



Moraga-Orinda Fire District

Board of Directors

REGULAR MEETING

July 17, 2019

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. CONSENT AGENDA
 - 3.1 **Meeting Minutes – June 19, 2019 (regular), July 8, 2019 (special)**
Staff Recommendation: Approve and File
 - 3.2 **Monthly Incident Report for June 2019**
Staff Recommendation: Approve and File
 - 3.3 **Monthly Check/Voucher Register – June 2019**
Staff Recommendation: Approve and File
 - 3.4 **Monthly Financial Report – May 2019**
Staff Recommendation: Approve and File
 - 3.5 **Monthly Financial Report (Preliminary) – June 2019**
Staff Recommendation: Approve and File
4. REGULAR AGENDA
 - 4.1 **PARS OPEB Pre-Funding and Pension Rate Stabilization Trust Program Annual Client Review**
Staff will present information to the Board regarding the Annual OPEB Account Review.
Staff Recommendation: 1) No Action Required; For Information Only
 - 4.2 **Adopt Resolution 19-10 Classifying the Various Components of Fund Balance as Defined in Governmental Accounting Standards Board Statement No. 54 and Adopting a Revised Fund Balance Policy**
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Adopt Resolution 19-10 Classifying the Various Components of Fund Balance as Defined in Governmental Accounting Standards Board Statement No. 54 and Adopting a Revised Fund Balance Policy
 - 4.3 **Citibank Banking Services Contract Update**
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to staff.
 - 4.4 **Authorize the MOFD Board President to Execute on Behalf of the District an Amendment to the Letter of Engagement with Renee Public Law Group, District Counsel Services.**
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize the Board President to Execute on Behalf of the District a New Letter of Engagement with Renee Public Law Group for District Counsel Legal Services.

4.5 North Orinda Shaded Fuel Break Update

Staff will present an update on the North Orinda Shaded Fuel Break Project
Staff Recommendation: 1) No Action Required; For Information Only

5 COMMITTEE REPORTS

5.1 Finance Committee (Directors Danziger and Jorgens)

5.2 Audit Ad Hoc Committee (Director Jex)

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

5.4 Facilities Ad Hoc Committee (Directors Baitx and Donner)

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

6 ANNOUNCEMENTS

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

6.2 Questions and informational comments from Board members and Staff

6.3 Fire Chief Updates

6.4 Communications Received

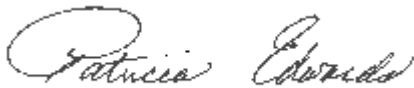
6.5 Future Agenda Items

7 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 July 12, 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

June 19, 2019



1. The Board of Directors convened in Open Session at 6:30 p.m. on June 19, 2019 at the Moraga Library Community Room, 1500 Saint Mary's Road, Moraga, California. President Danziger called the meeting to order and requested an attendance roll call. Director Jorgens was absent. Present were the following Directors and Staff:

Director Baitx	President Danziger	Admin. Services Director Gloriann Sasser
Director Donner	Dave Winnacker, Fire Chief	HR Benefits Manager Christine Russell
Director Jex (via teleconference)		Jonathan Holtzman, District Counsel
		Patricia Edwards, Interim District Clerk

2. PUBLIC COMMENT

President Danziger opened the public comment.

Dennis Fey, Orinda City Councilmember, thanked MOFD for its leadership in fuels reduction. The residents of Orinda appreciate it. He stated that Orinda approved \$50,000 per year in its biennial budget for fuel reduction efforts. Orinda will contact the District to determine the most effective use of the funds on city property. He noted that the Orinda Mayor will send a letter to CalTrans regarding their lack of action on fuel mitigation on the 24 corridor.

Lucas Lambert, Local 1230 representative, encouraged the Board to restore Medic 45. He quoted from the February 10, 2017 grant regarding District staffing. The firefighters' mission is to provide for the community. He stated that restoring the staff to Medic 45 is a better service model which is what the grant was written and accepted for. He recommended: that the directive of the previous Board be revisited; the two additional firefighters currently used as floats to reduce overtime be used to restore the staffing at Medic 45; and that the item be agendaized for a future Board meeting. President Danziger stated that the Board will be discussing this item further.

President Danziger closed the Public Comment.

3. Not used.
4. Not used.
5. Not used.

6. CONSENT AGENDA

- 6.1 **Meeting Minutes – May 15, 2019 (special)**
Staff Recommendation: Approve and File
- 6.2 **Monthly Incident Report for May 2019**
Staff Recommendation: Approve and File
- 6.3 **Monthly Check/Voucher Register – May 2019**
Staff Recommendation: Approve and File
- 6.4 **Monthly Financial Report – April 2019**
Staff Recommendation: Approve and File
- 6.5 **Approval of Payment to Contra Costa County Fire Protection District for Dispatching and Communications Services**
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve payment to Contra Costa County Fire Protection District for dispatching and communications services in the amount of \$186,879.

President Danziger requested that item 6.2 be pulled for discussion.

Motion by Director Donner and seconded by Director Baitx to approve the Consent Agenda items 6.1, 6.3, 6.4, and 6.5. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens). There was no comment from the public.

Item 6.2 - President Danziger requested clarification on the reported Response Time Summary (90th percentile) of 9.03 minutes for EMS/Rescue for Orinda as that seems high. Chief Winnacker responded that the 90th percentile is the high end of the range and is affected by the limited surface street capacity. The median response time of 5.25 minutes is excellent. The Median Turnout times reflect the element which the crews can control and are excellent. President Danziger also questioned the 15.05 Median Response time for Canyon. Chief Winnacker responded that it reflects the distance from Station 41 to Canyon, travel time, finding the correct address, etc.

Motion by President Danziger and seconded by Director Jex to approve Consent Agenda item 6.2. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens). There was no comment from the public.

Chief Winnacker requested that the Board allow item 9.2 to be presented out of order to accommodate the firefighters' schedules. The five new firefighters who graduated from the Alameda Academy are: David Azevedo, James Caglia, Garrison Feil, William Moffett, and Jacob Reberg. The firefighters introduced themselves and gave a brief personal statement. Their probation period is 18 months. The Board members welcomed them to MOFD and wished them well.

7. REGULAR AGENDA

7.1 **Adoption of Annual Operating Budget Fiscal Year 2020; Authorization to Change Fuels Mitigation Program Manager Position from Part-Time, Non-Benefitted to Full-Time, Benefitted with a Monthly Base Salary Range of \$7,000 to \$8,500; Authorize Establishment of Full-Time, Benefitted Office Specialist Position with a Monthly Base Salary Range of \$5,400 to \$6,564**

Chief Winnacker provided the report. Following the budget process, the Budget is presented for Board approval. He noted that \$150,000 was transferred from the capital contingency project funds to the fuels mitigation program. A part time fuels mitigation position is insufficient to oversee the education, assessment, outreach, enforcement, and chipper operations. The huge volume of calls for service and complaints exceeds the capacity of current staff. Enforcing the District's Ordinances for fuels mitigation requires a year round presence for follow through. President Danziger asked if this change is the result of the Board's action at the previous meeting and if the full time position is included in the Budget. Chief Winnacker stated that there are two part time Office Specialists positions. These positions have changed beyond receptionist duties to include administrative support to fire prevention. The afternoon position has not been filled and as a result the front counter duties create interruptions for other staff.

Director Baitx asked if the Budget is balanced and includes 57 firefighter positions. Chief Winnacker stated that there are 17 daily staff and two floaters for a total of 19 staff on the roster. He reported that last year: there were only 20 days when no leave was used; 68 days with only one leave used; and all other days had two or more leave usages. Even fully staffed, there is a need for overtime pay and the cost is \$1M. If the Board requires 19 personnel per day, the cost is \$1.44M to pay for 19 authorized positions. Director Baitx asked if the grant can be used for staffing. Chief Winnacker replied that the grant can be used but it is included in the current Budget. President Danziger noted that the District is in the third and final year of the grant. Director Baitx stated that there should be five staff at Station 45 and the Budget is not balanced at 57 positions. Chief Winnacker noted that overtime is paid for staffing on approximately 280 days per year. President Danziger asked what happens on the 20 days without vacancies. Chief Winnacker replied that the extra person is assigned to Station 43 for operational capability and where a bed is available. Director Donner stated that a fully staffed Station 45 is safer for the community and for staff. Chief Winnacker concurred. President Danziger suggested a special meeting to discuss only staffing numbers. Director Donner concurred. Director Baitx asked if the Budget should be tabled. Director Jex stated that the goal is to increase the general reserve up to 50% which allows the District the financial viability to operate without borrowing money. He does not want to jeopardize what the Board has accomplished. He supports the operating Budget but does not support changing or increasing additional expenditures which the District cannot afford.

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

Motion by President Danziger and seconded by Director Jex to adopt the Annual Operating Budget Fiscal Year 2020; Authorization to Change Fuels Mitigation Program Manager Position from Part-Time, Non-Benefitted to Full-Time, Benefitted with a Monthly Base Salary Range of \$7,000 to \$8,500; Authorize Establishment of Full-Time, Benefitted Office Specialist Position with a Monthly Base Salary Range of \$5,400 to \$6,564. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.2 Resolution 19-07 Establishing the District's Annual Appropriations Limit for Fiscal Year 2019/20

Administrative Services Director Sasser provided the report. Each year the Board of Directors is required to establish an appropriations limit for the District per California Government Code Section 7910. The District's appropriations limit for Fiscal Year 2019/20 is \$30,635,296. President Danziger asked what is meant by 'appropriations limit'. ASD Sasser replied that it limits the amount of taxes which the District can collect. She has never seen an agency exceed its appropriations limit. President Danziger asked if it is based on a formula. ASD Sasser responded that it is.

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

Motion by Director Baitx and seconded by Director Donner to adopt Resolution 19-07 Establishing the District's Annual Appropriations Limit for Fiscal Year 2019/20. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.3 Resolution 19-08 Adopting a Modified Schedule of Cost Recovery Fees for Emergency Medical Services

Chief Winnacker provided the report. Emergency medical services are partially paid for by ambulance transport cost recovery fees and non-transport emergency medical services cost recovery fees. District Resolution No. 13-02, approved in May 2013, adopted a modified schedule of fees. This Resolution and the District's Ambulance Service Agreement with Contra Costa County EMS include a provision for an annual modification to emergency medical services fees. Staff recommends the Board increase ambulance transport fees based on the Consumer Price Index (CPI) for the San Francisco – Oakland – Hayward, CA area. The April 2019 CPI increased 4.01%.

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

Motion by Director Donner and seconded by Director Baitx to adopt Resolution 19-08 Adopting a Modified Schedule of Cost Recovery Fees for Emergency Medical Services. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.4 Authorization to Contract with Definitive Networks, Inc. for Information Technology Services for the period July 1, 2019 through June 30, 2022

Chief Winnacker provided the report. The District has contracted with Definitive Networks, Inc. (DNI) for information technology (IT) services since 2005. Previously, the District owned its own servers and District personnel performed some of the information technology functions. In 2011, the District made significant changes to the way information technology services are obtained. These changes included use of hosted services for core technologies and outsourcing of all information technology functions. The District now employs no staff to perform any information technology functions. DNI performs all information technology services and provides the hosted servers. He noted that there has been a significant change regarding how to connect with the internet. The District anticipates realizing additional information technology savings by replacing leased personal computers with Citrix terminals

that are included in the DNI contract. This change is currently in process. The annual savings for fiber services is \$47,120 and for deployment of Citrix terminals is estimated to be \$4,000.

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

Motion by Director Donner and seconded by Director Baitx Authorizing the Contract with Definitive Networks, Inc. for Information Technology Services for the period July 1, 2019 through June 30, 2022. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.5 Resolution 19-09 Authorizing an Agreement that Designates Citibank, N.A. as a Provider of District Banking Services and the Fire Chief, Administrative Services Director and/or Human Resources Benefits Manager to Execute District Checks, Drafts, Notes or Other Instruments for the Payment of Money

ASD Sasser provided the report. The District uses Citibank for banking services. Due to staffing changes, it is necessary to update authorized signatures with Citibank. The authorized signatures will be the Fire Chief, Administrative Services Director, and the Human Resources Benefits Manager to replace the Fire Marshal. President Danziger asked how long the District has used Citibank and if an RFP was used for this contract. ASD Sasser stated that the District has been with Citibank for more than ten years. An RFP process occurred about five years ago. The District earns enough through its earnings credit to eliminate bank fees. President Danziger asked for the contract's end date. ASD Sasser stated that she will get the information and process an RFP per Board direction. President Danziger asked for this information at the next meeting.

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

Motion by Director Baitx and seconded by Director Donner to adopt Resolution 19-09 Authorizing an Agreement that Designates Citibank, N.A. as a Provider of District Banking Services and the Fire Chief, Administrative Services Director and/or Human Resources Benefits Manager to Execute District Checks, Drafts, Notes or Other Instruments for the Payment of Money. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.6 Third Ambulance Response

Chief Winnacker provided the report. During the May, 2019 meeting, the Board requested a report on MOFD's practice of responding a third ambulance to medical incidents when the primary units are unavailable. MOFD currently staffs a dedicated ambulance at Station 41 and a cross-staffed ambulance at Station 45. When a medical call for service is received, one of these ambulances responds with the nearest fire engine/truck. Due to the distance from the District to receiving hospitals with an Emergency Department, the full life cycle of a medical call is between 60 and 90 minutes with occasional responses that run to several hours due to extended wall time at the hospital or return traffic congestion. In the event that both primary ambulances are committed, the District responds an ambulance from either Station 42 or Station 43. If all three ambulances are committed, the District requests mutual aid from ConFire (via AMR, the contractor for ambulance services) for any subsequent medical calls for service that occur prior to one of the District's ambulances becoming available. For FY20, staff recommends the board approve a base fee for ambulance transport of \$2500. By policy, residents do not pay beyond what their insurance will cover and the district waives any fees beyond that amount. Over the last 12 months, MOFD's average cost recovery per transport is \$697 across all payment categories.

In CY2019, secondary ambulances, either from MOFD or AMR have transported patients 20 times. M42 and M43 have been dispatched 20 times this year with five transports to a receiving facility. The delta in dispatches and transports is a result of a combination of primary ambulances coming available and taking the call, patient refusing transport, or other infrequent circumstances. Average response time to the scene for secondary ambulances is 14.10 minutes. This is extended compared to front line

ambulances due to both delays in transferring equipment from the engine and extended travel time when responding to distant portions of the district. From January 1 to June 12, 2019, AMR was dispatched to the District 34 times in response to 29 incidents. Of these 29 incidents, AMR units arrived on scene 14 times with an average response time of 16.49 minutes. Four of the 14 were Hwy 24 responses and 10 of these were into the District. Year to date, there were five third MOFD ambulance responses and 10 nonfreeway AMR responses into the District. MOFD ambulances have responded into ConFire's jurisdiction (Lafayette) four times during the same period. Eliminating MOFD's third ambulance would increase the number of AMR responses and necessitate discussion with ConFire and AMR. The District currently owns four ambulances that were purchased in 2015 and 2017. These vehicles were purchased with financing and the remaining payments total \$88,015 for the 2015 vehicles and \$250,532 for the 2017 vehicles.

Director Baitx asked if ConFire had an issue with more frequent trips into the District. Chief Winnacker responded that he did not anticipate a concern but the issue has not been discussed. Director Donner noted that even twenty times per year leaves the District vulnerable. He supports discontinuing the third ambulance and recommended that the District discuss with ConFire. Chief Winnacker noted that the third ambulance provides an enhanced service for residents. President Danziger asked if the District has a written agreement with ConFire. ConFire holds the county emergency ambulance response contract. AMR is a subcontractor to ConFire. There is an auto aid agreement in place which allows for the closest resources to respond without regard to political boundaries to insure the best service to the public.

President Danziger opened the public comment.

Kimberleigh Korpus, Town of Moraga Vice Mayor, questioned the difference in the response time between AMR (at 16.49 minutes) and MOFD (at 14.10 minutes). Chief Winnacker clarified that these times were ambulance specific and reflected transport only time not response time for patient care. Director Baitx suggested that the District start a conversation with ConFire. Chief Winnacker noted that ConFire and AMR are under no obligation to respond to MOFD calls. He did not anticipate that they would make changes or allocations to their deployment model to account for MOFD's needs.

Mark McCullah, Local 1230 representative, asked if this item needs to be agendaized. President Danziger responded that the Board will discuss and vote at the next meeting.

President Danziger closed the Public Comment.

7.7 Authorization to Contract with Sequoia Ecological Consulting, Inc. for Environmental Consulting/Monitoring Professional Services for the North Orinda Emergency Fuel Break Project in an Amount Not to Exceed \$500,000

Chief Winnacker provided the report. The District has contracted with the State of California to create a 14-mile long shaded fuel break in North Orinda and Lafayette in partnership with CALFIRE, Contra Costa County Fire Protection District, EBMUD and EBRPD. The project requires environmental and biological professional services and training. Per the District's Purchasing Ordinance, environmental services are considered professional services. Professional services contracts are awarded based on demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. Formal competitive bidding is not required. The North Orinda Emergency Fuel Break Special Revenue Fund Budget contains sufficient appropriations for these services. The services are funded through the District's contract with the State. Staff recommends the Board authorize a contract with Sequoia Ecological Consulting, Inc. in an amount not to exceed \$500,000.

Sequoia Ecological Consulting has a long history of environmental and biological monitoring with ERMUD and EBRPD. Sequoia has a significant history in this area. They are able to scale up for the project to provide the training and monitoring required. It is critical to get a biologist to tag and sign off on the lines for work. President Danziger asked how the \$500K amount was decided. Chief Winnacker stated that the contract is based on time and materials. There may be ten crews working with a trained biologist. The District would pay Sequoia upfront and be reimbursed by the grant.

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

Director Jex questioned if this was a competitive bid or a sole source agreement. Chief Winnacker stated that the District is following Cal Fire's approved rate list.

Motion by Director Baitx and seconded by Director Donner authorizing Contract with Sequoia Ecological Consulting, Inc. for Environmental Consulting/Monitoring Professional Services for the North Orinda Emergency Fuel Break Project in an Amount Not to Exceed \$500,000. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.8 St. Stephen's Episcopal Church Lease Agreement Close Out and Authorize Payment in the Amount of \$55,600 for Upper Parking Lot Paving

Chief Winnacker provided the report. In April 2016, MOFD entered into a lease with St. Stephen's Episcopal Church to house temporary Fire Station 43 in the upper tier of their parking lot. In January 2018, the board approved an increase in the monthly lease payment in recognition of MOFD's extended occupation of the site. At the time of the initial lease, MOFD agreed to repave the upper parking lot tiers upon the removal of the temporary fire station. The original quote was for \$39,975 to complete this work. Following the occupation of the new fire station 43 in May 2019, MOFD posted the apparatus carport for sale as surplus equipment. The carport sold through an on-line auction hosted by a third party provider and was removed in May 2019. The temporary station sold through the same provider and will be removed on June 18, 2019. The sale and pick up of these buildings closes out MOFD's lease with St Stephen's. St. Stephen's has received an updated quote for paving services showing a new construction cost of \$55,600.

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

Director Jex asked if MOFD will get a release from St. Stephen's and if St. Stephen's used a competitive bid. Chief Winnacker stated that St. Stephen's used the same company who provided the original bid in 2016. He was not sure if a competitive bid process was used.

Motion by Director Baitx and seconded by Director Donner authorizing payment in the amount of \$55,600 for upper parking lot paving to St. Stephen's Episcopal Church for Lease Agreement Close Out. Said motion carried a 4-0-1 voice vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

7.9 CASA Compact Update

District Counsel Holtzman provided an update. AB1487 is now in the Senate. Changes were made to the bill on May 16, 2019. The proposed Board will comprise of commissioners from the Metropolitan Transportation Commission and the Association of Bay Area Governments. Their powers will be dependent on placing the measure on the ballot in 2020. The proposed revenue sources remain about the same. He stated that it does not appear at this time that it is a direct threat to District revenues.

President Danziger opened the public comment.

Dennis Fey, Orinda City Council member, concurred with the attorney's assessment. He stated that the Contra Costa Mayors' Conference opposes the bill as do State Senator Glazer and State Assemblyperson Bauer-Kahan. He noted that if Assembly Bill ACA 1 passes into law, it would lower the voter threshold for infrastructure and housing projects to 55%. Theoretically, CASA could pass a region wide housing tax with 55%. This might endanger the city's ability to go out for local taxes.

Dan DeBusschere, Orinda resident, stated that AB 1487 passed the Senate Committee on Housing on June 18, 2019 with a vote of 5-2. He added that HABA element is still in the bill. The Bill then goes to the Senate's Committee on Governance and Finance. He believes that this bill is a "Frankenstein agency" which is hungry for money. He encouraged the Board to send a resolution opposing the bill.

He believes that the bill will threaten the District's revenue stream.

President Danziger stated that the item is informational and the Board cannot vote at this time.

Kimberleigh Korpus, Town of Moraga Vice Mayor, stated that Senator Glazer and Assemblyperson Bauer-Kahan opposed the bill at the Mayors' Conference but Assemblyperson Bauer-Kahan abstained from voting. The bill passed unopposed from the Assembly to the Senate. She stated that there will be a statewide vote but it is a regional issue which has potentially bad consequences for local government. She clarified that the CASA Compact is a group of ideas.

President Danziger requested that the item be agendaized for action at the next Board meeting.

8. COMMITTEE REPORTS

8.1 Finance Committee (Directors Danziger and Jorgens)

No report.

8.2 Audit Ad Hoc Committee (Director Jex)

Director Jex stated that a meeting with the auditors is set for July.

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

No report.

8.4 Facilities Ad Hoc Committee (Directors Baitx and Donner)

No report.

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

No report.

9. ANNOUNCEMENTS

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

No report.

9.2 Questions and informational comments from Board members and Staff

President Danziger reported that he attended the Grand Opening of Station 43. The event went well and was well attended. The punch list is getting shorter. He also attended several fire prevention meetings in the District and a meeting at the Lafayette Orinda Presbyterian Church with about 200 people in attendance. Emergency Preparedness Coordinator Dennis Rein made a presentation at the meeting. On June 18, 2019, President Danziger attended the Diablo Fire Safe Council meeting which included a presentation on fuel breaks by Jim Call, North Orinda Shaded Fuel Break Program Manager.

9.3 Fire Chief Updates

Chief Winnacker reported that five recruits are now on board and on probationary status.

Human Resources Benefits Manager Christine Russell reported there were five internal applications for Fire Captain. All five candidates passed and an eligibility list was established. Jacob Airoila was promoted as of June 6, 2019. There are nine firefighter/paramedic candidates who are moving through the process of paramedic skills, Chief interview, background check and the academy in Berkeley if they qualify. There were fourteen applications for the Fire Marshal position. Four candidates met the minimum qualifications and will be interviewed on June 20, 2019 and the position should be filled by August. The Fire Inspector/Plans Examiner position recruitment is suspended until the Fire Marshal is hired.

Chief Winnacker reported that the firefighters provided a herculean effort to stop the grass fire in Canyon. Due to the unauthorized operation of a drone in the air area, two helicopters and three fixed wing air tanks were unable to provide air support. Moraga Police Department contacted the drone operator. The cause of the fire is unknown.

Mark McCullah reported on a structure fire which started in a garage. Crews from Stations 45 and 43 put out the blaze and the damage was limited to the garage. Director Donner complimented the firefighters on their quick action.

Chief Winnacker stated that he expects the Station 43 punch list to be completed by July.

9.4 Communications Received

President Danziger stated that the only communication was the addendum correcting the testimony regarding the Fire Flow Tax at the May 15, 2019 meeting from Richard J. Olsen.

Chief Winnacker stated that communications from residents are complimentary regarding the professionalism and prompt care of services from staff and average one to three per week.

9.5 Future Agenda Items

10. ADJOURNMENT

At 8:23 p.m., Director Donner's motion to adjourn the meeting was seconded by Director Baitx. Said motion carried a 4-0-1 vote (Ayes: Baitx, Donner, Jex, and Danziger; Noes: None; Absent: Jorgens).

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

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS SPECIAL BOARD MEETING MINUTES

July 8, 2019



1. The Board of Directors convened in Open Session at 6:03 p.m. on July 8, 2019 at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California. President Danziger called the meeting to order and noted that all five Board Directors were present. Present were the following Directors and Staff:

Director Baitx
Director Donner

Director Jex
Director Jorgens

President Danziger
Dave Winnacker, Fire Chief

2. **PUBLIC COMMENT**

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

3. **SPECIAL CALENDAR**

- 3.1 Authorize the Fire Chief to Enter into a Contract with Firestorm Wildland Fire Suppression, Inc. to Perform all Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$2,000,000.

Chief Winnacker provided the report. The District has contracted with the State of California to create a 14-mile long shaded fuel break in North Orinda and Lafayette in partnership with CALFIRE, Contra Costa County Fire Protection District, EBMUD and EBRPD. The District issued a request for proposals on June 14, 2019. The District received three proposals. Firestorm Wildland Fire Suppression, Inc. was selected based on experience, past history working on similar projects, ability to provide the necessary resources, ability to complete the work within the specified time restrictions and price. The North Orinda Emergency Fuel Break Special Revenue Fund Budget contains sufficient appropriations for these services. The services are funded through the District's contract with the State. Staff recommends the Board authorize a contract with Firestorm Wildland Fire Suppression, Inc. for consulting Services for the construction of the North Orinda Shaded Fuel Break Project in an amount not to exceed \$2,000,000. Chief Winnacker noted that the Contract has been vetted through the District's Counsel, CalFire, and the vendor. The pricing and hourly rates in the Contract are from the Department of Labor and CalFire and are standardized rates. The crew bosses will be managing the ten-man modules are qualified safety officers. The hourly rate is verified by District supervision so the daily work tags are reviewed and approved before submitting for payment. The Contract sets the framework that, on a daily and weekly basis, through the work order process and the District's supervision, identifies how the contractor will be paid. The Contract is for time and materials and not for the Project per se. The hard to work on/high cost/low impact areas will be identified and given a lower priority. Director Jex asked how the Project will be supervised and how the supervisors will be selected. Chief Winnacker responded that Jim Call is the Project Manager. Two additional supervisors will be hired. Crews will be working seven days a week on two different overlapping shifts. Two retired CalFire Battalion Chiefs will be hired as supervisors. The Project will use the same forms used on a Wildland Fire Incident. Using a form familiar to CalFire should reduce any challenges during reimbursement. Director Jex questioned the hour rates for the equipment. Chief Winnacker stated that the rates are from the CalFire rates. Director Jex asked if the costs incurred will be reimbursed. Chief Winnacker stated that the costs are reimbursable including administrative fees. Director Jorgens asked if there are variables which the District should be consider for chipping and stump grinding. Chief Winnacker stated that it depends on the land owner, environmental specifications, and archeological sites. The work order for the day includes the specification for the work unit and any environmental or archeological restrictions.

President Danziger asked for details on Firestorm Wildland Fire Suppression, Inc. Chief Winnacker stated that they are based in Chico and have access to a tremendous amount of specialized equipment. They do two classes of work: fire suppression and post fire repair and fuels mitigation. Director Jex asked for the dollar difference in the contracts. Chief Winnacker responded that this is the only bidder who could provide the scale needed. All of the bidders used the CalFire rates. Director Donner asked if the

contractor is confident that the work can be completed. Chief Winnacker stated that the contractor believes the work can be done in six months with two ten man crews. The goal is to have the hand crew work requiring small power equipment completed by August. Director Jorgens asked if they carry fire suppression equipment. Chief Winnacker stated that the crews are required to have fire suppression capability which will include five gallon water packs, hand tools, and staging water trailers. Director Baitx asked if the crews are experienced 'hand crews'. Chief Winnacker stated that they are. Director Jex asked how they charge per tree. Chief Winnacker stated that any tree which is chopped down has been signed off and tagged. Each piece of brush is also assessed and tagged. President Danziger asked if the process to tag trees has begun. Chief Winnacker stated that Sequoia Ecological Consulting is already working on it. In the areas where work has been done, a biologist visits and signs off. This sign off is good for seven days. President Danziger asked that future reports include the names of all bidders.

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

Director Jex questioned the insurance limits. Chief Winnacker stated that they were recommended by Cal Fire and reviewed by District Counsel.

Motion by Director Jorgens and seconded by Director Jex to Authorize the Fire Chief to Enter into a Contract with Firestorm Wildland Fire Suppression, Inc. to Perform all Necessary Services Required for the Construction of the North Orinda Shaded Fuel Break Project in an Amount not to Exceed \$2,000,000. Said motion carried a 5-0 vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Abstain: None; Absent: None).

Chief Winnacker stated that he has already expended some of the \$4M grant funds. Phase One will include hand crew and the occasional tree. Phase Two is the large scale tree removal. The intent is to have at least \$1M as a 'bumper' to cover what is unknown at this time. He plans to hold back some of the money from the grant and ask for an extension to pay for a prescribed burn next year for clean up when conditions are favorable. Director Jorgens asked how updates will be provided to the Board. Chief Winnacker stated that he plans to provide monthly updates regarding money spent, money recovered, and amount remaining. Director Jorgens asked how the progress will be accessed. Chief Winnacker stated that there are two metrics: linear miles and acreage. He will report on both metrics. Director Jorgens asked for before and after pictures. Chief Winnacker stated that drone photos will be available for overflights and 'backpack' to access the understory. New technology will enable the District to estimate the biomass removed. Chief Winnacker stated that MOFD is the only agency using this technology to show fire spread before and after the work which will provide the efficacy of the work in a scientific based process. If other agencies do not use all of their funds, the money is returned to the state. If MOFD can quantify the success of the project, it may be in a better position to secure these unused funds.

4. ADJOURNMENT

At 6:30 p.m., Director Jorgens' motion to adjourn the meeting was seconded by Director Donner. Said motion carried a 5-0 vote (Ayes: Baitx, Donner, Jex, Jorgens, and Danziger; Noes: None; Abstain: None; Absent: None).

Incident Types

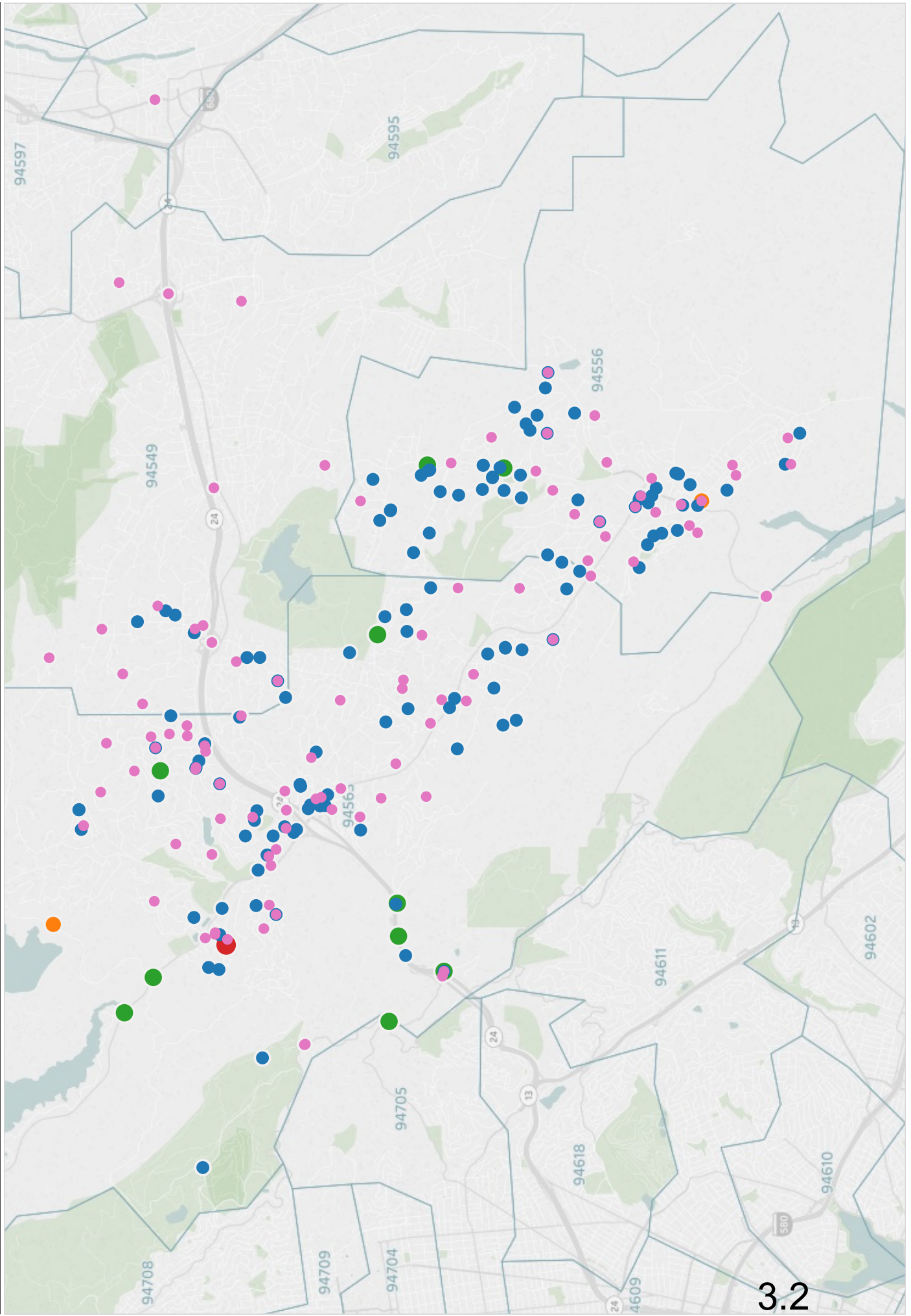
■ All Others (Alarms / Pub Service ..

■ Veg Fires

■ Vehicle Accidents

■ Structure Fires

Incident Location Map for MOFD June 2019



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...

	June, 2019					Totals
	All Others (Alarms / Pub Service / Etc.)	EMS / Rescue	Structure Fires	Veg Fires	Vehicle Accidents	
Incident Totals	126	160	2	3	10	301
Median Turnout	1.27	1.10	2.53	1.05	1.23	1.17
Median Resp Time	6.22	5.73	13.85	14.03	8.33	6.17
Resp Time (90th%)	9.71	9.95	84.42	32.23	12.60	11.92

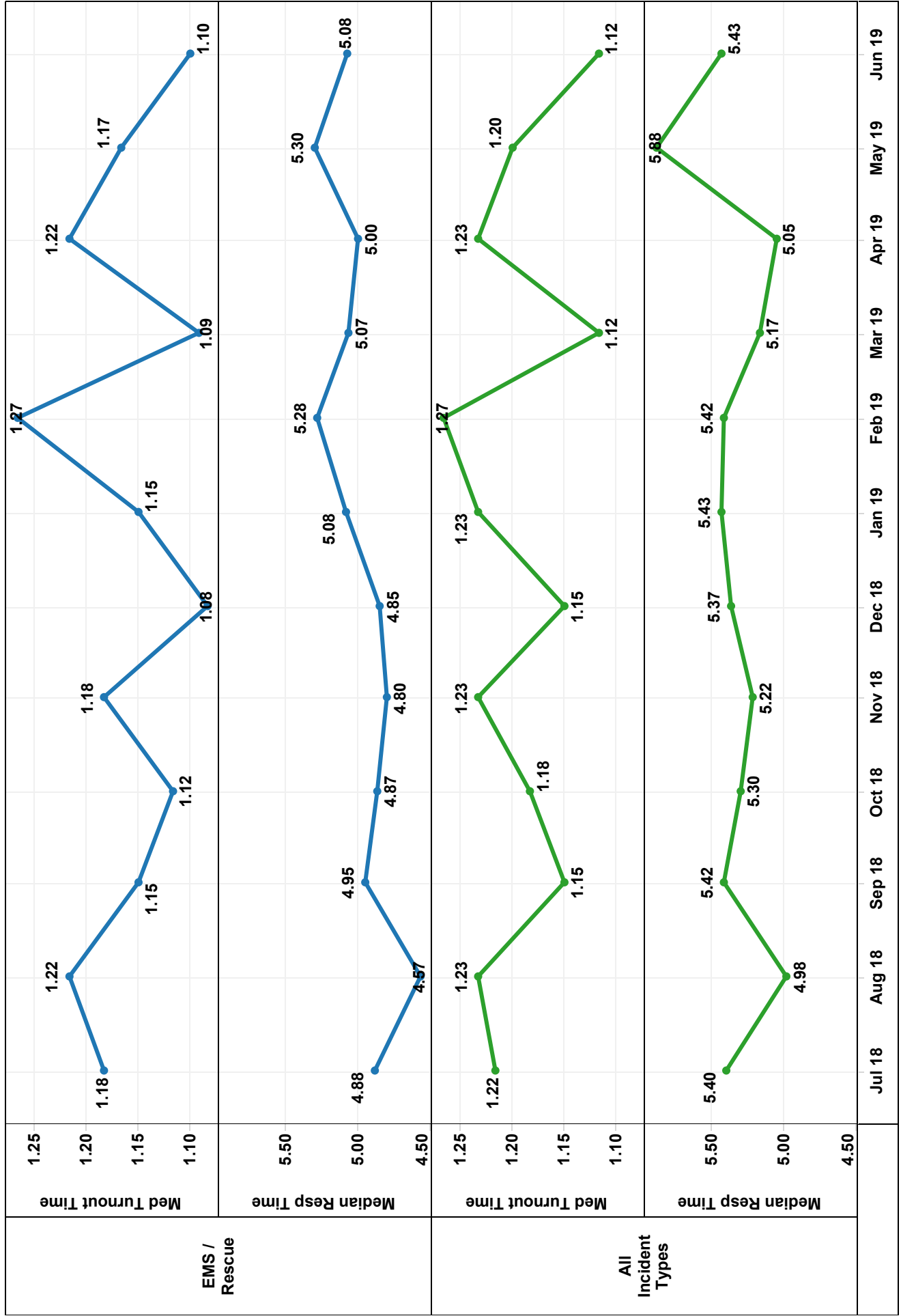
Code 3 Response Time Summary by City and Incident Type. Times shown are based on the First Responding Units Arrival at Scene of Emergency.

	June, 2019					
	Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)	Median Turnout	Median Resp Time
Orinda	62	1.12	5.42	8.35	1.12	5.42
EMS / Rescue	1	1.88	6.17	6.17	1.88	6.17
Structure Fires	22	1.05	5.43	10.36	1.05	5.43
All Other Types	85	1.13	5.43	8.67	1.13	5.43
Totals for City	57	1.02	4.25	6.26	1.02	4.25
Moraga	18	1.32	5.62	10.20	1.32	5.62
EMS / Rescue	75	1.10	4.40	7.22	1.10	4.40
All Other Types	7	1.10	7.40	8.66	1.10	7.40
Totals for City	3	1.00	8.68	8.98	1.00	8.68
Lafayette	10	1.08	7.93	8.74	1.08	7.93
EMS / Rescue	170	1.10	5.11	8.39	1.10	5.11
All Other Types						
Totals for City						
Overall Total						

Response Totals By Incident Type

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Total
All Others (Alarms / Pub Service / Etc.)	111	106	97	105	124	98	110	105	98	98	109	126	1,287
EMS / Rescue	159	179	173	207	164	182	165	159	194	181	167	160	2,090
Structure Fires	2	2	2	2	2	2		2		1	4	2	21
Veg Fires	3	2	3	2	1		1			2		3	17
Vehicle Accidents	15	16	11	24	18	20	23	24	23	19	16	10	219
Grand Total	290	305	286	340	309	302	299	290	315	301	296	301	3,634

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



Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 6/1/2019 Through 6/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
27283	6/10/2019	AFSCME Council 57	121.16	Period Ending 05/31/19
27284	6/10/2019	Air Exchange Inc.	876.40	Plymovent tailpipe modification-Station 43
27285	6/10/2019	Alameda County Fire Depart...	82,500.00	2019 XAL Academy-5 firefighters
27286	6/10/2019	ALSCO - American Linen Divi...	610.52	May 2019 linen
27287	6/10/2019	A T and T	151.81	Acct# 9391053307 05/01/19-05/31/19
27288	6/10/2019	Bound Tree Medical, LLC	335.68	Fentanyl
27289	6/10/2019	Ray Breslau	200.00	MOFD Volunteer uniform reimb.-Breslau
27290	6/10/2019	California Diesel & Power	2,785.58	Generator repair-Control board replacement
27291	6/10/2019	Contra Costa Door	922.04	App Door repair-spring replacement
27292	6/10/2019	Comcast	88.47	8155 40 005 0208428 Station 41-05/29/19-06/28/19
27293	6/10/2019	Definitive Networks, Inc.	19,366.00	Service coverage for May 2019
27294	6/10/2019	Dell Financial Services	570.70	Rental & Admin Fee 05/13/19-06/12/19 A/C #001-8402535-008
27295	6/10/2019	EBMUD	626.34	Water 04/03/19-05/30/19
27296	6/10/2019	Gill's Electric Company, Inc	784.58	Exterior floodlight repair
27297	6/10/2019	IAFF Local 1230 Dues	7,276.34	Period Ending 05/31/19
27298	6/10/2019	IAFF Local 1230 Insurance	1,559.03	Period Ending 05/31/19
27299	6/10/2019	Greg Kennedy	2,160.00	1st quarter 2019 EMS training/prep
27300	6/10/2019	L.N. Curtis & Sons	414.79	Fire weather belt kit and a Kestrel weather meter
27301	6/10/2019	S. J. Mazaika	879.73	Chipping 5/22/19
	6/10/2019	S. J. Mazaika	841.02	Chipping week of 5/29/19
	6/10/2019	S. J. Mazaika	1,040.51	Chipping week of 6/3/19
27302	6/10/2019	Orinda Motors, Inc.	1,515.10	Transmission and oil cooler lines replacement-Unit
27303	6/10/2019	Pacific Gas & Electric	690.46	03/23/19-05/17/19 Station 43
27304	6/10/2019	Dennis Rein	13.00	Comm Support meeting 6/1/19
27305	6/10/2019	Renne Public Law Group, LLP	18,064.05	Services thru 4/30/19
27306	6/10/2019	Seever & Sons Tire Pros	2,401.76	Replacement rear tires for E143
27307	6/10/2019	Duncan Seibert	193.96	CERT Conference-Reimb. fuel
27308	6/10/2019	Shred-it	66.00	November 2018 pick-up
27309	6/10/2019	Smart Clean Building Mainten...	245.00	June 2019 cleaning service
27310	6/10/2019	Verizon Wireless	6,040.50	Account 623714059-00001 Service 04/24/19-05/23
	6/10/2019	Verizon Wireless	301.89	Account 623714059-00003 Service 04/24/19-05/23
	6/10/2019	Verizon Wireless	105.84	Account 623714059-00004 Service 04/24/19-05/23
27311	6/14/2019	ADP, Inc.	1,841.92	HR/Benefit Workforce processing& Payroll fees en 5/13/19
27312	6/14/2019	Airgas USA, LLC	463.59	Tank Rental-Station 41- #2118770 -May 2019
	6/14/2019	Airgas USA, LLC	51.04	Tank Rental-Station 44- #2902766 --May 2019
	6/14/2019	Airgas USA, LLC	311.48	Tank Rental-Station 45- #2867225 --May 2019
27313	6/14/2019	Biomedical Waste Disposal	79.00	June 2019 Medical Waste
	6/14/2019	Biomedical Waste Disposal	79.00	June 2019 Medical Waste A/C #0350
27314	6/14/2019	California Bank of Commerce	26,537.09	Sausal Corporation Account #1079128 MOFD-Stat 43
27315	6/14/2019	EBMUD	188.41	Water 04/05/19-06/04/19 3/4" meter
	6/14/2019	EBMUD	499.84	Water 04/05/19-06/04/19 6" meter
27316	6/14/2019	Fire-End and Croker Corp	379.73	Structure helmet
27317	6/14/2019	Uriel Garcia	3,285.00	GIS services 03/25/19-06/04/19
27318	6/14/2019	Hunt & Sons, Inc.	162.61	Fuel A/C #72371
	6/14/2019	Hunt & Sons, Inc.	1,143.49	Fuel A/C #72372
	6/14/2019	Hunt & Sons, Inc.	740.89	Fuel A/C #72373
	6/14/2019	Hunt & Sons, Inc.	1,146.88	Fuel A/C #72375
27319	6/14/2019	Kaiser Foundation Health Pla...	774.00	Annual physicals
27320	6/14/2019	Eric Lee	200.00	Reimb. CERT Volunteer uniforms
27321	6/14/2019	L.N. Curtis & Sons	170.43	Rescue equipment for E42 and E45
	6/14/2019	L.N. Curtis & Sons	216.41	Structure boots-Rogness
	6/14/2019	L.N. Curtis & Sons	216.41	Structure boots-Sillers
	6/14/2019	L.N. Curtis & Sons	289.51	Wildland boots-Lacy
	6/14/2019	L.N. Curtis & Sons	288.19	Wildland boots-Martinez

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 6/1/2019 Through 6/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
	6/14/2019	L.N. Curtis & Sons	288.19	Wildland boots-Rattary
	6/14/2019	L.N. Curtis & Sons	460.18	Wildland coat-Nichols
27322	6/14/2019	S. J. Mazaika	878.95	Chipping week of 6/10/19
27323	6/14/2019	Moraga Hardware & Lumber	29.46	Lights for under cabinets in cubicles
27324	6/14/2019	National Construction Rentals	34.26	Overhead meter pole-0001 monthly rental-05/29/19-06/25/19
27325	6/14/2019	Office Depot	111.68	Toner cartridge
27326	6/14/2019	Paymentus Group, Inc.	143.55	Credit card fees-May 2019
27327	6/14/2019	Pacific Gas & Electric	721.80	05/06/19-06/04/19 Station 44
	6/14/2019	Pacific Gas & Electric	1,464.03	05/06/19-06/04/19 Station 45 Electric
	6/14/2019	Pacific Gas & Electric	215.51	05/08/19-06/06/19 Station 42 Gas
27328	6/14/2019	Republic Services	530.41	June 2019 Trash A/C#302100093245
	6/14/2019	Republic Services	101.65	June 2019 Trash A/C#302100094052
	6/14/2019	Republic Services	511.09	June 2019 Trash A/C#302100095331
	6/14/2019	Republic Services	101.65	June 2019 Trash A/C#302100108522
27329	6/14/2019	Safeway, Inc	7.24	Water for FF interviews 5/21/19
27330	6/14/2019	Sausal Corporation	238,833.77	Station 43 construction thru 04/30/19
27331	6/14/2019	Shah Kawasaki Architects	2,728.98	Services 05/01/19-05/31/19
27332	6/14/2019	Shred-it	66.00	May 2019 pick-up
27333	6/14/2019	TIAA Commercial Finance, Inc.	223.34	Copier Rental June 2019 A/C #20317889-1
27334	6/20/2019	Alameda County Fire Depart...	749.66	Captain's step bent-Strike Team- Unit 417
	6/20/2019	Alameda County Fire Depart...	7,550.32	Misc. repairs
27335	6/20/2019	American Fidelity	2,949.30	Period Ending 05/31/2019
	6/20/2019	American Fidelity	1,020.22	Supplemental deductions-Period Ending 05/31/19
27336	6/20/2019	A T and T	361.92	Acct# 9391035207 05/12/19-06/11/19
	6/20/2019	A T and T	6.28	Acct#9391060223 05/13/18-06/12/18 Conference calling
27337	6/20/2019	A T and T Mobility	114.72	iPads 05/24/19-06/02/19
27338	6/20/2019	Big O Tires	1,003.20	4 tires-Unit 436
27339	6/20/2019	Bound Tree Medical, LLC	48.62	Cold packs
	6/20/2019	Bound Tree Medical, LLC	62.83	Hot packs
	6/20/2019	Bound Tree Medical, LLC	4,867.83	Misc supplies
27340	6/20/2019	Patrick Carrillo	16.42	Water for Fuel mitigation crew
27341	6/20/2019	CCC Fire Protection District	186,879.00	FY 2018-19 Dispatch Services
27342	6/20/2019	Comcast	88.38	8155 40 006 0191002 Station 44-06/14/19-07/13/19
	6/20/2019	Comcast	88.38	8155 40 006 0191028 Station 43-06/11/19-07/13/19
27343	6/20/2019	Concord Garden Equipment	641.57	Fuel mitigation crew chainsaw
	6/20/2019	Concord Garden Equipment	1,163.57	Stihl chainsaw- E644
27344	6/20/2019	Concord Uniforms	168.23	District aide uniforms
	6/20/2019	Concord Uniforms	2,845.22	Fuel mitigation uniforms
27345	6/20/2019	ECMS, Inc.	6,985.26	PPE inspection and repair
27346	6/20/2019	Fire-End and Croker Corp	1,333.20	4 Structure helmets
	6/20/2019	Fire-End and Croker Corp	2,731.20	5 EMS coats
27347	6/20/2019	Have Air Will Travel, Inc.	330.00	Service call-Station 43- Engine 43
27348	6/20/2019	L.N. Curtis & Sons	5,367.90	2 Structure coats and pants-Elbanna
	6/20/2019	L.N. Curtis & Sons	5,202.60	52 Flash hoods
	6/20/2019	L.N. Curtis & Sons	274.05	6 Flash hoods
	6/20/2019	L.N. Curtis & Sons	732.97	Structure and wildland boots
	6/20/2019	L.N. Curtis & Sons	2,683.95	Structure coat and pants-Lambert
	6/20/2019	L.N. Curtis & Sons	8,051.85	Structure coats & pants-Stiehr,Kalenian, Schwedhe
	6/20/2019	L.N. Curtis & Sons	522.00	Wildland pants-Moffett and Reberg
27349	6/20/2019	Mallory Safety & Supply, LLC	363.19	Calibration gas
	6/20/2019	Mallory Safety & Supply, LLC	1,088.08	Qrae 3 pumped air monitor CEA LEL H2S CO O2
27350	6/20/2019	Mike Marquardt	1,448.62	Reimb. HAV Conference, airfare and hotel
27351	6/20/2019	MCAT Services	1,075.00	Audio and alerting system radio troubleshooting-Station 41
	6/20/2019	MCAT Services	487.50	Audio and alerting system update-Station 41

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 6/1/2019 Through 6/30/2019

Check Number	Check Date	Name	Check Amount	Transaction Description
	6/20/2019	MCAT Services	150.00	Continuing troubleshooting at Station 41
	6/20/2019	MCAT Services	1,262.50	Move alerting system and speakers to new Station
	6/20/2019	MCAT Services	635.01	Upgrading radios
27352	6/20/2019	Office Depot	144.22	Copy paper, files and cleaning supplies
	6/20/2019	Office Depot	280.81	Ink cartridge and copy paper, files and pens
27353	6/20/2019	Pacific Gas & Electric	744.74	05/07/19-06/05/19 Station 41
	6/20/2019	Pacific Gas & Electric	271.58	05/07/19-06/05/19 Admin
27354	6/20/2019	Steve Rogness	145.00	Reimb. GIS class fees
27355	6/20/2019	Staples Advantage	600.83	Misc. supplies
27356	6/20/2019	Verizon Wireless	56.20	12-lead modem wireless 05/11/19-06/10/19
27357	6/20/2019	Wittman Enterprises, LLC	7,204.48	April 2019
	6/20/2019	Wittman Enterprises, LLC	4,722.18	May 2019
27358	6/27/2019	Alert-All Corporation	589.95	MOFD balloons and FF hats
27359	6/27/2019	A T and T Mobility	865.35	Phone Acct #287016079073 05/16/19-06/15/19
27360	6/27/2019	AT&T	75.00	Internet 6/10/19-7/09/19 - Station 43
27361	6/27/2019	Bound Tree Medical, LLC	164.70	Extrication collar
27362	6/27/2019	California Bank of Commerce	10,716.13	Sausal Corporation Account #1079128 MOFD-Stat 43
27363	6/27/2019	Contra Costa Health Services	402.00	CCC Haz Mat Permit-Station 41
	6/27/2019	Contra Costa Health Services	402.00	CCC Haz Mat Permit-Station 42
	6/27/2019	Contra Costa Health Services	402.00	CCC Haz Mat Permit-Station 44
	6/27/2019	Contra Costa Health Services	1,369.00	CCC Haz Mat Permit-Station 45
27364	6/27/2019	Comcast	88.47	8155 40 005 0208436 Station 42-06/24/19-07/23/19
	6/27/2019	Comcast	88.38	8155 40 006 0190996 Station 45-06/23/19-07/22/19
27365	6/27/2019	Concord Garden Equipment	136.04	Chainsaw piston rings
27366	6/27/2019	Consolidated CM	16,541.11	Management services 11/24/18-12/28/18
	6/27/2019	Consolidated CM	686.51	Reimbursables expenses 12/01/18-05/31/19
27367	6/27/2019	Dell Financial Services	302.46	Rental & Admin Fee 06/01/19-06/30/19 A/C #001-8402535-009
27368	6/27/2019	EBMUD	382.95	Water 04/16/19-6/12/19
27369	6/27/2019	FDAC EBA	1,958.58	June 2019 vision & life insur.
27370	6/27/2019	Green Valley International, Inc.	10,000.00	Site mapping with LiAir P220 data-NOSFB
27371	6/27/2019	Hunt & Sons, Inc.	1,055.87	Fuel A/C #72372
27372	6/27/2019	L.N. Curtis & Sons	288.19	Wildland boots- Elbanna
27373	6/27/2019	Mike Marquardt	150.00	UAV skills camp training
27374	6/27/2019	S. J. Mazaika	646.92	Chipping week of 6/24/19
27375	6/27/2019	Mark McCullah	200.00	Paramedic licence renewal-M. McCullah
27376	6/27/2019	Office Depot	117.39	Toner cartridge and cleaning supplies
27377	6/27/2019	Pacific Gas & Electric	1,048.54	05/07/19-06/05/19 Station 42 Electric
	6/27/2019	Pacific Gas & Electric	811.67	05/18/19-06/18/19 Station 43
27378	6/27/2019	Renne Public Law Group, LLP	12,111.50	Services thru 5/31/19
27379	6/27/2019	Sausal Corporation	96,445.15	Station 43 construction thru 05/31/19
27380	6/27/2019	St. Stephen's Episcopal Church	55,600.00	Repave upper parking-St. Stephen's Church
27381	6/27/2019	Scott Watson	25.34	Gloves and earplugs-Reimbursement
27382	6/27/2019	West Coast Code Consultants	10,304.00	Contract FM & Plans examiner/inspector-May 2019
27383	6/27/2019	Mike Yamaguchi	18.13	Red tag registered mail to Hong Kong
CC-0619	6/10/2019	CCCERA Retirement	153,170.54	CCCERA retirement payment-May 2019 contribut
CF061919	6/19/2019	J. P. Morgan Equipment Finan...	44,609.16	Ambulance lease ACH payment- Inv. 1000140303S20190624
CP061	6/9/2019	Calif. Public Employees'	179,315.84	CalPers Health Ins
CU-0619	6/10/2019	1st NorCal Federal Credit Union	1,702.20	Period ending 05/31/19
DD061	6/9/2019	Delta Dental Plan of Calif.	16,196.02	Delta Dental ACH payment
PFA 0619	6/10/2019	Moraga-Orinda Professional F...	1,534.00	Period ending 05/31/19
Stmt 02/22/19b	6/4/2019	U.S. Bank	51.42	A/C #4246-0445-5564-6748 02/22/19- Balao and L
Stmt 04/22/19	6/4/2019	U.S. Bank	8,169.16	A/C #4246-0445-5564-6748 04/22/19

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 6/1/2019 Through 6/30/2019

<u>Check Number</u>	<u>Check Date</u>	<u>Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>
Report Total			1,334,527.18	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 5/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	19,714,860.96	19,861,594.00	(146,733.04)	(0.74)%
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	(22,757.24)	(35,000.00)	12,242.76	(34.98)%
Prop Tax Prior Unsecured	4035	(3,538.78)	(10,000.00)	6,461.22	(64.61)%
Fire Flow Tax	4066	1,084,245.06	1,085,000.00	(754.94)	(0.07)%
Total Taxes		<u>21,720,370.43</u>	<u>21,946,594.00</u>	<u>(226,223.57)</u>	<u>(1.03)%</u>
Use of Money & Property					
Investment Earnings	4181	58,367.27	40,000.00	18,367.27	45.92%
Total Use of Money & Property		<u>58,367.27</u>	<u>40,000.00</u>	<u>18,367.27</u>	<u>45.92%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	74,643.90	154,000.00	(79,356.10)	(51.53)%
Intergovernmental Revenue-Federal Grants	4437	455,979.00	512,000.00	(56,021.00)	(10.94)%
CA FF JAC Training Funds	4440	6,623.15	6,200.00	423.15	6.83%
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>623,699.46</u>	<u>758,653.00</u>	<u>(134,953.54)</u>	<u>(17.79)%</u>
Charges for Service					
Permits	4740	1,474.00	2,000.00	(526.00)	(26.30)%
Plan Review	4741	225,367.00	250,000.00	(24,633.00)	(9.85)%
Inspection Fees	4742	30,466.40	23,000.00	7,466.40	32.46%
Weed Abatement Charges	4744	19,117.86	19,100.00	17.86	0.09%
CPR/First Aid Classes	4745	1,165.00	1,000.00	165.00	16.50%
Reports/ Photocopies	4746	444.00	350.00	94.00	26.86%
Other Charges for Service	4747	9,553.00	10,000.00	(447.00)	(4.47)%
Total Charges for Service		<u>287,587.26</u>	<u>305,450.00</u>	<u>(17,862.74)</u>	<u>(5.85)%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	1,751,368.85	2,121,540.00	(370,171.15)	(17.45)%
Ambulance Service Fee Reimbursements	4899	(151,543.02)	(673,000.00)	521,456.98	(77.48)%
Ambulance Collection Recovery Payments	4900	2,934.57	1,550.00	1,384.57	89.33%
Ground Emergency Medical Transportation	4901	77,389.49	48,542.00	28,847.49	59.43%
Total Charges for Service - Ambulance		<u>1,680,149.89</u>	<u>1,498,632.00</u>	<u>181,517.89</u>	<u>12.11%</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	32,450.97	32,451.00	(0.03)	(0.00)%
Other Revenue-Misc.	4974	13,153.81	5,435.00	7,718.81	142.02%
Misc Rebates & Refunds	4975	14.26	1,000.00	(985.74)	(98.57)%
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>855,833.73</u>	<u>762,886.00</u>	<u>92,947.73</u>	<u>12.18%</u>
Total Revenue		<u>25,226,008.04</u>	<u>25,312,215.00</u>	<u>(86,206.96)</u>	<u>(0.34)%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 5/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	7,954,457.79	8,875,000.00	920,542.21	10.37%
Temporary Salaries	5013	205,303.73	254,531.00	49,227.27	19.34%
Overtime	5014	2,224,026.64	2,550,000.00	325,973.36	12.78%
Deferred Compensation	5015	20,860.00	22,400.00	1,540.00	6.88%
Overtime - Strike Team	5016	469,948.13	550,020.00	80,071.87	14.56%
Worker's Compensation Recovery	5019	(174,930.26)	(136,000.00)	38,930.26	(28.63)%
Payroll Taxes -FICA,SUI	5042	167,688.36	190,000.00	22,311.64	11.74%
Payroll Processing Fees	5043	14,340.71	20,000.00	5,659.29	28.30%
Retirement Contributions	5044	4,202,921.31	4,800,000.00	597,078.69	12.44%
Life/Health Insurance-Permanent Employees	5060	988,540.07	1,120,000.00	131,459.93	11.74%
Employee's-Health Insurance Contribution	5061	(107,133.22)	(106,000.00)	1,133.22	(1.07)%
Retiree Health Insurance	5062	1,122,773.99	1,234,000.00	111,226.01	9.01%
Retiree-Health Insurance Contribution	5063	(324,318.11)	(324,000.00)	318.11	(0.10)%
Unemployment Insurance	5064	2,757.00	18,000.00	15,243.00	84.68%
Retiree-Health OPEB Contribution	5065	407,733.00	439,771.00	32,038.00	7.29%
Vision Insurance	5066	13,853.38	16,000.00	2,146.62	13.42%
Pension Rate Stabilization	5067	1,100,000.00	1,100,000.00	0.00	0.00%
Workers' Compensation Insurance	5070	878,776.00	878,775.00	(1.00)	(0.00)%
Total Salaries & Benefits		19,167,598.52	21,502,497.00	2,334,898.48	10.86%
Operating Expense					
Office Supplies	6100	6,839.29	11,725.00	4,885.71	41.67%
Postage	6101	4,946.73	5,000.00	53.27	1.07%
Books & Periodicals	6102	3,492.82	7,650.00	4,157.18	54.34%
Printer Ink Cartridges	6103	1,979.60	3,000.00	1,020.40	34.01%
Telephone/Communication	6110	35,290.31	50,000.00	14,709.69	29.42%
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	12,835.76	12,845.00	9.24	0.07%
Utilities-PG&E	6122	57,537.96	65,690.00	8,152.04	12.41%
Utilities-Water	6123	12,895.67	13,860.00	964.33	6.96%
Utilities-Medical Waste	6124	2,206.87	3,300.00	1,093.13	33.13%
Small Tools & Instruments	6130	4,373.23	7,000.00	2,626.77	37.53%
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	3,282.23	6,800.00	3,517.77	51.73%
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	10,076.75	11,000.00	923.25	8.39%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 5/31/2019

		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	101,981.24	90,000.00	(11,981.24)	(13.31)%
Food Supplies	6150	1,219.94	4,000.00	2,780.06	69.50%
Safety Clothing & Personal Supplies	6160	104,100.85	150,300.00	46,199.15	30.74%
Non-Safety Clothing & Personal Supplies	6161	650.00	1,500.00	850.00	56.67%
Household Expense	6170	11,092.32	17,000.00	5,907.68	34.75%
Household Expense-Linen	6171	5,270.87	6,880.00	1,609.13	23.39%
Public & Legal Notices	6190	9,716.17	11,000.00	1,283.83	11.67%
Dues, Memberships & Professional Fees	6200	7,412.50	9,695.00	2,282.50	23.54%
EMT/Paramedic Licensure Fees	6201	2,812.00	6,500.00	3,688.00	56.74%
Rent & Leases (Equipment)	6250	27,304.49	35,400.00	8,095.51	22.87%
Computer Software & Maintenance	6251	66,193.46	85,750.00	19,556.54	22.81%
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	817.00	900.00	83.00	9.22%
Air Monitor Maintenance & Replacement	6269	0.00	1,300.00	1,300.00	100.00%
Maintenance -- Equipment	6270	44,446.58	52,500.00	8,053.42	15.34%
Central Garage Repairs	6271	66,514.16	200,000.00	133,485.84	66.74%
Central Garage Gasoline & Oil	6272	70,719.68	65,000.00	(5,719.68)	(8.80)%
Central Garage Tires	6273	8,572.80	7,500.00	(1,072.80)	(14.30)%
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	43.90	500.00	456.10	91.22%
Air Compressor Quarterly Service	6278	1,109.77	1,500.00	390.23	26.02%
Hydro Test SCBA & Oxy Cylinder	6279	26.33	2,500.00	2,473.67	98.95%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	57,479.43	52,000.00	(5,479.43)	(10.54)%
Maintenance -- Grounds	6282	2,113.56	6,400.00	4,286.44	66.98%
Meetings & Travel Expenses	6303	2,050.35	3,875.00	1,824.65	47.09%
Medical - Pre-Emp Processing and Annual Exams	6311	13,325.03	30,000.00	16,674.97	55.58%
Ambulance Billing Administration Fees	6312	54,179.08	62,000.00	7,820.92	12.61%
Outside Attorney Fees	6313	129,663.52	150,000.00	20,336.48	13.56%
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	90,655.83	100,000.00	9,344.17	9.34%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 5/31/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Technology	6319	193,660.00	238,535.00	44,875.00	18.81%
Professional Services - Pre-Employment Investigations	6320	22,195.62	15,000.00	(7,195.62)	(47.97)%
Professional Services - Promotional Exams & Recruitment	6321	1,888.76	6,000.00	4,111.24	68.52%
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	3,243.81	3,500.00	256.19	7.32%
Testing Materials & Training Props	6354	3,164.82	12,000.00	8,835.18	73.63%
Career Development Classes	6357	14,991.06	15,000.00	8.94	0.06%
Target Safety Online Training	6359	2,720.00	6,500.00	3,780.00	58.15%
Training & Education Classes-Paramedic & EMT CE	6360	12,548.96	15,000.00	2,451.04	16.34%
District Sponsored Training-Mandated	6361	5,775.34	25,000.00	19,224.66	76.90%
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	1,284.96	6,500.00	5,215.04	80.23%
Exercise Supplies/Maint.	6476	771.16	5,000.00	4,228.84	84.58%
Recognition Supplies	6478	1,376.43	5,000.00	3,623.57	72.47%
Other Special Departmental Exp	6479	47,206.00	65,350.00	18,144.00	27.76%
Public Education Supplies	6480	3,974.00	3,000.00	(974.00)	(32.47)%
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	21,379.14	22,500.00	1,120.86	4.98%
Misc. Services & Supplies	6490	18,488.28	30,000.00	11,511.72	38.37%
Fire Chief Contingency	6491	33,793.08	35,638.00	1,844.92	5.18%
Property & Liability Insurance	6540	55,621.00	55,621.00	0.00	0.00%
Total Operating Expense		<u>1,814,006.74</u>	<u>2,560,535.00</u>	<u>746,528.26</u>	<u>29.16%</u>
Other Expense					
Bank Fees	7510	3,567.14	3,300.00	(267.14)	(8.10)%
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	967,123.44	1,149,362.00	182,238.56	15.86%
Total Other Expense		<u>970,945.14</u>	<u>1,153,012.00</u>	<u>182,066.86</u>	<u>15.79%</u>
Total Expenditures		<u>21,952,550.40</u>	<u>25,216,044.00</u>	<u>3,263,493.60</u>	<u>12.94%</u>
Excess of Revenues Over/ (Under) Expenditures		<u>3,273,457.64</u>	<u>96,171.00</u>	<u>3,177,286.64</u>	<u>3,303.79%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-18/19
From 7/1/2018 Through 5/31/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Use of Money & Property					
Investment Earnings	4181	53,340.62	10,000.00	43,340.62	433.41%
Total Use of Money & Property		53,340.62	10,000.00	43,340.62	433.41%
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	61,010.00	100,000.00	(38,990.00)	(38.99)%
Transfers In	4999	0.00	137,548.00	(137,548.00)	(100.00)%
Total Other Revenue		99,296.50	237,548.00	(138,251.50)	(58.20)%
Total Revenue		215,837.12	287,548.00	(71,710.88)	(24.94)%
Expenditures					
Other Expense					
Bank Fees	7510	200.00	100.00	(100.00)	(100.00)%
Fire Flow Tax Collection Fees	7531	11,434.68	14,000.00	2,565.32	18.32%
Capital Contingency-Facilities, ...	7700	25,042.88	97,000.00	71,957.12	74.18%
Apparatus/Vehicles-Fixed Asset...	7703	5,857.91	296,724.00	290,866.09	98.03%
Buildings-Station #43-Fixed Ass...	7706	2,998,605.66	3,723,394.00	724,788.34	19.47%
FEMA (AFG) Grants-Fixed Asse...	7707	4,646.64	50,000.00	45,353.36	90.71%
Misc. Equipment Expense	7709	59,012.38	84,650.00	25,637.62	30.29%
Total Other Expense		3,104,800.15	4,265,868.00	1,161,067.85	27.22%
Total Expenditures		3,104,800.15	4,265,868.00	1,161,067.85	27.22%
Excess of Revenues Over/ (Under) Expenditures		(2,888,963.03)	(3,978,320.00)	1,089,356.97	(27.38)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-18/19
From 7/1/2018 Through 5/31/2019

		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	575.05	5,000.00	(4,424.95)	(88.50)%
Total Use of Money & Property		575.05	5,000.00	(4,424.95)	(88.50)%
Other Revenue					
Transfers In	4999	967,123.44	1,011,814.00	(44,690.56)	(4.42)%
Total Other Revenue		967,123.44	1,011,814.00	(44,690.56)	(4.42)%
Total Revenue		4,511,171.49	4,560,287.00	(49,115.51)	(1.08)%
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	603,128.05	646,542.00	43,413.95	6.71%
Apparatus Lease Interest Payment	7903	42,730.43	43,927.00	1,196.57	2.72%
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		4,275,042.87	4,319,191.00	44,148.13	1.02%
Total Expenditures		4,275,042.87	4,319,191.00	44,148.13	1.02%
Excess of Revenues Over/ (Under) Expenditures		236,128.62	241,096.00	(4,967.38)	(2.06)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - NOSFB Fund Actual to Budget-18/19
From 7/1/2018 Through 5/31/2019

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Intergovernmental Revenue					
Misc State Aid/ Grants	4435	0.00	4,000,000.00	(4,000,000.00)	(100.00)%
Total Intergovernmental Revenue		0.00	4,000,000.00	(4,000,000.00)	(100.00)%
Total Revenue		0.00	4,000,000.00	(4,000,000.00)	(100.00)%
Expenditures					
Salaries & Benefits					
Temporary Salaries	5013	624.19	25,000.00	24,375.81	97.50%
Payroll Taxes -FICA,SUI	5042	228.80	1,750.00	1,521.20	86.93%
Total Salaries & Benefits		852.99	26,750.00	25,897.01	96.81%
Operating Expense					
Professional Services	6317	0.00	500,000.00	500,000.00	100.00%
Exterior Hazard Removal	6323	0.00	3,473,250.00	3,473,250.00	100.00%
Total Operating Expense		0.00	3,973,250.00	3,973,250.00	100.00%
Total Expenditures		852.99	4,000,000.00	3,999,147.01	99.98%
Excess of Revenues Over/ (Under) Expenditures		(852.99)	0.00	(852.99)	0.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary General Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	19,714,860.96	19,861,594.00	(146,733.04)	(0.74)%
Property Tax-Supplemental	4011	568,191.52	300,000.00	268,191.52	89.40%
Property Tax-Unitary	4013	238,262.43	200,000.00	38,262.43	19.13%
Property Tax-Curr Unsecured	4020	645,788.66	600,000.00	45,788.66	7.63%
Prop Tax- Prior Secured	4030	(29,636.70)	(55,000.00)	25,363.30	(46.12)%
Prop Tax-Prior Supplement	4031	(22,757.24)	(35,000.00)	12,242.76	(34.98)%
Prop Tax Prior Unsecured	4035	16,370.95	(10,000.00)	26,370.95	(263.71)%
Fire Flow Tax	4066	1,084,245.06	1,085,000.00	(754.94)	(0.07)%
Total Taxes		<u>22,215,325.64</u>	<u>21,946,594.00</u>	<u>268,731.64</u>	<u>1.22%</u>
Use of Money & Property					
Investment Earnings	4181	58,367.27	40,000.00	18,367.27	45.92%
Total Use of Money & Property		<u>58,367.27</u>	<u>40,000.00</u>	<u>18,367.27</u>	<u>45.92%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	76,523.04	154,000.00	(77,476.96)	(50.31)%
Intergovernmental Revenue-Federal Grants	4437	550,042.50	512,000.00	38,042.50	7.43%
CA FF JAC Training Funds	4440	6,623.15	6,200.00	423.15	6.83%
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>719,642.10</u>	<u>758,653.00</u>	<u>(39,010.90)</u>	<u>(5.14)%</u>
Charges for Service					
Permits	4740	1,474.00	2,000.00	(526.00)	(26.30)%
Plan Review	4741	256,485.00	250,000.00	6,485.00	2.59%
Inspection Fees	4742	32,609.40	23,000.00	9,609.40	41.78%
Weed Abatement Charges	4744	19,117.86	19,100.00	17.86	0.09%
CPR/First Aid Classes	4745	1,165.00	1,000.00	165.00	16.50%
Reports/ Photocopies	4746	459.00	350.00	109.00	31.14%
Other Charges for Service	4747	9,749.00	10,000.00	(251.00)	(2.51)%
Total Charges for Service		<u>321,059.26</u>	<u>305,450.00</u>	<u>15,609.26</u>	<u>5.11%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	1,751,368.85	2,121,540.00	(370,171.15)	(17.45)%
Ambulance Service Fee Reimbursements	4899	(151,543.02)	(673,000.00)	521,456.98	(77.48)%
Ambulance Collection Recovery Payments	4900	1,801.11	1,550.00	251.11	16.20%
Ground Emergency Medical Transportation	4901	77,389.49	48,542.00	28,847.49	59.43%
Total Charges for Service - Ambulance		<u>1,679,016.43</u>	<u>1,498,632.00</u>	<u>180,384.43</u>	<u>12.04%</u>
Other Revenue					
Other Revenue-Strike Team Recovery	4971	849,878.86	722,458.00	127,420.86	17.64%
Other Revenue & Financing Sources	4972	32,450.97	32,451.00	(0.03)	(0.00)%
Other Revenue-Misc.	4974	15,153.81	5,435.00	9,718.81	178.82%
Misc Rebates & Refunds	4975	30,905.99	1,000.00	29,905.99	2,990.60%
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>929,038.06</u>	<u>762,886.00</u>	<u>166,152.06</u>	<u>21.78%</u>
Total Revenue		<u>25,922,448.76</u>	<u>25,312,215.00</u>	<u>610,233.76</u>	<u>2.41%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary General Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	8,635,368.70	8,875,000.00	239,631.30	2.70%
Temporary Salaries	5013	232,329.64	254,531.00	22,201.36	8.72%
Overtime	5014	2,359,978.68	2,550,000.00	190,021.32	7.45%
Deferred Compensation	5015	22,652.00	22,400.00	(252.00)	(1.13)%
Overtime - Strike Team	5016	469,948.13	550,020.00	80,071.87	14.56%
Contract Services	5018	10,304.00	0.00	(10,304.00)	0.00%
Worker's Compensation Recovery	5019	(179,935.78)	(136,000.00)	43,935.78	(32.31)%
Payroll Taxes -FICA,SUI	5042	181,995.11	190,000.00	8,004.89	4.21%
Payroll Processing Fees	5043	17,637.57	20,000.00	2,362.43	11.81%
Retirement Contributions	5044	4,580,276.50	4,800,000.00	219,723.50	4.58%
Life/Health Insurance-Permanent Employees	5060	1,083,122.60	1,120,000.00	36,877.40	3.29%
Employee's-Health Insurance Contribution	5061	(115,554.96)	(106,000.00)	9,554.96	(9.01)%
Retiree Health Insurance	5062	1,224,275.45	1,234,000.00	9,724.55	0.79%
Retiree-Health Insurance Contribution	5063	(353,170.22)	(324,000.00)	29,170.22	(9.00)%
Unemployment Insurance	5064	2,757.00	18,000.00	15,243.00	84.68%
Retiree-Health OPEB Contribution	5065	407,733.00	439,771.00	32,038.00	7.29%
Vision Insurance	5066	15,105.46	16,000.00	894.54	5.59%
Pension Rate Stabilization	5067	1,100,000.00	1,100,000.00	0.00	0.00%
Workers' Compensation Insurance	5070	878,776.00	878,775.00	(1.00)	(0.00)%
Total Salaries & Benefits		20,573,598.88	21,502,497.00	928,898.12	4.32%
Operating Expense					
Office Supplies	6100	7,293.07	11,725.00	4,431.93	37.80%
Postage	6101	4,946.73	5,000.00	53.27	1.07%
Books & Periodicals	6102	4,152.89	7,650.00	3,497.11	45.71%
Printer Ink Cartridges	6103	2,398.51	3,000.00	601.49	20.05%
Telephone/Communication	6110	44,752.55	50,000.00	5,247.45	10.49%
Dispatch/Comm Center Services w/ AVL MDT	6111	186,879.00	188,700.00	1,821.00	0.97%
Utilities- Sewer	6120	3,649.67	5,400.00	1,750.33	32.41%
Utilities-Garbage	6121	14,080.56	12,845.00	(1,235.56)	(9.62)%
Utilities-PG&E	6122	63,506.29	65,690.00	2,183.71	3.32%
Utilities-Water	6123	14,593.21	13,860.00	(733.21)	(5.29)%
Utilities-Medical Waste	6124	2,364.87	3,300.00	935.13	28.34%
Small Tools & Instruments	6130	4,788.02	7,000.00	2,211.98	31.60%
Minor Equipment/Furniture	6131	1,965.21	1,500.00	(465.21)	(31.01)%
Computer Equipment & Supplies	6132	1,589.53	3,000.00	1,410.47	47.02%
Gas Power Chain Saw/Other Equipmen	6133	5,750.67	6,800.00	1,049.33	15.43%
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	10,076.75	11,000.00	923.25	8.39%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary General Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		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	107,793.50	90,000.00	(17,793.50)	(19.77)%
Food Supplies	6150	1,583.26	4,000.00	2,416.74	60.42%
Safety Clothing & Personal Supplies	6160	140,435.19	150,300.00	9,864.81	6.56%
Non-Safety Clothing & Personal Supplies	6161	650.00	1,500.00	850.00	56.67%
Household Expense	6170	13,644.55	17,000.00	3,355.45	19.74%
Household Expense-Linen	6171	5,881.39	6,880.00	998.61	14.51%
Public & Legal Notices	6190	9,716.17	11,000.00	1,283.83	11.67%
Dues, Memberships & Professional Fees	6200	7,512.50	9,695.00	2,182.50	22.51%
EMT/Paramedic Licensure Fees	6201	3,102.00	6,500.00	3,398.00	52.28%
Rent & Leases (Equipment)	6250	29,744.18	35,400.00	5,655.82	15.98%
Computer Software & Maintenance	6251	66,208.45	85,750.00	19,541.55	22.79%
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	5,150.00	3,000.00	(2,150.00)	(71.67)%
BAAQMD & Environmental Health Fees	6266	817.00	900.00	83.00	9.22%
Air Monitor Maintenance & Replacement	6269	1,451.27	1,300.00	(151.27)	(11.64)%
Maintenance -- Equipment	6270	49,426.47	52,500.00	3,073.53	5.85%
Central Garage Repairs	6271	76,511.87	200,000.00	123,488.13	61.74%
Central Garage Gasoline & Oil	6272	76,110.93	65,000.00	(11,110.93)	(17.09)%
Central Garage Tires	6273	12,307.76	7,500.00	(4,807.76)	(64.10)%
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	43.90	500.00	456.10	91.22%
Air Compressor Quarterly Service	6278	1,109.77	1,500.00	390.23	26.02%
Hydro Test SCBA & Oxy Cylinder	6279	26.33	2,500.00	2,473.67	98.95%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	64,540.80	52,000.00	(12,540.80)	(24.12)%
Maintenance -- Grounds	6282	2,907.26	6,400.00	3,492.74	54.57%
Meetings & Travel Expenses	6303	2,091.88	3,875.00	1,783.12	46.02%
Medical - Pre-Emp Processing and Annual Exams	6311	14,099.03	30,000.00	15,900.97	53.00%
Ambulance Billing Administration Fees	6312	66,105.74	62,000.00	(4,105.74)	(6.62)%
Outside Attorney Fees	6313	147,958.87	150,000.00	2,041.13	1.36%
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	26,725.00	40,000.00	13,275.00	33.19%
Professional Services - Labor Negotiator	6318	90,655.83	100,000.00	9,344.17	9.34%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary General Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Technology	6319	232,392.00	238,535.00	6,143.00	2.58%
Professional Services - Pre-Employment Investigations	6320	22,195.62	15,000.00	(7,195.62)	(47.97)%
Professional Services - Promotional Exams & Recruitment	6321	1,896.00	6,000.00	4,104.00	68.40%
Professional Services-OPEB Actuarial Valuation	6322	5,504.76	4,741.00	(763.76)	(16.11)%
Exterior Hazard Removal	6323	15,014.13	25,000.00	9,985.87	39.94%
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	3,243.81	3,500.00	256.19	7.32%
Testing Materials & Training Props	6354	3,194.12	12,000.00	8,805.88	73.38%
Career Development-Discretionary Classes	6356	150.00	0.00	(150.00)	0.00%
Career Development Classes	6357	15,129.06	15,000.00	(129.06)	(0.86)%
Target Safety Online Training	6359	2,720.00	6,500.00	3,780.00	58.15%
Training & Education Classes-Paramedic & EMT CE	6360	12,860.16	15,000.00	2,139.84	14.27%
District Sponsored Training-Mandated	6361	7,776.51	25,000.00	17,223.49	68.89%
Election Expense	6465	14,929.93	14,730.00	(199.93)	(1.36)%
Recruiting Costs	6470	92,500.00	75,000.00	(17,500.00)	(23.33)%
Strike Team Supplies	6474	12,962.98	15,000.00	2,037.02	13.58%
Community Emergency Response Team	6475	1,405.95	6,500.00	5,094.05	78.37%
Exercise Supplies/Maint.	6476	771.16	5,000.00	4,228.84	84.58%
Recognition Supplies	6478	1,445.11	5,000.00	3,554.89	71.10%
Other Special Departmental Exp	6479	50,128.80	65,350.00	15,221.20	23.29%
Public Education Supplies	6480	4,683.03	3,000.00	(1,683.03)	(56.10)%
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	22,676.95	22,500.00	(176.95)	(0.79)%
Misc. Services & Supplies	6490	24,786.73	30,000.00	5,213.27	17.38%
Fire Chief Contingency	6491	38,248.08	35,638.00	(2,610.08)	(7.32)%
Property & Liability Insurance	6540	55,621.00	55,621.00	0.00	0.00%
Total Operating Expense		2,281,997.82	2,560,535.00	278,537.18	10.88%
Other Expense					
Bank Fees	7510	3,750.69	3,300.00	(450.69)	(13.66)%
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	1,149,280.60	1,149,362.00	81.40	0.01%
Total Other Expense		1,153,285.85	1,153,012.00	(273.85)	(0.02)%
Total Expenditures		24,008,882.55	25,216,044.00	1,207,161.45	4.79%
Excess of Revenues Over/ (Under) Expenditures		1,913,566.21	96,171.00	1,817,395.21	1,889.75%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary General Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

<u>Current Period Actual</u>	<u>Total Budget \$ - Original</u>	<u>Total Budget \$ Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
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Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary Capital Projects Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		Current Period Actual	YTD Budget - Original	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Use of Money & Property					
Investment Earnings	4181	53,340.62	10,000.00	43,340.62	433.41%
Total Use of Money & Property		53,340.62	10,000.00	43,340.62	433.41%
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	61,010.00	100,000.00	(38,990.00)	(38.99)%
Transfers In	4999	137,548.00	137,548.00	0.00	0.00%
Total Other Revenue		236,844.50	237,548.00	(703.50)	(0.30)%
Total Revenue		353,385.12	287,548.00	65,837.12	22.90%
Expenditures					
Other Expense					
Bank Fees	7510	200.00	100.00	(100.00)	(100.00)%
Fire Flow Tax Collection Fees	7531	11,434.68	14,000.00	2,565.32	18.32%
Capital Contingency-Facilities, ...	7700	27,390.39	97,000.00	69,609.61	71.76%
Apparatus/Vehicles-Fixed Asset...	7703	5,857.91	296,724.00	290,866.09	98.03%
Buildings-Station #43-Fixed Ass...	7706	3,468,655.86	3,723,394.00	254,738.14	6.84%
FEMA (AFG) Grants-Fixed Asse...	7707	4,646.64	50,000.00	45,353.36	90.71%
Misc. Equipment Expense	7709	59,371.61	84,650.00	25,278.39	29.86%
Total Other Expense		3,577,557.09	4,265,868.00	688,310.91	16.14%
Total Expenditures		3,577,557.09	4,265,868.00	688,310.91	16.14%
Excess of Revenues Over/ (Under) Ex...		(3,224,171.97)	(3,978,320.00)	754,148.03	(18.96)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-18/19
From 7/1/2018 Through 6/30/2019

		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	575.05	5,000.00	(4,424.95)	(88.50)%
Total Use of Money & Property		575.05	5,000.00	(4,424.95)	(88.50)%
Other Revenue					
Transfers In	4999	1,011,732.60	1,011,814.00	(81.40)	(0.01)%
Total Other Revenue		1,011,732.60	1,011,814.00	(81.40)	(0.01)%
Total Revenue		4,555,780.65	4,560,287.00	(4,506.35)	(0.10)%
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	646,541.22	646,542.00	0.78	0.00%
Apparatus Lease Interest Payment	7903	43,926.42	43,927.00	0.58	0.00%
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		4,319,652.03	4,319,191.00	(461.03)	(0.01)%
Total Expenditures		4,319,652.03	4,319,191.00	(461.03)	(0.01)%
Excess of Revenues Over/ (Under) Expenditures		236,128.62	241,096.00	(4,967.38)	(2.06)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Preliminary NOSFB Fund Actual to Budget
From 7/1/2018 Through 6/30/2019

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original	
Revenue						
Intergovernmental Revenue						
	Misc State Aid/ Grants	4435	0.00	4,000,000.00	(4,000,000.00)	(100.00)%
	Total Intergovernmental Revenue		0.00	4,000,000.00	(4,000,000.00)	(100.00)%
	Total Revenue		0.00	4,000,000.00	(4,000,000.00)	(100.00)%
Expenditures						
Salaries & Benefits						
	Temporary Salaries	5013	10,371.36	25,000.00	14,628.64	58.51%
	Payroll Taxes -FICA,SUI	5042	793.40	1,750.00	956.60	54.66%
	Total Salaries & Benefits		11,164.76	26,750.00	15,585.24	58.26%
Operating Expense						
	Professional Services	6317	112,148.38	500,000.00	387,851.62	77.57%
	Exterior Hazard Removal	6323	0.00	3,473,250.00	3,473,250.00	100.00%
	Total Operating Expense		112,148.38	3,973,250.00	3,861,101.62	97.18%
	Total Expenditures		123,313.14	4,000,000.00	3,876,686.86	96.92%
Excess of Revenues Over/ (Under)			(123,313.14)	0.00	(123,313.14)	0.00%
Expenditures						



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Gloriann Sasser, Administrative Services Director
DATE: July 17, 2019
SUBJECT: Item 4.1 – PARS OPEB Pre-Funding and Pension Rate Stabilization Trust Program Annual Client Review

BACKGROUND

The District pre-funds retiree healthcare benefits using an irrevocable trust. The District also sets aside money in a pension rate stabilization trust. The District participates in the Public Agency Retirement Services (PARS) Public Agencies Post-Employment Benefits Trust. PARS provides an annual client review of the trust program. Representatives from PARS and HighMark Capital Management will attend the Board meeting and present the annual review.

RECOMMENDATION

None – Information only

ATTACHMENTS

Attachment A – OPEB Pre-Funding Trust Program & Pension Rate Stabilization Program Client Review



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: July 17, 2019

SUBJECT: Item 4.2 – Adopt Resolution 19-10 Classifying the Various Components of Fund Balance as Defined in Governmental Accounting Standards Board Statement No. 54 and Adopting a Revised Fund Balance Policy.

BACKGROUND

The District has a Fund Balance Policy (Policy) that requires annual review by the Board. Staff has reviewed the Policy and recommends no changes.

Fund Balance Components – GASB 54

GASB 54 requires the following components of fund balance:

- Nonspendable – Fund balance that cannot be spent because it is either not in a spendable form or it is legally or contractually required to be maintained intact. For example, the District has prepaid items amounts of fund balance that are nonspendable. This is the most restrictive category of fund balance.
- Restricted – Fund balance that can be spent only for a specific purpose as stipulated by constitution, legislation or an external resource provider. The fund balance in the District's Debt Service Fund is classified as restricted because the District's taxable pension obligation bonds agreements legally require the District to maintain these resources for the payment of debt obligations. Fund balance from money placed in the District's pension trust fund account is classified as restricted because the money is externally restricted by the requirements of the trust.
- Committed – Fund balance that can be spent only for a specific purpose as determined by formal action taken by the Board of Directors. The Policy establishes one category of Committed Fund Balance for capital projects.
- Assigned – Fund balance that is intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board is required to delegate authority to an official to assign amounts to be used for specific purposes. The Policy establishes two categories of Assigned Fund Balance: for a subsequent year's budget deficit or for other categories as determined by the fire chief or administrative services director.
- Unassigned – All spendable amounts not contained in the other classifications.

Minimum Fund Balance – Risk Analysis

The 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 General Fund is the District's main operating fund. The financial health of the General Fund is critical to District financial sustainability and financial health. It is fiscally prudent to maintain a reasonable amount of unrestricted minimum fund balance in the General Fund in order to have reserves available for near-term operating contingencies. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates.

The appropriate level of fund balance for a government agency depends on the amount of risk the government agency faces. The District's revenue stream is stable. Over the last ten years, property tax revenue has increased every year except two (2012 and 2013). In the two years of decline, the revenue decrease was a relatively nominal amount (largest decrease was \$357K.) The District's property tax revenue is stable.

The majority of the District's expenditures are salaries and benefits. Salaries expenditures are primarily controlled by the Board through labor agreements and the addition or reduction of positions. Health insurance expenditures for active employees and retirees are capped by the District and controlled.

Pension expenditures are not controlled by the Board and are volatile. Pension expenditures are highly susceptible to economic changes, to actuarial assumption changes and CCCERA Board actions. The District faces risk in the area of pension costs. In order to mitigate this risk, the District established a pension rate stabilization trust fund to set aside money to pre-fund pension costs.

Another risk area to consider is unfunded liabilities. Unfunded liabilities are the extent to which the actuarial accrued liability of a plan exceeds the assets of the plan. The District has unfunded liabilities for pension and for retiree health insurance. For pension unfunded liabilities, CCCERA requires the District to pay down the unfunded liability using an 18 year closed amortization period and 7% discount rate. Pension rate stabilization trust funds can be used to pay for unfunded pension liabilities.

For retiree health insurance unfunded liabilities, the District has made significant progress to mitigate this risk area. In 2013, the District capped the amount the District pays for retiree health benefits and significantly reduced retiree health benefits to the minimum for new hires. In 2015, the District established a trust fund and began to pre-fund other post-employment benefits (OPEB.) Both of these steps reduced the District's unfunded liabilities for retiree health and reduced risk. In addition, District funding policy is to pre-fund the full annual required contribution. The Long Range Financial Forecast includes contributions equal to the full annual required contribution to the OPEB trust fund every year for the next 10 years.

The District's infrastructure is another area to consider. The primary risk areas of infrastructure for the District are buildings. Station 43 construction is complete. Station 41 and Administration are due for significant improvements. The District's long term capital plan identifies necessary improvements and replacements over the next 10 years. The District has property insurance that covers many areas of infrastructure risk. In the event of an earthquake the District is exposed to some infrastructure risk.

The District's CCCERA pension costs and unfunded liabilities for pension obligations are the highest risk areas for the District. The District also has some infrastructure risk in the event of an earthquake or other catastrophic event not covered by property insurance.

Minimum Fund Balance – General Fund

The Government Finance Officers Association (GFOA) recommends a minimum of no less than two months of general fund operating revenues or expenditures (17%.) District Policy is 17% of budgeted general fund revenue.

RECOMMENDATION

The District has made significant progress toward mitigating its high risk areas of pension costs and unfunded liabilities. Nevertheless, these risks are significant. Staff recommends the District continue to 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. No changes to the Policy are recommended at this time.

Recommended Action

- 1) Discuss 2) Deliberate 3) Adopt Resolution 19-10 classifying the various components of fund balance as defined in Governmental Accounting Standards Board Statement No. 54 and adopting a fund balance policy.

ATTACHMENTS

Attachment A – Moraga-Orinda Fire District Policy 12 - Fund Balance Policy
Attachment B – Resolution 19-10 and Fund Balance Policy



Approved at the Board Meeting of July 17, 2019

Moraga-Orinda Fire District Policy 12

Fund Balance Policy

Purpose:

The Fund Balance Policy establishes a policy for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures in conformance with Governmental Accounting Standards Board guidelines.

Policy:

The District will report fund balance in accordance with Governmental Accounting Standards Board Statement No. 54. The following five components will be used:

1. Nonspendable Fund Balance
2. Restricted Fund Balance
3. Committed Fund Balance
4. Assigned Fund Balance
5. Unassigned Fund Balance

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 will report the following amounts as Committed Fund Balance at fiscal year-end:

- Capital Projects – Fund balance derived from the Fire Flow Tax is committed to pay for District capital improvement projects as approved by the Board of Directors. The amount is equal to the fund balance in the Capital Projects Fund.

The Fire Chief or Administrative Services Director is designated to determine and define the amounts of those components of fund balance that are classified as “Assigned Fund Balance”. The District will report the following amounts as Assigned Fund Balance:

- Budgetary Deficit – Fund balance committed to pay for the subsequent year’s budget deficit. The amount is equal to the projected excess of budgeted expenditures over budgeted revenues by fund.
- Other Assigned Fund Balance categories as determined by the Fire Chief or Administrative Services Director.

The District considers restricted amounts to have been spent prior to unrestricted amounts when an expenditure is incurred for purposes for which both are available. Committed, assigned and unassigned amounts, in this order, are considered to be spent when an expenditure is incurred for purposes for which either is available.

The Board will review this policy on an annual basis.

RESOLUTION NO. 19-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MORAGA-ORINDA FIRE PROTECTION DISTRICT CLASSIFYING THE VARIOUS COMPONENTS OF FUND BALANCE AS DEFINED IN GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54 AND ADOPTING A REVISED FUND BALANCE POLICY

WHEREAS, the Moraga-Orinda Fire Protection District Board of Directors hereby finds and declares the following:

- The Governmental Accounting Standards Board has issued Statement No. 54 entitled “Fund Balance Reporting and Governmental Fund Type Definitions” which is applicable to the Moraga-Orinda Fire Protection District.
- This Board of Directors desires to classify the various components of fund balance reported by the Moraga-Orinda Fire Protection District as defined in Governmental Accounting Standards Board Statement No. 54.

THEREFORE, be it resolved by the Moraga-Orinda Fire Protection District Board of Directors the following:

- The Board of Directors hereby defines the various components of fund balance as reported by the District as presented in the attached Fund Balance Policy.
- The Board of Directors hereby adopts the attached Fund Balance Policy.
- The classification and reporting of fund balance components as required by Governmental Accounting Standards Board Statement No. 54 will continue to be effective during subsequent fiscal years.
- The Board of Directors designates the Fire Chief or Administrative Services Director as the official to determine and define the amounts of those components of fund balance that are classified as “Assigned Fund Balance”.
- Resolution 19-10 supersedes Resolution 18-14.

PASSED, APPROVED and ADOPTED this 17th day of July 2019, at the regular meeting of the District Board of Directors held at 22 Orinda Way, Orinda, California 94563, on a motion made by Director _____ and seconded by Director ____, and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Resolution 19-10
Dated: July 17, 2019

Steven Danziger, President
Board of Directors

ATTEST:

Patricia Edwards, Interim District Clerk
Moraga-Orinda Fire District



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Gloriann Sasser, Administrative Services Director
DATE: July 17, 2019
SUBJECT: Item 4.3 – Citibank Banking Services Contract Update

BACKGROUND

At the June 19, 2019 Board meeting, the Board asked staff to provide information regarding the District's banking contract to the July 2019 Board meeting.

The District has used the services of Citibank since 2004. One of the goals in the FY 2016 Annual Operating Budget was to review banking requirements and ensure the most cost-effective banking services while meeting District requirements for safety and liquidity. On September 21, 2015, the District issued a request for proposal (RFP) for general banking and cash management services. The purpose of the proposal was to reduce costs of general banking and cash management services. This included reduction in internal operating costs by employing current technology. The proposal also included requirements to use improved processes for banking safety and security. Prior to the new contract banking costs were approximately \$1,000 per year.

The terms of the RFP were to award a three year term, with the option to renew annually for an additional two years.

Results

Four banks submitted qualified proposals to the District: Bank of the West, Citibank, JPMorgan Chase Bank, N.A., and Westamerica Bank. All four banks were sufficiently capable to provide the services required by the District. All four banks have public sector experience, resources and local branches.

The strength and stability of each bank was compared by examining the bank credit ratings issued by Fitch, Moody's and Standard & Poor's. JPMorgan Chase Bank had the strongest credit rating of the three banks. However, all three banks had a high credit rating with a low default risk.

Detailed cost information was provided. Annual bank fees were very similar between the three banks and ranged from \$10,491 - \$11,003. However, the earnings credit rate offered by the three banks differed significantly. Earnings credit rate is the rate used by a bank to determine the allowable credit they will provide for the use of a customer's balances on deposit. The amount of earnings credit is used to offset bank fees. The District maintains adequate account balances to generate enough earnings credit to offset bank fees. The earnings credit rates offered by the three banks range from a floor of .25% to a floor of .45%.

Based on the earnings credit rates and proposed bank fees, the contract was awarded to Citibank, N.A. for the period December 1, 2015 through November 30, 2018. The contract was then renewed for the period December 1, 2018 through November 30, 2019.

Banking fees to Citibank have been as follows:

FY2016	\$125
FY2017	\$103
FY2018	\$236
FY2019	\$11

Staff recommends the District continue to exercise the option to extend the Citibank contract through November 30, 2020.

RECOMMENDATION

1. Discuss; 2) Deliberate; 3) Provide direction to staff



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief

DATE: July 17, 2019

SUBJECT: Item 4.4 – Authorize the Board President to Execute on Behalf of the District a New Letter of Engagement with Renee Public Law Group for District Counsel Legal Services

BACKGROUND

Since December 2017, the District has contracted with Renee Public Law Group for District Counsel legal services. District Counsel notified staff of an increase to the hourly rate from \$295 to \$345 per hour.

The new Letter of Engagement with Renee Public Law Group (Attachment A) reflects the increased hourly rate.

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Authorize the MOFD Board President to Execute on Behalf of the District a New Letter of Engagement with Renee Public Law Group for District Counsel Legal Services

ATTACHMENT

Attachment A - Letter of Engagement with Renee Public Law Group for District Counsel Legal Services

July 8, 2019

Via E-mail
stevedformofd@gmail.com

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

**Re: Moraga Orinda Fire District, District Counsel Services
Engagement of Legal Services**

Dear Mr. Danziger:

As you know, Renne Public Law Group (“RPLG”) has served as District Counsel since late 2017. At the time, our firm was Renne Sloan Holtzman Sakai. In March 2018, that firm split into two firms, Renne Public Law Group (RPLG) and Sloan Sakai (SS). Since the split, Sloan Sakai has continued to represent the District on labor issues, while Renne Public Law Group has continued as District Counsel and on litigation matters. Litigation and land use matters are considered “specialized counsel services” under the existing agreement and charged at our regular public sector rates. However, our District Counsel rates are highly discounted – in my case, approximately 33%, below my 2018 public sector rate. This discount has become difficult for the firm to shoulder as we have built our new firm, which is comprised of mostly senior attorneys. Accordingly, we are requesting to increase our District Counsel blended rate from \$295/hour to \$345/hour. The latter rate is still a \$80/hour discount from my current (2019) public sector rate.

This letter sets forth our agreement concerning the legal services we will provide and our fee and expense reimbursement arrangements for those services. Please read this entire agreement before signing and returning it to us.

1. **Scope of Engagement.** RPLG will provide District Counsel advice to the Board of Directors, Fire Chief, and MOFD staff in all legal matters concerning MOFD, including/without limitation, attending meetings of the Board of Directors, providing legal trainings, preparing resolutions, contracts, and other legal documents pertaining to MOFD affairs, preparing opinions regarding MOFD matters as requested by appropriate MOFD officials, providing general legal advice regarding labor law and employment matters, supervising litigation and other legal service providers and otherwise providing full District Counsel assistance to MOFD. Such District Counsel services are referred to below as “Basic District Counsel Services”.

RPLG may, under the terms of this agreement, also provide specialized counsel services including the representation of MOFD in litigation involving MOFD, employee grievance matters and labor negotiations provided that such special counsel services shall be provided only upon the request of the Board of Directors or Fire Chief, without involvement by the

designated District Counsel. Such special counsel services are referred to below as “Specialized Counsel Services”.

Legal services will not include matters in which RPLG has a conflict of interest that precludes RPLG from representing MOFD, members of the Board of Directors, or officers or employees of MOFD.

2. **Fees and Personnel.** I will be the attorney in charge of your matter, and I will continue to be designated District Counsel. Mariam Morley shall serve as Assistant District Counsel and Jaime Pereyda shall serve as Deputy District Counsel. This agreement, however, retains the legal services of RPLG and not of a particular attorney. Other RPLG attorneys may be assigned to work on MOFD matters as required for effective and efficient provision of legal services.

As compensation for our services, RPLG will bill MOFD at the following discounted hourly billing rates:

a. Basic District Counsel Services:

For all attorneys, a blended rate of \$345/hr.

If other non-attorney RPLG staff are assigned to work on your matter, then current hourly rates of those individuals will be utilized. RPLG’s current standard public sector billing rates for attorneys, paralegals and legal assistants are attached as **ATTACHMENT 1**. Hourly rates are subject to reasonable change, usually in January of each year.

Billing for on-site travel will be capped at 45 minutes in each direction. RPLG will bill for travel time when attending court appearances or meetings at destinations other than MOFD offices.

b. Specialized Counsel Services:

Specialized counsel services will be billed at the then-current public sector discounted rate of the attorney involved, or under the rates agreed in supplemental retainer agreements, including the existing retainer agreements for labor relations, negotiation with the Fire Chief and construction-related issues.

Travel from RPLG offices to MOFD offices will be charged at regular rates, capped at 45 minutes in each direction.

3. **Billing and Payment Responsibilities.** We will send monthly statements which are due within 30 days of receipt. If you have any questions about an invoice, please promptly telephone or write me so that we may discuss these matters. Billing is done in 1/10ths of an hour increments.

The Firm also charges separately for certain costs incurred in the representation, as well as for any disbursements to third parties made on a client’s behalf. Such costs and disbursements include, for example, the following: travel, overnight delivery and messenger services, outside copying, process servers and outside consultants. For major disbursements to third parties, invoices may be sent directly to you for payment.

Our Statement of Fee and Billing information, which sets forth the details of our disbursement and expense policy, is attached on **ATTACHMENT 2**.

4. **Termination of Services.** You may terminate RPLG's services at any time by written notice. After receiving such notice, we will cease providing services. We will cooperate with you in the orderly transfer of all related files and records to your new counsel.

RPLG may terminate its services for any reason upon reasonable written notice, consistent with the Rules of Professional Responsibility. If we terminate our services, you agree to execute a substitution of attorneys promptly and otherwise cooperate in effecting that termination.

Termination of our services, whether by you or by us, will not relieve the obligation to pay for services rendered and costs incurred before our services formally ceased.

5. **No Guarantee of Outcome.** Any comments made by us about the potential outcome of this matter are expressions of opinion only and are not guarantees or promises about any outcome or results.
6. **Government Law.** This agreement shall be governed by and construed in accordance with the laws of the State of California.
7. **Entire Agreement; Full Understanding; Modifications in Writing.** This letter contains our entire agreement about our representation. Any modifications or additions to this letter agreement must be made in writing.
8. **Joint Representation.** Our firm maintains Of Counsel agreements with certain legal specialists. Because these individuals are deemed independent contractors under the applicable provisions of the tax laws and not employees of the firm, it is necessary that you consent to dual representation by the firm and the specialist in the event the matter which you have engaged us to handle requires the use of that specialist. This arrangement has no effect whatsoever on the cost of your legal services, rather it is an ethical requirement that we disclose this fact and that you consent. You are consenting by signing this letter.

Very truly yours,



Jonathan V. Holtzman

These terms are accepted and agreed to as of the date of this letter.

By: _____

Print Name: _____

Title: _____

Encl(s): (1) Public Sector Fee Schedule
(2) Statement of Billing Information

cc: RPLG Billing Department

ATTACHMENT 1

PUBLIC SECTOR FEE SCHEDULE EFFECTIVE January 1, 2019 TO DECEMBER 31, 2019

Partners:	\$325 - \$450
Of Counsel:	\$295 - \$425
Associates:	\$220 - \$355
Law Clerks:	\$145
Paralegals:	\$105 - \$175
Analysts:	\$95 - \$160
Consultants:	\$160 - \$295

Our rates adjust every January by the greater of 3% or the relevant local CPI increase over the prior 12 month period, rounded to the nearest \$5.

ATTACHMENT 2

RENNE PUBLIC LAW GROUP STATEMENT OF FEE AND BILLING INFORMATION

The following is a general description of our fee and billing policies. These general policies may be modified by the specific engagement letter or agreement to which this summary is attached.

Professional Fees. Our fees for professional services are based on the fair value of the services rendered. To help us determine the value of our services, our attorneys and paralegals maintain time records for each client and matter. Our attorneys and paralegals are assigned hourly rates which are based on years of experience, specialization, training and level of professional attainment. We adjust our rates periodically (usually at the beginning of each year) to take into account inflation and the increased experience of our professional personnel.

To keep professional fees at a minimum, legal work that does not require more experienced attorneys will be performed, where feasible, by attorneys with lower billing rates. Of course, the quality of the work is paramount, and we do not sacrifice quality to economy.

Before undertaking a particular assignment, we will, if requested, provide you with a fee estimate to the extent possible. Estimates are not possible for some matters, however, and cannot be relied on in many others because the scope of our work will not be clear at the outset. When a fee estimate is given, it is only an estimate; it is not a maximum or minimum fee quotation. The actual fee may be more or less than the quoted estimate.

Billing and Payment Procedures. Unless other arrangements are made at the time of the engagement, invoices will be sent monthly. Invoices for outside services exceeding \$100 may be billed separately. Occasionally, however, we may defer billing for a given month or months if the accrued fees and costs do not warrant current billing or if other circumstances would make it appropriate to defer billing.

Our invoices contain a brief narrative description of the work performed; if requested, the initials of the attorney who performed the work will appear on the statement. The invoice will include a line item reflecting in-house administrative costs. The firm's in-house administrative costs include duplicating, facsimile charges, telephone charges, e-mail, postage, mileage and other administrative expenses.

In addition, the Firm charges separately for certain costs incurred in the representation, as well as for any disbursements to third parties made on a client's behalf. Such costs and disbursements include, for example, the following: travel (at the IRS rate in effect at the time the travel occurs), computer-assisted research, transcription, overnight delivery and

messenger services. For major disbursements to third parties, invoices may be sent directly to you for payment.

If you have any questions regarding an invoice, the Billing Coordinator or Accounting Manager is available to answer your questions. For any unresolved matters, the Bar Association has an arbitration mechanism that can be used to resolve such matters.



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: July 17, 2019
SUBJECT: Item 4.5 – North Orinda Shaded Fuel Break Update

BACKGROUND

In June 2019 MOFD entered into a contract with CalFire to carry out a grant funded \$4.0M fuels mitigation project along 14 miles from Lafayette to Tilden Park. In June, the board authorized a contract with Sequoia Environmental to conduct biological monitoring of the project and in July, the board authorized a contract with FireStorm Inc. to conduct fuels reduction work.

Separately, the district has entered into a contract with California Conservation Corps (CCC) for additional fuels reduction work and has been benefiting from the availability of CalFire hand crews on a no-fee basis.

The project is subdivided into 55 work units covering 14 miles and approximately 1,500 acres.

UPDATE

Biologists have been in the field developing work plans since June. Ten units have been cleared for mitigation work with 45 units remaining.

Hand crews from CCC and CalFire have been working on the Sleepy Hollow unit in vicinity of Sleepy Hollow Elementary School since July 9th and large scale work on Lafayette Ridge will begin on July 16th. A public dashboard to provide updates is being developed and will be available in near future as work ramps up.

To take advantage of the favorable weather, the initial priority is hand crew work clearing grass, brush, and ladder fuels. As this work is completed, the project will shift to the removal of selected diseased, dead, and non-native Monterey Pine and Eucalyptus trees.

Recommended Action

Information only.