.00220
30	0.00047	0.00047	0.00047	0.00019	0.00019	0.00019	0.00063	0.00083	0.00066	0.00038	0.00038	0.00049	0.00040	0.00030	0.00420
35	0.00053	0.00053	0.00053	0.00028	0.00028	0.00028	0.00071	0.00124	0.00083	0.00064	0.00064	0.00078	0.00080	0.00050	0.00560
40	0.00072	0.00072	0.00072	0.00044	0.00044	0.00044	0.00096	0.00204	0.00124	0.00059	0.00059	0.00078	0.00220	0.00080	0.00660
45	0.00114	0.00114	0.00114	0.00071	0.00071	0.00071	0.00151	0.00696	0.00204	0.00113	0.00113	0.00123	0.00360	0.00130	0.01000
50	0.00184	0.00184	0.00184	0.00108	0.00108	0.00108	0.00626	0.00858	0.00696	0.00185	0.00185	0.00440	0.00520	0.00160	0.02880
55	0.00272	0.00272	0.00272	0.00163	0.00163	0.00163	0.00745	0.01231	0.00858	0.00675	0.00675	0.00580	0.00600	0.00200	0.04600
60	0.00448	0.00448	0.00448	0.00258	0.00258	0.00258	0.00976	0.01905	0.01231	0.00813	0.00813	0.00540	0.00600	0.00280	0.05000
65	0.00837	0.00837	0.00837	0.00405	0.00405	0.00405	0.01459	0.03031	0.01905	0.01135	0.01135	0.01357	0.00600	0.00320	0.05000
70	0.01441	0.01441	0.01441	0.00669	0.00669	0.00669	0.02288	0.04916	0.03031	0.01740	0.01740	0.02184	0.00600	0.00320	0.05000
75	0.02398	0.02398	0.02398	0.01087	0.01087	0.01087	0.03670	0.08138	0.04916	0.02758	0.02758	0.03539	0.00600	0.00320	0.05000
80	0.03899	0.03899	0.03899	0.01781	0.01781	0.01781	0.05999	0.13594	0.08138	0.04456	0.04456	0.05964	0.00600	0.00320	0.05000
85	0.07500	0.07500	0.07500	0.05589	0.05589	0.05589	0.10000	0.21607	0.13594	0.07346	0.07346	0.10435	0.00600	0.00320	0.05000
90	0.12463	0.12463	0.12463	0.09742	0.09742	0.09742	0.16617	0.30474	0.21607	0.12279	0.12279	0.17519	0.00600	0.00320	0.05000
95	0.18685	0.18685	0.18685	0.15598	0.15598	0.15598	0.24914	0.40319	0.30474	0.19935	0.19935	0.26273	0.00600	0.00320	0.05000
100	0.25827	0.25827	0.25827	0.22662	0.22662	0.22662	0.34436	0.48497	0.40319	0.28563	0.28563	0.36221	0.00600	0.00320	0.05000
105	0.32918	0.32918	0.32918	0.30024	0.30024	0.30024	0.43890	0.50619	0.48497	0.38406	0.38406	0.45146	0.00600	0.00320	0.05000
110	0.38233	0.38233	0.38233	0.36009	0.36009	0.36009	0.50977	0.50000	0.50619	0.47081	0.47081	0.50736	0.00600	0.00320	0.05000
115	0.37500	0.37500	0.37500	0.37500	0.37500	0.37500	0.50000	1.00000	0.50000	0.50930	0.50930	0.50000	0.00600	0.00320	0.05000
120	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00600	0.00320	0.05000

Note: Pre-Retirement and Post-Retirement mortality rates include 20 years of projected on-going mortality improvement using a 2006 Base Year & the Scale MP-2018 published by the Society of Actuaries.

Appendix

Sample Termination Rates

Service	Safety Withdrawal	General Withdrawal
0	0.130	0.135
1	0.080	0.093
2	0.070	0.090
3	0.055	0.060
4	0.038	0.045
5	0.033	0.043
6	0.030	0.038
7	0.028	0.035
8	0.025	0.033
9	0.023	0.030
10	0.020	0.028
11	0.019	0.025
12	0.018	0.024
13	0.017	0.023
14	0.016	0.022
15	0.015	0.021
16	0.014	0.020
17	0.013	0.020
18	0.012	0.020
19	0.011	0.018
20	0.010	0.015

Appendix

Sample Salary Scale Rates

Service	Entry Ages										Public Agency Miscellaneous				
	15	20	25	30	35	40	45	50	55	60	65	70	75	79	
0	0.1220	0.1220	0.1220	0.1160	0.1090	0.1020	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	
5	0.0640	0.0640	0.0640	0.0600	0.0550	0.0520	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	
10	0.0460	0.0460	0.0460	0.0430	0.0410	0.0390	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	
15	0.0420	0.0420	0.0420	0.0400	0.0380	0.0360	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	
20	0.0390	0.0390	0.0390	0.0380	0.0360	0.0340	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	
25	0.0370	0.0370	0.0370	0.0360	0.0340	0.0330	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	
30	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	
35	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	
40	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	
45	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	
50	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	

Appendix

Matrix of Sample Service Retirement Assumption Rates

Service	Attained Ages				General – Tier 1 – Enhanced		
	50	55	60	65	70	75	79
0	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
5	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
10	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
15	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
20	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
25	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
30	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
35	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
40	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
45	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000
50	0.05000	0.20000	0.28000	0.35000	0.50000	1.00000	1.00000

Service	Attained Ages				Safety – PEPRA – Tier D & E		
	50	55	60	65	70	75	79
0	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
5	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
10	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
15	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
20	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
25	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
30	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
35	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
40	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
45	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000
50	0.00000	0.00000	0.06000	0.18000	0.30000	1.00000	1.00000

Service	Attained Ages				Safety Tier A Enhanced		
	50	55	60	65	70	75	79
0	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
5	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
10	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
15	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
20	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
25	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
30	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
35	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
40	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
45	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000
50	0.00000	0.25000	0.25000	0.35000	0.50000	1.00000	1.00000

Moraga-Orinda Fire District

GASB 75 Valuation Report for June 30, 2020: Key Results

GASB 75 requires estimating the amount owed for health benefits, known as OPEB*.

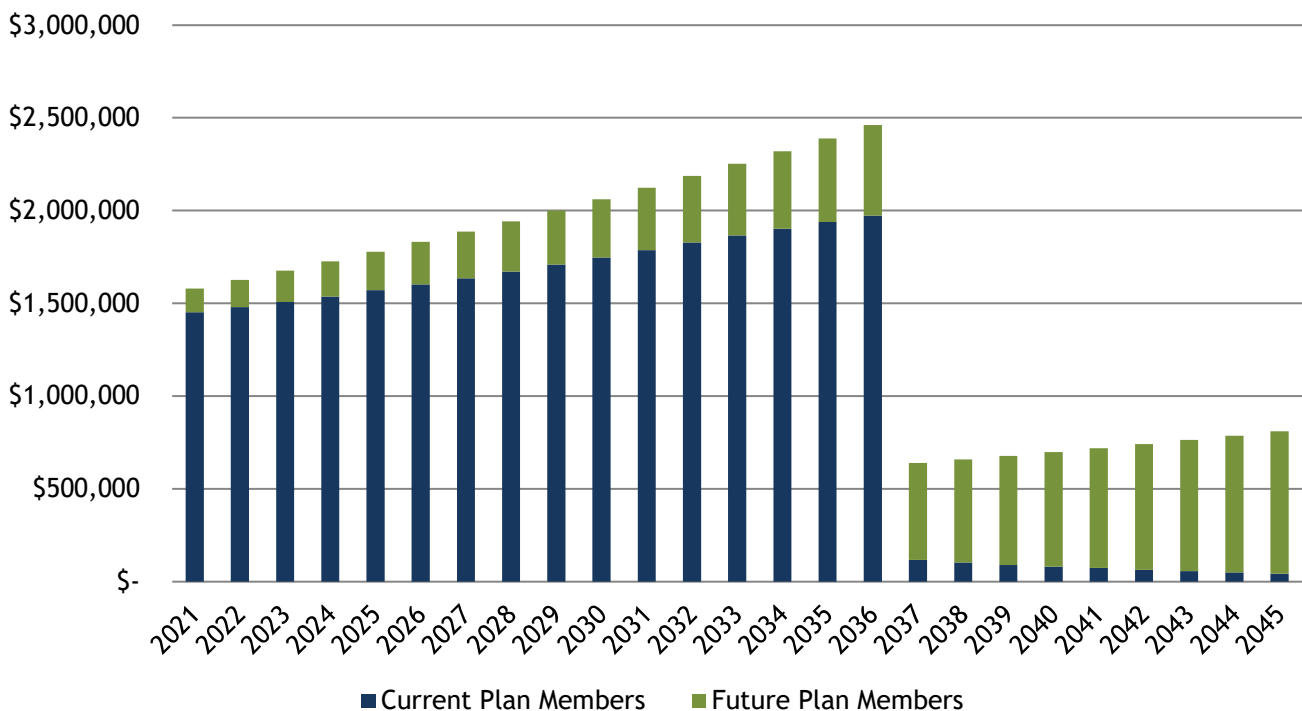
	Report Date:	This Year June 30, 2020	Estimated for Next Year June 30, 2021
The value today of all retiree benefits:			
For active employees who have earned the benefits		\$ 4,717,462	\$ 5,398,961
For retirees already receiving benefits	+	11,516,710	11,334,866
Total OPEB Liability: the amount that goes in the books	=	16,234,172	16,733,827
For active employees who are not yet vested, but will be in the future, if they keep working	+	2,839,095	2,629,881
Present Value of Future Benefits: for information only. The total of the two numbers above.	=	19,073,267	19,363,708
Total OPEB Liability: from above		16,234,172	16,733,827
Fiduciary Net Position: the value of the assets.	-	1,999,673	2,437,049
Net OPEB Liability: total OPEB liability minus assets	=	14,234,499	14,296,778
Percentage of the liability that is funded:		12.32%	14.56%

Expense: the amount that goes into the income statement. Similar to the contribution, but it allows for spreading gains and losses over several years and does not include the amortization of the outstanding amount like the contribution above.

\$ 1,232,457 \$ 1,237,111

Contribution: amount to contribute to assets to reach 100% funding 17 years from now; it increases with salary growth each year. It takes what is outstanding today and spreads it out over 17 years, then adds in the benefits and interest earned in the current year.

Projected Contributions \$ 1,586,650 \$ 1,579,380



*OPEB: Other Post-Employment Benefits. OPEB includes all benefits not related to pensions, including health insurance, dental, vision, life insurance, and so on.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief
Gloriann Sasser, Administrative Services Director

DATE: October 21, 2020

SUBJECT: Item 10.2 – Quarter One Financial Update and Budget Review FY2021

Background

Due to the economic uncertainties caused by the COVID-19 pandemic, staff will provide quarterly financial updates and budget reviews during FY2021. Current financial reports for the period July 1, 2020 through September 30, 2020 are attached (Attachment A). The financial reports contain updated revenue and expenditure projections for the current fiscal year.

During this unprecedented time, the Government Finance Officers' Association recommends local governments maintain budget flexibility by budgeting revenues conservatively low and budgeting expenditures conservatively high. The Budget was prepared based on this recommendation and reflects a General Fund deficit of \$1.5M. The Budget includes appropriations for a contribution to the OPEB trust account of \$475K and to the pension rate stabilization trust in the amount of \$1.56M. Increases in revenue through quarter one and revised projections have resulted in an updated projected General Fund deficit of \$657K.

Present Situation through Quarter One - General Fund Revenue

Total General Fund revenue for FY2021 is projected to exceed budget by \$1.5M. The revenue in excess of budget is primarily due to increased strike team activity (\$1.1M.) The projected net income to the District for strike team revenue in excess of strike team overtime is \$556K. The District's most important revenue source is property tax revenue. The District budgeted property tax revenue of \$23.1M. Staff projects actual property tax revenue will meet budget. In August 2020 Contra Costa County credited the District with secured property tax revenue in the amount of \$20.8M. The District will receive additional secured property tax revenue in December 2020 (projected amount \$1.4M.) Unsecured property tax revenue is received in October (projected amount \$625K.)

Based on the first quarter, ambulance service revenue is expected to exceed budget by \$278K. However, there is still significant uncertainty in this revenue category. At the beginning of COVID the District experienced a 60% reduction in ambulance transports. As a result, ambulance revenue was conservatively budgeted at \$526K. Ambulance transports have rebounded somewhat from the beginning of COVID but are still less than recent years:

Ambulance Transports	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
FY2021	110	117										
FY2020	144	152	141	148	145	175	160	143	131	77	97	131
FY2019	139	163	145	184	144	162	150	145	170	155	148	127
FY2018	117	130	129	149	128	157	174	150	180	153	161	120

Charges for fire prevention services/plan reviews are projected to exceed budget \$50K. In July and August 2020 a developer paid for plan reviews for 34 new homes in Wilder, resulting in meeting the budgeted revenue in the first quarter.

Strike team cost recovery revenue is projected to exceed budget by \$1.1M due to increased strike team activity. This revenue increase is partially offset by an increase in overtime expenditures.

Present Situation through Quarter One – General Fund Expenditures

Total District General Fund expenditures for FY2021 are projected to exceed budget by \$648K. This is primarily due to increased strike team overtime costs (\$598K.) Notable General Fund expenditures are discussed as follows:

- Permanent salaries are projected less than budget \$149K primarily due to four vacant firefighter paramedic positions.
- Overtime will likely exceed budget. Leave usage is higher than previous years (see additional information below.) Increased leave usage results in increased overtime costs. The four vacant positions also result in increased overtime.
- Strike team overtime is projected to exceed budget by \$598K due to increased strike team activity. These additional expenditures are offset by additional strike team cost recovery revenue.
- Retirement contributions are projected less than budget \$336K due to four vacant firefighter paramedic positions.
- Operating expenses are projected to be within budget

After quarter one, the General Fund is projected to end the year with a deficit of \$657K, which is less than the budgeted deficit of \$1.5M.

COVID Costs

The FY2021 budget includes \$150K for COVID expenditures. Through quarter one, \$6,978 has been spent on items and services this fiscal year including:

- COVID testing - \$375
- Professional cleaning of Station 45 - \$1,840
- Gowns, masks, hand sanitizer and other COVID supplies - \$1,130
- Protector cases for emergency medical supplies - \$701
- Laptops and printers for administration employees required to work at home - \$3,165

The Rescue One Foundation donated \$1,800 to the District in July 2020 to pay for jumpsuits to reduce COVID exposure.

Leave Usage

Leave usage for quarter one of the fiscal year compared to quarter one of prior fiscal years is as follows:

FY2021	6,963 hours used (60% higher than FY2020 and 63% higher than FY2019)
FY2020	4,353 hours used
FY2019	4,273 hours used

OPEB Contribution

The District's OPEB actuarial valuation was updated as of June 30, 2020. The updated valuation reflects a FY2021 OPEB contribution of \$331,633. The budget includes \$475,482 for the OPEB contribution based on the prior actuarial valuation. If the Board chooses to contribute the updated lower amount, the General Fund deficit would be reduced by \$143,849.

Present Situation through Quarter One – Capital Projects Fund Expenditures

The Capital Projects Fund has a projected surplus of \$209K. Fire flow taxes have been calculated and placed on the tax roll and are projected to exceed budget \$5K. The District received \$60K of developer impact fees for 30 Wilder parcels in August 2020. The District received \$53K of revenue in September 2020 from an insurance claim due to a pickup truck destroyed in an accident. Planned capital expenditures of \$58K include the purchase of one pickup truck to replace the destroyed vehicle.

Present Situation through Quarter One - Debt Service Fund Revenue and Expenditures

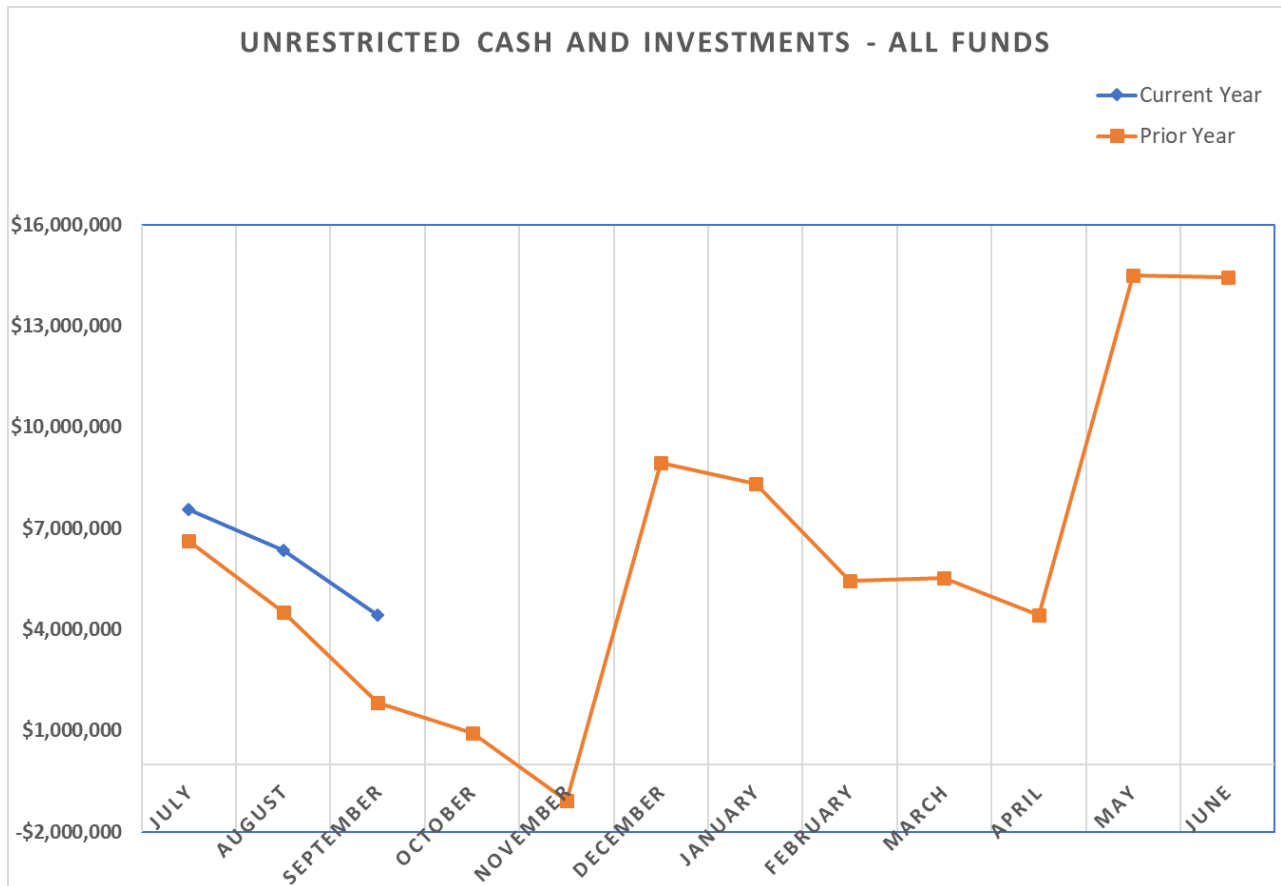
The Debt Service Fund Budget projected a surplus of \$260K. Actual results are trending appropriately.

Present Situation through Quarter One – North Orinda Emergency Fuel Break Fund Revenue and Expenditures

The District contracted with the State of California to build a fuel break in North Orinda for \$4,250,000. The District is in the final months of the project. Projected revenue to completion is \$236K and projected expenditures to completion are \$216K. Fund balance from the administrative fee earned by the District at June 30, 2021 is projected to be \$450K. These one-time funds are available to be used at the Board's direction. In the absence of Board direction, these funds will be placed in the unrestricted reserve.

Cash Flow Analysis

On July 1, 2020, the District had \$14.4M in cash and investments. The next major cash inflow will occur in December 2020 when the District will receive the next cash payment from the County for property tax payments (projected \$11M.) In the meantime, the District will have cash inflow of unsecured property tax revenue in October 2020 (projected \$625K.) The District will also have additional cash outflow for strike team overtime and is awaiting reimbursement from the State for strike team payroll costs (projected \$1.1M outflow.) The District will also have cash outflow for the North Orinda Emergency Fuel Break project and will have to await reimbursement from the State (\$245K.) However, it appears the District will have sufficient cash available through December 2020 without having to use the Teeter Plan. The District has \$25M available through the Teeter Plan.



Recommended Action

Staff recommends no action at this time. The next financial update will be the Mid-Year Budget Review which will be presented to the Board in February 2021.

Attachments

Attachment A – Statement of Revenues and Expenditures

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	<u>Current Period Actual</u>	<u>Budget</u>	<u>Projected Actual FY 2021</u>	<u>Projected Variance</u>
Revenue				
Taxes				
Property Tax-Current Secured	\$20,815,636	\$22,080,300	\$22,265,636	\$185,336
Property Tax-Supplemental	34,039	300,000	180,000	(120,000)
Property Tax-Unitary	0	200,000	200,000	0
Property Tax-Curr Unsecured	0	625,000	625,000	0
Prop Tax- Prior Secured	0	(50,000)	(50,000)	0
Prop Tax-Prior Supplement	0	(40,000)	(40,000)	0
Prop Tax Prior Unsecured	0	(10,000)	(10,000)	0
Total Property Taxes	<u>20,849,675</u>	<u>23,105,300</u>	<u>23,170,636</u>	<u>65,336</u>
Investment Earnings	<u>0</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Intergovernmental Revenue				
Homeowners Relief Tax	0	149,000	149,000	0
State Mandated Costs Reimbursement	11,171	0	11,171	11,171
Federal Grants - SAFER	50,632	232,821	233,705	884
Other/In Lieu of Taxes	978	900	978	78
Measure H-Emerg Med Ser Subsid	0	85,514	85,514	0
Total Intergovernmental Revenue	<u>62,781</u>	<u>468,235</u>	<u>480,368</u>	<u>12,133</u>
Charges for Service				
Permits	1,409	500	2,000	1,500
Plan Review	61,589	50,000	100,000	50,000
Inspection Fees	783	2,000	2,000	0
Weed Abatement Charges	0	20,000	20,000	0
Reports/ Photocopies	111	350	350	0
Other Charges for Service	404	1,000	1,000	0
Total Charges for Service	<u>64,296</u>	<u>73,850</u>	<u>125,350</u>	<u>51,500</u>
Charges for Service-Ambulance				
Ambulance Service Fees	179,132	600,000	1,074,792	474,792
Ambulance Write Offs	(3,760)	(100,000)	(272,922)	(172,922)
Ambulance Collection Recovery	1,161	1,000	2,000	1,000
Ground Emergency Medical	0	25,000	0	(25,000)
Total Ambulance	<u>176,533</u>	<u>526,000</u>	<u>803,870</u>	<u>277,870</u>
Other Revenue				
Strike Team Cost Recovery	350,895	600,000	1,669,000	1,069,000
Other Revenue & Financing Sources	0	18,000	18,000	0
Other Revenue-Misc.	110	1,000	1,000	0
Misc Rebates & Refunds	1,110	1,000	2,000	1,000
Sale of Surplus Property	0	500	1,800	1,300
Transfers In	237	0	237	237
Total Other Revenue	<u>352,352</u>	<u>620,500</u>	<u>1,692,037</u>	<u>1,071,537</u>
Total Revenue	<u>21,505,637</u>	<u>24,828,885</u>	<u>26,307,261</u>	<u>1,478,376</u>

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	Current Period Actual	Budget	Projected Actual FY 2021	Projected Variance
Expenditures				
Salaries & Benefits				
Permanent Salaries	2,469,341	10,323,118	10,173,685	(149,433)
Temporary Salaries	28,514	97,637	97,637	0
Overtime	524,351	1,031,328	1,559,351	528,023
Deferred Compensation	5,526	22,100	22,100	0
Overtime - Strike Team	812,703	515,000	1,112,703	597,703
Contract Services	18,935	70,000	75,740	5,740
Worker's Compensation	(17,357)	(80,000)	(69,428)	10,572
Payroll Taxes -FICA,SUI	59,009	181,086	243,117	62,031
Payroll Processing Fees	4,103	22,000	22,000	0
Retirement Contributions	1,303,076	5,704,391	5,368,673	(335,718)
Health Insurance	342,778	1,466,892	1,412,245	(54,647)
Employee's-Health Insurance	(34,387)	(136,956)	(141,674)	(4,718)
Retiree Health Insurance	299,396	1,275,000	1,233,512	(41,488)
Retiree-Health Insurance	(81,607)	(350,000)	(336,221)	13,779
Unemployment Insurance	0	11,000	11,000	0
Retiree-Health OPEB	0	475,482	475,482	0
Vision Insurance	2,084	20,976	20,976	0
Pension Rate Stabilization	0	1,562,792	1,562,792	0
Workers' Compensation	305,894	1,386,576	1,386,576	0
Total Salaries & Benefits	6,042,359	23,598,422	24,230,266	631,844
Operating Expense				
Office Supplies	882	8,400	8,400	0
Postage	786	3,000	3,000	0
Books & Periodicals	159	2,460	2,460	0
Printer Ink Cartridges	165	2,500	2,500	0
Telephone/Communication	17,379	47,200	47,200	0
Dispatch/Comm Center Services	0	188,700	188,700	0
Utilities- Sewer	0	5,000	5,000	0
Utilities-Garbage	3,577	14,150	14,150	0
Utilities-PG&E	15,995	69,900	69,900	0
Utilities-Water	4,425	21,100	21,100	0
Utilities-Medical Waste	395	2,200	2,200	0
Small Tools & Instruments	3,855	8,000	8,000	0
Minor Equipment/Furniture	0	1,500	1,500	0
Computer Equipment &	159	2,000	2,000	0
Gas Power Chain Saw/Other	2,180	6,800	6,800	0
Fire Trail Grading	2,705	25,000	25,000	0
Fire Fighting Equipment &	0	7,000	7,000	0
Fire Fighting Equipment-Hoses	0	6,000	6,000	0
Fire Fighting Equipment-Class A	1,131	15,000	15,000	0

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	Current Period Actual	Budget	Projected Actual FY 2021	Projected Variance
Medical & Lab Supplies	24,414	115,000	115,000	0
Food Supplies	37	5,500	5,500	0
Safety Clothing & Personal	8,046	95,000	95,000	0
Household Expense	1,610	17,000	17,000	0
Household Expense-Linen	1,421	6,440	6,440	0
Public & Legal Notices	461	10,000	10,000	0
Dues, Memberships &	2,508	8,150	8,150	0
EMT/Paramedic Licensure Fees	425	4,000	4,000	0
Rent & Leases (Equipment)	6,972	30,500	30,500	0
Computer Software &	36,475	76,600	76,600	0
Website Development & Mtc	4,800	6,800	6,800	0
EPA ID# Verification Fee	0	150	150	0
CCC HazMat Plan (CUPA)	3,615	3,000	3,615	615
BAAQMD & Environmental	150	900	900	0
Air Monitor Maintenance &	0	1,300	1,300	0
Maintenance -- Equipment	13,869	51,000	51,000	0
Central Garage Repairs	66,909	180,000	180,000	0
Central Garage Gasoline & Oil	17,042	65,000	65,000	0
Central Garage Tires	295	10,000	10,000	0
Service/Repair Fuel System	0	2,500	2,500	0
Aerial Ladder & Pump Testing	0	1,000	1,000	0
Smog Inspections	0	500	500	0
Air Compressor Quarterly	0	6,000	6,000	0
Hydro Test SCBA & Oxy Cylinder	0	2,500	2,500	0
Tank Testing	0	1,120	1,120	0
Maintenance -- Building	10,166	91,000	91,000	0
Maintenance -- Grounds	5,155	12,400	12,400	0
Meetings & Travel Expenses	68	1,500	1,500	0
Employee Assistance Program	0	9,800	9,800	0
Medical - Pre-Emp Processing	315	30,000	30,000	0
Ambulance Billing	4,671	60,000	60,000	0
Outside Attorney Fees	17,317	150,000	150,000	0
CCC County Tax Administration	0	196,900	196,900	0
Professional Services	8,745	37,000	37,000	0
Prof - Labor Negotiator	0	75,000	75,000	0
Prof Services - Technology	32,184	205,452	205,452	0
Prof Services - Pre-Employment	0	5,000	5,000	0
Prof Services - Promotional	0	2,000	2,000	0
Exterior Hazard Removal	4,100	25,000	25,000	0
Professional Services-Prop Tax	0	7,350	7,350	0
Professional Services	0	14,000	14,000	0
Testing Materials & Training	0	20,000	20,000	0

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	Current Period Actual	Budget	Projected Actual FY 2021	Projected Variance
Career Development Classes	2,324	25,000	25,000	0
Training & Education Classes-	838	10,000	10,000	0
District Sponsored Training-	3,186	20,000	20,000	0
Election Expense	0	20,000	20,000	
Recruiting Costs	0	15,000	15,000	0
Strike Team Supplies	18,563	6,900	25,000	18,100
Community Emergency	253	8,000	8,000	0
Exercise Supplies/Maint.	0	4,000	4,000	0
Recognition Supplies	0	2,450	2,450	0
Other Special Departmental Exp	1,829	160,900	160,900	0
Public Education Supplies	0	1,000	1,000	0
LAFCO	14,774	18,000	14,774	(3,226)
Emergency Preparedness	65	10,000	10,000	0
Misc. Services & Supplies	1,140	28,300	28,300	0
Fire Chief Contingency	6,978	250,000	250,000	0
Property & Liability Insurance	57,646	57,000	57,646	646
Total Operating Expense	<u>433,159</u>	<u>2,714,822</u>	<u>2,730,957</u>	<u>16,135</u>
Bank Fees	428	3,000	3,000	0
County Tax Collection Fees	0	300	300	0
Total Other Expense	<u>428</u>	<u>3,300</u>	<u>3,300</u>	<u>0</u>
Total Expenditures	<u>6,475,946</u>	<u>26,316,544</u>	<u>26,964,523</u>	<u>647,979</u>
Excess of Revenues Over Exp	<u>\$15,029,691</u>	<u>(\$1,487,659)</u>	(657,262)	<u>\$830,397</u>
Fund Balance Unassigned July 1, 2020			<u>8,097,580</u>	
Fund Balance Unassigned Projected June 30, 2021			<u>\$7,440,318</u>	

Moraga-Orinda Fire District
Capital Projects Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	Current Period Actual	Budget	Projected Actual FY 2021	Projected Variance
Revenue				
Fire Flow Tax	\$0	\$1,088,000	\$1,093,246	\$5,246
Investment Earnings	0	10,000	10,000	0
Impact Mitigation Fees	60,000	0	60,000	60,000
Sale of Surplus Property			3,175	3,175
Other Revenue	<u>53,258</u>	<u>53,258</u>	<u>53,258</u>	<u>0</u>
Total Revenue	<u>113,258</u>	<u>1,151,258</u>	<u>1,219,679</u>	<u>68,421</u>
Expenditures				
Bank Fees	38	200	200	0
Fire Flow Tax Collection Fees	0	14,000	14,000	0
Apparatus/Vehicles	13,578	73,850	73,850	0
Transfers Out	<u>161,400</u>	<u>922,948</u>	<u>922,948</u>	<u>0</u>
Total Expenditures	<u>175,016</u>	<u>1,010,998</u>	<u>1,010,998</u>	<u>0</u>
Expenditures Over Revenue	<u><u>(\$61,758)</u></u>	<u><u>\$140,260</u></u>	208,681	<u><u>\$68,421</u></u>
Fund Balance July 1, 2020			<u>4,342,931</u>	
Fund Balance Projected June 30, 2021			<u><u>\$4,551,612</u></u>	

Moraga-Orinda Fire District
Debt Service Fund
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	Current Period <u>Actual</u>	<u>Budget</u>	Projected Actual FY 2021	Projected Variance
Revenue				
Property Tax-Current Secured	\$3,884,311	\$3,884,311	\$3,884,311	\$0
Investment Earnings	0	500	500	0
Total Revenue	<u>3,884,311</u>	<u>3,884,811</u>	<u>3,884,811</u>	<u>0</u>
Expenditures				
Pension Oblig Bond Principal	3,265,000	3,265,000	3,265,000	0
Pension Oblig Bond Interest	222,609	359,527	359,527	0
Apparatus Lease Principal	0	581,689	581,689	0
Apparatus Lease Interest	0	19,560	19,560	0
Lease Station 43 Principal	128,000	256,000	256,000	0
Lease Station 43 Interest	33,400	65,699	65,699	0
Total Expenditures	<u>3,649,009</u>	<u>4,547,475</u>	<u>4,547,475</u>	<u>0</u>
Transfers In	161,400	922,948	922,948	0
Total Operating Transfers	<u>161,400</u>	<u>922,948</u>	<u>922,948</u>	<u>0</u>
Excess of Revenues Over Exp	<u>\$396,702</u>	<u>\$260,284</u>	260,284	<u>\$0</u>
Fund Balance July 1, 2020			<u>3,487,608</u>	
Fund Balance Projected June 30, 2021			<u>\$3,747,892</u>	

Moraga-Orinda Fire District
North Orinda Emergency Fuel Break
Statement of Revenues and Expenditures
July 1, 2020 through September 30, 2020

	<u>Current Period Actual</u>	<u>Budget</u>	<u>Projected Actual FY 2021</u>	<u>Projected Variance</u>
Revenue				
State Contract	\$0	\$0	\$236,481	\$236,481
Total Revenue	<u>0</u>	<u>0</u>	<u>236,481</u>	<u>236,481</u>
Expenditures				
Salaries and Benefits	976	4,306	4,306	0
Professional Services	(1,870)		0	0
Exterior Hazard Removal	<u>804</u>	<u>212,000</u>	<u>212,000</u>	<u>0</u>
Total Expenditures	<u>(90)</u>	<u>216,306</u>	<u>216,306</u>	<u>0</u>
Expenditures Over Revenue	<u>\$90</u>	<u>(\$216,306)</u>	20,175	<u>\$236,481</u>
Fund Balance July 1, 2020			<u>430,020</u>	
Fund Balance Projected June 30, 2021			<u>\$450,195</u>	



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: October 21, 2020

SUBJECT: **Item 10.3 – Approve an increase in the amount not to exceed \$180,000 from \$90,000 with ArborWorks and Expert Tree Service in order to complete the lien work to abate fire hazards.**

BACKGROUND

In June 2019, the Board approved and authorized MOFD to enter into a contract with CalFire to carry out a grant-funded \$4.0M Fuels Mitigation Project along 14 miles from Lafayette to Tilden Park. In July 2019, the Board authorized several contracts for fuel reduction work. The project was subdivided into 55 work units covering 19.3 linear miles and 1429 acres. The project included hazardous tree removal as part of original scope of work. Two contractors were hired to perform the removal of diseased and dead trees as well as selected non-native Monterey Pine and Eucalyptus trees within the project boundaries.

FISCAL

The North Orinda Shaded Fuel Break project (NOSFB) has a balance of \$200,000 to use towards completing the removal of the hazardous trees. On August 19, 2020, the Board authorized the Fire Chief to Enter into agreements with Contra Costa Tree, Expert Tree Service, East Bay Tree Service, Inc., Fire Ready, ArborWorks, and Contra Costa Tree & Stump Removal in the amount (not to exceed) \$90,000 each in order to create a list of six contractors that can be used to abate fire hazards. After a thorough review of the insurance requirements, Contra Costa Tree and Contra Costa Tree & Stump Removal contractors did not meet the District's insurance standards and are not being used for fuels mitigation service.

Because of the expired NOSFB contracts, Staff utilized the existing contracts with ArborWorks and Expert Tree Service to complete the tree removal for the NOSFB. Currently, ArborWorks and Expert Tree Service are approaching the existing contract limits due to the extra tree removal work performed and the reduction in the number of approved contractors (from six to four). Staff recommends increasing the approved not to exceed the amount from \$90,000 per contract for ArborWorks and Expert Tree Service not to exceed \$180,000.

RECOMMENDATION

1) Discuss; 2) Deliberate; 3) Approve the increased amount not to exceed to \$180,000 with ArborWorks and Expert Tree Service in order to abate fire hazards.

From: [Amana Engineering](#)
To: [Info](#)
Cc: [Jeff Isaacs](#); [Winnacker, David](#); [Gorden Graham](#)
Subject: Abatement Issues - 46 Cedar Terrace, Orinda
Date: Tuesday, September 29, 2020 2:36:49 PM
Attachments: [46 CEDAR-TERR-Cut Trees by Owner.pdf](#)
[19.03.020 Abatement..pdf](#)

Dear Honorable Board Members,

Please allow this communication to clarify my frustrations with how this matter has unjustly manifested:

Earlier this month, all of the trees that needed removal as indicated by the MOFD personnel were cut and substantially removed. On September 3rd, during my meeting with Mr. Gordon Graham, officer, off site in Moraga, he indicated that the remaining fallen tree stems and branches need to be removed. I stated to him that in spite of the Covid-19 conditions and the California fires along with the unhealthy weather, I intend to remove all what the MOFD indicated to be removed including cut trees stems and branches. I began the removal process the following day. A few days later, the California fires began escalating, bringing dangerously unhealthy smoke to the Bay Area. Once the heatwave and smoke subsided, on or around September 14th, my contractors and I continued working on the removal process. By the evening of September 16th, 95% of the needed work was done.

On the morning of September 17, I came to site to find the MOFD's contractor, Arbor Works, working on the adjacent property as well as my property, thinking that it was all my parcel. They removed the remaining debris, which represented about 5% of the required work by the MOFD. I was shocked to find them there, considering the lack of notice per Code Section 19.03.030, coupled with the fact that I had been working tirelessly to get the job done ASAP, and as late as the prior day.

Mr. Gordon, without any prior notification to me, ordered Arbor Works to start working on the 17th and the 18th of September. This included work done on the adjacent property which included, but may not have been limited to, the cutting of two fallen and broken trees and the remaining cut tree stems and branches. They also started clearing my property side from the remaining cut tree stems and branches, which I was in the process of finishing. He also ordered the cutting and removal of four additional trees that were green and never mentioned by MOFD before. These last trees were green except only one that started to show signs of dying after three weeks of heatwaves and smoky weather.

Furthermore, I later found out that on the prior day, September 16, 2020, Mr. Graham had given notice to the renters at the neighboring property and not me, the owner (with whom he has been in constant communication).

Moreover, all of the identified trees were cut and removed. In addition, seven additional trees were also cut and substantially removed. Attached are pictures of the first 14 trees that were cut, as well as pictures of the site then.

The full details of the outright harassment I have experienced, cannot be fully expressed in this e-mail, but what has resulted is a major encumbrance on my property that I worked so hard, even under unhealthy conditions, to prevent. The extent of this encumbrance, I have yet to know, given the MOFD failure to respond to my repeated requests for records concerning the scope of work performed and their related costs.

As a result, I reserve all my rights in getting from the MOFD unconditional lien waivers regarding all the work that was done on my property by MOFD, without the proper notification per the City of Orinda ordinance section 19.03.020. I also request all records previously requested to be furnished, along with proof of any notices to abate as required by Code Section 19.03.020.

Respectfully,

Nasser Jandali

Mobile: 

19.03.020 - Abatement.

A violation of the code may be corrected by abatement as follows:

- A. Determination of Nuisance and Notice to Property Owner. If the compliance officer determines that a nuisance exists, the compliance officer shall notify the owner of the property on which the nuisance exists of that determination. The notice shall state the conditions which constitute the public nuisance and shall require abatement of the nuisance within no less than ten days after the date of the notice. The notice shall be sent by certified mail and shall state that the city will impose a special assessment against the parcel if the property owner does not abate the nuisance and the city takes action to abate the nuisance. The notice shall also specify that the property may be sold after three years by the tax collector for unpaid, delinquent assessments. In addition to the mailed notice, the compliance officer shall post at least one copy of the notice conspicuously on the property where the nuisance exists.
- B. Failure to Comply, Determination to Abate, and Notice to Property Owner. After notice has been provided as required in subsection A of this section, and the property owner fails to abate the nuisance, the compliance officer shall determine whether or not the city shall abate the nuisance. If the compliance officer makes the determination to proceed with abatement by the city, the compliance officer shall send a notice to the property owner entitled "Notice to Abate Nuisance" in substantially the following form:

NOTICE TO ABATE NUISANCE

_____ [Name of Person to Whom Notice is Given] is notified to appear before the City Manager of the City of Orinda at a meeting to be held on ____, 20 ____, at the hour of ____ . m., at _____ [Place of Meeting], and show cause why the nuisance should not be abated and the cost of abating the nuisance should not be made a special assessment against that parcel.

Dated: CITY OF ORINDA

By: _____

[Compliance Officer]

- C. Hearing. At the time fixed in the notice, the City Manager, or the delegate of the City Manager, shall hear the testimony of all competent persons desiring to testify concerning the declared nuisance, the estimated cost of the abatement and any other pertinent matter. At the conclusion of the hearing, the City Manager or the City Manager's delegate shall:
 - 1. Direct abatement by the property owner within a reasonable time, reserving the right of the city to abate the nuisance without further notice if the property owner fails to meet the specified deadline;
 - 2. Direct abatement by the city;
 - 3. Determine that abatement is not necessary; or
 - 4. Make such other order as is reasonable to achieve compliance with this chapter.The City Manager's decision shall be in writing and a copy shall be delivered to the property owner and all other affected persons.
- D. Record of Expenses. If the city abates a nuisance under this chapter, the compliance officer shall keep an itemized account of the expenses involved in abating the nuisance, including attorney's fees for services related to all stages of enforcement activity. The city shall post conspicuously on the property, and shall also mail to the owner of the property, a statement showing the expense of the abatement, together with a notice of the time and place when the

statement will be submitted to the City Manager for approval and confirmation and at which time the City Manager shall consider objections or protests to those costs and expenses.

- E. Hearing on Expenses. At the time fixed for the hearing on the statement of expense, the City Manager shall consider the statement and protests or objections raised by the person liable to be assessed for the cost of the abatement. Such testimony may be in person or in writing. The City Manager may make reasonable revisions, corrections or modifications to the statement and shall thereafter confirm the statement in writing, with a copy to be mailed by certified mail to the property owner within ten days after the hearing.
- F. Expenses are a Special Assessment. If the property owner does not pay the expense of abating the nuisance within twenty (20) days after the date the written statement of confirmation of the costs of abatement was placed in the mail, the costs shall become a special assessment against the real property upon which the nuisance was abated. The assessment shall continue until it is paid, together with interest at the rate of ten percent per year computed from the date of confirmation of the statement until payment. The assessment may be collected at the same time and in the same manner as ad valorem real property taxes are collected and shall be subject to the same penalties and the same procedure, and sale in case of delinquency as provided for ad valorem real property taxes. All laws applicable to levy, collection, and enforcement of ad valorem real property taxes shall apply to this special assessment.
- G. Notice of Special Assessment. The city shall record in the Office of the City Recorder a certificate substantially in the following form:

NOTICE OF SPECIAL ASSESSMENT

Under the authority of Government Code Section 38773.5 and Section 19.03.020 of the Orinda Municipal Code, the City on _____, 200____, abated a nuisance upon a real property described in Exhibit A. On _____, 200____, the city assessed the cost of the abatement upon the real property. The City of Orinda claims a special assessment on the real property for the expense of doing the work in the amount of _____ (\$ _____). This amount is a special assessment against the real property until it is paid, with interest at the rate of ten percent (10%) per year from _____, 200____, and until discharged of record. The real property referred above and upon which the special assessment is claimed is that certain parcel of land in the city of Orinda, city of Contra Costa, State of California, more particularly described on Exhibit A, which is attached to this Notice and incorporated by this reference.

Date:

CITY OF ORINDA

By: _____

(Ord. 04-08 § 3 Exh. B (part))

