



Moraga-Orinda Fire District

Board of Directors

REGULAR MEETING

May 15, 2019

6:30 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

PLEASE NOTE NEW MEETING ADDRESS:

Sarge Littlehale Room

22 Orinda Way

Orinda, CA 94563

1. OPENING CEREMONIES

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

2. PUBLIC COMMENT

The public is invited to speak on any matter not appearing on the agenda, and within the subject matter jurisdiction of the District. Comments should be limited to three minutes. Please state your name and address for the record.

3. CLOSED SESSION

3.1. **Conference with Legal Counsel – Existing Litigation**

(Paragraph (1) of subdivision (d) of Section 54956.9)

Name of case: *Nowicki v. Contra Costa County Employees' Retirement Association et al.*,

U.S. District Court, California Northern District Case No. 3:17-cv-00629-EDL

4. RECONVENE THE MEETING

- 4.1. Call the Meeting to Order
- 4.2. Pledge of Allegiance

5. REPORT OF CLOSED SESSION ACTION

6. PUBLIC COMMENT

The public is invited to speak on any matter not appearing on the agenda, and within the subject matter jurisdiction of the District. Comments should be limited to three minutes. Please state your name and address for the record.

7. CONSENT AGENDA

7.1. **Meeting Minutes – April 17, 2019 (regular), April 17, 2019 (workshop)**

Staff Recommendation: Approve and File

7.2. **Monthly Incident Report for April 2019**

Staff Recommendation: Approve and File

7.3. **Monthly Check/Voucher Register – April 2019**

Staff Recommendation: Approve and File

7.4. **Monthly Financial Report – March 2019**

Staff Recommendation: Approve and File

7.5. **Quarterly Treasurer's Investment Report**

Staff Recommendation: Approve and File

7.6. **Wittman Board Report 3-31-19**

Staff Recommendation: Approve and File

8. REGULAR AGENDA

8.1 **Determine the Amount of the OPEB Trust Contribution and the Amount of the Pension Rate Stabilization Trust Contribution for Fiscal Year 2019 and Authorize the Transfer of District Funds to Complete the Trust Contributions**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff

8.2 **Approval of Salary Schedules Effective July 1, 2019**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve Salary Schedules Effective July 1, 2019

8.3 **Proposed Annual Operating Budget Fiscal Year 2020**

Staff will present information to the Board about the Proposed Annual Operating Budget Fiscal Year 2020.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff

8.4 **Resolution 19-05 Establishing the 2019/20 Fire Flow Tax Rates for the Orinda and Moraga Service Zones**

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff

8.5 **CASA Compact Update**

Staff Recommendation: 1) Discuss

9. COMMITTEE REPORTS

9.1 **Finance Committee (Directors Danziger and Jorgens)**

9.2 **Audit Ad Hoc Committee (Director Jex)**

9.3 **Long Range Financial Plan Ad Hoc Committee (Directors Donner and Jorgens)**

9.4 **Facilities Ad Hoc Committee (Directors Baitx and Donner)**

9.5 **Fire Chief Performance Evaluation Ad Hoc Committee (Directors Baitx and Donner)**

10. ANNOUNCEMENTS

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

10.2 **Questions and informational comments from Board members and Staff**

10.3 **Fire Chief Updates**

10.4 **Communications Received**

10.5 **Future Agenda Items**

11. 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) 258-4599, 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 May 8, 2019, 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.



Interim District Secretary/Clerk

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

April 17, 2019



1. The Board of Directors convened in Open Session at 6:03 P.M. on April 17, 2019 at the Mosaic Room, 2100 Donald Drive, Moraga, California. President Danziger called the meeting to order and requested an attendance roll call. Director Baitx was absent. Present were the following Directors and Staff:

Director Donner
Director Jex

Director Jorgens
President Danziger
Dave Winnacker, Fire Chief

Admin. Services Director Gloriann Sasser
Jonathan Holtzman, District Counsel (late)
Patricia Edwards, Interim District Clerk

2. PUBLIC COMMENT

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

3. CONSENT AGENDA

3.1 Meeting Minutes – March 20, 2019 (workshop), and March 20, 2019

Staff Recommendation: Approve and File

3.2 Monthly Incident Report for March 2019

Staff Recommendation: Approve and File

3.3 Monthly Check/Voucher Register – March 2019

Staff Recommendation: Approve and File

3.4 Monthly Financial Report – February 2019

Staff Recommendation: Approve and File

Director Jex questioned the expenditure for Michael Ross Investigations. Chief Winnacker explained that when internal matters require investigation, and if District counsel is not qualified, it is necessary to retain outside investigators. They worked in conjunction with Jon Holtzman's office. Director Jex asked for clarification regarding the retirees' health insurance contribution as the year to date exceeds the budgeted amount. Administrative Services Director (ASD) Sasser responded that the District pays the entire retiree medical bill to CalPERS. The retiree's share is then withheld from their pension check. She noted that the District will get back more than they budgeted because the retiree cost is higher. Chief Winnacker stated that there is a higher outlay but also a higher recovery. Director Jex questioned the \$34,000 for outside attorney fees. Ms. Sasser stated that the payment to Renee Public Law is due to an increased activity in February.

Motion by Director Jex and seconded by Director Jorgens to approve the Consent Agenda. Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx) and all Consent Agenda items were approved. There was no comment from the public.

Chief Winnacker requested that the Board allow item 6.3 Fire Chief Updates to be taken out of order. There was no objection from the Board.

6.3 Fire Chief Updates

Chief Winnacker introduced Firefighter Larsen. He started with the Alameda County Fire Department Academy, was seriously injured, recovered, and graduated from the Berkeley Fire Academy. He is currently on probationary firefighter/paramedic status. Firefighter Larsen stated that he is excited to be part of MOFD.

4. REGULAR AGENDA

4.1 Long Range Financial Forecast April 2019

Chief Winnacker provided the report. The report incorrectly listed the Long Range Financial Plan Ad Hoc Committee as the source but the report was prepared by staff based on direction from the March Workshop. The item carries over from the previous month's discussion and does not require a vote.

Director Donner stated that the Ad Hoc Committee did not discuss increasing staff from 17 to 19. He asked that staff find funds to pay for the increased staffing as it would benefit the District. Chief Winnacker suggested that it be addressed in the Budget Workshop. Director Jorgens suggested that the Forecast be accepted. Director Jex stated that the presumption of Capital Expenditures is basically reflected in the Capital fund. For 2022 and 2023, this reflects an assumption of debt payment for Station 41. He noted that the Debt Fund does not reflect the activity. ASD Sasser explained that, for accounting purposes, when debt is issued the expenditure will be reflected in the Debt Service Fund. The Capital Plan shows what the cost would be for the next 15 years to replace Station 41 and the Administration Building. Chief Winnacker stated that the \$8M is from a several year old plan and does not reflect the current environment. President Danziger acknowledged the work of staff and stated that the Long Range Financial Forecast is a dynamic plan.

President Danziger opened the public comment. There were no requests to address the Board. President Danziger closed the Public Comment. The Board took no action on this item.

4.2 Increase Emergency Preparedness Coordinator Position from 0.5 to 1.0 for the Period April 18, 2019 through December 31, 2019

Chief Winnacker provided the report. Dennis Rein currently serves as the Emergency Preparedness Coordinator. He is also the District's Public Information Officer and coordinates the CERT Program. He is a retired annuitant and receives benefits from his former employer. He has been instrumental in the preparation activities in advance of the North Orinda Fuel Break Project. He brings valuable experience to the position. Adding the hours needed for him to coordinate the Fuel Break Program will not incur a benefits cost to the District. The District may be able to bill the additional hours against the state's fuel break grant. President Danziger noted that these programs address concerns from the community. He suggested that the District might want to expand this project in the future.

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

Motion by Director Jorgens and seconded by Director Jex to approve increasing the Emergency Preparedness Coordinator Position from 0.5 to 1.0 for the Period April 18, 2019 through December 31, 2019. Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx)

Chief Winnacker requested that items 4.3 and 4.4 be addressed when Counsel Holtzman was present. The Board concurred.

4.5 Authorize the Purchase of One Type VI Fire Vehicle from Maintainer Custom Bodies for \$151,240; Approve Capital Projects Fund Budget Adjustment to Reduce Capital Contingency Expenditures \$53,000; and Increase Capital Outlay Expenditures \$53,000

Chief Winnacker provided the report. The 2019 budget request was based on assumptions regarding construction costs derived from calculating the component parts. An assessment of the District's ability to assemble the parts determined that this capacity did not exist in-house and alternatives to traditional construction would result in marginal cost savings without the benefit of an overall apparatus warranty and NFPA 1906 certification for wildland fire apparatus. Type VI apparatus are generally built on an F-550 or equivalent chassis with 150-300 gallons of water and small firefighting pump. They are lightweight with high mobility access for the operating environment in the District. This will provide a more balanced mix of vehicles for the District and increase crew efficiency. It will be based at Station 44 with the water tender and the Tiller. It will give the station an everyday response capability to areas with limited access as well as a wild land fire response paired with the water tender.

Counsel Holtzman arrived at 6:22 p.m.

Director Donner stated that the Type VI Fire Vehicle is a great apparatus. It is small and agile. Chief Winnacker added that it will be a four door, six seater. The District previously owned one about ten years ago but it was damaged in a side slope event. Director Donner asked if the goal is to have one each for Moraga and Orinda. Chief Winnacker responded that it would make sense to have two. Several years ago the District returned the state Office of Emergency Services (OES) apparatus because of difficulty

with staffing. As staffing increases, the interest in deployment opportunities increase. MOFD may be able to obtain free apparatus from OES. President Danziger asked if the Type VI requires special training. Chief Winnacker responded that it does and staff is being trained and will meet the OSHA requirements. Chief Winnacker stated that it will take 90 days to build after the order is placed. Director Jorgens asked about the bid process. Chief Winnacker stated that no RFP was needed because the vehicle was obtained through the Galveston Area Cooperative agreement which is equivalent to GSA pricing. Five companies were contacted to obtain price and specs. The price is usually over \$300K and the average price is mid \$200K. President Danziger asked if it will be a 2019 model. Chief Winnacker stated that the factory is relocating so 2019 models of the 5500 chassis are not available and this apparatus will be built on a new 2018 chassis.

There was no comment from the public. Motion by Director Jex and seconded by Director Jorgens to approve item 4.5. Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx).

4.3 Approval of Unrepresented Employee Handbook Authorizing Salary and Benefits for Unrepresented Employees Effective July 1, 2018; Approval of Salary Schedule for Unrepresented Employees Effective July 1, 2018; Incorporate the terms of the Employment Agreement with Administrative Services Director and Fire Marshal into the Unrepresented Employee Handbook; Eliminate Employment Agreement with Administrative Services Director Dated August 26, 2013; Eliminate Employment Agreement with Fire Marshal Dated June 20, 2013

Counsel Holtzman provided the report. Recently negotiated Memorandums of Understanding make it appropriate to review and update the Unrepresented Employee Handbook. The two main changes are: eliminating individual contracts with the Fire Marshall and the Administrative Services Director; and incorporating the at-will language into the Manual. This will be more efficient for the District as the only individual contract will be with the Chief. The Manual includes health, dental, and salary information.

There was no Board discussion. There was no comment from the public. President Danziger noted that the Manual will bring efficiency to the District's operations.

Motion by Director Jorgens and seconded by Director Donner to approve item 4.3 Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx)

4.4 Adopt Resolution No. 19-04 Adopting Amendment-2 to Employment Agreement Between Moraga-Orinda Fire District and David Winnacker

Counsel Holtzman provided the report. Amendment-2 to the Employment Agreement between the District and the Fire Chief provides for the annual base salary to increase from \$215,000 to \$236,500 annually and to clarify that the District medical and dental plan contributions are the same as employees in the Moraga-Orinda Fire Chief Officers' Association.

Director Jorgens thanked Chief Winnacker and stated that the Chief is doing a terrific job and has high visibility in the community. President Danziger concurred and applauded the Chief's proactive work and the fuel break grant. Director Donner stated that the Chief is doing a great job. Director Jex also concurred and stated that the Chief has exceeded his expectations of what could be accomplished in one year in terms of labor negotiations and Station 43.

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

Motion by Director Jorgens and seconded by Director Donner to approve item 4.4 Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx)

4.6 Commercial Vehicle Purchase – Authorize the Purchase of Two Dodge 2500 Pickup Trucks; Authorize General Fund Budget Adjustments; Authorize Capital Projects Fund Budget Adjustments

Chief Winnacker provided the report. MOFD has a long history of participation in the California Fire Assistance Agreement (CFAA) through the provision of mutual aid with members regularly deploying on Type I and III engines as part of county and regional strike teams and as single resources filling command and general staff positions. In order to become qualified to fill these positions, members must complete a standardized qualification process governed by the California Incident Command Certification System (CICCS). Members of the District who have experience in the System from prior service in other areas have made efforts to expand access to the System for MOFD members to achieve experience with large scale fires in other communities. This is critical for the development of skills and experience which will be needed when a large-scale fire occurs in this District. The out of county program exposes staff to experiences other than day-to-day responses inside the district and increases their awareness of new and emerging techniques. In the event of a large-scale fire, staff will be able to organize the response based on experience they gain while deployed on large fires in other areas.

This program is identified as one of the Lines of Effort in the Strategic Wildfire Prevention Plan. In order to deploy as single resources, the firefighter must be in a vehicle. A rental vehicle may be authorized but is typically difficult to locate. Having a vehicle available is critical to enable staff to get to an incident. The State reimburses for the member's pay, an administrative handling fee, and the cost of the vehicle. In 2017-2018, these single resource vehicle reimbursements totaled \$29,074.80. In year to date 2018-2019, reimbursements totaled \$18,476. Although not inexpensive, staff anticipates a ten-year service life and believes the acquisition and maintenance costs will largely be recovered through CFAA deployments and associated Office of Emergency Services (OES) reimbursement. During the winter, a vehicle of this size is required for transporting the chipper. Chief Winnacker stated that the Fire Chief Contingency Fund has sufficient funds to make this purchase.

Director Jex noted that the money will be taken out of the Capital Fund and financing would not be needed. President Danziger asked if the vehicles are purchased through the same program as the Type VI. Chief Winnacker responded that the District will purchase the vehicle through the State GSA contract which is approximately \$3,500 cheaper per vehicle than the government discount available through open market pricing. The District obtained five quotes and the GSA contract provides the best pricing. President Danziger asked when the vehicle will be delivered. Chief Winnacker responded it could take as long as 150 days so it is important to order now in advance of the fire season. Director Donner asked if the order can be expedited. Director Jorgens asked if it will be a 2019 model. Chief Winnacker said that it will be a 2019 model and the state specs allow for 150 days delivery. The vehicle is a pick-up truck design with four doors, an open bed with a liner, and four-wheel drive. This vehicle is a general utility vehicle.

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

Motion by Director Jex and seconded by Director Jorgens to approve item 4.6 Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx)

4.7 Discuss CASA Compact

Counsel Holtzman provided the report. The materials which he provided summarize the CASA Compact's tax aspects and its potential effects on the District. The information is current through April 10, 2019. The final Compact was published in January 2019. Element 9 of the Compact is the funding option. One possible funding option is the 20% revenue sharing contribution from local governments. The CASA Compact has no binding agreement. Bills have been introduced in Sacramento to implement various portions of the Compact. AB1487 creates the Housing Alliance for the Bay Area (HABA). HABA is comprised of nine members from MTC and nine members from ABAG. HABA would be authorized to raise and allocate new revenue by placing various funding measures on the ballot in all or a subset of the nine counties in the Bay Area. AB 1487 does not contain any reference to the 20% property tax increment but it does discuss other taxes. AB 1487 talks about a parcel tax, gross receipts tax, business tax, half-cent sales tax, general obligation bond, and revenue bond. HABA has the authority to place measures on the ballot in each county and requires a special election with their language for the measure. AB 1487 has a tremendous potential to increase taxes with no other method besides the ballot. Director Jex clarified that the ballot would be done by county. Director Jorgens asked if the counties would be voting on taxes which impact their own county or have multi county impact. Counsel Holtzman replied that AB 1487 does not discuss any internal arrangements. It is a bill with broad power. Director Jorgens asked

what authority the county has to reallocate Moraga and Orinda tax revenue. Director Jex noted that there will be a lot of litigation. Counsel Holtzman recommended that it is best to provide updates as available. Counsel Holtzman stated that HABA is seen by many as a direct challenge to local control. Housing is a regional problem. Matters of statewide concern are an exception to the broad home rule powers in California.

President Danziger opened the public comment.

Dan DeBusschere, Orinda resident, provided two handouts to the Board (see Attachment A): a legislative summary of AB 1487 and a proposed MOFD resolution regarding AB 1487. He stated that, although housing is needed, local funding is inadequate. He recommended that the state fund the proposal which would transfer the responsibility for the funding to state appropriations and governor approval. State funds would have no effect on MOFD. He noted that the bill does not provide any start-up funding. President Danziger stated the Board cannot take action on AB 1487. Counsel Holtzman suggested that the Board defer action until the details are available and discuss the item at a future meeting. Director Jex noted that, if the bill comes before the legislature for a vote, there is no time to react. If the Board wants to become more involved in the issue, Counsel Holtzman recommended that the Board obtain the services of someone in Sacramento to watch this bill. In order to take action, the item needs to be agendaized as an action item. Director Jorgens asked if it should be agendaized as a concept or specifics. Director Jex stated that Moraga, Orinda, and Lafayette are unified in their approach. Director Jorgens stated that the District does not want a third party in control of its funding. President Danziger stated that the Los Angeles City Council opposed a similar bill (SB 50) by a vote of 12-0.

Kimberleigh Korpus, Town of Moraga Vice Mayor, stated that Orinda, Moraga, and Lafayette met in March. All three mayors are concerned about this issue and are working together to get amendments to the CASA Compact. An important meeting is scheduled for April 25, 2019. She suggested an ad hoc committee to give input to the mayors. President Danziger suggested that the District reach out to the mayors and work with them to address the Board's concerns. Mr. DeBusschere noted that a legislative meeting for SB 50 and AB 1487 is set for April 24, 2019.

President Danziger requested that the item be on the Board's next meeting agenda.

President Danziger adjourned the Regular Board meeting to the Public Budget Workshop at 7:18 p.m.

President Danziger reconvened the Regular Board Meeting at 9:11 p.m. Director Baitx was absent. Present were the following Directors and Staff:

Director Donner	Director Jorgens	Admin. Services Director Gloriann Sasser
Director Jex	President Danziger	Jonathan Holtzman, District Counsel
	Dave Winnacker, Fire Chief	Patricia Edwards, Interim District Clerk

5. COMMITTEE REPORTS

5.1 Finance Committee (Directors Danziger and Jorgens)

No report.

5.2 Audit Ad Hoc Committee (Director Jex)

No report.

5.3 Long Range Financial Plan Ad Hoc Committee (Directors Donner and Jorgens)

No report.

5.4 Facilities Ad Hoc Committee (Directors Baitx and Donner)

No report.

5.5 Fire Chief Performance Evaluation Ad Hoc Committee (Directors Baitx and Donner)

No report.

6. ANNOUNCEMENTS

6.1 Brief information only reports related to meetings attended by a Director at District expense

(Government Code Section 53232.3(d))

President Danziger reported that he attended the Fire District Association of California Conference in Napa. The District paid for his Conference registration (\$395) and he paid for all other costs. He stated

that he learned a lot, made good contacts, and met several of the District's vendors. He recommended that the other Directors attend next year.

6.2 Questions and informational comments from Board members and Staff

No report.

6.3 Fire Chief Updates

Chief Winnacker stated that the District's Open House will be held on Saturday, May 4, 2019 at Station 45. Representatives from CERT, prevention staff, and Rescue One will be present and the emphasis will be on fuels mitigation.

The Chief reported that there are five candidates currently attending the Berkeley Fire Academy and should graduate in June. He explained that the District is continually behind on replacing personnel losses from attrition due to retirements through the current once a year hiring process. He suggested a change in the number of processes to twice a year to increase the number of candidates. He noted that a recruitment is now open. In response to several questions from the board, he noted that (68%) of the District's calls are medical. A paramedic requires 1 to 11/2 years of training. An EMT requires 120 hours training. The District has five positions open with an application deadline of May 1, 2019 and this hiring includes lateral candidates. Chief Winnacker stated that it is difficult to develop paramedic skills and that the district only hires experienced paramedics with at least one year of 9-1-1 experience. Director Jorgens asked if it is cheaper to pay overtime than to hire more staff. Chief Winnacker stated that a fully loaded salary is 190% while overtime is 150% of base salary. Costs associated with staffing shortages and high mandatory hours are realized through increased sick leave, increased injuries, reduced production, and poor morale.

Chief Winnacker provided a Station 43 update. The weather delayed the keystone wall. PG&E delayed installation of the gas tap to April 18, 2019. A punch list for interior items will be prepared. The goal is to be done by the end of April at which time the temporary station will move to its permanent location. The project is on budget with only small change orders required.

Fuels Mitigation Update - the crew has been hired and the chipper will be tested next week in Canyon.

6.4 Communications Received

Governor Newsome's office called to set up a press conference for April 23, 2019 but the funds for the CalFire Prevention grant have not yet been released. Chief Winnacker attended four Fire Wise outreach events. Several more are scheduled. President Danziger asked what the width of the fuel breaks are. Chief Winnacker stated that 100 feet is in the minimum and 500 feet is the widest. It is limited by topography and other constraints.

Chief Winnacker stated that correspondence was received regarding: the CASA Compact, budget, favorable follow ups regarding the Fire Wise assessments, and positive interactions with MOFD crews on medical incidents.

6.5 Future Agenda Items

No report.

7. ADJOURNMENT

At 9:35 p.m., Director Jorgens motion to adjourn the meeting was seconded by Director Donner. Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx).

Attachment A: Dan DeBusschere's two handouts to the Board – a legislative summary of AB 1487 and a proposed MOFD resolution regarding AB 1487.

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting webpage <http://www.mofd.org/board/meetings>

AB 1487 (Chiu D) San Francisco Bay area: housing development: financing.

Status: 4/10/2019 - From committee: Do pass and re-refer to Com. on L. GOV. (Ayes 5. Noes 2.)

Calendar: 4/24/2019 1:30 p.m. - State Capitol, Room 127 ASSEMBLY LOCAL GOVERNMENT,
AGUIAR-CURRY, Chair

Summary

Existing law provides for the establishment of various special districts that may support and finance housing development, including affordable housing special beneficiary districts that are authorized to promote affordable housing development with certain property tax revenues that a city or county would otherwise be entitled to receive. This bill, the San Francisco Bay Area Regional Housing Finance Act, would establish the Housing Alliance for the Bay Area (hereafter "the entity") and would state that the entity's purpose is to increase affordable housing in the San Francisco Bay area, as defined, by providing for enhanced funding and technical assistance at a regional level for tenant protection, affordable housing preservation, and new affordable housing production. The bill would establish a governing board of the entity, composed of members appointed by the Metropolitan Transportation Commission and the Association of Bay Area Governments. The bill would authorize the entity to exercise various specified powers, including the power to raise revenue and allocate funds throughout the San Francisco Bay area, subject to applicable voter approval requirements and other specified procedures, as provided. The bill would also require the board to provide for annual audits of the entity and financial reports, as provided. The bill would include findings that the changes proposed by this bill address a matter of statewide concern rather than a municipal affair and, therefore, apply to all cities within the San Francisco Bay area, including charter cities.

Votes

04/10/2019 Asm. H. & C.D. (Y: 5 N: 2 A: 1) (Pass)

Proposed MOFD Board Resolution 04_17_2019 regarding AB 1487 (Chiu) current session.

MOFD Opposes AB 1487 because the bill relies solely on local funding sources such as "certain property tax revenues that a city or county would otherwise be entitled to receive".

Any sharing of existing property tax allocations will greatly impact the provision of Public Safety Services (Police, Fire, EMS, Emergency Services) and well as other locally financed programs that directly support the health and safety of the local residents. Are we going to throw Fire and Police personnel on the streets to support affordable housing?

The funding requirements for a comprehensive program to finance and develop affordable housing will run into the multiple billions of dollars a year. The MTC CASA Compact is requesting \$2.5 billion annually just to service the Bay Area. Therefore, new funding sources such as the California State General Fund must be allocated to these programs to prevent a predictable financial disaster at the local level. There is no such level of excess funding available at the local level.

Vote NO on AB 1487 unless sufficient State Funding Sources are identified to pay for the entire program.

Moraga-Orinda Fire Protection District



BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

April 17, 2019

1. The Board of Directors convened in Open Session at 7:27 P.M. on April 17, 2019 at the Mosaic Room, 2100 Donald Drive, Moraga, California. President Danziger called the meeting to order and requested an attendance roll call. Director Baitx was absent. Present were the following Directors and Staff:

Director Donner
Director Jex

Director Jorgens
President Danziger
Dave Winnacker, Fire Chief

Admin. Services Director Gloriann Sasser
Jonathan Holtzman, District Counsel (late)
Patricia Edwards, Interim District Clerk

2. PUBLIC COMMENT

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

3. REGULAR CALENDAR

3.1 Public Budget Workshop

President Danziger noted that the Workshop will include Board review, public comments, concerns, and requests. Based on Board direction during the public workshop, the proposed Budget will be developed and returned for public input and Board review in May.

Chief Winnacker introduced the item. He noted a deviation from the budget policy. Instead of a Budget to be reviewed by the Board, he will present an overview with funds divided into four categories. Revenue is projected to exceed projected non-discretionary and continuation of effort expenditures by \$2.1M. The purpose of the Workshop is to obtain direction from the Board regarding how to allocate the anticipated surplus. He noted that there are two competing priorities previously identified and other items that may be a priority. The Budget is presented in this manner to simplify the process for the public. Based on input from the public and the Board, the Budget will be developed and brought to the Board in May for review and June for adoption. State law requires that the Budget be adopted by October but best practices suggest that it be adopted prior to the start of the fiscal year.

General Fund Revenue is projected at \$26.5 M. This is an increase of \$822K (3.2%) due to ambulance fees and property tax. The Fire Flow Tax remains constant. The General Fund expenditures have been projected at \$24.4M which is due largely to salary and benefits. A year ago, staff was short by nine but that number has been reduced to five. Anticipated full staffing will create an increase in related costs. The Long Range Financial Forecast (LRFF) calls for \$2.56M contribution to restricted reserves in the form of the Pension Stabilization Trust Fund and OPEB Trust Fund. This payment is subject to Board direction.

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

Director Donner outlined several areas of concern: increasing the staff from 17 to 19; current ambulance staffing is expensive; keep Station 45 in service; and restoring staffing. President Danziger discussed the 2018-2021 SAFER Grant. The Grant noted that staffing at 17 is very problematic. The Grant award was \$1.39M. He would like additional information. He noted that two persons per shift creates six positions.

Chief Winnacker noted that the cost per position is \$241,111.36 or \$1,446,666 for six positions. Director Jorgens requested an analysis of the benefit of the additional staff e.g. better response time. President Danziger referenced staffing concerns in the SAFER Grant. Chief Winnacker noted that the SAFER Grant does not refer, and the federal government is not concerned, with staffing levels at the back end. The SAFER grant and federal government view has to do with the number of people deployed per day per shift. He added that the staffing when the SAFER grant was written is the same as it is today. Director Jex stated that he had

difficulty adding \$1+M for staffing when the LRFF, if implemented, projects that MOFD will lose \$1M in General Reserve Funds next year from operations. Continuing this trend would result in no reserves in three years. He questioned what would be improved operationally that justifies this action. He noted that the two positions cannot be funded with the current resources. Two positions were cut during the recession. Director Donner added that this was a common practice during the recession. When the economy improved, the services were restored. Director Jorgens stated that the firefighters got a raise which ate up the surplus. Director Jex stated that continued deficit spending creates a financial disaster. His concern when the District accepted the SAFER grant was if the District was adding a position which it could not afford after the grant. Director Jorgens stated that the SAFER grant funded existing positions not new ones. President Danziger asked for a breakdown of the remaining SAFER funds at the next Board meeting. Director Jorgens stated that there are no extra funds in the SAFER grant. President Danziger asked if the SAFER grant funds could be reallocated. Director Jorgens stated that the funds are used to pay for staff that is already on board. Chief Winnacker stated that the money is in the budget and is used for staff in compliance with the grant. Director Jorgens noted that the funds are approved for existing positions not future ones. ASD Sasser stated that the grant pays for 75% of salaries and benefits for four firefighter/paramedic positions in years 1 and 2 and 25% in year 3. President Danziger requested more analysis. Director Jorgens stated that the Board needs to review the terms for the Board's approval of the SAFER grant.

President Danziger opened the public comment.

Kymerleigh Korpus, Vice Mayor town of Moraga, asked the Board to focus its priority from the staffing issue to abatement and prevention programs in order to give residents the feeling that the District is working to prevent fires and lessen their panic about a major fire like the one in Paradise occurring in the area.

Melanie Light, Orinda resident, said residents are stressed over the Paradise Fire. She is involved with a Fire Wise group of 63 households. She stated that residents are overwhelmed and do not know what to do. They need help and many cannot deal with the logistics such as hiring contractors for abatement, etc. The District needs to get out of its bubble and into the community. She noted that there are things that the District should do for the community.

Vince Wells, President of Local 1230, stated that residents do not know about the \$4M grant for fuel management. He stated that the SAFER grant was written to reestablish a 19 staffing level. The message to FEMA was to put the second ambulance back in service. He disagreed that the use of the grant was not clear. He supports going to 19 positions. He cannot believe that MOFD cannot fund 19 positions. Director Jorgens stated that Mr. Wells' comments are disingenuous as there was no ambiguity about the output of the grant. The grant was accepted only to fill existing jobs and not for new assignments.

Director Jex asked to discuss how the staff would be utilized and if it would change response times or if it is only adding positions. If the Board decides to add the positions, then the District is obligated to find funding for the positions so the District would not need to use the Teeter Plan to fund its operations. The agreed upon Long Range Plan for the next three years has revenues which are less than expenses. This reduces the progress made to create financial stability for the District. To achieve a 50% reserve General Fund and gradual increase in the pension stabilization and OPEB payments means that the District must increase revenues. He noted that the Con Fire operational review reports that the ambulance subcontract revenue versus expenses makes money. He suggested that the District evaluate operational costs for ambulance service. He asked if there was more the District could do to either increase revenue through taxes or by decreasing expenses. He noted that the District is committed to some of the 'discretionary' items. It is important to meet the District's obligations and commitments because of their priorities. He does not want the District to eliminate OPEB or pension obligation payments to fund additional positions if they are not needed to significantly change the response time.

President Danziger agrees that he does not want positions funded to the detriment of the District. He added that this is an ongoing discussion. He stated that the Board told the public that the positions would be restored. The Board needs to determine if they can be and an explanation should be provided to the community. He requested more analysis on benefits versus costs.

Director Donner stated that the Board is concerned about prevention, 'boots on the ground', weed abatement, tree removal, tree limbs and power lines. He noted Ms. Korpus' and Ms. Light's concerns regarding prevention

but decades of overgrowth cannot be mitigated in a few seasons. The Board wants to increase its fire prevention programs. President Danziger noted the improvement on Moraga Way, a major evacuation route. This was an effort done by the community. The District has a chipper to help people. Ms. Light stated that the issue has been dumped in citizens' lap. Citizens do not have the expertise and the District needs to be active partners with the community. President Danziger noted that there are approximately 14,000 parcels in the District.

Director Donner asked how the aides do inspections. Chief Winnacker replied that the District provides education and outreach through community meetings: understanding the threat; putting a face on fire behavior; evacuation; Fire Safe assessment program; and best practices for defensible space around their homes. Fuels Mitigation Manager Scott Watson and the fuels crew (4) are targeting assessments on major evacuation routes and then the perimeter. They also provide education. Another group of aides responds to complaints and conducts inspections of fire code violations. They issue 30-day violation notices but also work with the resident to create a response and become compliant. The Fuels Mitigation crew was trained on the chipper and chain saw training. If the homeowner has done the fuel reduction work and stacked vegetation within ten feet of the roadside, the District will chip the vegetation and broadcast the chips back on site. One problem for homeowners is their limited ability to dispose of biomass. The excess green waste does not fit into the green bin and it is too little for a commercial removal. The District spent \$100K for the positions and \$20K to rent the chipper to do the work on a limited basis. He noted that doing the work for people poses a risk that disincentivizes people to do the work on their own in the future. The focus of MOFD's efforts is to get voluntary compliance from people who either did not know that they needed to do it or what right looked like. This will shift the expectation of what 'normal' looks like so parcels that need additional work will stand out. Ms. Korpus suggested that it may be a 'framing issue' for the south/south east side of Moraga where nothing is happening. She suggested that the District quantify the results and disseminate information. She suggested that some of the discretionary funds be used for abatement. Ms. Light suggested a "whole town cleanup day". She asked if matching grants could be available. President Danziger stated that the District is proactive and added that the state may develop some incentive programs. Director Jorgens asked if MOFD should allocate funds to city owned property to help the community as a whole rather than individuals. He suggested that MOFD could provide grants. He added that if people are really worried, they need to remove the fuel. This needs to be a community discussion.

Director Jex asked if Moraga has allocated funds for abatement on city properties. Ms. Korpus responded that the Town is only addressing problems as they arise. Director Jorgens noted that Orinda has budgeted \$60,000 for their vegetation problem. Director Jex asked if the compliance was occurring earlier this year. Chief Winnacker stated that the date (June 15) complies with the Fire Code requirement. Adopting changes to the Fire Code would require approval by MOFD, Orinda, Moraga, and the County Board of Supervisors. Director Jex noted that there are large parcels in Moraga and many open space parcels. Chief Winnacker provided an update on their status. President Danziger suggested that the District needs to provide more outreach on the programs currently available. Director Jorgens asked if the chipper should be considered. Chief Winnacker stated that the initial response to the chipper program was overwhelming. The program is being rolled out starting with large HOAs to determine what works and what does not. The chipper processes vegetation stacked by the side of the road. It does not provide a cutting service and does not haul the chips away. The chips are spread and broadcast to suppress grass growth. President Danziger stated the need for a discussion on revenues and expenses and how MOFD provides services.

President Danziger read two emails into the record. One from Steve Cohn (dated April 15, 2019) (Attachment A) and one from Jonathan Goodwin (dated April 17, 2019) (Attachment B).

Director Jex asked about the timing and the detailed operational budget by accounts. Chief Winnacker responded that it will come to the Board in May. Chief Winnacker stated that the 'discretionary' \$2.1M is unallocated. In the absence of Board direction, the discretionary funds default to unrestricted reserve as allocated in the Long Range Financial Forecast (LRFF). He stated that there are two sources of conflicting guidance – the Board's goal to achieve a 50% unrestricted reserve versus the LRFF's objective to make the full actuarial recommended contributions to the restricted reserve in the form of OPEB and pension stabilization trust fund. The Chief is seeking Board direction on conflicting funding priorities: OPEB and pension rate stabilization versus the unrestricted reserve goal versus staffing versus fuels mitigation. The fuels mitigation program was not included in the LRFF. Director Jex recommended adding \$200,000 to the operating budget for fuels mitigation. Director Jorgens asked what the best program for fuels mitigation would look like. Chief

Winnacker stated that, without Board direction in terms of parameters or priorities, his decisions will be subjective in nature. Ms. Korpus requested that the District focus funds on fuels mitigation. Chief Winnacker noted that the District cannot relieve individual property owners of their responsibility. He added that if the District does work on private property it disincentivises other property owners to do the work. Director Jorgens asked if MOFD could give an estimate on public land owned by Moraga and Orinda and provide matching funds. He asked the Chief to provide professional recommendations. President Danziger stated that the fuels mitigation manager and aides are a six-month pilot program. Chief Winnacker stated that it is too early to bring a report on that program's efficacy. President Danziger asked if there was a winter workload for the fuels mitigation program. Chief Winnacker responded no. President Danziger supports continuing the fuels mitigation program. Director Donner stated that the District needs to add funds to fire prevention to get the most bang for the buck and ease community fears. Director Jorgens suggested having residents participate with MOFD on fuels mitigation. President Danziger supports the fire prevention program. Director Jorgens suggested that the District expand the Fuels Mitigation program or do something additionally so that MOFD is seen as having a bigger community presence and "doing more stuff". President Danziger asked how much money for OPEB and pension liability comes from the \$2.1M discretionary funds. Director Jex responded the amounts are \$560,000 to OPEB and \$1.997M to pension rate stabilization. Director Donner suggested identifying three city owned lots in Orinda and three city owned lots in Moraga that are in hazardous areas and what it would cost to clear them. Director Jex suggested that Moraga and Orinda provide matching funds. Chief Winnacker noted that the fire weather pattern of concern is the threat from a north/north east Diablo wind. The MOFD Ordinance is outdated and does not differentiate between residential areas and wilderness. It is not realistic to apply a Suburban Fuels Mitigation Ordinance to wilderness lands. This ordinance is being updated as part of the next code update cycle. Director Jorgens suggested that the Chief identify where the biggest threats are. Chief Winnacker said that a risk reduction plan is identified in the Strategic Wildland Fuels Reduction Plan which calls for a shaded fuel break or prescribed firebreak around the entire District. The greatest threat is in the northern part of the District. The next priority is Canyon. It is challenging to work on this area because of the environmental sensitivity. Downed power lines would eliminate their only evacuation route. Director Jex supported Director Donner's idea to provide the service on public property owned by the citizens to Moraga and Orinda with their matching funds. President Danziger suggested that the Chief focus on the extent to which the unfunded liabilities could be funded. Director Jorgens said his direction is to determine if it is possible and what it would cost to do the two city properties, the cost to expand the chipping program, and ways to increase public awareness, and explain the lien process option. Chief Winnacker stated that there has not been public interest in the lien option to date.

4. ADJOURNMENT

At 9:11p.m., Director Jorgens' motion to adjourn the special meeting was seconded by Director Jex. Said motion carried a 4-0-1 voice vote (Ayes: Donner, Jex, Jorgens, and Danziger; Noes: None; Absent: Baitx).

Attachment A: Email received from Steve Cohn on April 15, 2019

Attachment B: Email received from Jonathan Goodwin on April 17, 2019

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting webpage:
<http://www.mofd.org/board/meetings>

From: Steve Cohn [mailto:steve_cohn@comcast.net]
Sent: Monday, April 15, 2019 7:29 AM
To: Craig Jorgens - MOFD <Craig.Jorgens@gmail.com>; Gregory Baitx <gbaitx@mofd.org>; John Jex - MOFD <mmijex@gmail.com>; Michael Donner - MOFD <mdonnermofd@gmail.com>; Steve Danziger - MOFD <stevedformofd@gmail.com>
Cc: Winnacker, David <dwinacker@mofd.org>
Subject: Comments on Budget Workshop - 4-17-19

Dear MOFD Board:

I submit the following written comments for the Budget Workshop of 4-17-2019 which I would like to be attached to the minutes of that meeting.

Since MOFD was formed in 1997 its tax revenue has increased 180%. Any yet, the Bay Area Consumer Price Index has only increased 80% over that same time period. In 1998 dollars, we are paying 55% more than we were paying in 1998. Are we getting 55% more service? No, we are getting exactly the same service. It is time that the taxpayers start seeing an increase in services and that all of the real increases to not continue to fund employee compensation or facilities that do not improve and expand the services to community.

Currently, MOFD's major service to the community is emergency medical response. To the best of my knowledge MOFD provides a good service. Response times might not be up to standards in all areas, especially in Orinda, but there have been no published reports that I have seen mentioning negative impacts.

MOFD also seems as well staffed for fire suppression, both building and vegetation, as possible. With 17 firefighters serving a population of 35,000 (about five firefighters per 10,000 population), MOFD probably has one of the highest responder-per-capita ratios around. Yet, even for building fires, and definitely for vegetation fires, MOFD relies heavily on mutual aid. There is no way MOFD could ever be "self-sufficient" and there is no need to be considering how rare fires are and the existence of the robust mutual aid system.

What MOFD is lacking is a program of fire prevention. The largest threat is a wildland fire which could decimate large areas of the District as we have seen in the Oakland Hills, Santa Rosa and Paradise fires. The North Orinda Fuel Break will be one step in controlling a fire coming from the northeast but with sparks being carried by 30mph+ winds, it is not the cure. We need a vegetation reduction program, and maybe other measures (building modification) "downwind".

A lot of faith is being put on the private property owners to "clean up" their properties. This is without much of a carrot of a stick. Personally, I think the effectiveness of such efforts will be minimal unless incentives are provided. And incentives cost money both for direct aid and for management. The big question is "where will that money come from?"

In the discussion of the Long Range Financial Forecast (which could be turned into a Long Range Financial Plan if the District had a Strategic Plan), the two major goals currently are (1) fully fund the employee retirement plans and (2) strengthen the General Fund reserve. I have long been a proponent for better fiscal management (and not passing our debts onto our children's backs) but there is a serious risk out there we cannot continue to ignore which we need to devote financial resources to and that is fire prevention. Mostly wildfire prevention but consider home fire prevention also (internal sprinkler systems). A dedicated stream of revenue needs to be allocated to this need.

This revenue can come from a reallocation of existing revenue and the creation of additional revenue.

Currently the District is taking in about \$25 million in tax revenue, over 90% of the District's total revenue. Since the vast majority of services provided by the District come from the 17 responders stationed in the District's five stations, it is not unreasonable to allocate that \$25 million across those 17 (including management, operating and capital expenses in addition to employee compensation): \$1.5 million per responder. Moraga has two stations staffed with eight responders. Moraga property owners contribute \$8.8 million in property taxes. That is only \$1.1 million per responder for a service which is costing \$1.5 million per responder. Is there a means to get Moragans to pay what it is costing to provide them with the service they desire / expect? Money that could then be used for fire prevention services?

Partially. Before MOFD was created, Moraga voters agreed to a parcel tax with a variable rate set each year by the Board so that the community could afford superior service. The cap on the rate is "30 cents". Moraga property owners have never been charged more than 20% of the tax they agreed to. If they were charged the full tax, it would generate an additional \$1.9 million (which could be used for fire prevention services); increasing Moraga's total tax contribution to \$10.7 million; equating to \$1.35 million per firefighter stationed in and serving Moraga. Not quite the \$1.5 million it costs to provide the service, but closer.

I encourage MOFD to collect this additional revenue and allocate it plus a portion of existing revenues (stretching out the goals of funding the General Fund and Retirement Funds) to fire prevention services. The services would be a mix of incentives to private property owners (match funding; organization of vegetation removal services; financing of major expenses through something like a Benefit Assessment District) and direct fire preventions services.

Note, at least in Orinda, only 50% of Orinda's 13 square miles, is owned by private residences so even if there was 100 percent compliance by individuals (my guess is 10 percent, 700 homes, would be optimistic), half of the City would be neglected.

While the City of Orinda should be taking aggressive action on this issue, it is not. It is up to MOFD to provide the guidance.

Sincerely,

Steve Cohn
Orinda

PS. Re. this "public" workshop. It will be interesting to see how many members of the 35,000 residents served by the District show up at this "public" workshop. If I recall, at the last "public" workshop, on the LRFF, there were two or three of us and (if I recall) two of us spoke. To the best of my knowledge the only notice for this new workshop went out to the MOFD mailing list at 4:00 on Friday. That's it. Compare this to the notices of the EBRPD officer who got into a traffic accident a few days ago: three text messages and two or three NextDoor posts. If I did not know better, I would think that you don't really want public feedback; you just want to be able to say that you asked for it. Sorry for being a doubting Thomas. It is great that you are asking for public feedback, and even if you put full page ads in the newspaper(s) you would probably get minimal feedback, but you could try a bit harder.

PPS. (as a fine point) I disagree with the statement made in the staff report that “property tax revenue in the General Fund is projected to increase \$901K or 4.3% ... primarily due to increased median price of single family residential properties.” I don’t believe that increased home values / prices are the primary cause for the increase. The increase is more a result of sales volume, not prices. Only about 4% of the homes in Orinda and Moraga sell each year. The increased assessed value of the other 96% is constrained to 2% by State law (Prop 13). Therefore, if 96% of the properties have an increase of 2%, but the total tax base increases 4.3%, then the 4% of properties that are fully reassessed must be increasing 60%. This is not due to this year’s price increase or even the past several years. It is due to (1) most of the properties sold have not been fully reassessed for an average of 25 years and (2) There have been a substantial number of new homes built, mostly in Orinda’s Wilder. Will this behavior continue? Yes, as there are another 96% of homes which are still under-assessed. This is the nature of Prop 13: as market values increase faster than 2%, the tax base grows slower than the market value; and as market value growth slows down or even decreases, the tax base will continue to increase in value as a significant number of homes are still assessed below market value. (From 2006 to 2012, home prices dropped about 25%. Over that same time period, MOFD property tax revenues actually increased slightly. From 2012 to 2018 home prices have increased about 80%. Over that same period MOFD property tax revenues have increased “only” 50%.)

From: CanyonFire [mailto:CanyonFire@vfemail.net]
Sent: Wednesday, April 17, 2019 4:38 PM
To: stevedformofd@gmail.com
Cc: craig.jorgens@gmail.com; Winnacker, David <dwinacker@mofd.org>; Richard Olsen <rjolsen@pacbell.net>
Subject: Comments for Tonight's Meeting

Gentlemen,

Not knowing who will attend tonight's Board meeting and who won't I am sending this to all of you, hoping that someone would be willing to bring forward my thoughts on two items, both having to do with the budget. (My outdoor cat is a bit wobbly now, following surgery, and I'm going to stay home tonight to shoo away the coyotes and mountain lions.)

1. The estimated replacement cost of Station 41 (theoretically scheduled for this year) is \$7 million plus just over \$2 million in financing charges. I would ask the Board to run the numbers to see how much could be saved if the District put as much money as possible up front towards the purchase, possibly by deferring OPEB and GASB savings somewhat and applying any budget surplus money. I offer this suggestion because all or part of that approximate \$133,333 annualized interest payment could otherwise go towards purchasing something of real value.

2. I'm concerned about the talk of possibly re-staffing St. 45 with an ambulance company prior to taking a good look at the past performance of that particular service model. (In a two year period, did it produce any tangible benefits?) More to the point, before jumping to add a \$1 million per year burden to the District's annual budget, it would seem prudent to study a comprehensive review of the District's ability to provide services. It could turn out that that money would be well spent on additional staffing, but any number of other possibilities could be equally or more compelling...if the Board were to seek them out.

Thanks. Have fun.
~Jonathan Goodwin,
Canyon, Calif.

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 structure) - Vegetation Fires - Other Types Grouped (Alarms/Hazards/Pub Svc/Etc) Data Based On Completed RMS Incident Report Data entered by Company Officer - Not based on Raw CAD Data...

	April, 2019					Totals
	All Others (Alarms / Pub Service / Etc.)	EMS / Rescue	Structure Fires	Veg Fires	Vehicle Accidents	
Incident Totals	105	175	1	2	18	301
Median Turnout	1.25	1.22	1.75	1.13	1.47	1.25
Median Resp Time	5.47	5.53	9.73	5.61	6.67	5.75
Resp Time (90th%)	9.68	11.13	16.57	6.48	13.52	11.12

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

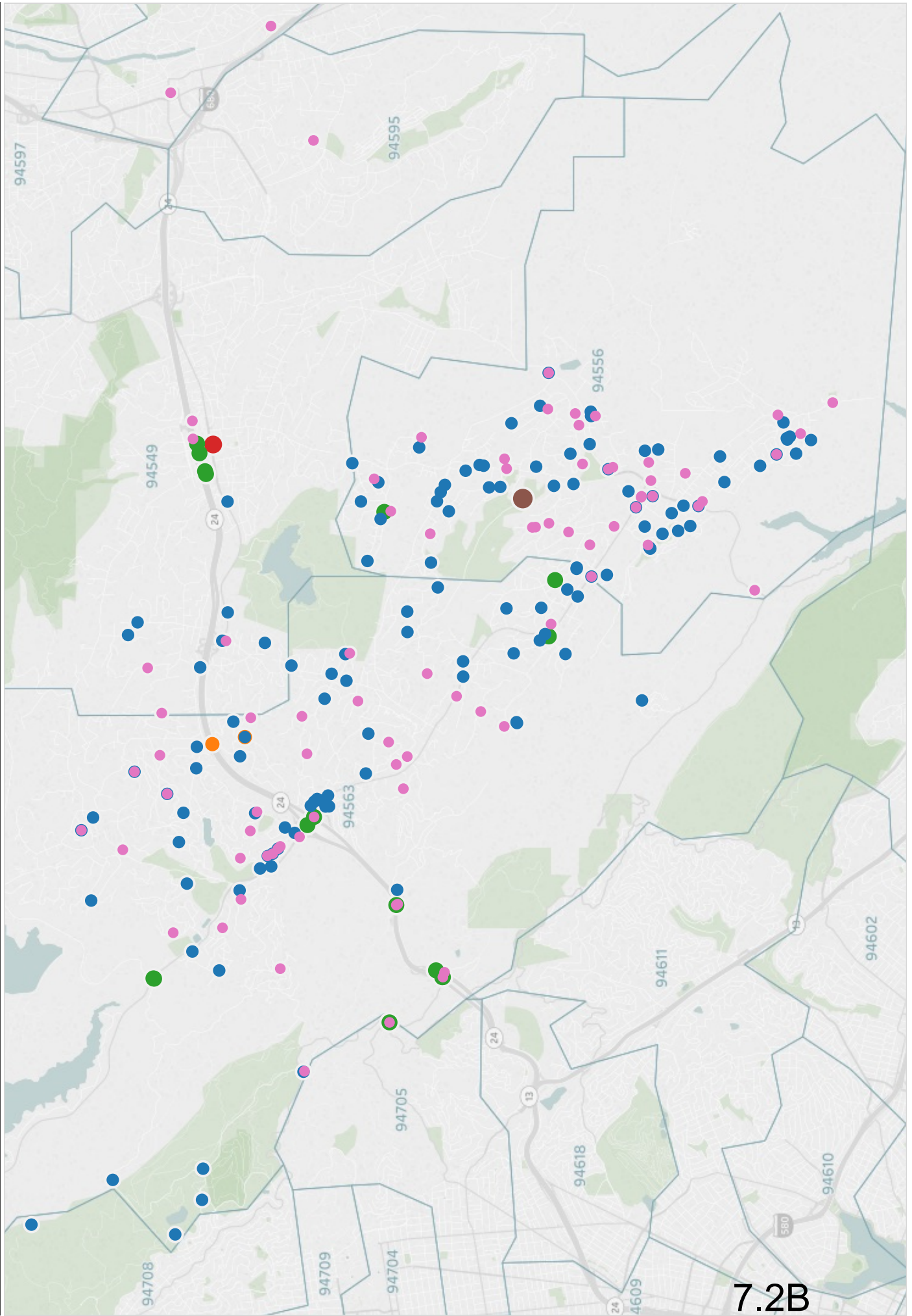
	April, 2019					
	Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)		
Orinda	76	1.27	5.20	8.23		
All Other Types	14	1.31	5.36	7.68		
Totals for City	90	1.27	5.20	8.14		
Moraga	65	1.12	4.27	5.90		
All Other Types	16	1.30	4.33	6.01		
Totals for City	81	1.12	4.28	5.92		
Lafayette	13	1.38	6.53	8.20		
Structure Fires	1	1.75	7.93	7.93		
All Other Types	3	1.57	9.38	10.53		
Totals for City	17	1.40	6.82	9.00		
Canyon	1	1.50	13.57	13.57		
Totals for City	1	1.50	13.57	13.57		
Overall Total	189	1.23	4.95	7.88		

Response Totals By Incident Type

	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	Total
All Others (Alarms / Pub Service / Etc.)	95	113	111	106	97	105	124	98	110	105	98	105	1,267
EMS / Rescue	185	155	159	179	173	207	164	182	165	159	194	175	2,097
Structure Fires	1	5	2	2	2	2	2	2		2		1	21
Veg Fires	4	9	3	2	3	2	1		1			2	27
Vehicle Accidents	19	13	15	16	11	24	18	20	23	24	23	18	224
Grand Total	304	295	290	305	286	340	309	302	299	290	315	301	3,636

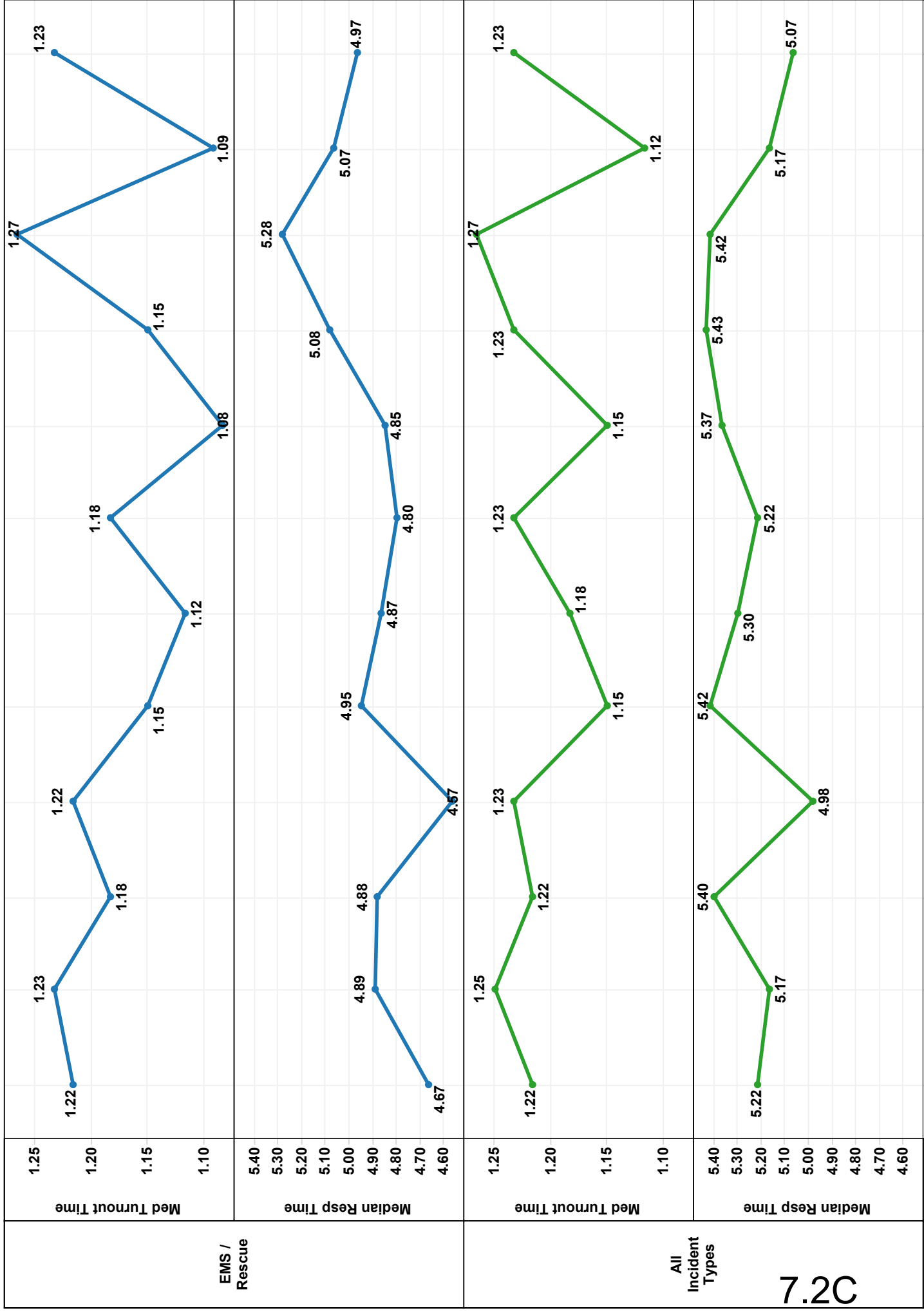
- Incident Types**
- All Others (Alarms / Pub Service .. EMS / Rescue
 - Veg Fires
 - Vehicle Accidents
 - Structure Fires
 - Technical ..

Incident Location Map for MOFD April 2019



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



7.2C

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27102	4/11/2019	AFSCME Council 57	197.98	Period Ending 03/31/19
27103	4/11/2019	ALSCO - American Linen Divi...	509.20	March 2019 linen
27104	4/11/2019	American Fidelity	3,170.13	Period Ending 03/31/19
	4/11/2019	American Fidelity	1,202.74	Supplemental deductions-Period Ending 03/31/19
27105	4/11/2019	A T and T	152.60	Acct# 9391053307 03/01/19-03/31/19 Emergency landlines
27106	4/11/2019	Bandwidth.com, Inc.	422.45	Service 04/01/19-04/30/19
27107	4/11/2019	Bay Area Air Quality Manage...	228.00	Annual permit renewal- # B100193F100228- St. 45 thru 6/1/19
27108	4/11/2019	Big O Tires	1,208.77	Tires and Oil change-Unit 434
27109	4/11/2019	Bound Tree Medical, LLC	2,693.26	Misc supplies
27110	4/11/2019	Steven Danziger	395.00	Reimb. registration FDAC Conference fee
27111	4/11/2019	Definitive Networks, Inc.	19,366.00	Service coverage for March 2019
27112	4/11/2019	Dell Financial Services	570.70	Rental & Admin Fee 03/13/19-04/12/19 A/C #001-8402535-008
27113	4/11/2019	Department of Justice	96.00	3 fingerprint applications
27114	4/11/2019	ECMS, Inc.	6,081.83	PPE inspection and repair
27115	4/11/2019	Geotecnia	3,250.00	Pre-payment geotechnical study for 1010 Camino Pablo
27116	4/11/2019	Have Air Will Travel, Inc.	296.96	Tire replacement-road debris-M145
27117	4/11/2019	Hunt & Sons, Inc.	890.84	Fuel A/C #72372
27118	4/11/2019	IAFF Local 1230 Dues	7,430.04	Period Ending 03/31/19
27119	4/11/2019	IAFF Local 1230 Insurance	1,565.16	Period Ending 03/31/19
27120	4/11/2019	L.N. Curtis & Sons	483.94	Flash hoods
	4/11/2019	L.N. Curtis & Sons	1,221.41	Goggles, gloves and helmets
	4/11/2019	L.N. Curtis & Sons	103.31	Rescue wipes
	4/11/2019	L.N. Curtis & Sons	216.41	Structure boots-Kshevayzky
	4/11/2019	L.N. Curtis & Sons	22,767.70	Thermal imaging cameras
	4/11/2019	L.N. Curtis & Sons	1,802.63	Thermal imaging cameras resolution upgrade
	4/11/2019	L.N. Curtis & Sons	5,578.88	Turnout coats and pants-Azevedo and Caglia
	4/11/2019	L.N. Curtis & Sons	8,368.31	Turnout coats and pants-Feil, Moffett and Reberg
	4/11/2019	L.N. Curtis & Sons	273.13	Wildland boots-Pat Carillo
	4/11/2019	L.N. Curtis & Sons	249.04	Wildland pants-Himsl
27121	4/11/2019	Alissa Maglaty	40.00	Reimb. LiveScan fee
27122	4/11/2019	Mallory Safety & Supply, LLC	2,196.58	SCBA flow tests and repairs
27123	4/11/2019	Moraga Hardware & Lumber	11.98	Building maintenance
	4/11/2019	Moraga Hardware & Lumber	36.01	Tools for equipment maintenance
	4/11/2019	Moraga Hardware & Lumber	54.60	Vegetation killer
27124	4/11/2019	National Construction Rentals	34.26	Overhead meter pole-0001 monthly rental-04/03/19-04/30/19
27125	4/11/2019	Occu-Med, Ltd.	293.03	3 pre-employment exams-Mitigation Aides
27126	4/11/2019	Office Depot	65.99	Copy paper and 4 in 1 stamp
	4/11/2019	Office Depot	386.72	Toner ink cartridges for Station 41
27127	4/11/2019	Pacific Color Graphics	433.00	20 EMS books
27128	4/11/2019	Quality Logo Products, Inc.	637.99	150 Sling backpacks
27129	4/11/2019	Dennis Rein	13.00	Reimb. food for Comm. Support meeting
27130	4/11/2019	Republic Services	530.41	April 2019 Trash A/C#302100093245
	4/11/2019	Republic Services	101.65	April 2019 Trash A/C#302100094052
	4/11/2019	Republic Services	511.09	April 2019 Trash A/C#302100095331
	4/11/2019	Republic Services	101.65	April 2019 Trash A/C#302100108522
27131	4/11/2019	Shah Kawasaki Architects	5,507.96	Services 03/01/19-03/31/19
27132	4/11/2019	Shred-it	66.00	March 2019 pick-up
27133	4/11/2019	Staples Advantage	541.19	Misc. supplies
27134	4/11/2019	St. Stephen's Episcopal Church	4,638.91	Temp Station rent- March and April 2019
27135	4/11/2019	Verizon Wireless	640.50	Account 623714059-00001 Service 02/24/19-03/23
	4/11/2019	Verizon Wireless	301.77	Account 623714059-00003 Service 02/24/19-03/23
	4/11/2019	Verizon Wireless	105.84	Account 623714059-00004 Service 02/24/19-03/23

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27136	4/19/2019	ADP, Inc.	408.25	ADP Payroll Fees ending 03/31/19
27137	4/19/2019	Airgas USA, LLC	463.59	Tank Rental-Station 41- #2118770 -March 2019
	4/19/2019	Airgas USA, LLC	51.04	Tank Rental-Station 44- #2902766 --March 2019
	4/19/2019	Airgas USA, LLC	311.48	Tank Rental-Station 45- #2867225 --March 2019
27138	4/19/2019	A T and T	362.97	Acct# 9391035207 03/12/19-04/11/19
27139	4/19/2019	Biomedical Waste Disposal	79.00	April 2019 Medical Waste A/C #0349
	4/19/2019	Biomedical Waste Disposal	79.00	April 2019 Medical Waste A/C #0350
27140	4/19/2019	Bound Tree Medical, LLC	234.61	Curaplex blankets
	4/19/2019	Bound Tree Medical, LLC	173.37	Misc supplies
27141	4/19/2019	Comcast	88.38	8155 40 006 0191002 Station 44-04/14/19-05/13/
	4/19/2019	Comcast	88.38	8155 40 006 0191028 Station 43-04/14/19-05/13/1
27142	4/19/2019	Concord Uniforms	70.58	Aide uniform
27143	4/19/2019	Dell Financial Services	302.46	Rental & Admin Fee 05/01/19-05/31/19 A/C #001-8402535-009
27144	4/19/2019	EBMUD	170.26	Water 02/01/19-04/05/19 3/4" meter
	4/19/2019	EBMUD	499.84	Water 02/01/19-04/05/19 6" meter
	4/19/2019	EBMUD	124.31	Water 03/01/19-04/03/19
27145	4/19/2019	ECMS, Inc.	300.24	PPE inspection and repairs
27146	4/19/2019	Hunt & Sons, Inc.	2,967.15	Fuel A/C #72371
	4/19/2019	Hunt & Sons, Inc.	1,277.86	Fuel A/C #72372
	4/19/2019	Hunt & Sons, Inc.	504.92	Fuel A/C #72373
	4/19/2019	Hunt & Sons, Inc.	1,016.39	Fuel A/C #72375
27147	4/19/2019	Jerry Lee	19.14	Reimb. mileage County EMS meeting 3/26/19
27148	4/19/2019	L.N. Curtis & Sons	125.06	Structure gloves
	4/19/2019	L.N. Curtis & Sons	250.18	Wildland pants-Winnacker
27149	4/19/2019	Mail Stream Direct	3,031.64	Postage for Exterior Hazard Control Standards postcards
	4/19/2019	Mail Stream Direct	2,819.10	Printing of Exterior Hazard Control Standards postcards
27150	4/19/2019	Moraga Hardware & Lumber	5.44	Electrical box covers
	4/19/2019	Moraga Hardware & Lumber	13.10	Sealant for walls
27151	4/19/2019	Office Depot	115.44	Office and restroom supplies
	4/19/2019	Office Depot	(39.65)	Return from invoice 283761606002
	4/19/2019	Office Depot	(46.99)	Return from invoice 291070039001
27152	4/19/2019	Paymentus Group, Inc.	64.79	Credit card fees-March 2019
27153	4/19/2019	Pacific Gas & Electric	874.83	03/06/19-04/03/19 Station 44
	4/19/2019	Pacific Gas & Electric	994.09	03/06/19-04/03/19 Station 45 Electric
	4/19/2019	Pacific Gas & Electric	333.02	03/07/19-04/04/19 Admin
	4/19/2019	Pacific Gas & Electric	746.08	03/07/19-04/04/19 Station 41
	4/19/2019	Pacific Gas & Electric	582.95	03/07/19-04/04/19 Station 42 Electric
	4/19/2019	Pacific Gas & Electric	674.06	03/07/19-04/05/19 Station 42 Gas
27154	4/19/2019	Pitney Bowes	182.90	St 41 Postage Machine Rental A/C #17220373 01/30/19-04/29/19
27155	4/19/2019	Reserve Account	900.00	Reserve postage -Acct. 33928102
27156	4/19/2019	PODS Enterprises, LLC	216.61	Container rental 04/12/19-05/11/19
27157	4/19/2019	Safeway, Inc	5.74	Water for Board meetings
27158	4/19/2019	Smart Clean Building Mainten...	245.00	April 2019 cleaning service
27159	4/19/2019	TIAA Commercial Finance, Inc.	223.34	Copier Rental April 2019 A/C #20317889-1
27160	4/19/2019	Verizon Wireless	56.18	12-lead modem wireless 03/11/19-04/10/19
27161	4/26/2019	ADT Security Services	42.99	Services 05/4/19-06/03/19- Admin bldg. burglar sy
	4/26/2019	ADT Security Services	42.52	Services 05/4/19-06/03/19- Admin bldg. camera
	4/26/2019	ADT Security Services	69.27	Services 05/9/19-06/08/19- Station 45
27162	4/26/2019	Jacob Airola	82.98	Reimb. food for S212 class 4/15/19 and 4/16/19
27163	4/26/2019	Bound Tree Medical, LLC	224.28	IV solution
	4/26/2019	Bound Tree Medical, LLC	1,410.71	Misc supplies
	4/26/2019	Bound Tree Medical, LLC	292.03	Suction cups for LUCAS 2
27164	4/26/2019	Comcast	88.47	8155 40 005 0208436 Station 42-04/24/19-05/23/1

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 4/1/2019 Through 4/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
	4/26/2019	Comcast	88.38	8155 40 006 0190996 Station 45-04/23/19-05/22/19
27165	4/26/2019	EBMUD	395.05	Water 02/13/19-4/16/19
27166	4/26/2019	Gill's Electric Company, Inc	671.47	Parking lot flood light upgrade
27167	4/26/2019	Hunt & Sons, Inc.	2,311.54	Fuel A/C #72371
	4/26/2019	Hunt & Sons, Inc.	1,439.95	Fuel A/C #72372
	4/26/2019	Hunt & Sons, Inc.	331.84	Fuel A/C #72373
	4/26/2019	Hunt & Sons, Inc.	3,063.17	Fuel A/C #72374
	4/26/2019	Hunt & Sons, Inc.	747.27	Fuel A/C #72375
27168	4/26/2019	Mallory Safety & Supply, LLC	1,962.23	6 Scott medium av 3000 masks
	4/26/2019	Mallory Safety & Supply, LLC	330.76	Scott large av 3000 mask
27169	4/26/2019	Moraga Hardware & Lumber	14.19	Hose sprayer
27170	4/26/2019	Office Depot	77.25	Copy paper and rubberbands
	4/26/2019	Office Depot	121.62	Monitor riser, binder clips, labels and bathroom supplies
27171	4/26/2019	Pacific Gas & Electric	378.18	03/19/19-04/05/19 Station 43
	4/26/2019	Pacific Gas & Electric	256.24	03/19/19-04/17/19 Station 45 Gas
27172	4/26/2019	Sloan Sakai Yeung & Wong L...	70.00	AFSCME Negotiations-March 2019
	4/26/2019	Sloan Sakai Yeung & Wong L...	190.50	IAFF Negotiations-March 2019
27173	4/26/2019	United Site Services	2,121.09	Service 04/01/19-04/30/19
27174	4/26/2019	Wittman Enterprises, LLC	6,881.93	March 2019
CC-0419	4/10/2019	CCCERA Retirement	154,012.29	CCCERA retirement payment-March 2019 contributions
CP059	4/4/2019	Calif. Public Employees'	188,030.93	CalPers Health Ins
CU-0419	4/10/2019	1st NorCal Federal Credit Union	1,720.20	Period ending 03/31/19
DD059	4/4/2019	Delta Dental Plan of Calif.	16,798.98	Delta Dental ACH payment
PFA 0419	4/10/2019	Moraga-Orinda Professional F...	1,534.00	Period ending 03/31/19
Stmt 02/22/19	4/1/2019	U.S. Bank	17,232.42	A/C #4246-0445-5564-6748 02/22/19
Stmt 03/22/19	3/22/2019	U.S. Bank	10,347.41	A/C #4246-0445-5564-6748 03/22/19
Report Total			543,390.82	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	19,704,062.14	19,861,594.00	(157,531.86)	(0.79)%
Property Tax-Supplemental	4011	127,826.26	300,000.00	(172,173.74)	(57.39)%
Property Tax-Unitary	4013	238,262.43	200,000.00	38,262.43	19.13%
Property Tax-Curr Unsecured	4020	611,108.44	600,000.00	11,108.44	1.85%
Prop Tax- Prior Secured	4030	(29,636.70)	(55,000.00)	25,363.30	(46.12)%
Prop Tax-Prior Supplement	4031	(1,008.27)	(35,000.00)	33,991.73	(97.12)%
Prop Tax Prior Unsecured	4035	9,453.23	(10,000.00)	19,453.23	(194.53)%
Fire Flow Tax	4066	1,084,245.06	1,085,000.00	(754.94)	(0.07)%
Total Taxes		<u>21,744,312.59</u>	<u>21,946,594.00</u>	<u>(202,281.41)</u>	<u>(0.92)%</u>
Use of Money & Property					
Investment Earnings	4181	26,178.14	40,000.00	(13,821.86)	(34.55)%
Total Use of Money & Property		<u>26,178.14</u>	<u>40,000.00</u>	<u>(13,821.86)</u>	<u>(34.55)%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	74,643.14	154,000.00	(79,356.86)	(51.53)%
Intergovernmental Revenue-Federal Grants	4437	316,591.50	512,000.00	(195,408.50)	(38.17)%
CA FF JAC Training Funds	4440	0.00	6,200.00	(6,200.00)	(100.00)%
Other/In Lieu of Taxes	4580	939.70	940.00	(0.30)	(0.03)%
Measure H-Emerg Med Ser Subsid	4896	85,513.71	85,513.00	0.71	0.00%
Total Intergovernmental Revenue		<u>477,688.05</u>	<u>758,653.00</u>	<u>(280,964.95)</u>	<u>(37.03)%</u>
Charges for Service					
Permits	4740	1,133.00	2,000.00	(867.00)	(43.35)%
Plan Review	4741	182,120.00	250,000.00	(67,880.00)	(27.15)%
Inspection Fees	4742	25,820.60	23,000.00	2,820.60	12.26%
Weed Abatement Charges	4744	19,117.86	19,100.00	17.86	0.09%
CPR/First Aid Classes	4745	893.00	1,000.00	(107.00)	(10.70)%
Reports/ Photocopies	4746	363.00	350.00	13.00	3.71%
Other Charges for Service	4747	9,357.00	10,000.00	(643.00)	(6.43)%
Total Charges for Service		<u>238,804.46</u>	<u>305,450.00</u>	<u>(66,645.54)</u>	<u>(21.82)%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	1,372,934.15	2,121,540.00	(748,605.85)	(35.29)%
Ambulance Service Fee Reimbursements	4899	(107,334.09)	(673,000.00)	565,665.91	(84.05)%
Ambulance Collection Recovery Payments	4900	1,701.86	1,550.00	151.86	9.80%
Ground Emergency Medical Transportation	4901	48,542.00	48,542.00	0.00	0.00%
Total Charges for Service - Ambulance		<u>1,315,843.92</u>	<u>1,498,632.00</u>	<u>(182,788.08)</u>	<u>(12.20)%</u>
Other Revenue					
Other Revenue-Strike Team Recovery	4971	809,566.26	722,458.00	87,108.26	12.06%
Other Revenue & Financing Sources	4972	14,450.97	32,451.00	(18,000.03)	(55.47)%
Other Revenue-Misc.	4974	10,982.50	5,435.00	5,547.50	102.07%
Misc Rebates & Refunds	4975	1,302.24	1,000.00	302.24	30.22%
Sale of Surplus Property	4980	106.00	1,000.00	(894.00)	(89.40)%
Transfers In	4999	542.43	542.00	0.43	0.08%
Total Other Revenue		<u>836,950.40</u>	<u>762,886.00</u>	<u>74,064.40</u>	<u>9.71%</u>
Total Revenue		<u>24,639,777.56</u>	<u>25,312,215.00</u>	<u>(672,437.44)</u>	<u>(2.66)%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	6,577,808.82	8,875,000.00	2,297,191.18	25.88%
Temporary Salaries	5013	147,492.76	254,531.00	107,038.24	42.05%
Overtime	5014	1,795,368.20	2,550,000.00	754,631.80	29.59%
Deferred Compensation	5015	17,176.00	22,400.00	5,224.00	23.32%
Overtime - Strike Team	5016	469,948.13	550,020.00	80,071.87	14.56%
Worker's Compensation Recovery	5019	(152,209.98)	(136,000.00)	16,209.98	(11.92)%
Payroll Taxes -FICA,SUI	5042	137,504.77	190,000.00	52,495.23	27.63%
Payroll Processing Fees	5043	12,651.85	20,000.00	7,348.15	36.74%
Retirement Contributions	5044	3,433,736.33	4,800,000.00	1,366,263.67	28.46%
Life/Health Insurance-Permanent Employees	5060	789,696.92	1,120,000.00	330,303.08	29.49%
Employee's-Health Insurance Contribution	5061	(89,958.42)	(106,000.00)	(16,041.58)	15.13%
Retiree Health Insurance	5062	919,335.89	1,234,000.00	314,664.11	25.50%
Retiree-Health Insurance Contribution	5063	(263,120.07)	(324,000.00)	(60,879.93)	18.79%
Unemployment Insurance	5064	2,757.00	18,000.00	15,243.00	84.68%
Retiree-Health OPEB Contribution	5065	0.00	439,771.00	439,771.00	100.00%
Vision Insurance	5066	12,591.55	16,000.00	3,408.45	21.30%
Pension Rate Stabilization	5067	0.00	1,100,000.00	1,100,000.00	100.00%
Workers' Compensation Insurance	5070	659,082.00	878,775.00	219,693.00	25.00%
Total Salaries & Benefits		14,469,861.75	21,502,497.00	7,032,635.25	32.71%
Operating Expense					
Office Supplies	6100	5,826.42	11,725.00	5,898.58	50.31%
Postage	6101	3,778.58	5,000.00	1,221.42	24.43%
Books & Periodicals	6102	2,055.62	7,650.00	5,594.38	73.13%
Printer Ink Cartridges	6103	1,511.83	3,000.00	1,488.17	49.61%
Telephone/Communication	6110	27,788.96	50,000.00	22,211.04	44.42%
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	188,700.00	188,700.00	100.00%
Utilities- Sewer	6120	3,649.67	5,400.00	1,750.33	32.41%
Utilities-Garbage	6121	10,346.16	12,845.00	2,498.84	19.45%
Utilities-PG&E	6122	48,732.02	65,690.00	16,957.98	25.82%
Utilities-Water	6123	10,535.70	13,860.00	3,324.30	23.98%
Utilities-Medical Waste	6124	1,890.87	3,300.00	1,409.13	42.70%
Small Tools & Instruments	6130	3,784.88	7,000.00	3,215.12	45.93%
Minor Equipment/Furniture	6131	1,566.74	1,500.00	(66.74)	(4.45)%
Computer Equipment & Supplies	6132	1,589.53	3,000.00	1,410.47	47.02%
Gas Power Chain Saw/Other Equipmen	6133	2,853.12	6,800.00	3,946.88	58.04%
Fire Trail Grading	6135	3,428.04	20,000.00	16,571.96	82.86%
Fire Fighting Equipment & Supplies	6137	2,071.93	3,400.00	1,328.07	39.06%
Fire Fighting Equipment-Hoses & Nozzles	6138	7,450.44	11,000.00	3,549.56	32.27%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Fire Fighting Equipment-Class A Foam	6139	1,986.70	2,000.00	13.30	0.67%
Medical & Lab Supplies	6140	85,996.53	90,000.00	4,003.47	4.45%
Food Supplies	6150	1,136.96	4,000.00	2,863.04	71.58%
Safety Clothing & Personal Supplies	6160	58,017.04	150,300.00	92,282.96	61.40%
Non-Safety Clothing & Personal Supplies	6161	650.00	1,500.00	850.00	56.67%
Household Expense	6170	7,739.32	17,000.00	9,260.68	54.47%
Household Expense-Linen	6171	4,031.39	6,880.00	2,848.61	41.40%
Public & Legal Notices	6190	3,865.43	11,000.00	7,134.57	64.86%
Dues, Memberships & Professional Fees	6200	7,212.50	9,695.00	2,482.50	25.61%
EMT/Paramedic Licensure Fees	6201	2,200.00	6,500.00	4,300.00	66.15%
Rent & Leases (Equipment)	6250	22,471.84	35,400.00	12,928.16	36.52%
Computer Software & Maintenance	6251	60,893.46	85,750.00	24,856.54	28.99%
Website Development & Maintenance	6252	1,696.00	1,800.00	104.00	5.78%
EPA ID# Verification Fee	6264	150.00	150.00	0.00	0.00%
CCC HazMat Plan (CUPA)	6265	2,575.00	3,000.00	425.00	14.17%
BAAQMD & Environmental Health Fees	6266	589.00	900.00	311.00	34.56%
Air Monitor Maintenance & Replacement	6269	0.00	1,300.00	1,300.00	100.00%
Maintenance -- Equipment	6270	35,732.71	52,500.00	16,767.29	31.94%
Central Garage Repairs	6271	65,798.89	200,000.00	134,201.11	67.10%
Central Garage Gasoline & Oil	6272	48,635.12	65,000.00	16,364.88	25.18%
Central Garage Tires	6273	7,364.03	7,500.00	135.97	1.81%
Service/Repair Fuel System Dispensers	6274	1,860.31	3,500.00	1,639.69	46.85%
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	1,109.77	1,500.00	390.23	26.02%
Hydro Test SCBA & Oxy Cylinder	6279	0.00	2,500.00	2,500.00	100.00%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	49,423.50	52,000.00	2,576.50	4.95%
Maintenance -- Grounds	6282	814.63	6,400.00	5,585.37	87.27%
Meetings & Travel Expenses	6303	1,502.27	3,875.00	2,372.73	61.23%
Medical - Pre-Emp Processing and Annual Exams	6311	12,660.00	30,000.00	17,340.00	57.80%
Ambulance Billing Administration Fees	6312	47,297.15	62,000.00	14,702.85	23.71%
Outside Attorney Fees	6313	120,201.00	150,000.00	29,799.00	19.87%
Outside CPR Instructors	6314	1,610.00	3,000.00	1,390.00	46.33%
CCC County Tax Administration Fee	6316	195,247.00	190,000.00	(5,247.00)	(2.76)%
Professional Services	6317	24,565.00	40,000.00	15,435.00	38.59%
Professional Services - Labor Negotiator	6318	90,185.33	100,000.00	9,814.67	9.81%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Technology	6319	154,928.00	238,535.00	83,607.00	35.05%
Professional Services - Pre-Employment Investigations	6320	15,685.62	15,000.00	(685.62)	(4.57)%
Professional Services - Promotional Exams & Recruitment	6321	1,328.76	6,000.00	4,671.24	77.85%
Professional Services-OPEB Actuarial Valuation	6322	5,504.76	4,741.00	(763.76)	(16.11)%
Exterior Hazard Removal	6323	14,689.13	25,000.00	10,310.87	41.24%
Professional Services-Prop Tax Audit & Forecasting	6326	8,775.00	12,600.00	3,825.00	30.36%
Professional Services	6327	12,940.00	14,000.00	1,060.00	7.57%
Burn Trailer Grant Maintenance	6352	0.00	3,500.00	3,500.00	100.00%
Testing Materials & Training Props	6354	1,533.74	12,000.00	10,466.26	87.22%
Career Development Classes	6357	8,691.06	15,000.00	6,308.94	42.06%
Target Safety Online Training	6359	2,720.00	6,500.00	3,780.00	58.15%
Training & Education Classes-Paramedic & EMT CE	6360	12,508.96	15,000.00	2,491.04	16.61%
District Sponsored Training-Mandated	6361	3,899.94	25,000.00	21,100.06	84.40%
Election Expense	6465	14,929.93	14,730.00	(199.93)	(1.36)%
Recruiting Costs	6470	10,000.00	75,000.00	65,000.00	86.67%
Strike Team Supplies	6474	12,962.98	15,000.00	2,037.02	13.58%
Community Emergency Response Team	6475	391.54	6,500.00	6,108.46	93.98%
Exercise Supplies/Maint.	6476	660.85	5,000.00	4,339.15	86.78%
Recognition Supplies	6478	1,290.86	5,000.00	3,709.14	74.18%
Other Special Departmental Exp	6479	39,433.35	65,350.00	25,916.65	39.66%
Public Education Supplies	6480	2,416.89	3,000.00	583.11	19.44%
CPR Supplies	6481	1,274.96	3,000.00	1,725.04	57.50%
LAFCO	6482	11,623.56	12,000.00	376.44	3.14%
Emergency Preparedness Expense	6484	9,960.16	22,500.00	12,539.84	55.73%
Misc. Services & Supplies	6490	18,382.43	30,000.00	11,617.57	38.73%
Fire Chief Contingency	6491	7,698.89	100,000.00	92,301.11	92.30%
Property & Liability Insurance	6540	55,621.00	55,621.00	0.00	0.00%
Total Operating Expense		<u>1,533,930.76</u>	<u>2,624,897.00</u>	<u>1,090,966.24</u>	<u>41.56%</u>
Other Expense					
Bank Fees	7510	3,037.38	3,300.00	262.62	7.96%
Interest on County Teeter Account	7520	0.00	50.00	50.00	100.00%
County Tax Collection Fees	7530	254.56	300.00	45.44	15.15%
Transfers to Debt Service Fund	7999	666,498.78	1,085,000.00	418,501.22	38.57%
Total Other Expense		<u>669,790.72</u>	<u>1,088,650.00</u>	<u>418,859.28</u>	<u>38.48%</u>
Total Expenditures		<u>16,673,583.23</u>	<u>25,216,044.00</u>	<u>8,542,460.77</u>	<u>33.88%</u>
Excess of Revenues Over/ (Under) Expenditures		<u>7,966,194.33</u>	<u>96,171.00</u>	<u>7,870,023.33</u>	<u>8,183.36%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Use of Money & Property					
Investment Earnings	4181	38,796.00	10,000.00	28,796.00	287.96%
Total Use of Money & Property		38,796.00	10,000.00	28,796.00	287.96%
Charges for Service					
Impact Mitigation Fees	4743	63,200.00	40,000.00	23,200.00	58.00%
Total Charges for Service		63,200.00	40,000.00	23,200.00	58.00%
Other Revenue					
Other Revenue-Misc.	4974	38,286.50	0.00	38,286.50	0.00%
Sale of Surplus Property	4980	58,500.00	100,000.00	(41,500.00)	(41.50)%
Transfers In	4999	0.00	73,186.00	(73,186.00)	(100.00)%
Total Other Revenue		96,786.50	173,186.00	(76,399.50)	(44.11)%
Total Revenue		198,782.50	223,186.00	(24,403.50)	(10.93)%
Expenditures					
Other Expense					
Bank Fees	7510	151.00	100.00	(51.00)	(51.00)%
Fire Flow Tax Collection Fees	7531	11,434.68	14,000.00	2,565.32	18.32%
Capital Contingency-Facilities, ...	7700	24,476.25	150,000.00	125,523.75	83.68%
Apparatus/Vehicles-Fixed Asset...	7703	5,857.91	160,000.00	154,142.09	96.34%
Buildings-Station #43-Fixed Ass...	7706	2,719,185.18	3,723,394.00	1,004,208.82	26.97%
FEMA (AFG) Grants-Fixed Asse...	7707	4,646.64	50,000.00	45,353.36	90.71%
Misc. Equipment Expense	7709	34,442.05	84,650.00	50,207.95	59.31%
Total Other Expense		2,800,193.71	4,182,144.00	1,381,950.29	33.04%
Total Expenditures		2,800,193.71	4,182,144.00	1,381,950.29	33.04%
Excess of Revenues Over/ (Under) Expenditures		(2,601,411.21)	(3,958,958.00)	1,357,546.79	(34.29)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-18/19
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	3,543,473.00	3,543,473.00	0.00	0.00%
Total Taxes		3,543,473.00	3,543,473.00	0.00	0.00%
Use of Money & Property					
Investment Earnings	4181	515.05	5,000.00	(4,484.95)	(89.70)%
Total Use of Money & Property		515.05	5,000.00	(4,484.95)	(89.70)%
Other Revenue					
Transfers In	4999	666,498.78	1,011,814.00	(345,315.22)	(34.13)%
Total Other Revenue		666,498.78	1,011,814.00	(345,315.22)	(34.13)%
Total Revenue		4,210,486.83	4,560,287.00	(349,800.17)	(7.67)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	2,640,000.00	2,640,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	667,377.00	667,377.00	0.00	0.00%
Apparatus Lease Principal Payment	7902	321,751.26	646,542.00	324,790.74	50.24%
Apparatus Lease Interest Payment	7903	23,482.56	43,927.00	20,444.44	46.54%
Lease Agreement Station 43 Principal	7906	245,000.00	245,000.00	0.00	0.00%
Lease Agreement Station 43 Interest	7907	76,264.96	76,345.00	80.04	0.10%
Transfers to Other Funds	7997	542.43	0.00	(542.43)	0.00%
Total Other Expense		3,974,418.21	4,319,191.00	344,772.79	7.98%
Total Expenditures		3,974,418.21	4,319,191.00	344,772.79	7.98%
Excess of Revenues Over/ (Under) Expenditures		236,068.62	241,096.00	(5,027.38)	(2.09)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
27 - Capital Projects Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Revenue				
Use of Money & Property				
Investment Earnings	4181	38,796.00	7,499.97	31,296.03
Total Use of Money & Property		38,796.00	7,499.97	31,296.03
Charges for Service				
Impact Mitigation Fees	4743	63,200.00	29,999.97	33,200.03
Total Charges for Service		63,200.00	29,999.97	33,200.03
Other Revenue				
Other Revenue-Misc.	4974	38,286.50	0.00	38,286.50
Sale of Surplus Property	4980	58,500.00	74,999.97	(16,499.97)
Transfers In	4999	0.00	54,889.47	(54,889.47)
Total Other Revenue		96,786.50	129,889.44	(33,102.94)
Total Revenue		198,782.50	167,389.38	31,393.12
Expenditures				
Other Expense				
Bank Fees	7510	151.00	74.97	(76.03)
Fire Flow Tax Collection Fees	7531	11,434.68	10,500.03	(934.65)
Capital Contingency-Facilities, Equipment	7700	24,476.25	112,500.00	88,023.75
Apparatus/Vehicles-Fixed Asset Expenditures	7703	5,857.91	119,999.97	114,142.06
Buildings-Station #43-Fixed Asset Expenditures	7706	2,719,185.18	2,792,545.47	73,360.29
FEMA (AFG) Grants-Fixed Asset Expenditures	7707	4,646.64	37,500.03	32,853.39
Misc. Equipment Expense	7709	34,442.05	63,487.53	29,045.48
Total Other Expense		2,800,193.71	3,136,608.00	336,414.29
Total Expenditures		2,800,193.71	3,136,608.00	336,414.29
Excess of Revenues Over/ (Under) Expenditures		<u>(2,601,411.21)</u>	<u>(2,969,218.62)</u>	<u>367,807.41</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Revenue				
Taxes				
Property Tax-Current Secured	4010	19,704,062.14	14,896,195.47	4,807,866.67
Property Tax-Supplemental	4011	127,826.26	225,000.00	(97,173.74)
Property Tax-Unitary	4013	238,262.43	150,000.03	88,262.40
Property Tax-Curr Unsecured	4020	611,108.44	450,000.00	161,108.44
Prop Tax- Prior Secured	4030	(29,636.70)	(41,249.97)	11,613.27
Prop Tax-Prior Supplement	4031	(1,008.27)	(26,250.03)	25,241.76
Prop Tax Prior Unsecured	4035	9,453.23	(7,499.97)	16,953.20
Fire Flow Tax	4066	1,084,245.06	813,750.03	270,495.03
Total Taxes		21,744,312.59	16,459,945.56	5,284,367.03
Use of Money & Property				
Investment Earnings	4181	26,178.14	2,250.00	23,928.14
Total Use of Money & Property		26,178.14	2,250.00	23,928.14
Intergovernmental Revenue				
Homeowners Relief Tax	4385	74,643.14	115,499.97	(40,856.83)
Intergovernmental Revenue-Federal Grants	4437	316,591.50	360,000.00	(43,408.50)
CA FF JAC Training Funds	4440	0.00	11,250.00	(11,250.00)
Other/In Lieu of Taxes	4580	939.70	676.53	263.17
Measure H-Emerg Med Ser Subsid	4896	85,513.71	64,134.72	21,378.99
Total Intergovernmental Revenue		477,688.05	551,561.22	(73,873.17)
Charges for Service				
Permits	4740	1,133.00	1,500.03	(367.03)
Plan Review	4741	182,120.00	187,499.97	(5,379.97)
Inspection Fees	4742	25,820.60	26,250.03	(429.43)
Weed Abatement Charges	4744	19,117.86	18,749.97	367.89
CPR/First Aid Classes	4745	893.00	1,500.03	(607.03)
Reports/ Photocopies	4746	363.00	262.53	100.47
Other Charges for Service	4747	9,357.00	4,500.00	4,857.00
Total Charges for Service		238,804.46	240,262.56	(1,458.10)
Charges for Service - Ambulance				
Ambulance Service Fees	4898	1,372,934.15	849,750.03	523,184.12
Ambulance Service Fee Reimbursements	4899	(107,334.09)	(87,000.03)	(20,334.06)
Ambulance Collection Recovery Payments	4900	1,701.86	1,500.03	201.83
Ground Emergency Medical Transportation	4901	48,542.00	29,999.97	18,542.03
Total Charges for Service - Ambulance		1,315,843.92	794,250.00	521,593.92
Other Revenue				
Other Revenue-Strike Team Recovery	4971	809,566.26	397,500.03	412,066.23
Other Revenue & Financing Sources	4972	14,450.97	24,750.00	(10,299.03)
Other Revenue-Misc.	4974	10,982.50	749.97	10,232.53
Misc Rebates & Refunds	4975	1,302.24	749.97	552.27
Sale of Surplus Property	4980	106.00	749.97	(643.97)
Transfers In	4999	542.43	0.00	542.43
Total Other Revenue		836,950.40	424,499.94	412,450.46

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Total Revenue		<u>24,639,777.56</u>	<u>18,472,769.28</u>	<u>6,167,008.28</u>
Expenditures				
Salaries & Benefits				
Permanent Salaries	5011	6,577,808.82	6,742,523.97	164,715.15
Temporary Salaries	5013	147,492.76	190,898.28	43,405.52
Overtime	5014	1,795,368.20	1,074,246.12	(721,122.08)
Deferred Compensation	5015	17,176.00	16,575.03	(600.97)
Overtime - Strike Team	5016	469,948.13	412,515.00	(57,433.13)
Worker's Compensation Recovery	5019	(152,209.98)	(91,500.03)	60,709.95
Payroll Taxes -FICA,SUI	5042	137,504.77	139,905.72	2,400.95
Payroll Processing Fees	5043	12,651.85	15,000.03	2,348.18
Retirement Contributions	5044	3,433,736.33	3,762,200.97	328,464.64
Life/Health Insurance-Permanent Employees	5060	789,696.92	940,500.00	150,803.08
Employee's-Health Insurance Contribution	5061	(89,958.42)	(112,626.00)	(22,667.58)
Retiree Health Insurance	5062	919,335.89	900,000.00	(19,335.89)
Retiree-Health Insurance Contribution	5063	(263,120.07)	(243,749.97)	19,370.10
Unemployment Insurance	5064	2,757.00	13,500.00	10,743.00
Retiree-Health OPEB Contribution	5065	0.00	329,828.22	329,828.22
Vision Insurance	5066	12,591.55	14,931.00	2,339.45
Pension Rate Stabilization	5067	0.00	825,000.03	825,000.03
Workers' Compensation Insurance	5070	659,082.00	659,081.25	(0.75)
Total Salaries & Benefits		<u>14,469,861.75</u>	<u>15,588,829.62</u>	<u>1,118,967.87</u>
Operating Expense				
Office Supplies	6100	5,826.42	8,793.81	2,967.39
Postage	6101	3,778.58	3,750.03	(28.55)
Books & Periodicals	6102	2,055.62	5,737.50	3,681.88
Printer Ink Cartridges	6103	1,511.83	2,250.00	738.17
Telephone/Communication	6110	27,788.96	37,500.03	9,711.07
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	141,525.00	141,525.00
Utilities- Sewer	6120	3,649.67	4,050.09	400.42
Utilities-Garbage	6121	10,346.16	9,633.78	(712.38)
Utilities-PG&E	6122	48,732.02	49,267.44	535.42
Utilities-Water	6123	10,535.70	10,395.00	(140.70)
Utilities-Medical Waste	6124	1,890.87	2,475.09	584.22
Small Tools & Instruments	6130	3,784.88	5,249.97	1,465.09
Minor Equipment/Furniture	6131	1,566.74	1,125.00	(441.74)
Computer Equipment & Supplies	6132	1,589.53	2,250.00	660.47
Gas Power Chain Saw/Other Equipmen	6133	2,853.12	5,100.03	2,246.91
Fire Trail Grading	6135	3,428.04	15,000.03	11,571.99
Fire Fighting Equipment & Supplies	6137	2,071.93	2,549.97	478.04

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Fire Fighting Equipment-Hoses & Nozzles	6138	7,450.44	8,250.03	799.59
Fire Fighting Equipment-Class A Foam	6139	1,986.70	1,500.03	(486.67)
Medical & Lab Supplies	6140	85,996.53	67,500.00	(18,496.53)
Food Supplies	6150	1,136.96	3,000.06	1,863.10
Safety Clothing & Personal Supplies	6160	58,017.04	112,725.00	54,707.96
Non-Safety Clothing & Personal Supplies	6161	650.00	1,125.00	475.00
Household Expense	6170	7,739.32	12,749.85	5,010.53
Household Expense-Linen	6171	4,031.39	5,159.97	1,128.58
Public & Legal Notices	6190	3,865.43	8,250.03	4,384.60
Dues, Memberships & Professional Fees	6200	7,212.50	7,271.28	58.78
EMT/Paramedic Licensure Fees	6201	2,200.00	4,875.03	2,675.03
Rent & Leases (Equipment)	6250	22,471.84	26,550.00	4,078.16
Computer Software & Maintenance	6251	60,893.46	64,312.47	3,419.01
Website Development & Maintenance	6252	1,696.00	1,350.00	(346.00)
EPA ID# Verification Fee	6264	150.00	112.50	(37.50)
CCC HazMat Plan (CUPA)	6265	2,575.00	2,250.00	(325.00)
BAAQMD & Environmental Health Fees	6266	589.00	675.00	86.00
Air Monitor Maintenance & Replacement	6269	0.00	974.97	974.97
Maintenance -- Equipment	6270	35,732.71	39,375.09	3,642.38
Central Garage Repairs	6271	65,798.89	150,000.03	84,201.14
Central Garage Gasoline & Oil	6272	48,635.12	48,750.03	114.91
Central Garage Tires	6273	7,364.03	5,625.00	(1,739.03)
Service/Repair Fuel System Dispensers	6274	1,860.31	2,625.03	764.72
Aerial Ladder & Pump Testing	6275	0.00	749.97	749.97
Smog Inspections	6276	0.00	375.03	375.03
Air Compressor Quarterly Service	6278	1,109.77	1,125.00	15.23
Hydro Test SCBA & Oxy Cylinder	6279	0.00	1,874.97	1,874.97
Tank Testing	6280	0.00	749.97	749.97
Maintenance -- Building	6281	49,423.50	38,999.97	(10,423.53)
Maintenance -- Grounds	6282	814.63	4,799.97	3,985.34
Meetings & Travel Expenses	6303	1,502.27	1,031.22	(471.05)
Medical - Pre-Emp Processing and Annual Exams	6311	12,660.00	22,500.00	9,840.00
Ambulance Billing Administration Fees	6312	47,297.15	46,500.03	(797.12)
Outside Attorney Fees	6313	120,201.00	112,500.00	(7,701.00)
Outside CPR Instructors	6314	1,610.00	2,250.00	640.00
CCC County Tax Administration Fee	6316	195,247.00	142,499.97	(52,747.03)
Professional Services	6317	24,565.00	29,999.97	5,434.97

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Professional Services - Labor Negotiator	6318	90,185.33	37,500.03	(52,685.30)
Professional Services - Technology	6319	154,928.00	186,234.03	31,306.03
Professional Services - Pre-Employment Investigations	6320	15,685.62	11,250.00	(4,435.62)
Professional Services - Promotional Exams & Recruitment	6321	1,328.76	15,750.00	14,421.24
Professional Services-OPEB Actuarial Valuation	6322	5,504.76	2,999.97	(2,504.79)
Exterior Hazard Removal	6323	14,689.13	18,749.97	4,060.84
Professional Services-Prop Tax Audit & Forecasting	6326	8,775.00	9,450.00	675.00
Professional Services	6327	12,940.00	10,500.03	(2,439.97)
Burn Trailer Grant Maintenance	6352	0.00	2,625.03	2,625.03
Testing Materials & Training Props	6354	1,533.74	9,000.00	7,466.26
Career Development Classes	6357	8,691.06	11,250.00	2,558.94
Target Safety Online Training	6359	2,720.00	4,875.03	2,155.03
Training & Education Classes-Paramedic & EMT CE	6360	12,508.96	3,750.03	(8,758.93)
District Sponsored Training-Mandated	6361	3,899.94	26,250.03	22,350.09
Election Expense	6465	14,929.93	16,499.97	1,570.04
Recruiting Costs	6470	10,000.00	56,250.00	46,250.00
Strike Team Supplies	6474	12,962.98	3,375.00	(9,587.98)
Community Emergency Response Team	6475	391.54	4,875.03	4,483.49
Exercise Supplies/Maint.	6476	660.85	3,750.03	3,089.18
Recognition Supplies	6478	1,290.86	3,750.03	2,459.17
Other Special Departmental Exp	6479	39,433.35	49,012.56	9,579.21
Public Education Supplies	6480	2,416.89	2,250.00	(166.89)
CPR Supplies	6481	1,274.96	2,250.00	975.04
LAFCO	6482	11,623.56	9,000.00	(2,623.56)
Emergency Preparedness Expense	6484	9,960.16	16,875.00	6,914.84
Misc. Services & Supplies	6490	18,382.43	22,500.00	4,117.57
Fire Chief Contingency	6491	7,698.89	74,999.97	67,301.08
Property & Liability Insurance	6540	55,621.00	36,000.00	(19,621.00)
Total Operating Expense		<u>1,533,930.76</u>	<u>1,939,186.98</u>	<u>405,256.22</u>
Other Expense				
Bank Fees	7510	3,037.38	2,475.00	(562.38)
Interest on County Teeter Account	7520	0.00	37.53	37.53
County Tax Collection Fees	7530	254.56	225.00	(29.56)
Transfers to Debt Service Fund	7999	666,498.78	813,750.03	147,251.25
Total Other Expense		<u>669,790.72</u>	<u>816,487.56</u>	<u>146,696.84</u>
Total Expenditures		<u>16,673,583.23</u>	<u>18,344,504.16</u>	<u>1,670,920.93</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2018 Through 3/31/2019

	Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Excess of Revenues Over/ (Under) Expenditures	<u>7,966,194.33</u>	<u>128,265.12</u>	<u>7,837,929.21</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
90 - Debt Service Fund
From 7/1/2018 Through 3/31/2019

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance
Revenue				
Taxes				
Property Tax-Current Secured	4010	3,543,473.00	2,657,604.78	885,868.22
Total Taxes		3,543,473.00	2,657,604.78	885,868.22
Use of Money & Property				
Investment Earnings	4181	515.05	3,750.03	(3,234.98)
Total Use of Money & Property		515.05	3,750.03	(3,234.98)
Other Revenue				
Transfers In	4999	666,498.78	758,860.47	(92,361.69)
Total Other Revenue		666,498.78	758,860.47	(92,361.69)
Total Revenue		4,210,486.83	3,420,215.28	790,271.55
Expenditures				
Other Expense				
Pension Obligation Bond Principal Payment	7900	2,640,000.00	1,980,000.00	(660,000.00)
Pension Obligation Bond Interest Payment	7901	667,377.00	500,532.75	(166,844.25)
Apparatus Lease Principal Payment	7902	321,751.26	484,906.50	163,155.24
Apparatus Lease Interest Payment	7903	23,482.56	32,945.22	9,462.66
Lease Agreement Station 43 Principal	7906	245,000.00	183,750.03	(61,249.97)
Lease Agreement Station 43 Interest	7907	76,264.96	57,258.72	(19,006.24)
Transfers to Other Funds	7997	542.43	0.00	(542.43)
Total Other Expense		3,974,418.21	3,239,393.22	(735,024.99)
Total Expenditures		3,974,418.21	3,239,393.22	(735,024.99)
Excess of Revenues Over/ (Under) Expenditures		236,068.62	180,822.06	55,246.56

**MORAGA-ORINDA FIRE DISTRICT
TREASURER'S QUARTERLY INVESTMENT REPORT
MARCH 31, 2019**

Type of Investment	Financial Institution	Date of Maturity	Par Value/ Original	Market Value	Rate of Interest	Fiscal Year-to-Date Income
Cash	Contra Costa County	N/A	238,565	238,565	0.00%	0
Cash	Citibank	N/A	518,770	518,770	0.00%	0
Cash	Citibank	N/A	116,323	116,323	0.00%	0
Local Agency Investment Fund	Local Agency Investment Fund	N/A	6,100,485	6,101,381	2.55%	86,516
Money Market	Wells Fargo Government Money Market Fund	N/A	16,664	16,664	1.95%	515
U.S. Treasury Note	Wells Fargo	6/30/2019	3,244,120	3,199,955	1.00%	0
Money Market	Citibank	N/A	1	1	0.65%	723
Certificate of Deposit	Citibank	11/29/2018	0	0	1.20%	24,470
Total			10,234,928	10,191,659		112,223

Average Weighted Yield 1.52%

Market values obtained from monthly statements issued by Citibank and Wells Fargo Bank

Sufficient funds exist to meet the Districts financial obligations for the next six months using the County of Contra Costa's "Teeter Plan". In 1949, the California Legislature enacted an alternative method for the distribution of secured property taxes to local agencies known as the "Teeter Plan". The "Teeter Plan" is a tax distribution procedure by which secured tax tolls are distributed to the District on the basis of the tax levy, rather than on the basis of actual tax collections. While the County bears the risk of loss on delinquent taxes that go unpaid, it benefits from the penalties associated with these delinquent taxes when they are paid. In turn, the "Teeter Plan" provides the District with stable cash flow and the elimination of collection risk.

The March 2019 investments are in accordance with the District adopted investment policy.



4/25/2019

Gloriann Sasser
Administrative Services Director

Date

Wittman Enterprises LLC
Moraga-Orinda Fire District
Ambulance Billing-Fiscal Year 2018/2019-Revenue to Date
as of 03/31/19

	GROSS REVENUE(1)	MEDICARE WRITE OFFS (2)	MEDI-CAL WRITE OFFS (3)	RESIDENT WRITE OFFS (4)	OTHER CONTRACTUAL WRITE OFFS (5)	NET REVENUE (6)	CASH RECEIPTS (7)	REFUNDS (8)	NET RECEIPTS (9)	BAD DEBT WRITE OFFS (10)	ADJUSTMENTS (11)	NEW A/R BALANCE (12)
JULY '18	\$ 383,025.00	\$ 206,917.61	\$ 22,988.80	\$ 40,319.92	\$ -	\$ 112,798.67	\$ 93,275.33	\$ 1,913.00	\$ 91,362.33	\$ -	\$ (3,869.06)	\$ 439,063.89
AUGUST '18	\$ 486,541.30	\$ 231,549.40	\$ 17,810.64	\$ 23,803.17	\$ 5,204.81	\$ 208,173.28	\$ 115,625.41	\$ 1,744.00	\$ 113,881.41	\$ 24,638.62	\$ (5,153.83)	\$ 503,563.31
SEPTEMBER '18	\$ 393,842.00	\$ 172,556.53	\$ 22,610.95	\$ 15,510.43	\$ 882.97	\$ 182,281.12	\$ 101,648.76	\$ -	\$ 101,648.76	\$ 20,781.65	\$ (3,625.00)	\$ 559,789.02
OCTOBER '18	\$ 492,663.00	\$ 229,150.49	\$ 23,669.71	\$ 15,036.50	\$ (1,725.00)	\$ 226,531.30	\$ 110,766.93	\$ -	\$ 110,766.93	\$ 4,587.77	\$ (4,264.96)	\$ 666,700.66
NOVEMBER '18	\$ 394,299.00	\$ 218,796.14	\$ 13,495.23	\$ 32,510.63	\$ 2,149.76	\$ 127,347.24	\$ 150,317.78	\$ 3,526.05	\$ 146,791.73	\$ 2,996.67	\$ (2,894.74)	\$ 641,364.76
DECEMBER '18	\$ 429,250.00	\$ 176,210.62	\$ 33,212.82	\$ 40,459.08	\$ -	\$ 179,367.48	\$ 119,842.52	\$ (200.00)	\$ 120,042.52	\$ (600.00)	\$ (3,892.33)	\$ 697,397.39
JANUARY '19	\$ 396,194.00	\$ 171,987.22	\$ 34,832.28	\$ 17,160.28	\$ -	\$ 172,214.22	\$ 100,719.19	\$ 240.00	\$ 100,479.19	\$ -	\$ (599.88)	\$ 768,532.54
FEBRUARY '19	\$ 395,750.00	\$ 168,031.14	\$ 36,336.54	\$ 27,161.48	\$ -	\$ 164,220.84	\$ 107,426.38	\$ -	\$ 107,426.38	\$ 30,629.58	\$ -	\$ 794,697.42
MARCH '19	\$ 487,413.00	\$ 252,082.22	\$ 51,786.86	\$ 58,330.62	\$ -	\$ 125,213.30	\$ 129,847.73	\$ -	\$ 129,847.73	\$ 7,146.67	\$ 0.22	\$ 782,916.54
APRIL '19												
MAY '19												
JUNE '19												
YEAR TO DATE TOTALS	\$ 3,858,977.30	\$ 1,827,281.37	\$ 256,743.83	\$ 270,292.11	\$ 6,512.54	\$ 1,498,147.45	\$ 1,029,470.03	\$ 7,223.05	\$ 1,022,246.98	\$ 90,180.96	\$ (24,299.58)	
YTD PERCENTAGE OF REVENUE		47.35%	6.65%	7.00%	0.17%	38.82%	26.68%	0.19%	26.49%	2.34%	-0.63%	
YTD PERCENTAGE OF NET REVENUE									68.23%			

1. GROSS REVENUE – Charges billed within the month.
2. MEDICARE WRITE OFFS – Contractual write down that MOFD is obligated to take as a Medicare provider
3. MEDI-CAL WRITE OFFS – Contractual write down that MOFD is obligated to take as a Medi-Cal provider
4. RESIDENT WRITE OFFS – Write Downs that are taken according to MOFD's resident policy
5. OTHER CONTRACTUAL WRITE OFFS – Contractual write downs that are taken for other federal or state agencies
6. NET REVENUE – Revenue after all contractual obligations are taken
7. CASH RECEIPTS – Payments that are received in month.
8. REFUNDS – Overpayments that are refunded.
9. NET RECEIPTS – Payments after refunds have been removed.
10. BAD DEBT – Accounts that have been sent to the collection agency.
11. ADJUSTMENTS – Any adjustment that has been made to a previously billed account, (for example, incorrect mileage).
12. NEW A/R BALANCE – Balance of all accounts in system at the end of the month and in general ledger account #1051-Receivables – Ambulance Billing.



Moraga-Orinda Fire District

TO: Board of Directors

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

DATE: May 15, 2019

SUBJECT: Item 8.1 – Determine the Amount of the OPEB Trust Contribution and the Amount of the Pension Rate Stabilization Trust Contribution for Fiscal Year 2019 and Authorize the Transfer of District Funds to Complete the Trust Contributions

Background

The District participates in the Public Agency Retirement Services (PARS) Post-Employment Benefits Trust. The District's PARS trust account includes money set-aside for other post - employment benefits (OPEB) retiree medical benefits and money set-aside for the pension rate stabilization program to prefund pension costs. The District makes annual contributions to both accounts. The Board has the authority to decide the amount of any contributions. At the February 20, 2019 Board meeting, the Board considered this item and discussed deferring the decision until after the Long Range Financial Forecast was updated. The Board voted to defer discussion of the OPEB payment to the April 2019 Board meeting.

OPEB Trust Contribution

The fiscal year 2019 Budget includes \$439,771 for the OPEB contribution. The June 30, 2018 OPEB actuarial valuation report (most recent) calculated a trust contribution of \$407,733. Staff requests Board direction regarding the amount of the OPEB trust contribution.

Pension Rate Stabilization Program Trust Contribution

The fiscal year 2019 Budget includes \$1,100,000 for the pension rate stabilization program trust contribution. Staff requests Board direction regarding the amount of the pension rate stabilization program trust contribution.

Authorize Transfer of District Fund to Complete the Trust Contributions

Once the Board has determined the amount of the OPEB and pension trust contributions, staff requests the Board authorize the transfer of District funds to complete the trust contributions.

Recommended Action

Staff recommends the Board determine the amount of the OPEB trust contribution and the amount of the pension rate stabilization trust contribution for fiscal year 2019 and authorize the transfer of District funds to complete the trust contributions.



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: May 15, 2019
SUBJECT: Item 8.2 - Approval of Salary Schedules Effective July 1, 2019

Background

Effective July 1, 2019, all employee classifications covered by Memorandums of Understanding (MOUs) shall receive the following salary increases:

Local 1230 – 3% wage increase + 2% equity adjustment
Local 2700 – 3% wage increase
Moraga Orinda Fire Chief Officers' Association – 3% wage increase

The District also has employee classifications that are unrepresented and not covered by an MOU. Staff recommends unrepresented employees (except the Fire Chief) receive the same 3% wage increase as represented employees. This is consistent with previous fiscal years.

Salary schedules have been updated to reflect the salary increases detailed above.

Recommended Action

1) Discuss 2) Deliberate 3) Approve Salary Schedules Effective July 1, 2019

Attachments

Attachment A – Salary Schedule – Monthly Effective July 1, 2019



**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE MONTHLY
EFFECTIVE JULY 1, 2019**

CLASSIFICATION	RANGE	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	EDUCATIONAL INCENTIVE	HOURLY RATE	OVERTIME RATE	UNIFORM PAY
FIRE CHIEF		\$19,708.33	\$771	\$20,479.33		\$118.15		
ADMINISTRATIVE SERVICES DIRECTOR	Maximum Minimum	15,366 12,674	601 496	15,967 13,170	399.18 329.25	92.12 75.98		
FIRE MARSHAL	Maximum Minimum	15,426 13,044	604 511	16,030 13,555	400.75 338.88	92.48 78.20		80
HUMAN RESOURCES BENEFITS MANAGER	Maximum Minimum	8,749 7,217	343 283	9,092 7,500	227.30 187.50	52.45 43.27		
FIRE INSPECTOR/ PLANS EXAMINER	3 2 1	9,977 9,456 9,002	391 370 352	10,368 9,826 9,354		59.82 56.69 53.97	89.73 85.04 80.96	

**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE - MONTHLY
EFFECTIVE JULY 1, 2019**



CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE
ACCOUNTANT	5	\$7,913	\$310	\$8,223	\$47.44	\$71.16
	4	7,535	295	7,830	45.17	67.76
	3	7,177	281	7,458	43.03	64.55
	2	6,837	268	7,105	40.99	61.49
	1	6,512	255	6,767	39.04	58.56
DISTRICT SECRETARY/ DISTRICT CLERK	5	7,913	310	8,223	47.44	71.16
	4	7,535	295	7,830	45.17	67.76
	3	7,177	281	7,458	43.03	64.55
	2	6,837	268	7,105	40.99	61.49
	1	6,512	255	6,767	39.04	58.56
PAYROLL TECHNICIAN	5	7,307	286	7,593	43.81	65.72
	4	6,958	273	7,231	41.72	62.58
	3	6,626	260	6,886	39.73	59.60
	2	6,311	247	6,558	37.83	56.75
	1	6,012	236	6,248	36.05	54.08

**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE - MONTHLY
EFFECTIVE JULY 1, 2019**



CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE	STRIKE TEAM OVERTIME RATE	HOLIDAY PAY PER HOLIDAY	EDUCATIONAL INCENTIVE BACHELOR'S DEGREE	EDUCATIONAL INCENTIVE MASTER'S DEGREE	UNIFORM PAY
BATTALION CHIEF	3	\$15,240	\$596	\$15,836	\$65.26	\$78.66	\$97.89	\$1,174.68	\$395.90	\$395.90	\$80
	2	14,515	568	15,083	62.15	78.66	93.23	1,118.76	377.08	377.08	80
	1	13,822	541	14,363	59.19	78.66	88.79	1,065.48	359.08	359.08	80



**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE - MONTHLY
EFFECTIVE JULY 1, 2019**

CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE	FLSA PAY PER FLSA PERIOD	HOLIDAY PAY PER HOLIDAY	UNIFORM PAY	HOURLY AMBULANCE STIPEND	HOURLY UPGRADE ACTING PAY
FIRE CAPTAIN/ PARAMEDIC I	5	\$12,246	\$479	\$12,725	\$52.44	\$78.66	\$262.20	\$943.92	\$55	\$2.12	\$2.63
	4	11,662	456	12,118	49.94	74.91	249.70	898.92	55	2.12	2.50
	3	11,107	435	11,542	47.56	71.34	237.80	856.08	55	2.12	2.38
	2	10,577	414	10,991	45.29	67.94	226.50	815.28	55	2.12	2.27
	1	10,075	394	10,469	43.14	64.71	215.70	776.52	55	2.12	2.16
FIRE CAPTAIN/ PARAMEDIC II	5	11,692	458	12,150	50.07	75.11	250.40	901.32	55	2.12	2.51
	4	11,135	436	11,571	47.68	71.52	238.40	858.24	55	2.12	2.39
	3	10,605	415	11,020	45.41	68.12	227.10	817.44	55	2.12	2.28
	2	10,104	396	10,500	43.27	64.91	216.40	778.92	55	2.12	2.17
	1	9,622	377	9,999	41.20	61.80	206.00	741.60	55	2.12	2.06
FIRE CAPTAIN	5	11,135	436	11,571	47.68	71.52	238.40	858.24	55	2.12	2.39
	4	10,604	415	11,019	45.41	68.12	227.10	817.44	55	2.12	2.28
	3	10,101	395	10,496	43.25	64.88	216.30	778.56	55	2.12	2.17
	2	9,622	377	9,999	41.20	61.80	206.00	741.60	55	2.12	2.06
	1	9,164	359	9,523	39.24	58.86	196.20	706.32	55	2.12	1.97
ENGINEER/ PARAMEDIC I	5	10,863	425	11,288	46.52	69.78	232.60	837.36	55	2.12	2.33
	4	10,346	405	10,751	44.30	66.45	221.50	797.40	55	2.12	2.22
	3	9,853	386	10,239	42.19	63.29	211.00	759.48	55	2.12	2.11
	2	9,385	367	9,752	40.19	60.29	201.00	723.48	55	2.12	2.01
	1	8,940	350	9,290	38.28	57.42	191.40	689.04	55	2.12	1.92
ENGINEER/ PARAMEDIC II	5	10,371	406	10,777	44.41	66.62	222.10	799.44	55	2.12	2.23
	4	9,878	387	10,265	42.30	63.45	211.50	761.40	55	2.12	2.12
	3	9,407	368	9,775	40.28	60.42	201.40	725.04	55	2.12	2.02
	2	8,959	351	9,310	38.36	57.54	191.80	690.48	55	2.12	1.92
	1	8,534	334	8,868	36.54	54.81	182.70	657.72	55	2.12	1.83
ENGINEER	5	9,878	387	10,265	42.30	63.45	211.50	761.40	55	2.12	2.12
	4	9,407	368	9,775	40.28	60.42	201.40	725.04	55	2.12	2.02
	3	8,959	351	9,310	38.36	57.54	191.80	690.48	55	2.12	1.92
	2	8,534	334	8,868	36.54	54.81	182.70	657.72	55	2.12	1.83
	1	8,127	318	8,445	34.80	52.20	174.00	626.40	55	2.12	1.74
FIREFIGHTER/ PARAMEDIC	5	9,859	386	10,245	42.22	63.33	211.10	759.96	55	2.12	2.12
	4	9,390	368	9,758	40.21	60.32	201.10	723.84	55	2.12	2.02
	3	8,945	350	9,295	38.30	57.45	191.50	689.40	55	2.12	1.92
	2	8,517	334	8,851	36.47	54.71	182.40	656.52	55	2.12	1.83
	1	8,111	318	8,429	34.73	52.10	173.70	625.20	55	2.12	1.74
FIREFIGHTER	5	8,966	351	9,317	38.39	57.59	192.00	691.08	55	2.12	1.92
	4	8,539	334	8,873	36.56	54.84	182.80	658.08	55	2.12	1.83
	3	8,135	319	8,454	34.84	52.26	174.20	627.12	55	2.12	1.75
	2	7,746	303	8,049	33.17	49.76	165.90	597.12	55	2.12	1.66
	1	7,377	289	7,666	31.59	47.39	158.00	568.68	55	2.12	1.58
PARAMEDIC	5	6,586	258	6,844	28.20	42.30	141.00	507.60	55	2.12	
	4	6,358	249	6,607	27.23	40.85	136.20	490.20	55	2.12	
	3	6,054	237	6,291	25.92	38.88	129.60	466.56	55	2.12	
	2	5,766	226	5,992	24.69	37.04	123.50	444.48	55	2.12	
	1	5,493	215	5,708	23.52	35.28	117.60	423.36	55	2.12	
FIREFIGHTER/ PARAMEDIC TRAINEE	1	8,111	318	8,429	34.73	52.10			55		



Moraga-Orinda Fire District

TO: Board of Directors

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

DATE: May 15, 2019

SUBJECT: Item 8.3 - Proposed Annual Operating Budget Fiscal Year 2020

Background

Over the past several months the proposed Annual Operating Budget for Fiscal Year 2020 (Budget) has been developed. Staff has developed proposed goals, projections and budget proposals based on the Strategic Plan and Business Plan. Discretionary expenditures were discussed by the Board on April 17, 2019 in a public workshop to obtain board direction and public input. The Budget is presented tonight to obtain additional board direction and public input. The proposed Budget is scheduled for adoption on June 19, 2019.

The proposed Budget projects a General Fund surplus of \$1.8M, a Debt Service Fund surplus of \$244K and a Capital Projects Fund deficit of \$174K.

General Fund

Total General Fund revenue is projected to be \$26.5M, which is \$802K or 3.1% more than the amount of General Fund revenue projected to be received in fiscal year 2019. Notable differences in General Fund revenue for 2020 are as follows:

- Property tax revenue in the General Fund is projected to increase \$899K or 4.3% based on HdL estimates. This is primarily due to increased median price of single family residential properties and increased assessed valuation.
- Ambulance service revenue is projected to increase 3.5% due to a proposed fee increase and increased call volume.
- Federal grants revenue is projected to be \$420K due to the SAFER grant which will fund 75% of the salaries and benefits costs for four firefighter paramedics through February 10, 2020 and 35% of the salaries and benefits costs for the four positions through the remainder of the fiscal year.
- Fire prevention fees for plan review, inspections and permits are projected at the same amounts as 2019.

Total General Fund expenditures are projected to be \$24.7M. This includes salaries and benefits of \$21.1M based on labor agreements. Notable items include the following:

- The Budget reflects the terms of the current labor agreements which include the following increases effective July 1, 2019:
 - Local 1230: 3% wage increase + 2% equity adjustment
 - MOFCOA and Local 2700: 3% wage increase

- Permanent salaries are projected to increase 11% due to the salary increases effective July 1, 2019 and due to an increase in the number of filled firefighter paramedic positions (9 recent/new hires to fill all 57 safety positions.) The increase in new hires will result in a corresponding reduction in overtime costs.
- Hourly salaries are projected to increase 23% due to the six-month fuels mitigation program and due to the increase to the Emergency Preparedness Coordinator position to full-time non-benefitted through December 31, 2019 authorized by the Board on April 17, 2019. The proposed Budget includes funding for a half-time Fuels Mitigation Program Manager and four additional half-time District Aides. All positions are part-time, non-benefitted positions. Funding is included for six-months only to correspond with the weed abatement/fire season (February through July.) Projected personnel cost for the proposed program is \$72K. The Fuels Mitigation Program staff were hired under a pilot program and will require future board action to be continued. For planning purposes, the budget assumes this program will be continued.
- Overtime expenditures are projected to be \$2.4M. This includes planned weather-based staffing increases during local red flag or wind event days which will staff additional resources during high-risk fire conditions. This also includes overtime for personnel assigned to State reimbursable strike teams. This is a decrease from FY2019 due to the hiring of additional Firefighter Paramedics.
- Retirement contribution costs are projected to increase 14%. This is primarily due to the increase in permanent salaries and increase in number of filled firefighter paramedic positions. The Safety retirement rates set by Contra Costa County Employees' Retirement Association decreased slightly from 71.36% to 70.94%.
- Health insurance costs are projected to increase 25% due to projected premium increases and an increase in the number of filled firefighter paramedic positions. Premiums are projected to increase 5% in January 2020.
- Retiree health insurance costs are projected to increase 3% based on enrollment of current retirees.
- Workers' compensation costs are projected to increase \$142K or 16%. This is primarily due to an increase in the District's experience rating modification factor, which is adjusted each year by the District's workers' compensation provider based on four years' of workers compensation usage, and an increase in payroll.
- The proposed Budget includes \$2.5M for operating expenditures. This represents a continuation of effort throughout the District.
- The proposed Budget includes an operating transfer out of the General Fund of \$1.1M to the Debt Service and Capital Projects Funds equal to the fire flow tax revenue.
- The contribution to the OPEB trust) and pension rate stabilization fund are not included pending Board direction. The Long Range Financial Forecast includes \$2.56M contribution to restricted reserves in the form of the Pension Stabilization Trust Fund (\$2M) and OPEB Trust Fund (\$559K). Staff requests additional direction from the Board regarding the OPEB trust and pension rate stabilization contributions for FY2020.
- The budget does not currently include increased investments in fuels mitigation or increased suppression staffing pending board direction.

Capital Projects Fund

Capital Projects Fund revenue is projected to be \$50K plus an operating transfer in from the General Fund of \$73K.

Capital Projects Fund expenditures are projected to be \$297K. The following capital

improvements are recommended for FY2020:

- Purchase one battalion chief vehicle \$70K
- Capital contingency for unexpected needs \$150K
- Station 45 basement drainage improvements \$30K
- Station 44 apparatus door opener replacement \$17K
- Thermal imaging cameras \$16K

Debt Service Fund

The proposed Budget includes required debt service payments of \$4.5M for the District's pension obligation bonds and three leases (Station 43, four ambulances, two fire engines and one fire truck.) The funding source for the debt service payments is property tax revenue of \$3.7M and fire flow tax revenue resources from the General Fund.

Staffing Summary and Proposed Benefit Changes

The budget currently accounts for a continuation of current staffing pending board direction:

- Safety roster strength of 57 positions
- Increase of Emergency Preparedness Coordinator position from part-time to full-time non-benefitted through December 31, 2019 approved by the Board on April 17, 2019.
- Continuation of the following part-time, non-benefitted positions as part of a six-month fuels mitigation program in Fire Prevention:
 - One Fuels Mitigation Program Manager (0.5 full time equivalent)
 - Four District Aides (2.0 full time equivalent)

No employee benefit changes are recommended.

Fund Balance Reserves and Fund Balance Policy

The proposed Budget projects a total fund balance increase for FY2020 of \$1.8M. Projected unrestricted fund balance in the General Fund as of June 30, 2020 is \$9.3M, in the Debt Service Fund \$3.5M and in the Capital Projects Fund \$4.4M.

The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end. The District has a goal to maintain a minimum unrestricted fund balance in the General Fund of 50% of budgeted General Fund revenue. The current unrestricted reserve is 29.6% It is projected the General Fund balance at June 30, 2020 will be 35.2% of budgeted General Fund revenue. This assumes the Board does not provide direction to allocate the current budget surplus to the priorities identified below. If the current surplus is otherwise allocated the June 30, 2020 unrestricted reserve is projected to be 28.3%

Surplus Allocation

As a result of increasing revenue, the District is projected to have a \$1.8M surplus. At the April 2019 budget workshop the board directed staff to produce a report on the following items:

- Increase suppression daily staffing from 17 to 19 in order to restore the dedicated ambulance at station 45 that was staffed from 2006-2013.

- Increase fuels mitigation and fire prevention spending.
 - Allocate district funds to mitigate six (three each) open spaces owned by the City of Orinda and Town of Moraga.

The Long Range Financial Forecast, as presented in March 2019, calls for increased contributions to the restricted reserve in the form of the OPEB Trust Fund and the Pension Stabilization Trust Fund to the full actuarial recommended amount (\$2.56M) to pay down unfunded liabilities.

During the 2018 Long Range Financial Forecast update, the board adopted a goal of increasing unrestricted reserve funds to 50% of budgeted General Fund revenue. The reserve is current 29.6%.

Additionally, Fire Station 41 has reached the end of its service life and is slated for replacement in 2020. This project is estimated to cost \$10M and the Capital Projects fund currently has a balance of \$4.5M. The Board has previously expressed concern about financing construction projects and allocation of the current surplus to this project provides a pathway to construct the station without additional financing.

Increased Staffing

From 2007-2013 the District increased daily staffing from 17 to 19 and put a dedicated ambulance in service at station 45 in Orinda. The current cross staffed model calls for the crew of engine 45 to staff the ambulance when responding to EMS calls. In FY2018, 62.9% of calls for service were EMS that required ambulance transport.

During 2018, MOFD responded to the following:

Total calls for service: 3762
 EMS calls: 2308 (62.9%)

Total MOFD third ambulance response: 67
 Total MOFD third ambulance transport: 29

As a general statement, the components of an EMS call can be characterized as:

- Dispatch processing, turnout time, response time: 10 minutes
- On scene time: 10-20 minutes
- Travel time to receiving hospital: 20-30 minutes
- Hospital wall time: 30+ minutes
- Travel time returning to district: 20-30 minutes

The ambulance response summary from 5/7/19 is included below:

Medic Unit Call Log

All **Transport** Outcomes for the Last **36** Hours by Default from 5/8/2019 7:33:46 AM

Includes Code 2 & Code 3 Response Priorities. "Transport Time" = 'Enroute Hospital' to 'At Hospital' // "Wall Time" = 'At Hospital' to 'Clear Hospital' // "Return Time" = 'Clear Hospital' to 'AOR' or 'AIQ' time // "Time on Task" = 'Dispatched' to 'Avail Time' (AOR in 1st Due or AIQ) // Time Fields that are "Null" or Blank are a result of no timestamp in CAD

Medic Unit	Incident Location	Dispatched	At Scene	Enroute Hospital	At Hospital	Clear Hospital	AOR or AIQ	Destination	Turnout	Response Time	Transport Time	Wall Time	Return Time	Disp to Avail. (hrs)
M141	13 Sanders Ranch Rd	5/7/19 16:09:25	16:19:46	16:44:52	17:44:36	17:53:33	18:09:51	John Muir Walnut Creek	1.22 min	10.35 min	60 min	9 min	16 min	2.00 hrs
	52 Ashbrook Pl	5/6/19 21:29:10	21:34:13	21:46:23	22:10:03	22:31:07	22:45:28	John Muir Walnut Creek	0.47 min	5.05 min	24 min	21 min	14 min	1.27 hrs
	189 Draeger Dr	5/7/19 18:45:07	18:51:13	19:21:05	19:41:33	20:04:54	20:22:58	John Muir Walnut Creek	1.18 min	6.10 min	20 min	23 min	18 min	1.62 hrs
M145	8 El Pulgar	5/7/19 03:52:13	04:01:49	04:18:04	04:31:02	04:43:40	04:56:21	John Muir Walnut Creek	1.85 min	9.60 min	13 min	13 min	13 min	1.07 hrs
	260 Camino Sobrante	5/7/19 11:37:09	11:44:49	11:56:29	12:13:54	12:26:06	12:39:00	Kaiser Walnut Creek	1.05 min	7.67 min	17 min	12 min	13 min	1.03 hrs
	564 Tahos Rd	5/7/19 13:44:56	13:52:23	14:00:07	14:15:44	14:36:01	14:45:46	Kaiser Walnut Creek	0.50 min	7.45 min	16 min	20 min	10 min	1.02 hrs

As a result, an average EMS call takes an ambulance out of the district for 90 minutes with the potential for extended absence due to long hospital wall times during peak periods. When medic 45 is out of district, station 45 is not covered thus requiring a response for station 43 or 44 if there is a call for service in that service area. This can result in extended response times as units are traveling farther to reach the scene and delayed transport times awaiting the arrival of the District's second primary ambulance from Station 41 in Moraga. In an alternative scenario, when engine 45 is committed to an incident, a subsequent EMS call for service requires medic 41 to respond.

When the primary medic units are not available, the district responds one additional ambulance, taking another fire engine out of service and creating additional gaps in coverage. On average, these ambulances are dispatched 5 times per month and transport 2 times per month. The difference between the dispatch and transport numbers is based on either a patient refusing or not requiring transport or one of the primary medic units becoming available and taking the call.

MOFD M142 & M143 Responses 2018 - 2019

Date Range: 1/17/2018 12:00:00 AM to 5/2/2019 4:14:25 PM

Responses as a result of M141 & M145 being committed on another a request for service.

		Response Totals	Transports
M142	2018	44	18
	2019	8	2
	Total	52	20
M143	2018	23	8
	2019	6	1
	Total	29	9
Grand Total		81	29

Ambulances are normally staffed with a crew of two, however the cross staffing model means that medic 45 responds with a crew of three, thus decreasing efficiency by sending an additional member to the hospital.

The fully burdened cost of increasing daily staffing to 19 is \$1.44M. This change will also require an increase in authorized safety positions from 57 to 63. The additional authorized positions will then need to be hired and trained, which can take up to a year.

Fuels Mitigation

District staff has identified the following City of Orinda owned parcels that have not been mitigated and are out of compliance with the Districts Exterior Hazard Abatement Ordinance:

- Mulholland Ridge (100 acres)
 - Goats, mechanical maceration
- Orinda Oaks (65 acres)
 - Handcrew, mechanical maceration
- Wilder Western Slope (71 acres)
 - Handcrew

District staff has identified the following Town of Moraga owned parcels that have not been mitigated and are out of compliance with the Districts Exterior Hazard Abatement Ordinance:

- Moraga Commons (28 acres)
 - Handcrew, mechanical maceration
- Mulholland Ridge (300 acres)
 - Goats, mechanical maceration
- Hacienda de las Flores (8 acres)
 - Logging, handcrew

Costs per acre:

- Goats- \$1000
- Flat mowing- \$550
- Brush cutting- \$1000-2000
- Timber- \$2000/day
- Handcrew- \$1000-2000/day

Of note, these parcels will require annual work to maintain in future years, and with the exception of the Hacienda, the cost of future work will be roughly equal to amounts listed above. Additionally, both the City and Town’s published budgets identify a surplus in the current year budget and indicate unrestricted reserves in mid-40% range. In each case, the reserve funds are roughly double those of MOFD. The chart below identifies the revenue per resident and per square mile for the three entities:

	Budget	Reserve	Per Capita	Per Sq Mile
Town of Moraga	\$15.82	43.9%	\$897	\$1,670,538
City of Orinda	\$13.55	42.1%	\$686	\$1,052,836
MOFD	\$24.60	23.9%	\$647	\$540,303

An additional fuels mitigation option is to increase the size of the Districts fuels mitigation program by adding permanent staff to increase education and outreach, community chipper service, and fuels mitigation work.

OPEB Contribution – Retiree Health Insurance

In 2015 the District established an OPEB Trust account to set-aside money to pay for retiree health insurance benefits. As of March 31, 2019 (the most recent available), the balance in the OPEB Trust account is \$909K and the inception-to-date rate of return gross of fees is 5.61% gross of fees.

The actuarially determined OPEB contribution for retiree health insurance for FY2020 is \$559,108. This amount is included in the Long Range Financial Forecast. If the District does not make the contribution, the District's unfunded liability for retiree health insurance would likely increase.

Pension Trust Contribution- Restricted Reserve Fund Balance

In 2017 the District established a Pension Trust reserve fund. As of March 31, 2019 (the most recent available), the balance in the Pension Trust account is \$722K and the inception-to-date rate of return gross of fees is 7.02%.

The Long Range Financial Forecast includes a pension trust contribution for FY2020 of \$1,997,515. This amount is calculated based on District Board-directed pension assumptions which are more conservative than CCCERA's pension assumptions. The District is required to make monthly contributions to CCCERA for both the unfunded pension liability and normal cost based on CCCERA's assumptions. The FY2020 Budget includes approximately \$3.2M for required payments to CCCERA for the unfunded pension liability and \$2.1M for required payments for the normal cost. The pension trust contributions are in addition to the required amounts paid to CCCERA. The pension trust contributions can only be used to pay for pension costs and increase the District's General Fund restricted fund balance. If the District does not make the pension trust contribution in FY2020, the District's net pension liability calculated by CCCERA will not change.

Recommended Action

Staff requests Board provide direction regarding the proposed Annual Operating Budget Fiscal Year 2020.

Attachments

Attachment A – Proposed Annual Operating Budget Fiscal Year 2020

Picture of Station 43
will be available for
final
Budget document

Mission Statement

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

Board of Directors

Steven Danziger, President

Craig Jorgens, Vice-President

John Jex, Secretary

Michael Donner, Treasurer

Gregory Baitx, Director

Fire Chief

David Winnacker

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CAPITAL PROJECTS FUND

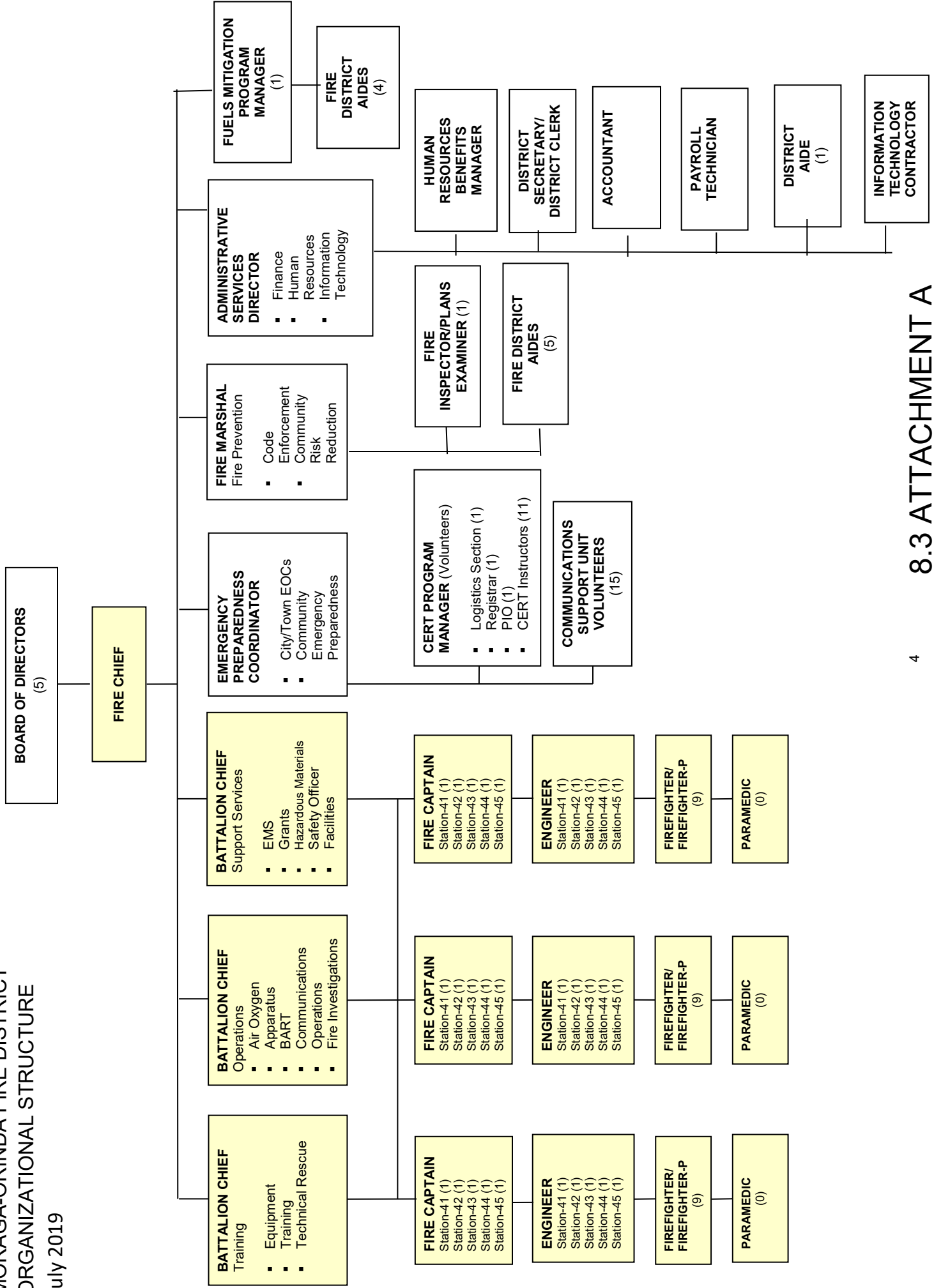
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MORAGA-ORINDA FIRE DISTRICT
ORGANIZATIONAL STRUCTURE

July 2019



EXPLANATION OF FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

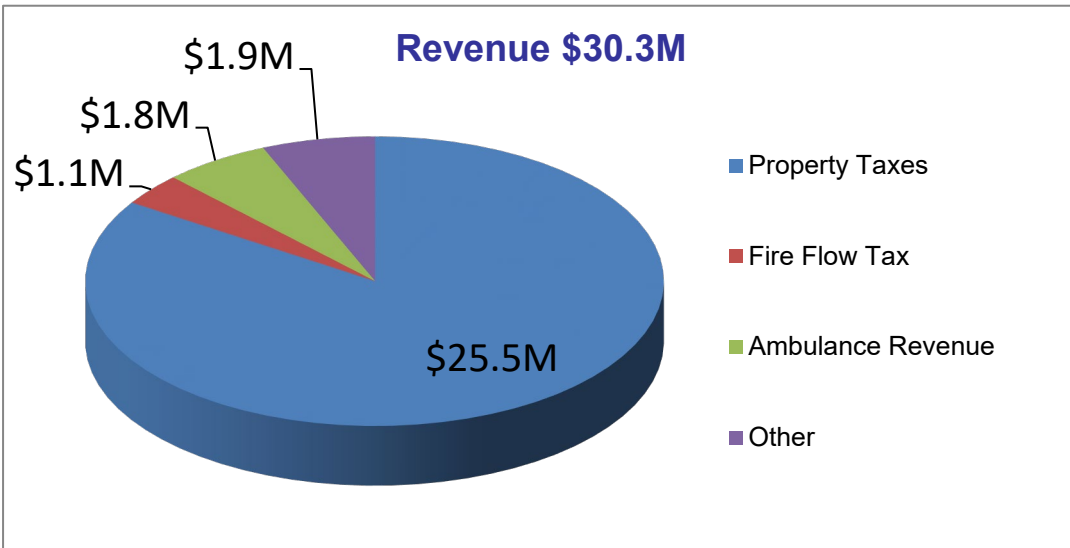
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FY 2020

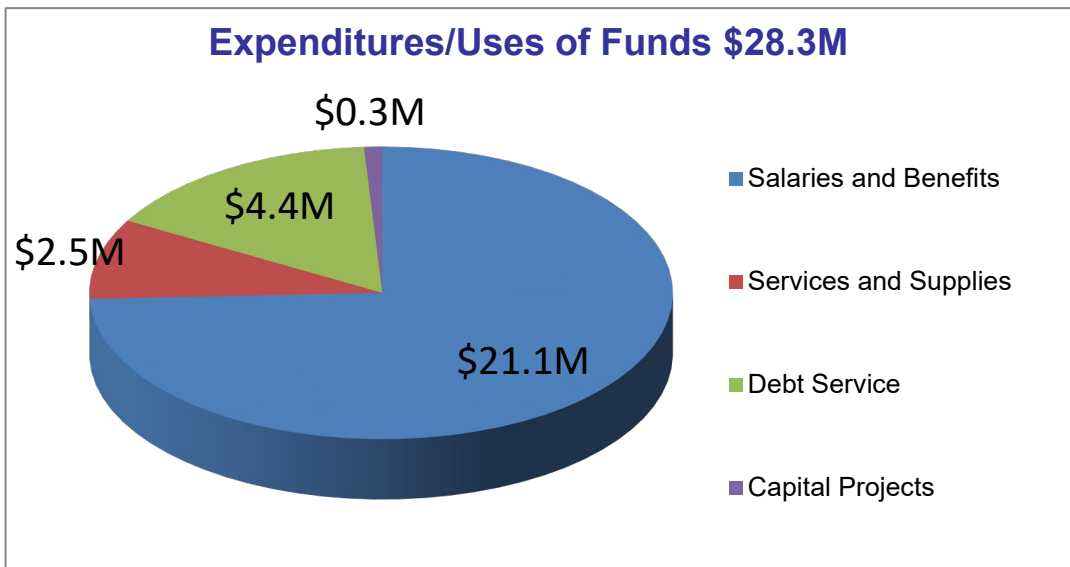
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
PROJECTED FUND BALANCE JULY 1, 2019	\$7,500,000	\$3,245,000	\$4,528,000	\$15,273,000
PROJECTED REVENUES				
Property Taxes	21,755,454	3,709,744		25,465,198
Use of money & prop	70,000	500		70,500
Fire flow taxes	1,085,000			1,085,000
Use of money & prop			10,000	10,000
Intergovernmental	661,914			661,914
Charges for services	312,350			312,350
Charges ambulance	1,801,600			1,801,600
Other	820,500		40,000	860,500
TOTAL	26,506,818	3,710,244	50,000	30,267,062
PROJECTED EXPENDITURES				
Salaries & benefits	21,077,292			21,077,292
Services & supplies	2,502,907		14,200	2,517,107
Debt service pension obligation bonds		3,466,609		3,466,609
Debt service leases		1,011,549		1,011,549
Capital projects			283,000	283,000
TOTAL	23,580,199	4,478,158	297,200	28,355,557
Transfers in (out)	(1,085,000)	1,011,549	73,451	0
NET CHANGE	1,841,619	243,635	(173,749)	1,911,505
PROJECTED FUND BALANCE JUNE 30, 2020	\$9,341,619	\$3,488,635	\$4,354,251	\$17,184,505

FUNDING SOURCES AND USES ALL FUNDS FY 2020

FUNDING SOURCES



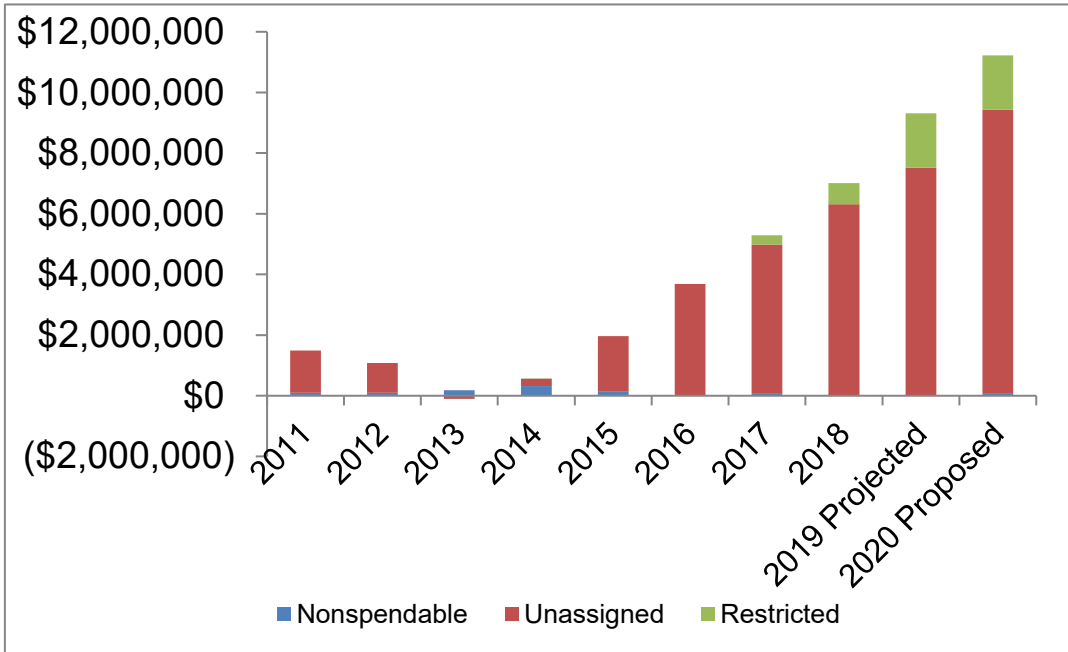
FUNDING USES



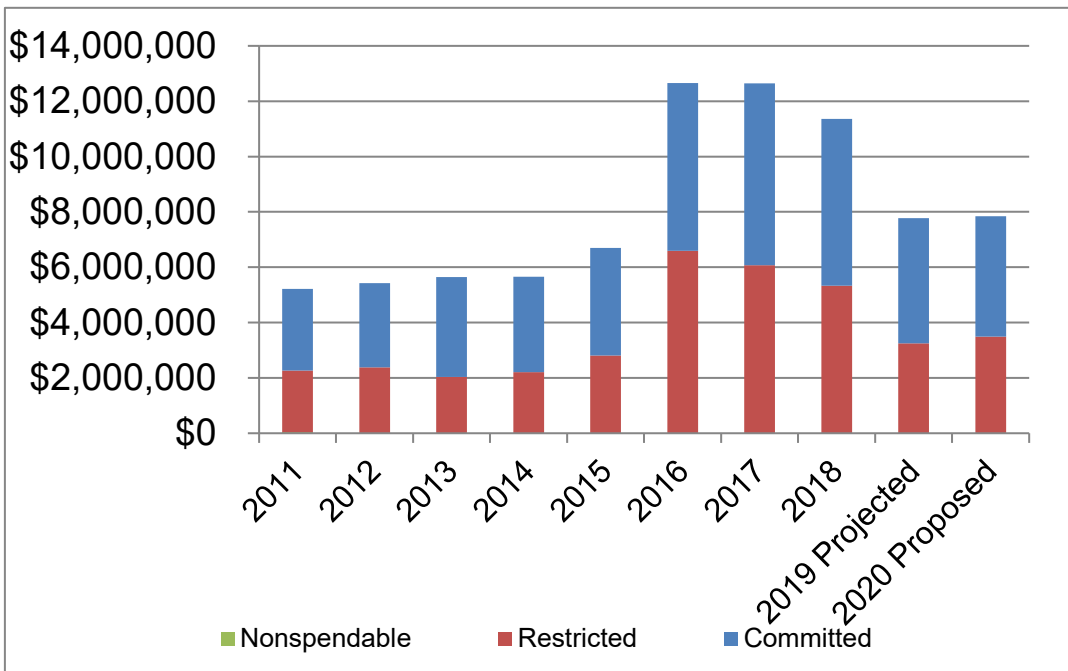
FUND BALANCE

FISCAL YEAR END JUNE 30

GENERAL FUND



CAPITAL PROJECTS AND DEBT SERVICE FUNDS



REVENUES GENERAL FUND

FISCAL YEAR 2020

DESCRIPTION	GL CODE	ACTUALS FY 2018	PROJECTED ACTUALS FY 2019	PROPOSED BUDGET FY 2020
Prop Taxes Current Secured	4010	18,574,161	19,704,062	20,740,454
Prop Taxes Supplemental	4011	496,077	357,249	300,000
Prop Taxes Unitary	4013	229,988	238,262	200,000
Prop Taxes Current Unsecured	4020	614,323	630,000	600,000
Prop Taxes Prior Secured	4030	(43,975)	(40,000)	(45,000)
Prop Taxes Prior Supp	4031	(25,561)	(22,758)	(30,000)
Prop Taxes Prior Unsecured	4035	(1,171)	(10,000)	(10,000)
TOTAL PROPERTY TAXES		\$19,843,842	\$20,856,815	\$21,755,454
Fire Flow Taxes	4066		1,084,245	1,085,000
TOTAL FIRE FLOW TAXES			\$1,084,245	\$1,085,000
Investment Earnings	4181	90,725	70,000	70,000
TOTAL USE OF MONEY & PROP		\$90,725	\$70,000	\$70,000
Homeowners Relief Tax	4385	154,535	149,000	149,000
Federal Grants	4437	182,228	512,000	420,000
JAC Training Funds	4440	12,419	6,623	6,500
Other/In Lieu Taxes	4580	0	940	900
Measure H	4896	85,514	85,514	85,514
TOTAL INTERGOVERNMENTAL		\$434,696	\$754,077	\$661,914

REVENUES GENERAL FUND

FISCAL YEAR 2020

DESCRIPTION	GL CODE	ACTUALS FY 2018	PROJECTED ACTUALS FY 2019	PROPOSED BUDGET FY 2020
Permits	4740	3,833	2,000	2,000
Plan Review Fees	4741	272,114	250,000	250,000
Inspection Fees	4742	37,146	33,000	33,000
Weed Abatement Charges	4744	22,651	19,118	20,000
CPR/First Aid Classes	4745	1,310	1,080	1,000
Reports/Photocopies	4746	453	438	350
Other Charges For Service	4747	11,184	10,000	6,000
TOTAL CHARGES FOR SERVICES		\$348,691	\$315,636	\$312,350
Ambulance Service Fees	4898	1,166,272	1,873,000	1,938,000
Ambulance Fees Reimburse	4899	(139,517)	(182,000)	(188,000)
Ambulance Recovery Payments	4900	1,674	2,137	1,600
GEMT/IGT Revenue	4901	54,256	73,641	50,000
TOTAL CHARGES AMBULANCE		\$1,082,685	\$1,766,778	\$1,801,600
Strike Team Recovery	4971	1,143,841	809,566	800,000
Other Revenue	4972	18,000	32,451	18,000
Other Revenue-Misc.	4974	13,704	13,154	1,000
Misc Rebates & Refunds	4975	53,552	1,302	1,000
Sale of Surplus Property	4980	0	122	500
Transfers in	4999	4,476	542	0
TOTAL OTHER REVENUE		\$1,233,573	\$857,137	\$820,500
TOTAL REVENUES		\$23,034,212	\$25,704,688	\$26,506,818

GENERAL FUND EXPENDITURES

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020	ACTUALS TO BUDGET % CHANGE
Permanent Salaries	5011	8,875,000	8,822,700	9,778,049	11%
Hourly Salaries	5013	254,531	237,000	292,063	23%
Overtime	5014	2,550,000	2,336,800	1,830,828	-22%
Overtime - Strike Team	5016	550,020	469,948	550,020	17%
Deferred Compensation	5015	22,400	22,100	22,100	0%
Payroll Taxes	5042	190,000	185,973	206,093	11%
Payroll Processing Fees	5043	20,000	19,000	20,000	5%
Retirement Contributions	5044	4,800,000	4,720,400	5,360,814	14%
Health & Life Insurance	5060	1,120,000	1,063,753	1,325,652	25%
Employee Share Health Ins	5061	(106,000)	(114,310)	(135,588)	19%
Vision Insurance	5066	16,000	15,485	20,100	30%
Retiree Health Insurance	5062	1,234,000	1,232,000	1,275,000	3%
Retiree Share Health	5063	(324,000)	(347,000)	(350,000)	1%
Unemployment Insurance	5064	18,000	10,000	11,000	10%
OPEB Funding Contrib	5065	439,771	439,771	Pending	
Pension Rate Stabilization	5067	1,100,000	1,100,000	Pending	
Workers' Compensation	5070	878,775	878,775	1,021,161	16%
Workers' Comp Recovery	5019	(136,000)	(170,000)	(150,000)	-12%
TOTAL SALARIES & BENEFITS		\$ 21,502,497	\$ 20,922,395	\$ 21,077,292	1%
Office Supplies	6100	11,725	8,500	10,300	21%
Postage	6101	5,000	5,000	5,000	0%
Books & Periodicals	6102	7,650	4,150	7,660	85%
Printer Ink Cartridges	6103	3,000	2,000	2,500	25%
Telephone/Communication	6110	50,000	42,000	50,000	19%
Dispatch Center	6111	188,700	188,700	188,700	0%
Uilities - Sewer	6120	5,400	3,650	4,100	12%
Uilities - Garbage	6121	12,845	13,686	14,050	3%
Uilities - PG&E	6122	65,690	68,700	69,900	2%
Uilities - Water	6123	13,860	14,100	18,300	30%
Uilities - Medical Waste	6124	3,300	2,314	2,200	-5%
Small Tools & Instruments	6130	7,000	6,500	8,250	27%
Minor Equipment/Furniture	6131	1,500	2,125	1,500	-29%
Computer Equip/Supplies	6132	3,000	3,000	3,000	0%
Power Saw/Other Equip	6133	6,800	3,500	6,800	94%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020	ACTUALS TO BUDGET % CHANGE
Fire Trail Grading	6135	20,000	15,000	25,000	67%
Technical Rescue Equip	6137	3,400	2,500	7,000	180%
Fire Fighting Equip/Hoses	6138	11,000	9,500	16,000	68%
Fire Fighting Equip/Foam	6139	2,000	2,000	5,125	156%
Medical & Lab Supplies	6140	90,000	100,000	100,000	0%
Food Supplies	6150	4,000	2,400	4,000	67%
Safety Clothing	6160	150,300	95,000	120,000	26%
Non-Safety Clothing	6161	1,500	650	0	-100%
Household Expenses	6170	17,000	14,500	17,000	17%
Household Expenses - Lin	6171	6,880	6,420	6,440	0%
Public & Legal Notices	6190	11,000	5,000	10,000	100%
Dues & Memberships	6200	9,695	8,391	8,555	2%
EMT/Paramedic License	6201	6,500	3,000	4,000	33%
Rents & Leases Equip	6250	35,400	30,120	29,900	-1%
Computer Software/Maint	6251	85,750	70,500	75,500	7%
Website Development	6252	1,800	1,700	1,800	6%
EPA Verification Fees	6264	150	150	150	0%
County Haz Materials Plan	6265	3,000	2,575	3,000	17%
Air Quality Enviro Fees	6266	900	900	900	0%
Air Monitor Maintenance	6269	1,300	500	1,300	160%
Maintenance - Equipment	6270	52,500	49,650	70,840	43%
Central Garage - Repairs	6271	200,000	200,000	200,000	0%
Central Garage - Gas/Oil	6272	65,000	55,000	65,000	18%
Central Garage - Tires	6273	7,500	9,000	7,500	-17%
Fuel System Service	6274	3,500	2,400	2,500	4%
Aerial Ladder Pump Testin	6275	1,000	1,000	1,000	0%
Smog Inspections	6276	500	500	500	0%
Air Compressor Service	6278	1,500	1,500	3,000	100%
Hydro Test SCBA/Oxygen	6279	2,500	0	2,500	
Tank Testing	6280	1,000	1,000	1,000	0%
Maintenance - Building	6281	52,000	60,500	64,000	6%
Maintenance - Grounds	6282	6,400	5,100	6,400	25%
Meetings & Travel Exp	6303	3,875	1,600	3,875	142%
Medical Exams/Physicals	6311	30,000	30,000	30,000	0%
Ambulance Billing Admin	6312	62,000	72,000	74,160	3%
Outside Attorney Fees	6313	150,000	150,000	150,000	0%
Ouside CPR Instructors	6314	3,000	1,610	2,000	24%
County Tax Admin Fee	6316	190,000	195,247	205,000	5%
Prof Services	6317	40,000	41,000	46,000	12%
Prof Services/Labor Negot	6318	100,000	91,000	2,000	-98%
Prof Services/Technology	6319	238,535	226,000	205,452	-9%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020	ACTUALS TO BUDGET % CHANGE
Prof Services/Investigation	6320	15,000	25,000	15,000	-40%
Prof Services/Promo Exam	6321	6,000	4,000	6,000	50%
Prof Services/OPEB Valu	6322	4,741	5,505	5,500	0%
Exterior Hazard Removal	6323	25,000	20,000	25,000	25%
Prof Services/Prop Tax Au	6326	12,600	8,775	8,200	-7%
Prof Services/User Fee	6327	14,000	13,440	14,000	4%
Burn Trailer Grant Mtc	6352	3,500	3,500	3,500	0%
Testing Materials & Prop	6354	12,000	6,000	20,000	233%
Career Develop - Classes	6357	15,000	10,000	25,000	150%
Target Safety Training	6359	6,500	8,720	9,000	3%
Training - Paramedic/EMT	6360	15,000	12,509	10,000	-20%
District Sponsored	6361	25,000	8,000	20,000	150%
Election Expense	6465	14,730	14,930	0	-100%
Recruit Academy	6470	75,000	85,000	40,000	-53%
Strike Team Supplies	6474	15,000	12,963	9,500	-27%
CERT Emer. Response	6475	6,500	7,500	8,000	7%
Exercise Equipment	6476	5,000	5,000	5,000	0%
Recognition Supplies	6478	5,000	3,500	4,000	14%
Other Special Dept Exp	6479	65,350	66,025	80,950	23%
Public Education Supplies	6480	3,000	3,700	3,700	
CPR Supplies	6481	3,000	1,300	1,000	-23%
LAFCO	6482	12,000	11,624	12,500	8%
Emergency Preparedness	6484	22,500	22,500	10,000	-56%
Misc. Services & Supplies	6490	30,000	28,615	35,800	25%
Fire Chief Contingency*	6491	35,638	35,638	100,000	181%
Property & Liability Insur	6540	55,621	55,621	57,000	2%
Bank Fees	7510	3,300	3,300	3,300	0%
Interest County Teeter	7520	50	0	0	
County Tax Collection	7530	300	255	300	18%
TOTAL OPERATING EXPENSE		2,564,185	2,415,758	2,502,907	4%
TOTAL EXPENDITURES		\$ 24,066,682	\$ 23,338,153	\$ 23,580,199	1%
Transfers Out	7999	1,149,362	1,149,362	1,085,000	-6%
TOTAL EXPENDITURES/TRANS		\$ 25,216,044	\$ 24,487,515	\$ 24,665,199	1%

* Fire chief contingency was reduced in FY2019 for vehicle purchases

STAFFING SUMMARY

DIVISION	FY2016	FY2017	FY2018	FY2019	Proposed FY2020
Board of Directors					
Director	5	5	5	5	5
Total	5	5	5	5	5
Finance & Administration					
Administrative Services Director	0.5	0.5	0.5	0.5	0.5
Accountant	1	1	1	1	1
Payroll Technician Part-Time	0.6	0.6	0.6	0.6	0.6
District Secretary/District Clerk	1	1	1	1	1
District Aide Part-Time*	0.5	1.0	1.0	0.5	0.5
Total	3.6	4.1	4.1	3.6	3.6
Human Resources					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Human Resources Benefits Mgr	0.50	1.00	1.00	1.00	1.00
Total	0.75	1.25	1.25	1.25	1.25
Information Technology					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Total	0.25	0.25	0.25	0.25	0.25
Emergency Operations					
Fire Chief	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Captain/Paramedic I	4	4	4	3	2
Captain/Paramedic II	7	7	7	8	9
Captain	4	4	4	4	4
Engineer/Paramedic I	4	4	4	3	2
Engineer/Paramedic II	3	3	3	4	3
Engineer	8	8	8	8	10
Firefighter/Paramedic	19	19	19	23	25
Firefighter	5	5	5	4	2
Paramedic**					
Total	58	58	58	61	61

STAFFING SUMMARY

Fire Prevention					
Fire Marshal	1	1	1	1	1
Fire Inspector/Plans Examiner		0.6	0.6	0.6	0.6
District Aide Part-Time*	3.5	2.5	2.5	2.5	2.5
Fuels Mitigation Program Mgr***				0.5	0.5
District Aide Part-Time***				2	2
Total	4.5	4.1	4.1	6.6	6.6
Emergency Preparedness					
Emer Preparedness Coord****	0.5	0.5	0.5	1	1
Total	0.5	0.5	0.5	1	1
GRAND TOTAL	72.60	73.20	73.20	78.70	78.70

* Non-benefitted, part-time position

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

*** Position proposed as part of a six-month pilot fuels mitigation program

**** Non-benefitted, full-time position through December 31, 2019 partially funded by the City of Lafayette

BOARD OF DIRECTORS

PURPOSE

The Board of Directors is the elected policy-making body for the Moraga-Orinda Fire District. It is comprised of five elected members who serve four-year terms. The Board of Directors provides financial oversight and strategic policy direction to maximize the public value of District services.

STANDARD LEVEL OF PERFORMANCE

- Strive to provide the highest quality of performance by the District
- Exercise prudence and integrity in the management of funds in all financial transactions
- Be sensitive and responsive to the rights of the public and its changing needs
- Uphold both the letter and the spirit of the constitution, legislation, and regulations governing actions.
- Provide the public, surrounding agencies, and the media with a greater awareness of the District's role in Moraga and Orinda.
- Maintain the high professional standards set forth in the District's policies, as well as, the District's Mission Statement and Core Values.
- Ensure that services and costs associated with Board activities are supported and identified.
- Define Board committee roles and assignments on an annual basis

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Monitor emergency response times, incident frequency and response capacity

STAFFING SUMMARY

Directors (5)

BOARD OF DIRECTORS

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Meetings & Travel	6303	2,875	1,000	2,875
Election Fees	6465	14,730	14,930	
TOTAL OPERATING EXPENSE		17,605	15,930	2,875
TOTAL EXPENDITURES		\$ 17,605	\$ 15,930	\$ 2,875

BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Commissioners Quarterly Mtg	375		
Fire Districts' Assoc Conference	2,500		
Sub-total	2,875	6303	Meetings & Travel Exp
TOTAL	2,875		

FINANCE & ADMINISTRATION

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Determine financing alternatives for the Station 41/Administration rebuild project.
2. Implement technology efficiencies including electronic credit card statements.
3. Administer the financial elements of the Assistance to Firefighters Grants in accordance with Federal regulations.

STAFFING SUMMARY

Administrative Services Director (0.5)

Accountant (1)

Payroll Technician Part-Time (0.6)

District Secretary/District Clerk (1)
District Aide Part-Time (0.5)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

FINANCE & ADMINISTRATION

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Permanent Salaries	5011	338,308	359,000	359,785
Hourly Salaries	5013	22,932	32,000	22,932
Overtime	5014	4,500	1,000	1,000
Deferred Compensation	5015	600	600	600
Payroll Taxes	5042	6,668	7,100	6,980
Payroll Processing Fees	5043	20,000	19,000	20,000
Retirement Contributions	5044	78,118	80,000	87,621
Health & Life Insurance	5060	28,722	28,000	30,414
Employee Share Health Insur	5061	(3,690)	(3,824)	(4,602)
Vision Insurance	5066	1,200	900	1,164
TOTAL SALARIES & BENEFITS		\$ 497,358	\$ 523,776	\$ 525,894
Office Supplies	6100	11,000	8,000	9,500
Postage	6101	5,000	5,000	5,000
Books & Periodicals	6102	650	650	660
Printer Ink Cartridges	6103	3,000	2,000	2,500
Minor Equipment/Furniture	6131	1,000	1,000	1,000
Public & Legal Notices	6190	3,000	1,000	2,000
Dues, Memberships & Prof Fees	6200	1,050	1,211	1,100
Rents & Leases Equipment	6250	10,000	5,000	5,000
Meetings & Travel Expenses	6303	1,000	600	1,000
Ambulance Billing Administration	6312	62,000	72,000	74,160
Outside Attorney Fees	6313	150,000	150,000	150,000
County Tax Administration Fee	6316	190,000	195,247	205,000
Professional Services - Audit	6317	30,000	30,000	30,000
Professional Services - Labor Neg	6318	100,000	91,000	2,000
Professional Services - OPEB Val	6322	4,741	5,505	5,500
Professional Services - Prop Tax	6326	12,600	8,775	8,200
Professional Services	6327	14,000	13,440	14,000
LAFCO	6482	12,000	11,624	12,500
Fire Chief Contingency	6491	35,638	35,638	100,000
Property & Liability Insurance	6540	55,621	55,621	57,000
Bank Fees	7510	3,300	3,300	3,300
Interest on County Teeter Account	7520	50	0	0

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
County Tax Collection Fees	7530	300	255	300
TOTAL OPERATING EXPENSE		705,950	696,866	689,720
TOTAL EXPENDITURES		\$ 1,203,308	\$ 1,220,642	\$ 1,215,614

FINANCE & ADMINISTRATION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Check Stock	500		
Business Cards	500		
Secure shred services - monthly	850		
Printing Envelopes, Stationary	2,000		
Office Supplies	5,650		
Sub-total	9,500	6100	Office Supplies
Postage	5,000		
Sub-total	5,000	6101	Postage
GFOA CAFR Submission Fee	560		
Miscellaneous Books/Periodicals	100		
Sub-total	660	6102	Books & Periodicals
Printer Ink Cartridges	2,500		
Sub-total	2,500	6103	Printer Ink Cartridges
Equipment & Furniture	1,000		
Sub-total	1,000	6131	Minor Equipment/Furn
Legal Notices	2,000		
Sub-total	2,000	6190	Public & Legal Notices

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Calif Society Municipal Finance Office	240		
City Clerks Association	160		
Fire Districts Assoc of California	500		
Government Finance Officers Assoc	200		
Sub-total	1,100	6200	Dues & Memberships
Copy Machine - Administration	5,000		
Sub-total	5,000	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Sub-total	1,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	74,160		Ambulance Billing
Sub-total	74,160	6312	Administration Fees
Legal Fees - District Counsel	150,000		
Sub-total	150,000	6313	Outside Attorney Fees
County Tax Administration	205,000		
Sub-total	205,000	6316	County Tax Admin Fee
Audit Services - CAFR	29,000		
CAFR Statistical Package	1,000		Professional Services -
Sub-total	30,000	6317	District Audit
Labor Negotiations	2,000		Professional Services -
Sub-total	2,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services	5,500		Professional Services -
Sub-total	5,500	6322	OPEB Actuarial
Property Tax Forecasting	8,200		Professional Services -
Sub-total	8,200	6326	Property Tax Audit
GEMT/IGT Claim Filing Services	14,000		
Sub-total	14,000	6327	Professional Services
LAFCO Membership	12,500		
Sub-total	12,500	6482	LAFCO
Fire Chief Contingency	100,000		
Sub-total	100,000	6491	Fire Chief Contingency
Property & Liability Insurance	57,000		
	57,000	6540	Property & Liab Insurance
Bank Fees	2,300		
Credit Card Processing	1,000		
	3,300	7510	Bank Fees
County Tax Collection Fees	300	7530	County Tax Fees
TOTAL	689,720		

HUMAN RESOURCES

PURPOSE

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

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

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

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

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Recruitment:
 - a. Host a promotional Captain recruitment to establish an eligibility list.
 - b. Host an entry level/lateral Firefighter Paramedic recruitment.
2. Conduct Sexual Harassment Training District-wide by January 1, 2020 in accordance with SB 1343.
3. Streamline and develop existing and new Human Resources and Risk Management systems and processes to more efficiently provide customer service to District employees.

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

HUMAN RESOURCES

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Permanent Salaries	5011	151,820	158,700	161,070
Deferred Compensation	5015	600	600	600
Payroll Taxes	5042	2,201	2,200	2,336
Retirement Contributions	5044	31,896	37,000	36,062
Health & Life Insurance	5060	18,669	19,600	19,683
Employee Share Health Insur	5061	(3,159)	(3,300)	(3,519)
Vision Insurance	5066	120	175	120
Retiree Health Insurance	5062	1,234,000	1,232,000	1,275,000
Insurance	5063	(324,000)	(347,000)	(350,000)
Unemployment Insurance	5064	18,000	10,000	11,000
OPEB Funding Contribution	5065	439,771	439,771	
Pension Rate Stabilization	5067	1,100,000	1,100,000	
Workers' Compensation Insur	5070	878,775	878,775	1,021,161
Workers' Compensation Recove	5019	(136,000)	(170,000)	(150,000)
TOTAL SALARIES &		\$ 3,412,693	\$ 3,358,521	\$ 2,023,513
Books & Periodicals	6102	500	500	500
Dues & Memberships	6200	800	750	750
Medical Exams & Physicals	6311	30,000	30,000	30,000
Professional Svcs - Investigation	6320	15,000	25,000	15,000
Professional Svcs	6321	6,000	4,000	6,000
Recognition Supplies	6478	3,000	1,500	2,000
TOTAL OPERATING EXPENSE		55,300	61,750	54,250
TOTAL EXPENDITURES		\$ 3,467,993	\$ 3,420,271	\$ 2,077,763

HUMAN RESOURCES

DESCRIPTION	ACCOUNT		ACCOUNT NAME
	TOTAL	CODE	
Miscellaneous	500		
Sub-total	500	6102	Books & Periodicals
Society for Human Resources	400		
CalPELRA	350		
Sub-total	750	6200	Dues & Memberships
Pre-Employment Physicals	5,000		
Annual Physical Exams	25,000		
Sub-total	30,000	6311	Medical Exams/Physicals
Pre-Employment Investigations	10,000		
Investigation Services	5,000		
Sub-total	15,000	6320	Professional Services - Investigations
Captain Promotional	2,000		
Firefighter Paramedic	2,000		
Recruiting Advertisement	2,000		
Sub-total	6,000	6321	Professional Services
Employee Recognition and Awards	1,000		
Badges, Nametags & Service Pins	1,000		
Sub-total	2,000	6478	Recognition Supplies
TOTAL	54,250		

INFORMATION TECHNOLOGY

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. In conjunction with Emergency Medical Services, implement narcotics tracking software
2. Implement managed print services

STAFFING SUMMARY

Administrative Services Director (0.25)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

INFORMATION TECHNOLOGY

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Permanent Salaries	5011	46,428	48,000	49,250
Payroll Taxes	5042	673	673	715
Retirement Contributions	5044	11,070	11,400	12,307
Health & Life Insurance	5060	7,053	6,953	7,587
Employee Share Health Insur	5061	(951)	(1,186)	(1,227)
TOTAL SALARIES & BENEFITS		\$ 64,273	\$ 65,840	\$ 68,632
Computer Equipment & Supplies	6132	3,000	3,000	3,000
Rents & Leases Equipment	6250	15,900	15,900	15,900
Computer Software & Mtc	6251	84,750	70,500	75,500
Website Development & Mtc	6252	1,800	1,700	1,800
Professional Services	6319	238,535	226,000	205,452
TOTAL OPERATING EXPENSE		343,985	317,100	301,652
TOTAL EXPENDITURES		\$ 408,258	\$ 382,940	\$ 370,284

INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Station UPS Batteries - 2	1,000		
Computer Supplies and Parts	2,000		
Sub-total	3,000	6132	Computer Equipment
Internet Service	5,400		
Dell Lease Desktops & Laptops	10,500		
Sub-total	15,900	6250	Rents & Leases Equip
Microsoft Enterprise Agreement	14,000		
Telestaff Software Maintenance	4,550		
RescueNet Software Maintenance	5,000		
FirstOnScene Prevention Maint	17,500		
Narcotics Tracking Software	3,300		
Abila Accounting Software Maint	3,600		
Citrix Software Maintenance	1,500		
Soniclear Software Renewal	350		
Adobe Acrobat Annual Renewal	1,000		
Dell Desktop Authority Renewal	2,500		
Parcel Quest Renewal	1,900		
Applicant Tracking Software	4,200		
OpenGov Software	6,000		
GovInvest Actuarial Software	8,400		
Check Signing Software	200		
Mapping Software Renewal	1,500		
Sub-total	75,500	6251	Computer Software/Mtc

DESCRIPTION	TOTAL	CODE	ACCOUNT NAME
Website Maintenance	1,800		
Sub-total	1,800	6252	Website Development
Information Technology Services	169,992		
Fiber Connection - District Wide	35,460		
Sub-total	205,452	6319	Professional Services
TOTAL	\$301,652		

FIRE PREVENTION

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

- Enhance the community outreach related to the Wildland Urban Interface Risk Assessment program through the expansion of the District webpage and the availability of web-based wildland risk information.
- Implement Board adopted programs for Fire and Life Safety, including Firewise programs. Coordinate these programs with local communities, agencies and other public and private entities.
- Update All Risk Education information for the District website.
- Provide community fire prevention/education outreach activities during the two Open House events.
- Educate property owners about grant funded opportunities defensible space, vegetation maintenance requirements and potential wildfire risk threats and vulnerabilities within the District.
- Administer the Exterior Hazard Abatement Program to control vegetation that poses a fire hazard.
- Provide pertinent media information of current fire and accident prevention information, upcoming District activities, and other new information or programs.
- Prepare materials and collaborate with participating agencies for the upcoming California fire code adoption and new MOFD Ordinance.
- Explore options to increase work flow efficiency, data collection through emerging technology and software including the use of mobile applications as available and funded for.
- Provide annual training to District employees conducting code compliance inspections or investigating complaints.
- Conduct state mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies, including Saint Mary's College.
- Review plans and conduct inspections for fire protections systems and construction projects to assure compliance with all codes and regulations within the District's scope of authority.
- Provide fire and life safety training to staff at Saint Mary's College, local government agencies, within the business community and to private organizations as resources allow.
- Flow test and/or inspect 25 percent of the hydrants within the District each year in accordance with NFPA 291 Standard.

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Adopt 2018 California Fire Code and MOFD Ordinance
2. Expand public education for community risk reduction topics including wildfire risk reduction education, Firewise programs, grant opportunities and expansion of messaging through social media outlets and all other methods of community outreach.
3. Complete all state mandated inspections of occupancy type A, E, R-2, and I.
4. Complete inspections for vegetation fire code compliance for all parcels in the district.
5. Flow test and/or inspect 25 percent of the fire hydrants within the District.
6. Complete wood chipping projects to reduce fuel load throughout the District

STAFFING SUMMARY

Fire Marshal (1)
Fire Inspector/Plans Examiner (0.6)
District Aide Part-Time (2.5)

Fuels Mitigation Program Manager (0.5)
Fuels Mitigation District Aide Part-Time Aide (2.0)

PROGRAM MANAGEMENT

Program Administrator - Fire Marshal Kathy Leonard

Program Administrator – Fuels Mitigation Program Manager Scott Watson

FIRE PREVENTION

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Permanent Salaries	5011	257,679	257,000	273,368
Hourly Salaries	5013	176,280	120,000	176,280
Overtime	5014	2,000	1,000	1,000
Deferred Compensation	5015	600	600	600
Overtime - Incident Mgmt Team	5016	10,000	0	10,000
Payroll Taxes	5042	22,344	13,000	22,572
Retirement Contributions	5044	61,488	60,000	68,364
Health & Life Insurance	5060	35,868	34,200	36,144
Employee Share Health Insur	5061	(2,256)	(2,000)	(2,040)
Vision Insurance	5066	468	410	468
TOTAL SALARIES & BENEFITS		\$ 564,471	\$ 484,210	\$ 586,756
Books & Periodicals	6102	4,000	1,000	4,000
Fire Trail Grading	6135			25,000
Food Supplies	6150	500	500	500
Public & Legal Notices	6190	8,000	4,000	8,000
Dues & Memberships	6200	6,945	5,755	6,030
Computer Software & Maintenance	6251	1,000	0	0
Maintenance - Equipment	6270	6,500	2,350	6,500
Exterior Hazard Removal	6323	25,000	20,000	25,000
Other Special Departmental Exp	6479	2,000	20,000	18,000
Public Education Supplies	6480	2,500	2,500	2,500
Misc Service & Supplies	6490	2,000	1,500	2,000
TOTAL OPERATING EXPENSE		58,445	57,605	97,530
TOTAL EXPENDITURES		\$ 622,916	\$ 541,815	\$ 684,286

FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Code Books, Subscriptions	4,000		
Sub-total	4,000	6102	Books & Periodicals
Fire Trail Grading/Maintenance	25,000		
Sub-total	25,000	6135	Fire Trail Grading
Food for Open House & Activities	500		
Sub-total	500	6150	Food Supplies
Exterior Hazard Abatement Notices	8,000		
Sub-total	8,000	6190	Public & Legal Notices
Wildland Resource Management	5,500		
California Building Officials	395		
International Code Council	135		
Sub-total	6,030	6200	Dues & Memberships
Computer Software & Maint.			
Sub-total	0	6251	Maintenance - Equipment
Hydrant Repair & Maintenance	5,000		
Equipment Maintenance	1,500		
Sub-total	6,500	6270	Maintenance - Equipment
Exterior Hazard Removal Contract	25,000		
Sub-total	25,000	6323	Exterior Hazard Removal
Fuels Mitigation Materials	18,000		
Sub-total	18,000	6479	Other Special Dept

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Public Education Outreach Materials	2,500		
Sub-total	2,500	6480	Public Education Supp
Printing - Inspection Forms	250		
Uniforms	1,200		
Smoke Detector Program	550		
Sub-total	2,000	6490	Misc Service & Supplies
TOTAL	97,530		

EMERGENCY PREPAREDNESS PROGRAM

PURPOSE

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

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

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

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

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

STAFFING SUMMARY

Emergency Preparedness Coordinator (1)

PROGRAM MANAGEMENT

Program Administrator – Emergency Preparedness Coordinator Dennis Rein

EMERGENCY PREPAREDNESS

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Hourly Salaries	5013	55,319	85,000	92,851
Overtime	5014	8,828	8,800	8,828
Overtime - Incident Mgmt Team	5016	40,020	33,628	40,020
Payroll Taxes	5042	7,969	10,000	10,300
TOTAL SALARIES & BENEFITS		\$ 112,136	\$ 137,428	\$ 151,999
Office Supplies	6100	725	500	800
Small Tools & Instruments	6130	2,500	2,000	2,750
Dues, Memberships & Prof Fees	6200	275	275	275
Maintenance - Equipment	6270	1,000	1,000	1,000
CERT Emergency Response	6475	6,500	7,500	8,000
Recognition	6478	2,000	2,000	2,000
Outreach Materials	6480	500	1,200	1,200
Emergency Preparedness	6484	22,500	22,500	10,000
TOTAL OPERATING EXPENSE		36,000	36,975	26,025
TOTAL EXPENDITURES		\$ 148,136	\$ 174,403	\$ 178,024

EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Printer/Plotter Supplies	400		
Presentation Materials & Supplies	400		
Sub-total	800	6100	Office Supplies
CS 241- Go Bags and Supplies	1,000		
Mesh Network Project	1,000		
CS-241 Equipment	750		
Sub-total	2,750	6130	Small Tools & Equipment
Intl. Association Emerg. Managers	200		
Calif Emergency Services Assoc	75		
Sub-total	275	6200	Dues & Memberships
Equipment	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
CERT Instructor Uniforms	1,500		
CERT Emergency Response Team	6,500		
Sub-total	8,000	6475	CERT
Volunteer Recognition	800		
Volunteer Appreciation Meeting	1,200		
Sub-total	2,000	6478	Recognition
Outreach Materials	1,200		
Sub-total	1,200	6480	Outreach Materials
CS-241 Uniforms	2,500		
Emergency Preparedness Supplies	7,500		
Sub-total	10,000	6484	Emergency Preparedness
TOTAL	26,025		

EMERGENCY MEDICAL SERVICES

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Provide increased continuing education training opportunities for on-duty personnel
2. Adopt and implement additional Paramedic and EMT optional treatment skills approved by LEMSA.
3. In conjunction with Information Technology, implement narcotics tracking software
4. Improve narcotics security district-wide
5. Review and update district EMS policies
6. Evaluate and update medical supplies on district apparatus

PROGRAM MANAGEMENT

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

EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Overtime	5014	5,000	1,000	2,000
TOTAL SALARIES & BENEFITS		\$ 5,000	\$ 1,000	\$ 2,000
Medical & Lab Supplies	6140	90,000	100,000	100,000
Dues & Memberships	6200	300		
Paramedic/EMT License Fees	6201	6,500	3,000	4,000
Maintenance - Equipment	6270	5,000	9,000	10,000
Professional Services	6317	10,000	11,000	16,000
TOTAL OPERATING EXPENSE		111,800	123,000	130,000
TOTAL EXPENDITURES		\$ 116,800	\$ 124,000	\$ 132,000

EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	100,000		
Sub-total	100,000	6140	Medical & Lab Supplies
Continuing Education Provider Fee	1,500		
License Fees	2,500		
Sub-total	4,000	6201	Paramedic/EMT License
Defibrillator & Gurney Maintenance	10,000		
Sub-total	10,000	6270	Maintenance - Equipment
EMS Training Services	16,000		
Sub-total	16,000	6317	Professional Services
TOTAL	130,000		

SUPPORT SERVICES

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Review and update facility information sheets and policies
2. Assess and evaluate vendor contracts for cost-savings and efficiencies
3. Support and manage facility capital projects
4. Complete energy efficiency assessment of District facilities

PROGRAM MANAGEMENT

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

SUPPORT SERVICES

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Food Supplies	6150	2,000	1,400	2,000
Household Expense	6170	12,000	10,000	12,000
EPA ID Verification Fee	6264	150	150	150
CCC HazMat Plan	6265	3,000	2,575	3,000
Environmental Fees	6266	900	900	900
Maintenance - Equipment	6270	1,500	500	1,500
Service & Repair	6274	3,500	2,400	2,500
Tank Testing	6280	1,000	1,000	1,000
Misc Service & Supplies	6490	7,500	6,615	7,500
TOTAL OPERATING EXPENSE		31,550	25,540	30,550
TOTAL EXPENDITURES		\$ 31,550	\$ 25,540	\$ 30,550

SUPPORT SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Food for emergency incidents	2,000		
Sub-total	2,000	6150	Food Supplies
Household supplies for fire stations	12,000		
Sub-total	12,000	6170	Household Expense
Annual fee fuel system	150		
Sub-total	150	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,000		
Sub-total	3,000	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system equipment	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Fuel system dispensers	2,500		
Sub-total	2,500	6274	Service & Repair
Fuel tank testing	1,000		
Sub-total	1,000	6280	Tank Testing
Fire station furniture	7,500		
Sub-total	7,500	6490	Misc Service & Supplies
TOTAL	30,550		

ADMINISTRATION BUILDING

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - PG & E	6122	4,500	4,000	4,500
Maintenance - Building	6281	5,000	5,000	5,000
Maintenance - Grounds	6282	800	100	800
Other Special Departmental Exp	6479	1,100	1,025	1,100
TOTAL OPERATING EXPENSE		11,400	10,125	11,400
TOTAL EXPENDITURES		\$ 11,400	\$ 10,125	\$ 11,400

ADMINISTRATION BUILDING

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

STATION 41

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - Sewer	6120	2,200	1,386	1,500
Utilities - Garbage	6121	4,200	4,489	4,500
Utilities - PG & E	6122	10,600	12,000	12,000
Utilities - Water	6123	1,200	3,000	3,000
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,600	1,600	1,600
Maintenance - Equipment	6270	2,000	1,000	2,000
Maintenance - Building	6281	11,000	16,000	16,000
Maintenance - Grounds	6282	1,400	1,000	1,400
TOTAL OPERATING EXPENSE		36,300	42,575	44,100
TOTAL EXPENDITURES		\$ 36,300	\$ 42,575	\$ 44,100

STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	1,500		
Sub-total	1,500	6120	Utilities - Sewer
Garbage	4,500		
Sub-total	4,500	6121	Utilities - Garbage
PG & E	12,000		
Sub-total	12,000	6122	Utilities - PG & E
Water	3,000		
Sub-total	3,000	6123	Utilities - Water
Medical Waste Services	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	4,000		
Air Compressor	500		
Plumbing	1,000		
Overhead Doors	4,000		
Plymovent System & Misc.	5,000		
Sub-total	16,000	6281	Maintenance - Building
Storm Drain Filter	800		
Grounds Maintenance	600		
Sub-total	1,400	6282	Maintenance - Grounds
TOTAL	44,100		

STATION 42

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - Sewer	6120	800	566	650
Utilities - Garbage	6121	1,365	1,100	1,200
Utilities - PG & E	6122	10,390	15,000	15,000
Utilities - Water	6123	3,500	5,000	5,000
Household Expense	6170	1,000	500	1,000
Household Expense - Linen	6171	1,320	1,300	1,320
Maintenance - Equipment	6270	2,000	1,000	2,000
Maintenance - Building	6281	13,000	10,000	13,000
Maintenance - Grounds	6282	1,200	1,000	1,200
TOTAL OPERATING EXPENSE		34,575	35,466	40,370
TOTAL EXPENDITURES		\$ 34,575	\$ 35,466	\$ 40,370

STATION 42

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	15,000		
Sub-total	15,000	6122	Utilities - PG & E
Water	5,000		
Sub-total	5,000	6123	Utilities - Water
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	2,000		
Plumbing	1,000		
Overhead Doors	3,000		
Plymovent System	1,500		
Misc.	4,000		
Sub-total	13,000	6281	Maintenance - Building
Storm Drain Filter	800		
Grounds Maintenance	400		
Sub-total	1,200	6282	Maintenance - Grounds
TOTAL	40,370		

STATION 43

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - Sewer	6120	800	566	650
Utilities - Garbage	6121	1,300	1,117	1,200
Utilities - PG & E	6122	8,800	6,600	7,000
Utilities - Water	6123	4,200	0	4,200
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,100	1,100
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	2,500	2,500	4,000
Maintenance - Grounds	6282	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		22,420	15,383	21,650
TOTAL EXPENDITURES		\$ 22,420	\$ 15,383	\$ 21,650

STATION 43

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	7,000		
Sub-total	7,000	6122	Utilities - PG & E
Water	4,200		
Sub-total	4,200	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,100		
Sub-total	1,100	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,000		
HVAC Maintenance	1,000		
Plymovent System	1,000		
Miscellaneous	1,000		
Sub-total	4,000	6281	Maintenance - Building
Grounds Maintenance	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
TOTAL	21,650		

STATION 44

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - Sewer	6120	800	566	650
Utilities - Garbage	6121	980	1,150	1,150
Utilities - PG & E	6122	9,300	9,000	9,300
Utilities - Water	6123	3,460	4,500	4,500
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,100	1,100
Maintenance - Equipment	6270	1,000	1,000	1,000
Maintenance - Building	6281	9,000	13,000	12,000
Maintenance - Grounds	6282	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		28,960	33,416	32,800
TOTAL EXPENDITURES		\$ 28,960	\$ 33,416	\$ 32,800

STATION 44

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	1,150		
Sub-total	1,150	6121	Utilities - Garbage
PG & E	9,300		
Sub-total	9,300	6122	Utilities - PG & E
Water	4,500		
Sub-total	4,500	6123	Utilities - Water
Medical Waste	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,100		
Sub-total	1,100	6171	Household Exp - Linen
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Generator	1,000		
Plumbing	1,000		
HVAC Maintenance	2,000		
Overhead Doors	2,000		
Plymovent System	5,000		
Miscellaneous	1,000		
Sub-total	12,000	6281	Maintenance - Building
Grounds Maintenance - Creek	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
TOTAL	32,800		

STATION 45

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Utilities - Sewer	6120	800	566	650
Utilities - Garbage	6121	5,000	5,830	6,000
Utilities - PG & E	6122	22,100	22,100	22,100
Utilities - Water	6123	1,500	1,600	1,600
Utilities - Medical Waste	6124	1,100	114	
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,320	1,320
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	11,500	14,000	14,000
Maintenance - Grounds	6282	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		46,820	49,030	49,170
TOTAL EXPENDITURES		\$ 46,820	\$ 49,030	\$ 49,170

STATION 45

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	650		
Sub-total	650	6120	Utilities - Sewer
Garbage	6,000		
Sub-total	6,000	6121	Utilities - Garbage
PG & E	22,100		
Sub-total	22,100	6122	Utilities - PG & E
Water	1,600		
Sub-total	1,600	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
Plumbing	1,000		
HVAC Maintenance	4,500		
Overhead Doors	4,000		
Plymovent System	2,000		
Miscellaneous	1,000		
Sub-total	14,000	6281	Maintenance - Building
Grounds Maintenance	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
TOTAL	49,170		

EMERGENCY OPERATIONS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Matthew Nichols

EMERGENCY OPERATIONS

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Permanent Salaries	5011	8,080,765	8,000,000	8,934,576
Overtime	5014	2,517,672	2,320,000	1,800,000
Deferred Compensation	5015	20,600	20,300	20,300
Overtime - Strike Team	5016	500,000	436,320	500,000
Payroll Taxes	5042	150,145	153,000	163,190
Retirement Contributions	5044	4,617,428	4,532,000	5,156,460
Health & Life Insurance	5060	1,029,688	975,000	1,231,824
Employee Share Health Insur	5061	(95,944)	(104,000)	(124,200)
Vision Insurance	5066	14,212	14,000	18,348
TOTAL SALARIES & BENEFITS		\$ 16,834,566	\$ 16,346,620	\$ 17,700,498
Small Tools & Instruments	6130	4,500	4,500	5,500
Minor Equipment/Furniture	6131	500	1,125	500
Power Saw/Other Equipment	6133	6,800	3,500	6,800
Fire Trail Grading	6135	20,000	15,000	
Technical Rescue	6137	3,400	2,500	7,000
Firefighting Equipment - Hose	6138	11,000	9,500	16,000
Firefighting Equipment - Foam	6139	2,000	2,000	5,125
Safety Clothing	6160	150,300	95,000	120,000
Non-Safety Clothing	6161	1,500	650	
Rent & Leases Equip	6250	9,000	9,000	9,000
Air Monitor Maintenance	6269	1,300	500	1,300
Maintenance - Equipment	6270	25,500	26,000	25,500
Air Compressor Service	6278	1,500	1,500	3,000
Hydro Test SCBA & Oxygen	6279	2,500	0	2,500
Strike Team Supplies	6474	15,000	12,963	9,500
Exercise Equipment	6476	5,000	5,000	5,000
Other Special Dept Exp	6479	5,000	0	4,600
Mapping - Services and Supplie	6490	20,500	20,500	26,300
TOTAL OPERATING EXPENSE		285,300	209,238	247,625
TOTAL EXPENDITURES		\$ 17,119,866	\$ 16,555,858	\$ 17,948,123

EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Tool Replacement/Maintenance	5,500		
Sub-total	5,500	6130	Small Tools & Instruments
Investigation supplies	500		
Sub-total	500	6131	Minor Equip/Furniture
Chains, Blades, Maintenance	6,800		
Sub-total	6,800	6133	Power Saw/Other Equip
Extrication Equipment/Maintenance	2,000		
Rope Rescue	5,000		
Sub-total	7,000	6137	Technical Rescue
Fittings/Nozzles	6,000		
Restock Hose Inventory	10,000		
Sub-total	16,000	6138	Firefighting Equip - Hose
Restock Foam Inventory	5,125		
Sub-total	5,125	6139	Firefighting Equip - Foam
Personal Protective Equipment	102,000		
Annual Inspections PPE	18,000		
Sub-total	120,000	6160	Safety Clothing

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Oxygen	9,000		
Sub-total	9,000	6250	Rent & Leases Equip
Air Monitor Sensors Replacement	1,300		
Sub-total	1,300	6269	Air Monitor Maintenance
SCBA Tests & Mask Fit Tests	10,000		
SCBA Bottles/Masks/Regulators	10,500		
Ladder Testing, Fire Extinguisher	5,000		
Sub-total	25,500	6270	Maintenance - Equipment
Air Compressor Service	3,000		
Sub-total	3,000	6278	Air Compressor Service
Test SCBA & Oxygen Cylinders	2,500		
Sub-total	2,500	6279	Hydro Test
Strike Team Equipment/Supplies	9,500		
Sub-total	9,500	6474	Strike Team Supplies
Exercise Supplies	3,000		
Exercise Maintenance	2,000		
Sub-total	5,000	6476	Exercise Equipment
Drone	4,600		
Sub-total	4,600	6479	Other Special Dept Exp
GIS Supplies	1,300		
GIS Consulting	25,000		
Sub-total	26,300	6490	Services & Supplies Map
TOTAL	247,625		

COMMUNICATIONS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

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

PROGRAM MANAGEMENT

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

COMMUNICATIONS

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Telephone Communications	6110	50,000	42,000	50,000
Communication Center	6111	188,700	188,700	188,700
Rent & Leases - Equipment	6250	500	220	
Maintenance - Equipment	6270	3,000	2,800	16,340
Other Special Departmental Exp	6479	57,250	45,000	57,250
TOTAL OPERATING EXPENSE		299,450	278,720	312,290
TOTAL EXPENDITURES		\$ 299,450	\$ 278,720	\$ 312,290

COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Cellular Phone/Tablet Data Service	50,000		
Sub-total	50,000	6110	Telephone Comm
Contra Costa County Dispatch	188,700		
Sub-total	188,700	6111	Communication Center
Communications Parts & Radios	16,340		
Sub-total	16,340	6270	Maintenance - Equipment
Tablet Command License Fees	16,000		
EBRCSA Subscriber Fees	30,000		
iPad Application License Fees	1,250		
EBRSCA Updated Programming	10,000		
Sub-total	57,250	6479	Other Special Dept Exp
TOTAL	312,290		

APPARATUS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Acquire and upfit two new utility vehicles.
2. Acquire and upfit new BC vehicle.
3. Acquire and upfit new type VI fire apparatus.
4. Promptly maintain and repair district vehicles.

PROGRAM MANAGEMENT

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

APPARATUS

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Maintenance - Equipment	6270	2,000	2,000	2,000
Central Garage Repairs	6271	200,000	200,000	200,000
Central Garage Gasoline & Oil	6272	65,000	55,000	65,000
Central Garage Tires	6273	7,500	9,000	7,500
Aerial Ladder & Pump Testing	6275	1,000	1,000	1,000
Smog Inspections	6276	500	500	500
TOTAL OPERATING EXPENSE		276,000	267,500	276,000
TOTAL EXPENDITURES		\$ 276,000	\$ 267,500	\$ 276,000

APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Batteries	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
On-going maintenance/repairs	200,000		
Sub-total	200,000	6271	Central Garage Repairs
Fuel	65,000		
Sub-total	65,000	6272	Gasoline & Oil
Tire replacement	7,500		
Sub-total	7,500	6273	Central Garage Tires
Annual Ladder Testing	1,000		
Sub-total	1,000	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	276,000		

TRAINING

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2020

1. Support new MOFD education policy
2. Support and advocate training for program managers
3. Increase manipulative fire training opportunities

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling

TRAINING

FISCAL YEAR 2020

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Overtime	5014	12,000	5,000	18,000
TOTAL SALARIES & BENEFITS		\$ 12,000	\$ 5,000	\$ 18,000
Books & Periodicals	6102	2,500	2,000	2,500
Food Supplies	6150	1,500	500	1,500
Dues, Memberships & Prof Fees	6200	325	400	400
CPR Instructors	6314	3,000	1,610	2,000
Burn Trailer Grant/ Maintenance	6352	3,500	3,500	3,500
Testing Materials & Training Prop	6354	12,000	6,000	20,000
Career Development Classes	6357	15,000	10,000	25,000
Target Solutions Online Training	6359	6,500	8,720	9,000
Training Classes Paramedic/EMT	6360	15,000	12,509	10,000
Mandated Training	6361	25,000	8,000	20,000
Recruit Academy	6470	75,000	85,000	40,000
CPR Supplies	6481	3,000	1,300	1,000
TOTAL OPERATING EXPENSE		162,325	139,539	134,900
TOTAL EXPENDITURES		\$ 174,325	\$ 144,539	\$ 152,900

TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	2,500		
Sub-total	2,500	6102	Books & Periodicals
Food for Training Events	1,500		
Sub-total	1,500	6150	Food Supplies
Training Officers Association	400		
Sub-total	400	6200	Dues & Memberships
CPR Instructors	2,000		
Sub-total	2,000	6314	CPR Instructors
Burn Trailer Maintenance	3,500		
Sub-total	3,500	6352	Burn Trailer Maintenance
Materials & Training	20,000		
Sub-total	20,000	6354	Testing Materials & Props
Career Development	25,000		
Sub-total	25,000	6357	Career Development
Annual Maintenance Fee	9,000		
Sub-total	9,000	6359	Target Solutions
Paramedic & EMT Courses	10,000		
Sub-total	10,000	6360	Training Classes

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Mandated Training	20,000		
Sub-total	20,000	6361	Mandated Training
Recruit Academy - 4	40,000		
Sub-total	40,000	6470	Recruit Academy
Heart Assoc Manuals & Cards	1,000		
Sub-total	1,000	6481	CPR Supplies
TOTAL	134,900		

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

FISCAL YEAR 2020

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Property Tax - Current Secured	4010	3,543,473	3,543,473	3,709,744
Investment Earnings	4181	5,000	500	500
Transfers In	4999	1,011,814	1,011,814	1,011,549
TOTAL REVENUES		\$ 4,560,287	\$ 4,555,787	\$ 4,721,793

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Pension Obligation Bond Prin.	7900	2,640,000	2,640,000	2,945,000
Pension Obligation Bond Interest	7901	667,377	667,377	521,609
Lease Agreement Principal	7906	245,000	245,000	250,000
Lease Agreement Interest	7907	76,345	76,345	71,081
Vehicle Lease Principal	7902	86,435	86,435	88,015
Vehicle Lease Interest	7903	2,784	2,784	1,203
Vehicle Lease Principal	7902	560,107	560,107	570,796
Vehicle Lease Interest	7903	41,143	41,143	30,454
TOTAL EXPENDITURES		\$ 4,319,191	\$ 4,319,191	\$ 4,478,158

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

FISCAL YEAR 2020

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

CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2019				\$11,465,000
Reduction in Principal Balance				2,945,000
Interest Due				521,609
Total Payment Due				3,466,609
Principal Outstanding as of June 30, 2020				\$8,520,000
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2020	5.22%	2,945,000	521,609	3,466,609
2021	5.22%	3,265,000	359,527	3,624,527
2022	5.22%	3,610,000	180,090	3,790,090
2023	5.22%	1,645,000	42,935	1,687,935
TOTALS		\$11,465,000	\$1,104,161	\$12,569,161

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE
2015 LEASE AGREEMENT**

FISCAL YEAR 2020

PURPOSE: Purchase two ambulances

CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2019				\$88,015
Reduction in Principal Balance				88,015
Interest Due				1,203
Total Payment Due				89,218
Principal Outstanding as of June 30, 2020				\$0
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2020	1.82%	88,015	1,203	89,218
TOTALS		\$88,015	\$1,203	\$89,218

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

FISCAL YEAR 2020

PURPOSE: Design and construction of Station 43

CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2019				\$3,384,000
Reduction in Principal Balance				250,000
Interest Due				71,081
Total Payment Due				321,081
Principal Outstanding as of June 30, 2020				\$3,134,000
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2020	2.14%	250,000	71,081	321,081
2021	2.14%	256,000	65,699	321,699
2022	2.14%	261,000	60,199	321,199
2023	2.14%	267,000	54,570	321,570
2024	2.14%	272,000	48,835	320,835
2025	2.14%	278,000	42,982	320,982
2026	2.14%	284,000	37,001	321,001
2027	2.14%	290,000	30,890	320,890
2028	2.14%	297,000	24,641	321,641
2029	2.14%	303,000	18,264	321,264
2030	2.14%	310,000	11,737	321,737
2031	2.14%	316,000	5,071	321,071
TOTALS		\$3,384,000	\$470,970	\$3,854,970

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

FISCAL YEAR 2020

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

CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2019				\$1,745,276
Reduction in Principal Balance				570,796
Interest Due				30,454
Total Payment Due				601,250
Principal Outstanding as of June 30, 2020				\$1,174,480
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2020	1.90%	570,796	30,454	601,250
2021	1.90%	581,689	19,560	601,249
2022	1.90%	592,791	8,458	601,249
TOTALS		\$1,745,276	\$58,472	\$1,803,748

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

FISCAL YEAR 2020

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Investment Earnings	4181	10,000	43,000	10,000
Impact Mitigation Fees	4743	40,000	63,200	40,000
Other Revenue	4974		38,286	
Sale of Surplus Property	4980	100,000	58,500	
Transfers In	4999	137,548	137,548	73,451
TOTAL REVENUES		\$ 287,548	\$ 340,534	\$ 123,451

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2019	PROJECTED ACTUALS FY2019	PROPOSED BUDGET FY2020
Bank Fees	7510	100	200	200
Fire Flow Tax Collection Fees	7531	14,000	11,435	14,000
Capital Contingency	7700	97,000	40,000	150,000
Capital Outlay - Apparatus	7703	296,724	296,724	86,000
Buildings-Station 43 Improvement	7706	3,723,394	3,723,394	
Buildings-Station 44 Improvement	7707	50,000	4,700	17,000
Buildings-Station 45 Improvement	7708			30,000
Equipment	7709	84,650	84,650	
TOTAL EXPENDITURES		\$ 4,265,868	\$ 4,161,103	\$ 297,200

CAPITAL PROJECTS FUND

ACCOUNT CODE	DESCRIPTION	BUDGET
7510	Bank Fees	200
7531	Fire Flow Tax Collection Fees	14,000
7700	Capital Contingency - Facilities, Equipment	150,000
7703	Battalion Chief Vehicle	70,000
7703	Thermal Imaging Cameras	16,000
7707	Station 44 Apparatus Door Opener Replacement	17,000
7708	Station 45 Basement Drainage Improvements	30,000
TOTAL CAPITAL PROJECTS FUND		\$ 297,200

TEETER PLAN

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

Tax Losses Reserve Fund

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

PROPERTY TAX & INTERGOVERNMENTAL TAX DEFINITIONS

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

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

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

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

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

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

Example:

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

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

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

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

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



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Gloriann Sasser, Administrative Services Director
DATE: May 15, 2019
SUBJECT: 8.4 – Resolution 19-05 Establishing the 2019/20 Fire Flow Tax Rates for the Orinda and Moraga Service Zones

BACKGROUND

Every year the District is required to set the rate for the Fire Flow Tax in each of the District's two service zones. In order to place the tax on the County Assessor's rolls for fiscal year 2019/20, the tax rate must be established by Board action and then levied against each parcel.

The current year FY2018/19 Fire Flow Tax Rate was established at six cents (\$.06) in both Moraga and Orinda and yielded:

	Orinda Service Zone	Moraga Service Zone	Total 2018/19
Fire Flow Tax Revenue	\$547,942	\$536,303	\$1,084,245

RECOMMENDATION

Staff recommends the Board adopt Resolution No. 19-XX adopting the Fire Flow Tax rate of six cents (\$.06) in both the Moraga and Orinda service zones.

ATTACHMENT

1. Attachment A – Resolution 19-05 - Adopting Fire Flow Tax Rates of Six Cents (\$.06) in the Moraga Service Zone and Six Cents (\$.06) in the Orinda Service Zone, for Fiscal Year 2019/20

RESOLUTION NO. 19-05

**RESOLUTION OF MORAGA-ORINDA FIRE DISTRICT
("DISTRICT") ADOPTING FIRE FLOW TAX RATES OF SIX CENTS (\$.06) IN THE
MORAGA SERVICE ZONE AND SIX CENTS (\$.06) IN THE ORINDA SERVICE
ZONE, FOR FISCAL YEAR 2019/20**

WHEREAS, prior to 1997, the existing fire flow tax rate for what is presently the Moraga Service Zone of the Moraga - Orinda Fire District ("District") was set at a range from zero (\$0.00) to thirty cents (\$0.30) for the predecessor to the District the dependent Moraga Fire Protection District; and

WHEREAS, by Resolution 97-16 of the Contra Costa County Board of Supervisors dated January 14, 1997, the continuation of the fire flow tax within the Moraga Service Zone of the District was made a condition of approval for the consolidation of the two dependent predecessor districts (Moraga Fire Protection District and Orinda Fire Protection District) to form the District; and,

WHEREAS, in 1997, the City of Orinda submitted a ballot measure in the regular statewide election of June 3, 1997, for adoption of a new fire flow tax in what is now the Orinda Service Zone of the District; and,

WHEREAS, the fire flow tax for the Orinda Service Zone was approved by two-thirds of the voters at the June 3, 1997 election in an amount not to exceed six cents (\$0.06), and the fire flow tax was lawfully adopted under both Article XIII A (adopted by Proposition 13) and Article XIII D (adopted by the passage of Proposition 218) of the State Constitution; and,

WHEREAS, the District's respective fire flow taxes are special taxes on property on the secured tax roll, which provide additional funds for fire protection, prevention and suppression and emergency medical services, equipment and related facilities, including water distribution facilities, for fire suppression purposes and for paying the salaries and benefits of firefighting personnel; and,

WHEREAS, the specific amount of the fire flow tax in both the Moraga Service Zone and the Orinda Service Zone of the District is to be determined annually by the District Board of Directors after notice and public hearing; and,

WHEREAS, on or about this date, the District Board considered the establishment of the rate of the fire flow special tax for the Orinda Service Zone and the Moraga Service Zone of the District, for Fiscal Year 2019/20; and,

WHEREAS, the District Chief has recommended that the Board adopt this resolution to establish the fire flow tax at a rate of 6.0 cents, in the Moraga Service Zone and 6.0 cents in the Orinda Service Zone for fiscal year 2019/20 and,

NOW THEREFORE BE IT RESOLVED, the District Board hereby adopts and approves the continuation of the fire flow tax rate of 6.0 cents for the Moraga Service Zone and 6.0 cents for the Orinda Service Zone in Fiscal Year 2019/20.

PASSED, APPROVED and ADOPTED this 15th day of May, 2019 at a regular meeting of the District Board of Directors held on May 15, 2019, at 22 Orinda Way, Orinda, California 94563, on motion made by Director _____, seconded by Director ____, and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dated: May 15, 2019

Steven Danziger, President
Board of Directors

ATTEST:

Patricia Edwards, Interim District Clerk