

# MORAGA-ORINDA FIRE DISTRICT

ANNUAL OPERATING BUDGET  
FISCAL YEAR 2015/2016



## **Mission Statement**

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

## **Board of Directors**

Alex Evans, President

Stephen Anderson, Vice-President

Fred Weil, Secretary

Kathleen Famulener, Treasurer

Brad Barber, Director

## **Fire Chief**

Stephen Healy

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# Moraga-Orinda Fire District

June 17, 2015

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

Members of the Board:

Attached is the Proposed Fiscal Year 2015/16 Annual Operating Budget for the Moraga-Orinda Fire District. The Budget is the result of input received from the 2015/16 mid-year budget review, an inclusive and interactive staff review process, Board direction throughout the year, input received at the May 12 Finance Committee meeting and May 20 Board meeting.

The Budget document represents the projected revenues that will be received and projected expenditures for conducting day-to-day operations and capital expenditures. Also included in the document are narratives that describe the purpose, service levels, and goals and objectives for each of the specific activities/programs of the District.

The Long Range Financial Plan has also been updated as part of the budget development process.

## **Budget Goals for 2015/16**

The primary goal in developing the 2015/16 Annual Operating Budget was to produce a balanced financial plan that retains current service levels and addresses capital equipment needs to fully maintain firefighter safety and operational effectiveness. Considerable effort was made to reduce costs wherever possible. The primary strategy used was a retrospective analysis of the 2014/15 budget, projected actuals, a thorough review of personnel costs, and anticipated necessary capital projects/purchases. I am pleased to present a budget that projects a surplus of \$1,026,448.

The surplus was made possible through the cooperation of our employees. In 2014, the District reached agreement with its three labor groups. The resulting MOUs resulted in substantial employee cost reductions; both short and long-term. The General Fund structural deficit, a topic of great concern and discussion throughout late 2013 and early 2014, was eliminated through a combination of employee concessions, increased property tax revenue and use of Fire Flow Tax revenue. The General Fund is now sustainable.

## **General Fund Financial Summary**

Over the past several years in response to economic conditions, the District reduced General Fund expenditures through reduced service levels, elimination of administrative positions, renegotiation of service and employee contracts, and establishment of new revenue sources. The Budget projects a surplus in the General Fund with revenue exceeding expenditures \$288,851 for fiscal year 2015/16.

The fiscal year 2015/16 General Fund Budget projects total revenue of \$19,363,677, a decrease of \$181,583 or 1% below 2014/15 projected actuals. This revenue decrease is primarily due to the elimination of the use of Fire Flow Tax revenue in the General Fund (\$696,300 in 2014/15). In addition, property tax revenue is projected to increase \$1,064,750 or 7%. The District projects federal grant revenue in 2015/16 in the amount of \$135,000 because the District was awarded a Federal Emergency Management Agency Staffing for Adequate Fire and Emergency Response (SAFER) Grant in 2013. This is the last year of the SAFER Grant.

The fiscal year 2015/16 General Fund Budget projects total expenditures of \$19,074,826, an increase of \$232,797 or 1% from the 2014/15 projected actuals. The increase in expenditures is primarily due to an increase in operating expenses in the amount of \$352,499. This increase is offset by a projected decrease of \$119,702 to salaries and benefits costs. There are several changes to salaries and benefits. Permanent salaries are projected to increase \$210,436 or 3% due to a 1% salary restoration for all employees effective July 1, 2015 and due to the planned hiring of firefighter/paramedics. Overtime is projected to increase \$100,896 or 5% due to the salary increase and seasonal staffing increase due to the severe drought conditions. Health insurance costs for active employees are projected to increase \$120,105 or 17% due to an increase in the amount paid by the District for health insurance benefits approved in February 2015. Retirement contribution costs for employees are projected to decrease \$459,108 or 10% due to lower rates. Workers' compensation costs are projected to decrease \$189,008 or 19% due to a decrease in the District's experience modification factor.

Employees will receive a 1% salary restoration effective July 1, 2015. The District increased the amount paid for health insurance benefits for Local 1230 and Moraga Orinda Fire Chief Officers' Association active employees. The District's increased property tax revenue has funded these increases to salaries and benefits costs.

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

The 2015/16 Capital Projects Fund Budget projects total revenue of \$1,492,842. All of the District's Fire Flow Tax revenue (\$1,068,288) is proposed to remain in the Capital Projects Fund in 2015/16, which is a change from the prior year when part of the Fire Flow Tax revenue was used in the General Fund. The Fire Flow Tax Rate is \$.06 in both the Moraga & Orinda service zones. The Budget also includes capital lease proceeds revenue of \$424,554 to issue a capital lease for the purchase of two ambulances, approved in May 2015.

The 2015/16 Capital Projects Fund Budget includes projected expenditures of \$951,829. This includes the purchase of two ambulances and the related lease payments, the seismic retrofit of Station 43 (\$110,000) and several other smaller, necessary projects.

### **Debt Service Fund Summary**

The 2015/16 Debt Service Fund Budget includes required debt service payments of \$2,872,509 for the District's pension obligation bonds. The funding source for the debt service payments is property tax revenue of \$3,069,093.

### **Personnel**

The Budget recommends several staffing changes as follows:

- Safety roster strength of 54 positions

- Elimination of one half-time Emergency Medical Services Continuous Quality Improvement Coordinator position in Emergency Medical Services (0.5 to 0).
- Addition of two half-time, non-benefitted District Aide positions in Fire Prevention (2.5 to 3.5).

The Budget continues to freeze one chief officer position and does not include restoration of the (full-time) Assistant Fire Marshal position, which is greatly needed.

### **OPEB Funding**

In March 2015, the Board approved establishment of an other post-employment benefits (OPEB) trust account. The District will make the first pre-funding contribution to the OPEB trust account in 2014/15. The proposed Budget includes appropriations for the District's 2015/16 contribution to the trust account in the amount of \$94,000.

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

The proposed Budget projects a total fund balance increase for fiscal year 2015/16 of \$1,026,448. Projected fund balance in the General Fund as of June 30, 2016 is \$1,558,058, in the Debt Service Fund \$2,584,680, and in the Capital Projects Fund \$4,358,040.

The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 10% of budgeted General Fund revenue at fiscal year-end. It is projected the General Fund balance at June 30, 2016 will be 8.05% of budgeted General Fund revenue.

### **Budget Summation**

During FY 2013/14, the District was faced with unprecedented fiscal challenges, requiring significant changes in operations, program management and planning. Staff expended substantial effort towards cost-cutting measures, evaluating emergency deployment, and reducing all but the most necessary programs. Due to the combined efforts of the Board, our employees and the community, the outlook for the District's long-term financial stability has significantly improved.

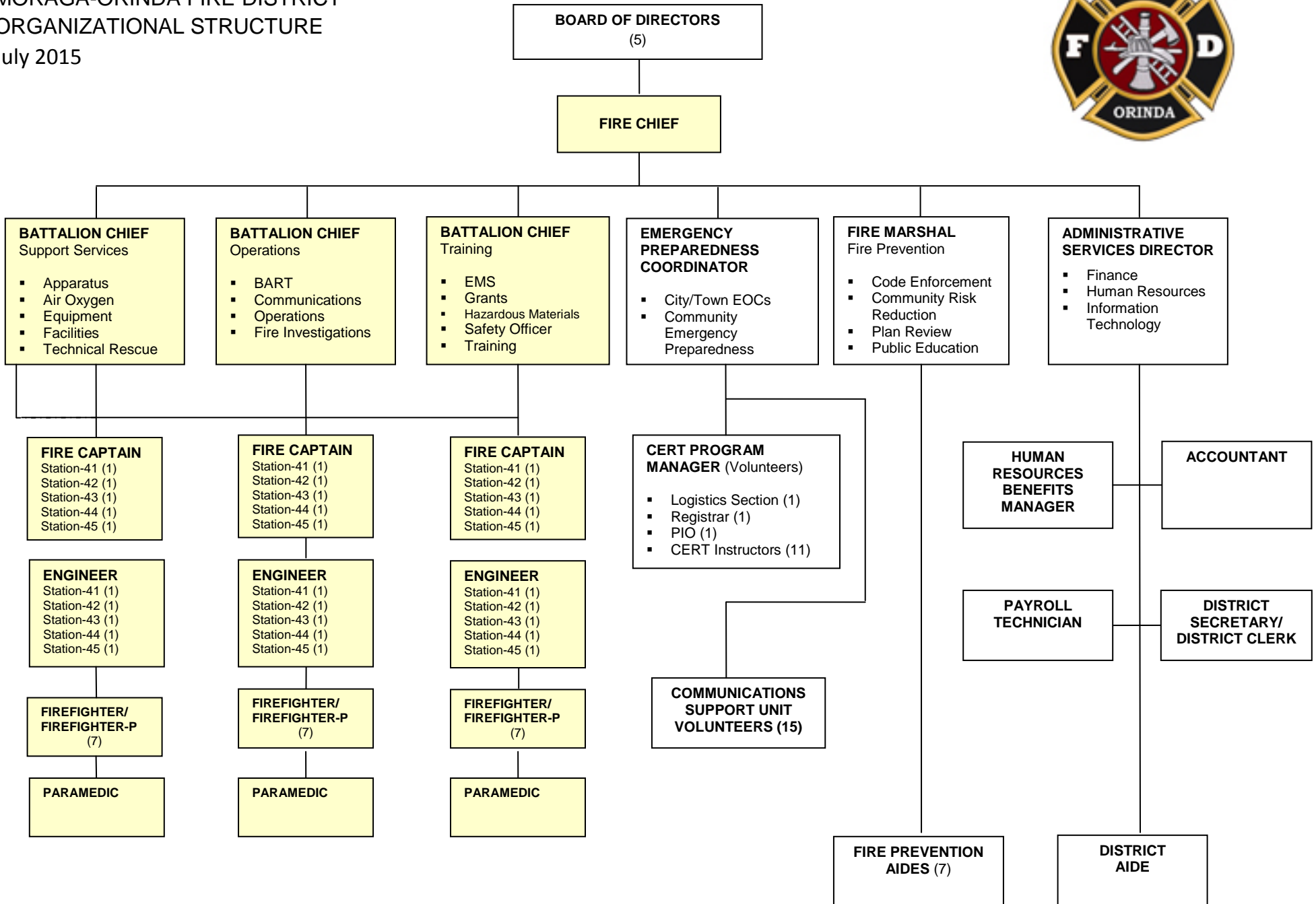
In summary, I would like to express my appreciation to the Board for their continued support and guidance; all personnel for their ongoing efforts to provide high-quality all-risk services, and our Firefighters for making the difficult decision to reduce their wages to help the District and the public they proudly serve. I know we will continue our work together this year thoughtfully, effectively, and with a vision for the future.

Respectfully,



Stephen Healy  
Fire Chief

MORAGA-ORINDA FIRE DISTRICT  
 ORGANIZATIONAL STRUCTURE  
 July 2015



## **EXPLANATION OF FUNDS**

### **General Fund**

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this fund are property taxes and ambulance service fees. Expenditures are made for public safety and other operating expenditures. The District has a fund balance policy that requires a minimum fund balance in the General Fund of at least 10% of budgeted General Fund revenue at fiscal year-end.

### **Debt Service Fund**

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

### **Capital Projects Fund**

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



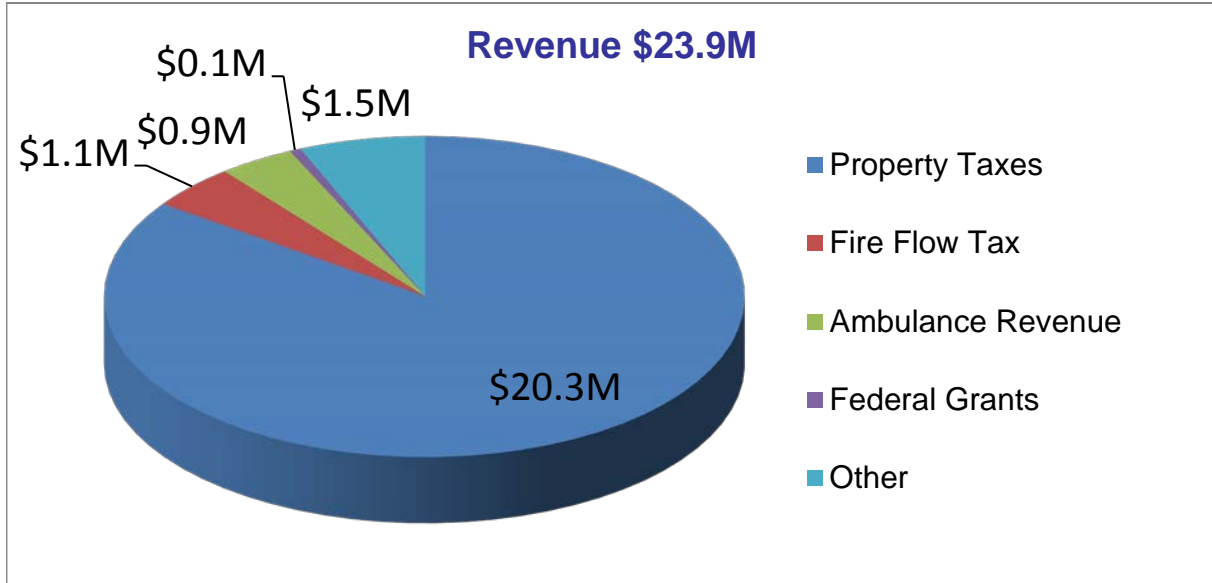
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

*FY 2015-2016*

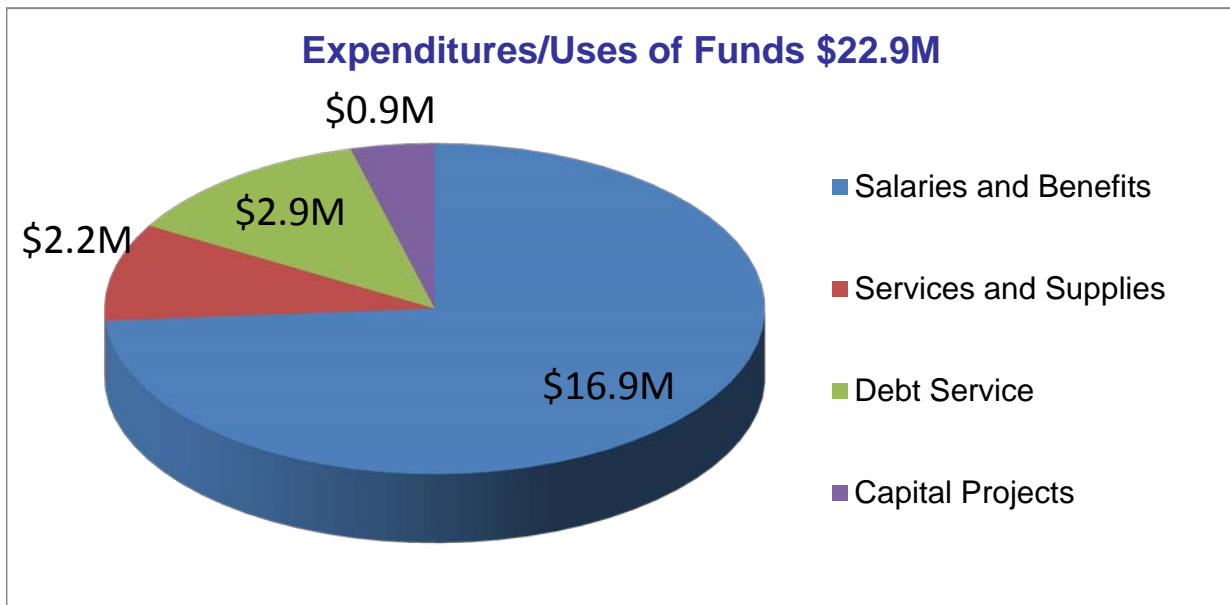
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>PROJECTED REVENUES</b>				
Taxes	\$17,214,715	\$3,069,093		\$20,283,808
Fire flow taxes			\$1,068,288	1,068,288
Use of money & prop				0
Intergovernmental	413,363			413,363
Charges for services	209,099			209,099
Charges ambulance	914,000			914,000
Other	612,500		424,554	1,037,054
<b>TOTAL</b>	19,363,677	3,069,093	1,492,842	23,925,612
<b>PROJECTED EXPENDITURES</b>				
Salaries & benefits	16,901,746			16,901,746
Services & supplies	2,173,080		11,600	2,184,680
Debt service pension bonds		2,872,509		2,872,509
Capital projects			940,229	940,229
<b>TOTAL</b>	19,074,826	2,872,509	951,829	22,899,164
<b>ANNUAL SURPLUS</b>	288,851	196,584	541,013	1,026,448
<b>PROJECTED FUND BALANCE</b>				
<b>JULY 1, 2015</b>	1,269,207	2,388,096	3,817,027	7,474,330
<b>PROJECTED FUND BALANCE</b>				
<b>JUNE 30, 2016</b>	\$1,558,058	\$2,584,680	\$4,358,040	\$8,500,778

## FUNDING SOURCES AND USES ALL FUNDS FY 2015-2016

### FUNDING SOURCES



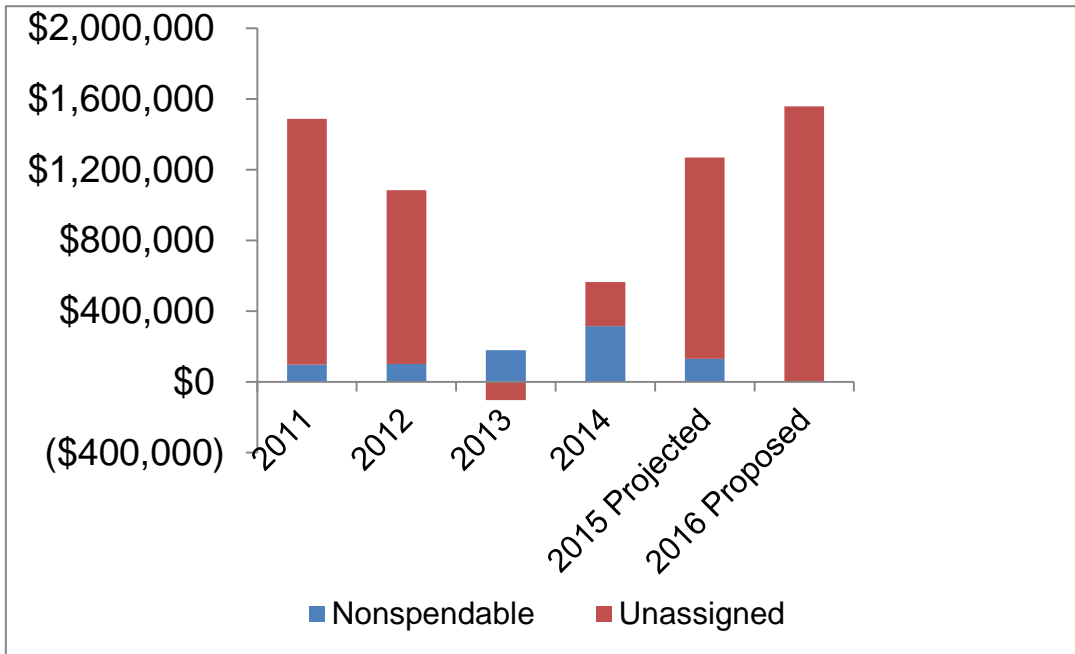
### FUNDING USES



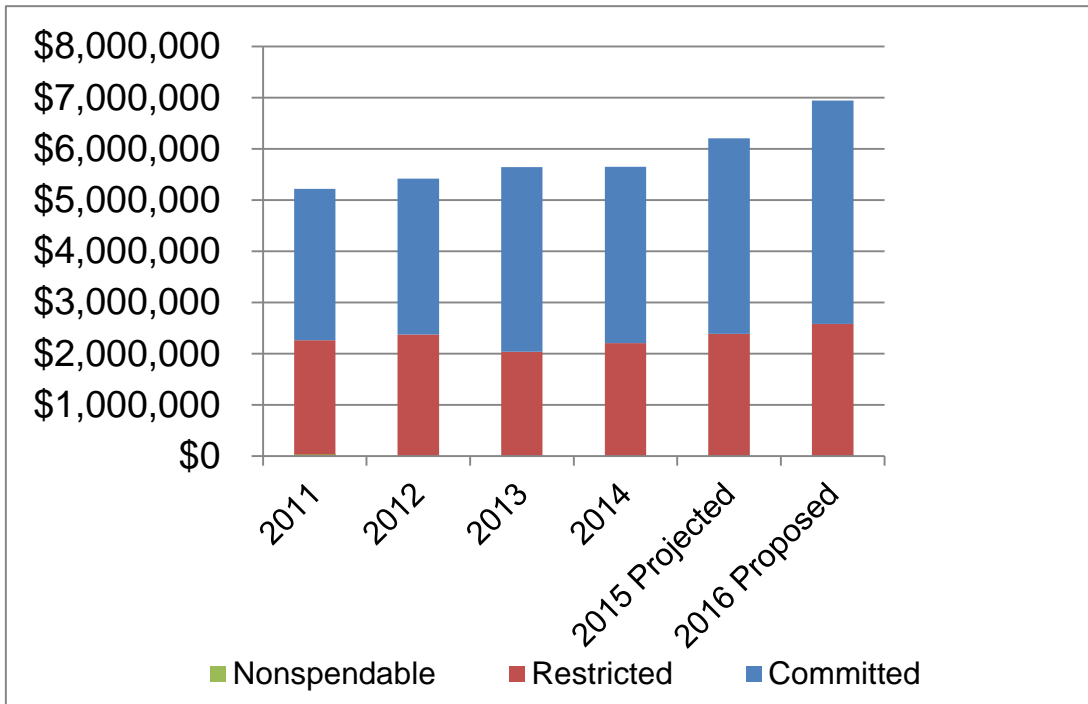
## FUND BALANCE

*FISCAL YEAR END JUNE 30*

### GENERAL FUND



### *CAPITAL PROJECTS AND DEBT SERVICE FUNDS*



## REVENUES GENERAL FUND

*FY 2015-2016*

DESCRIPTION	GL CODE	ACTUALS FY 13-14	PROJECTED ACTUALS FY 14-15	PROPOSED BUDGET FY 15-16
Prop Taxes Current Secured	4010	13,874,493	15,182,070	16,247,015
Prop Taxes Supplemental	4011	368,221	228,000	228,000
Prop Taxes Unitary	4013	178,211	178,195	178,000
Prop Taxes Current Unsecured	4020	656,687	657,000	657,000
Prop Taxes Prior Secured	4030	(146,892)	(51,413)	(51,413)
Prop Taxes Prior Supp	4031	(42,973)	(27,525)	(27,525)
Prop Taxes Prior Unsecured	4035	1,506	(16,362)	(16,362)
<b>TOTAL PROPERTY TAXES</b>		<b>\$14,889,253</b>	<b>\$16,149,965</b>	<b>\$17,214,715</b>
Fire Flow Taxes	4066	0	696,300	0
<b>TOTAL FIRE FLOW TAXES</b>		<b>\$0</b>	<b>\$696,300</b>	<b>\$0</b>
Investment Earnings	4181	57	29	0
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$57</b>	<b>\$29</b>	<b>\$0</b>
Homeowners Relief Tax	4385	165,510	158,900	158,000
State Mandated Cost Reimb	4436	0	91,478	0
Federal Grants	4437	467,038	422,371	135,000
JAC Training Funds	4440	27,806	33,615	33,615
Other/In Lieu Taxes	4580	871	907	1,000
Measure H	4896	192,702	192,702	85,748
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$853,927</b>	<b>\$899,973</b>	<b>\$413,363</b>

## REVENUES GENERAL FUND

*FY 2015-2016*

DESCRIPTION	GL CODE	ACTUALS FY 13-14	PROJECTED ACTUALS FY 14-15	PROPOSED BUDGET FY 15-16
Permits	4740	2,244	1,852	1,900
Plan Review Fees	4741	191,916	168,000	171,360
Inspection Fees	4742	16,546	20,718	21,000
Weed Abatement Charges	4744	6,959	16,380	9,000
CPR/First Aid Classes	4745	7,705	3,000	3,000
Reports/Photocopies	4746	872	339	339
Other Charges For Service	4747	504	18,851	2,500
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$226,746</b>	<b>\$229,140</b>	<b>\$209,099</b>
Ambulance Service Fees	4898	886,758	1,041,000	1,067,000
Ambulance Fees Reimburse	4899	(78,486)	(153,000)	(157,000)
Ambulance Recovery Payments	4900	2,718	7,000	4,000
<b>TOTAL CHARGES AMBULANCE</b>		<b>\$810,990</b>	<b>\$895,000</b>	<b>\$914,000</b>
Strike Team Recovery	4971	306,746	537,670	548,000
Other Revenue	4972	61,681	67,500	62,000
Other Revenue-Misc.	4974	5,110	550	500
Misc Rebates & Refunds	4975	646,779	69,143	1,000
Sale of Surplus Property	4980	6,352	0	1,000
<b>TOTAL OTHER REVENUE</b>		<b>\$1,026,668</b>	<b>\$674,863</b>	<b>\$612,500</b>
<b>TOTAL REVENUES</b>		<b>\$17,807,641</b>	<b>\$19,545,270</b>	<b>\$19,363,677</b>

## GENERAL FUND EXPENDITURES

FISCAL YEAR 2014/2015

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016	ACTUALS TO BUDGET % CHANGE
Permanent Salaries	5011	7,092,000	7,132,842	7,343,278	3%
Hourly Salaries	5013	210,100	188,000	166,800	-11%
Overtime	5014	1,888,000	1,892,500	1,984,000	5%
Overtime - Strike Team	5016	263,419	264,604	274,000	4%
Deferred Compensation	5015	84,000	89,950	106,578	18%
Contract Services	5018	70,000	105,000	180,000	71%
Payroll Taxes	5042	158,000	154,009	158,044	3%
Payroll Processing Fees	5043	20,000	16,500	20,000	21%
Retirement Contributions	5044	4,681,000	4,595,886	4,136,778	-10%
Health & Life Insurance	5060	981,000	942,558	1,003,944	7%
Employee Share Health Ins	5061	(323,000)	(253,757)	(195,038)	-23%
Retiree Health Insurance	5062	1,190,000	1,220,000	1,311,000	7%
Retiree Share Health	5063	(308,000)	(321,984)	(413,000)	28%
Unemployment Insurance	5064	10,000	6,000	10,000	67%
OPEB Funding Contrib	5065	84,000	84,000	94,000	12%
Workers' Compensation	5070	974,620	974,620	785,612	-19%
Workers' Comp Recovery	5019	(65,000)	(70,000)	(65,000)	-7%
Contract	5080	750	720	750	4%
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 17,010,889</b>	<b>\$ 17,021,448</b>	<b>\$ 16,901,746</b>	<b>-1%</b>
Office Supplies	6100	19,550	17,500	19,850	13%
Postage	6101	6,950	6,500	5,950	-8%
Books & Periodicals	6102	8,450	6,413	4,950	-23%
Printer Ink Cartridges	6103	8,000	5,000	5,000	0%
Telephone/Communication	6110	46,500	39,046	45,000	15%
Dispatch Center	6111	170,000	170,000	170,000	0%
Network Broadband/Cloud	6112	30,336	30,336	0	-100%
Utilities - Sewer	6120	2,616	2,585	2,640	2%
Utilities - Garbage	6121	14,098	14,100	14,720	4%
Utilities - PG&E	6122	64,177	58,500	66,890	14%
Utilities - Water	6123	14,400	12,600	15,020	19%
Utilities - Medical Waste	6124	12,000	11,800	2,070	-82%
Small Tools & Instruments	6130	750	500	750	50%

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016	ACTUALS TO BUDGET % CHANGE
Minor Equipment/Furniture	6131	2,000	1,833	2,250	23%
Computer Equip/Supplies	6132	11,200	10,000	10,000	0%
Power Saw/Other Equip	6133	9,000	5,220	13,000	149%
Fire Trail Grading	6135	10,000	8,454	10,500	24%
Fire Fighting Equip/Supplies	6137	13,800	13,800	20,000	45%
Fire Fighting Equip/Hoses	6138	5,000	5,000	7,500	50%
Fire Fighting Equip/Foam	6139	500	500	500	0%
Medical & Lab Supplies	6140	60,000	60,000	60,000	0%
Food Supplies	6150	6,000	4,500	7,500	67%
Safety Clothing	6160	73,500	73,500	80,000	9%
Non-Safety Clothing	6161	2,000	2,000	2,000	0%
Household Expenses	6170	23,280	13,748	18,820	37%
Household Expenses - Linen	6171	14,620	13,600	14,730	8%
Public & Legal Notices	6190	4,500	4,500	4,750	6%
Dues & Memberships	6200	12,290	11,775	19,390	65%
EMT/Paramedic License	6201	5,540	4,000	5,500	38%
Rents & Leases Equip	6250	41,643	42,385	39,140	-8%
Computer Software/Maint	6251	33,300	30,000	59,875	100%
Website Development	6252	1,620	1,620	1,700	5%
EPA Verification Fees	6264	200	200	200	0%
County Haz Materials Plan	6265	3,000	2,600	3,000	15%
Air Quality Enviro Fees	6266	750	526	750	43%
Air Monitor Maintenance	6269	2,000	2,000	2,000	0%
Maintenance - Equipment	6270	65,600	55,158	60,675	10%
Central Garage - Repairs	6271	195,000	160,000	160,000	0%
Central Garage - Gas/Oil	6272	75,000	73,000	80,000	10%
Central Garage - Tires	6273	14,000	10,000	15,000	50%
Fuel System Service	6274	4,500	3,000	4,500	50%
Aerial Ladder Pump Testin	6275	700	700	800	14%
Smog Inspections	6276	300	468	500	7%
Air Compressor Service	6278	1,500	0	1,500	
Hydro Test SCBA/Oxygen	6279	500	0	2,000	
Tank Testing	6280	3,000	2,600	3,000	15%
Maintenance - Building	6281	58,400	50,900	57,165	12%
Maintenance - Grounds	6282	12,684	9,350	10,650	14%
Meetings & Travel Exp	6303	20,950	21,500	26,200	22%
Employee Assistance Prog	6309	5,000	4,251	4,300	1%
Medical Exams/Physicals	6311	42,000	42,000	43,000	2%

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016	ACTUALS TO BUDGET % CHANGE
Ambulance Billing Admin	6312	65,000	64,000	65,000	2%
Outside Attorney Fees	6313	75,000	45,000	60,000	33%
Outside CPR Instructors	6314	4,000	2,500	2,500	0%
County Tax Admin Fee	6316	177,000	166,574	172,000	3%
Prof Services	6317	11,500	11,500	45,750	298%
Prof Services/Labor Negot	6318	10,000	5,000	10,000	100%
Prof Services/Technology	6319	130,400	112,500	180,000	60%
Prof Services/Investigation	6320	15,000	15,000	15,000	0%
Prof Services/Promo Exam	6321	10,000	8,000	49,000	513%
Prof Services/OPEB Valu	6322	13,000	12,313	2,000	-84%
Exterior Hazard Removal	6323	10,000	9,000	12,000	33%
Prof Services/Prop Tax Au	6326	12,600	12,600	12,600	0%
Prof Services/User Fee	6327	10,000	0	10,000	
Burn Trailer Grant Mtc	6352	3,000	3,000	3,000	0%
Testing Materials & Prop	6354	4,000	4,000	4,000	0%
Career Develop - Classes	6357	26,200	26,200	26,200	0%
Target Safety Training	6359	6,195	6,195	6,195	0%
Training - Paramedic/EMT	6360	5,500	12,000	5,500	-54%
District Sponsored	6361	20,000	6,000	20,000	233%
Educ Courses Board	6377	2,200	550	2,200	300%
Election Expense	6465	4,251	4,251	0	
Recruiting Costs	6470	45,000	0	55,000	
Strike Team Supplies	6474	1,000	1,041	9,500	813%
Recognition Supplies	6478	5,725	7,426	8,200	10%
Other Special Dept Exp	6479	59,600	55,250	62,000	12%
Public Education Supplies	6480	10,500	9,000	10,500	17%
CPR Supplies	6481	7,000	3,000	3,000	0%
LAFCO	6482	9,746	9,746	10,500	8%
Emergency Preparedness	6484	11,750	8,800	8,800	0%
Misc. Services & Supplies	6490	24,525	20,500	39,000	90%
Property & Liability Insur	6540	49,088	49,088	53,000	8%
Strike Team Expense	7200	7,000	6,623	0	-100%
Bank Fees	7510	5,000	4,000	5,000	25%
Interest County Teeter	7520	100	100	100	0%
County Tax Collection	7530	256	256	300	17%
<b>TOTAL OPERATING EXPENSE</b>		2,083,840	1,820,581	2,173,080	19%
<b>TOTAL EXPENDITURES</b>		<b>\$ 19,094,729</b>	<b>\$ 18,842,029</b>	<b>\$ 19,074,826</b>	1%



## STAFFING SUMMARY

DIVISION	2013-14	2014-15	Proposed 2015-16
<b>Board of Directors</b>			
Director	5	5	5
Total	5	5	5
<b>Finance &amp; Administration</b>			
Administrative Services Director	0.5	0.5	0.5
Accountant	1	1	1
Payroll Technician Part-Time	0.5	0.6	0.6
District Secretary/District Clerk		1	1
Administrative Secretary	1		
District Aide Part-Time*	1.0	0.5	0.5
Total	4.0	3.6	3.6
<b>Human Resources</b>			
Administrative Services Director	0.25	0.25	0.25
Human Resources Benefits Manager*	0.50	0.50	0.50
Total	0.75	0.75	0.75
<b>Information Technology</b>			
Administrative Services Director	0.25	0.25	0.25
Total	0.25	0.25	0.25
<b>Emergency Operations</b>			
Fire Chief	1	1	1
Division Chief	1	0	0
Battalion Chief	2	3	3
Captain/Paramedic I	5	5	4
Captain/Paramedic II	7	7	7
Captain	3	3	4
Engineer/Paramedic I	5	5	4
Engineer/Paramedic II	1	1	3
Engineer	9	9	8
Firefighter/Paramedic	24	24	19
Firefighter	5	5	5
Paramedic**			
Total	63	63	58

## STAFFING SUMMARY

<b>Emergency Medical</b>			
EMS Quality Improvement Coord*	0.5	0.5	0
Total	0.5	0.5	0
<b>Fire Prevention</b>			
Fire Marshal	1	1	1
District Aide Part-Time*	2.5	2.5	3.5
Total	3.5	3.5	4.5
<b>Emergency Preparedness</b>			
Emer Preparedness Coordinator***	0.5	0.5	0.5
Total	0.5	0.5	0.5
<b>GRAND TOTAL</b>	<b>77.50</b>	<b>77.10</b>	<b>72.60</b>

\* Non-benefitted, part-time position

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

\*\*\* Non-benefitted, part-time position partially funded by the City of Lafayette

## **BOARD OF DIRECTORS**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016**

1. Explore the development of Station 46.
2. Explore the sale of a portion of the District's Lorinda Lane property.

### **STAFFING SUMMARY**

Directors (5)

## BOARD OF DIRECTORS

FISCAL YEAR 2015/2016

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET 2014/2015</b>	<b>PROJECTED ACTUALS 2014/2015</b>	<b>PROPOSED BUDGET 2015/2016</b>
Meetings & Travel	6303	3,450	2,000	3,450
Education Courses/Conferences	6377	2,200	550	2,200
Election Fees	6465	4,251	4,251	0
Recognition Supplies	6478	600	600	600
<b>TOTAL OPERATING EXPENSE</b>		10,501	7,401	6,250
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,501</b>	<b>\$ 7,401</b>	<b>\$ 6,250</b>

## BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Commissioners Quarterly Mtg	500		
Meals District Board Meetings - 15	2,250		
Calif Special Districts Assoc - 2	700		
Sub-total	3,450	6303	Meetings & Travel Exp
Calif Special Districts Assoc - 2	1,200		
Miscellaneous Education	1,000		
Sub-total	2,200	6377	Educ Courses/Conf
Miscellaneous Recognition	600		
Sub-total	600	6478	Recognition Supplies
TOTAL	6,250		

## **FINANCE & ADMINISTRATION**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016**

1. Review banking requirements and ensure the most cost-effective banking services while meeting District requirements for safety and liquidity.
2. Administer the financial elements of the Assistance to Firefighters Grants in accordance with Federal regulations.
3. Update the District website to ensure transparent, current information is provided to the public.
4. Obtain tax-exempt financing for the purchase of two ambulances.
5. Provide administrative support during strategic planning update process.

## **STAFFING SUMMARY**

Administrative Services Director (0.5)  
Accountant (1)  
Payroll Technician Part-Time (0.6)  
District Secretary/District Clerk (1)  
District Aide Part-Time (0.5)

## **PROGRAM MANAGEMENT**

Functional Supervisor – Administrative Services Director Gloriann Sasser

## FINANCE & ADMINISTRATION

### FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Permanent Salaries	5011	283,287	283,000	291,004
Hourly Salaries	5013	15,600	12,500	15,600
Overtime	5014	5,000	6,000	6,000
Deferred Compensation	5015	600	600	600
Payroll Taxes	5042	5,306	5,000	5,538
Payroll Processing Fees	5043	20,000	16,500	20,000
Retirement Contributions	5044	93,960	91,500	74,676
Health & Life Insurance	5060	64,992	64,046	63,348
Employee Share Health Insur	5061	(12,990)	(11,951)	(11,310)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 475,755</b>	<b>\$ 467,195</b>	<b>\$ 465,456</b>
Office Supplies	6100	13,850	12,000	13,850
Postage	6101	5,200	5,000	5,200
Books & Periodicals	6102	850	813	850
Printer Ink Cartridges	6103	8,000	5,000	5,000
Minor Equipment/Furniture	6131	1,500	1,500	1,500
Public & Legal Notices	6190	4,000	4,000	4,000
Dues, Memberships & Prof Fees	6200	3,390	3,200	8,165
Rents & Leases Equipment	6250	20,000	19,500	20,000
Meetings & Travel Expenses	6303	7,000	5,000	7,000
Ambulance Billing Administration	6312	65,000	64,000	65,000
Outside Attorney Fees	6313	75,000	45,000	60,000
County Tax Administration Fee	6316	177,000	166,574	172,000
Professional Services - Audit	6317	11,500	11,500	10,750
Professional Services - Labor Neg	6318	10,000	5,000	10,000
Professional Services - OPEB Val	6322	13,000	12,313	2,000
Professional Services - Prop Tax	6326	12,600	12,600	12,600
Professional Services	6327	10,000	0	10,000
LAFCO	6482	9,746	9,746	10,500
Property & Liability Insurance	6540	49,088	49,088	53,000
Strike Team Expense	7200	7,000	6,623	0
Bank Fees	7510	5,000	4,000	5,000
Interest on County Teeter Account	7520	100	100	100
County Tax Collection Fees	7530	256	256	300



<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET 2014/2015</b>	<b>PROJECTED ACTUALS 2014/2015</b>	<b>PROPOSED BUDGET 2015/2016</b>
<b>TOTAL OPERATING EXPENSE</b>		509,080	442,813	476,815
<b>TOTAL EXPENDITURES</b>		<b>\$ 984,835</b>	<b>\$ 910,008</b>	<b>\$ 942,271</b>

## FINANCE & ADMINISTRATION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Check Stock	500		
Business Cards	500		
Secure shred services - monthly	850		
Secure shred services - annual purge	1,000		
Printing Envelopes, Stationary	2,000		
Photography	500		
Printing CAFR, Budget	1,500		
Office Supplies	7,000		
Sub-total	13,850	6100	Office Supplies
Postage	5,200		
Sub-total	5,200	6101	Postage
GFOA CAFR Submission Fee	450		
Labor Law Posters	200		
Miscellaneous Books/Periodicals	200		
Sub-total	850	6102	Books & Periodicals
Printer Ink Cartridges	5,000		
Sub-total	5,000	6103	Printer Ink Cartridges
Equipment & Furniture	1,500		
Sub-total	1,500	6131	Minor Equipment/Furn
Legal Notices	4,000		
Sub-total	4,000	6190	Public & Legal Notices

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Calif Fire Chiefs Association	275		
Calif Special Districts Association	5,800		
Calif Society Municipal Finance Office	240		
City Clerks Association of Calif	175		
Contra Costa Fire Commissioners	100		
Contra Costa Fire Chiefs Assoc	300		
Contra Costa Special District Assoc	50		
Fire Districts Assoc of California	475		
Government Finance Officers Assoc	325		
International Institutute Munic Clerks	200		
National Fire Protection Assoc	175		
Orinda Association	50		
Sub-total	8,165	6200	Dues & Memberships
Copy Machine - Administration	20,000		
Sub-total	20,000	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Meetings	1,000		
Finance Officers Conference - 2	3,000		
Other Travel	2,000		
Sub-total	7,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	65,000		Ambulance Billing
Sub-total	65,000	6312	Administration Fees
Legal Fees - District Counsel	60,000		
Sub-total	60,000	6313	Outside Attorney Fees
County Tax Administration	172,000		
Sub-total	172,000	6316	County Tax Admin Fee
Audit Services - CAFR	5,915		
Audit Services - Single Audit	4,085		
CAFR Statistical Package	750		
Sub-total	10,750	6317	Professional Services - District Audit
Labor Negotiations	10,000		
Sub-total	10,000	6318	Professional Services - Labor Negotiator

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services	2,000		Professional Services - OPEB Actuarial
Sub-total	2,000	6322	
Property Tax Forecasting	12,600		Professional Services - Property Tax Audit
Sub-total	12,600	6326	
Strategic Planning	10,000		Professional Services
Sub-total	10,000	6327	
LAFCO Membership	10,500		LAFCO
Sub-total	10,500	6482	
Property & Liability Insurance	53,000		Property & Liab Insurance
	53,000	6540	
Bank Fees	4,000		Bank Fees
Credit Card Processing	1,000		
	5,000	7510	
Interest Charges County	100		Interest County Teeter
	100	7520	
County Tax Collection Fees	300	7530	County Tax Fees
TOTAL	476,815		

# HUMAN RESOURCES

## PURPOSE

The Human Resources program is responsible for recruiting, hiring, employee relations and communications, personnel policies and procedures, labor negotiations, workers' compensation, employee record keeping, risk management and benefits administration. The Human Resources program ensures that all personnel are fairly managed, trained, supported and deployed to carry out the mission of the District.

## STANDARD LEVEL OF PERFORMANCE

- Through appropriate managers, ensure the District and employees adhere to administrative policies and procedures, rules and regulations.
- Maintain positive labor relations through open, fair communications.
- Negotiate collective bargaining agreements.
- Update human resources policies and procedures through the "Meet and Confer" process with represented groups.
- Review and update Career Development Guide as necessary.
- Update and improve procedures and guidelines as necessary.
- Deliver examination processes in a fair and legal manner.
- Account for benefits costs and deductions, maintain employee records and respond to employee inquires.
- Recruit and hire new employees as needed following all legal requirements.
- Ensure standards pertaining to the Injury Illness Prevention Program, workers' compensation, salary and benefit administration and attendance/leave policies are met.
- Appropriately process and participate in resolution of grievances, complaints, discipline, coaching/counseling and evaluation activities.
- Manage and administer the District's employee benefits program.
- Maintain and reconcile all health benefit billings and track COBRA payments.
- Provide prompt, courteous responses to employees and retirees seeking information or assistance.
- Maintain an ergonomically sound work environment.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Evaluate and implement necessary procedures in order to comply with the Affordable Care Act.
2. In conjunction with Training, conduct promotional examinations for the positions of Battalion Chief and Captain/Paramedic.
3. Evaluate and implement necessary procedures in order to comply with the California Mandatory Paid Sick Leave Bill.
4. Coordinate an open enrollment employee benefits meeting to assist employees, provide updated benefits information and benefits options to employees.

## STAFFING SUMMARY

Administrative Services Director (0.25)  
Human Resources Benefits Manager (.50)

## **PROGRAM MANAGEMENT**

Functional Supervisor – Administrative Services Director Gloriann Sasser

## HUMAN RESOURCES

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Permanent Salaries	5011	74,391	74,000	78,400
Overtime	5014	2,000	0	0
Payroll Taxes	5042	3,387	3,350	3,445
Retirement Contributions	5044	12,660	12,643	10,551
Health & Life Insurance	5060	5,958	7,583	5,916
Employee Share Health Insur	5061	(1,041)	(522)	(1,000)
Retiree Health Insurance	5062	1,190,000	1,220,000	1,311,000
Retiree Share Health Insurance	5063	(308,000)	(321,984)	(413,000)
Unemployment Insurance	5064	10,000	6,000	10,000
OPEB Funding Contribution	5065	84,000	84,000	94,000
Workers' Compensation Insur	5070	974,620	974,620	785,612
Workers' Compensation Recover	5019	(65,000)	(70,000)	(65,000)
Flexible Benefits Plan Contract	5080	750	720	750
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 1,983,725</b>	<b>\$ 1,990,410</b>	<b>\$ 1,820,674</b>
Books & Periodicals	6102	200	200	200
Dues & Memberships	6200	1,200	1,200	1,200
Employee Assistance Program	6309	5,000	4,251	4,300
Medical Exams & Physicals	6311	42,000	42,000	43,000
Professional Svcs - Investigations	6320	15,000	15,000	15,000
Professional Svcs - Promotional	6321	10,000	8,000	49,000
Recognition Supplies	6478	4,000	6,000	6,000
<b>TOTAL OPERATING EXPENSE</b>		<b>77,400</b>	<b>76,651</b>	<b>118,700</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,061,125</b>	<b>\$ 2,067,061</b>	<b>\$ 1,939,374</b>

## HUMAN RESOURCES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Public Safety Labor News	200		
Sub-total	200	6102	Books & Periodicals
Society for Human Resources	200		
International Public Management	300		
Public Employees Labor Relations	700		
Sub-total	1,200	6200	Dues & Memberships
Employee Assistance Program	4,300		Employee Assistance Program
Sub-total	4,300	6309	
Pre-Employment Physicals	5,000		
Annual Physical Exams	38,000		
Sub-total	43,000	6311	Medical Exams/Physicals
Pre-Employment Investigations	5,000		
Investigation Services	10,000		Professional Services - Investigations
Sub-total	15,000	6320	
Salary Survey	8,000		
Battalion Chief	20,000		
Captain	20,000		
Recruiting Advertisement	1,000		
Sub-total	49,000	6321	Professional Services
Employee Recognition and Awards	4,000		
Badges, Nametags & Service Pins	2,000		
Sub-total	6,000	6478	Recognition Supplies
TOTAL	118,700		



# INFORMATION TECHNOLOGY

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Update cybersecurity plan and implement security management practices and controls in accordance with industry standards.
2. Implement service level agreement provisions of information technology services provider contract.

## STAFFING SUMMARY

Administrative Services Director (0.25)

## PROGRAM MANAGEMENT

Functional Supervisor – Administrative Services Director Gloriann Sasser

## INFORMATION TECHNOLOGY

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Permanent Salaries	5011	37,311	37,384	41,320
Payroll Taxes	5042	543	527	601
Retirement Contributions	5044	12,660	12,643	10,551
Health & Life Insurance	5060	5,958	5,929	5,916
Employee Share Health Insur	5061	(1,041)	(522)	(1,000)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 55,431</b>	<b>\$ 55,961</b>	<b>\$ 57,388</b>
Postage	6101	1,000	1,000	0
Network/Cloud Connectivity	6112	30,336	30,336	
Computer Equipment & Supplies	6132	11,200	10,000	10,000
Dues, Memberships & Prof Fees	6200	0	200	225
Rents & Leases Equipment	6250	14,968	16,356	12,240
Computer Software & Mtc	6251	33,300	30,000	58,875
Website Development & Mtc	6252	1,620	1,620	1,700
Professional Services	6319	130,400	112,500	180,000
<b>TOTAL OPERATING EXPENSE</b>		<b>222,824</b>	<b>202,012</b>	<b>263,040</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 278,255</b>	<b>\$ 257,973</b>	<b>\$ 320,428</b>

## INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Postage	1,000		
<b>Sub-total</b>	<b>1,000</b>	6101	Postage
Station UPS Batteries - 2	1,200		
Computer Supplies and Parts	8,800		
<b>Sub-total</b>	<b>10,000</b>	6132	Computer Equipment
MISAC	225		
<b>Sub-total</b>	<b>225</b>	6200	Dues, Memberships, Prof
Internet Service	5,400		
Dell Lease Desktops & Laptops	6,840		
<b>Sub-total</b>	<b>12,240</b>	6250	Rents & Leases Equip
Microsoft Enterprise Agreement	14,350		
Telestaff Software Maintenance	4,000		
Fire RMS Software Maintenance	5,200		
FirstOnScene Prevention Maint	20,500		
SSL Certificate Annual Renewal	1,500		
Abila Accounting Software Mtc	3,500		
Citrix Software Maintenance	2,000		
Soniclear Software Renewal	350		
Adobe Acrobat Annual Renewal	1,000		
Dell Desktop Authority Renewal	1,800		
Other Software Maintenance	2,400		
Parcel Quest Renewal	775		
Mapping Software Renewal	1,500		
<b>Sub-total</b>	<b>58,875</b>	6251	Computer Software/Mtc

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Website Maintenance	1,700		
<b>Sub-total</b>	<b>1,700</b>	6252	Website Development
Information Technology Services	170,000		
Other Services	10,000		
<b>Sub-total</b>	<b>180,000</b>	6319	Professional Services
<b>TOTAL</b>	<b>\$264,040</b>		

# FIRE PREVENTION

## PURPOSE

The purpose of the Fire Prevention Division is to provide the community with the highest level of fire prevention, risk reduction, and life safety public education to prevent fires, create a safe environment, and establish a consciousness of fire and life safety behaviors. Goals: 1) save lives; 2) injury prevention; and 3) reduction of property loss.

## STANDARD LEVEL OF PERFORMANCE

- Enhance the community outreach related to the Wildland Urban Interface Risk Assessment program through the expansion of the District webpage and the availability of web-based wildland risk information.
- Educate property owners about defensible space, vegetation maintenance requirements and potential wildfire risk within the District.
- Administer the Exterior Hazard Abatement Program to control vegetation that poses a fire hazard.
- Update All Risk Education information for the District website.
- Provide annual training to District employees conducting code compliance inspections or investigating complaints.
- Conduct state mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies.
- Review plans and conduct inspections for fire protections systems and construction projects to assure compliance with related regulations within the District's scope of authority.
- Implement Board adopted programs for Fire and Life Safety, including Firewise programs. Coordinate these programs with local communities, agencies and other public and private entities.
- Provide annual community Fire Prevention outreach through two Open Houses.
- Conduct all-risk education with programs for kindergarten through 5<sup>th</sup> grade classrooms in all District schools.
- Sponsor a minimum of two child car seat safety checkpoints in the Fire District annually.
- Provide fire and life safety training to staff at Saint Mary's College and within the business community.
- Provide media information that includes current fire and accident prevention information in addition to highlighting District activities, new information or programs.
- Perform bi-annual functional testing on hydrants within the District each year to meet the intent of Insurance Services Office requirements while conserving water use.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. In conjunction with Information Technology, launch the new fire prevention software that is compatible with mobile devices and integrates all older stand-alone unsupported databases.
2. Secure grant funding for vegetation mitigation in partnership with Diablo Fire Safe Council for two more fuel reduction projects in the District.
3. Host the 2015 Hills Emergency Forum meetings in Orinda.

4. Complete the Impact fee study, provide data and analysis and make recommendations to the Board of Directors for an impact fee policy for new development.
5. Initiate a feasibility study to determine if an administrative citation program would benefit the District for code compliance issues.
6. Work in partnership with CALFIRE and other cooperating agencies to secure funding and work on collaborative projects that promote fire safety and reduce wildfire.
7. Promote fire safety awareness and wildfire risk reduction outreach at both open house events.
8. Promote senior safety with at least 2 site visits to senior living facilities.
9. Provide training to engine companies on performing the inspections for the B-Occupancy Inspection Program to businesses within the Fire District.
10. In conjunction with the Emergency Preparedness Coordinator, integrate GIS data into MOFD's website for wildfire risk reduction and public education.
11. Update website, utilize social media, and improve education materials for outreach to the public.
12. Update school program curriculum to incorporate new material that is based on an accepted program developed by academic professionals.
13. Attend NORCAL Fire Prevention Officers monthly meetings on a bi-monthly basis to represent the Fire District on the Wildland Urban Interface Committee (WUI).

## **PROGRAM MANAGEMENT**

Functional Supervisor – Fire Marshal Kathy Leonard

## FIRE PREVENTION

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Permanent Salaries	5011	134,729	138,458	150,584
Hourly Salaries	5013	78,000	66,500	109,200
Overtime	5014	3,000	1,500	3,000
Deferred Compensation	5015	6,101	2,850	600
Overtime - Incident Mgmt Team	5016	2,000	0	10,000
Contract Services	5018	70,000	105,000	180,000
Payroll Taxes	5042	8,009	7,200	10,596
Retirement Contributions	5044	45,714	54,100	39,731
Health & Life Insurance	5060	0	5,000	9,084
Employee Share Health Insur	5061	0	(762)	(1,524)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 347,553</b>	<b>\$ 379,846</b>	<b>\$ 511,271</b>
Office Supplies	6100	3,200	3,000	3,500
Books & Periodicals	6102	2,000	2,000	3,000
Food Supplies	6150	1,500	1,500	3,000
Public & Legal Notices	6190	500	500	750
Dues & Memberships	6200	6,500	6,000	8,500
Computer Software & Maintenance	6251	0	0	1,000
Maintenance - Equipment	6270	1,000	1,700	1,500
Meetings & Travel Expense	6303	750	750	1,500
Exterior Hazard Removal	6323	10,000	9,000	12,000
Recognition Supplies	6478	25	26	500
Other Special Departmental Exp	6479	1,600	1,250	2,000
Public Education Supplies	6480	7,500	7,500	7,500
Misc Service & Supplies	6490	1,525	500	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>36,100</b>	<b>33,726</b>	<b>46,750</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 383,653</b>	<b>\$ 413,572</b>	<b>\$ 558,021</b>

## FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Annual Report	1,200		
Flyers & Brochures	2,300		
Sub-total	3,500	6100	Office Supplies
Fire Code Books, Subscriptions	3,000		
Sub-total	3,000	6102	Books & Periodicals
Food for Open House & Activities	3,000		
Sub-total	3,000	6150	Food Supplies
Exterior Hazard Abatement Notices	750		
Sub-total	750	6190	Public & Legal Notices
Wildland Resource Management	5,750		
National Fire Protection Association	175		
California Building Officials	225		
International Code Council	125		
Miscellaneous	2,225		
Sub-total	8,500	6200	Dues & Memberships
Computer Software & Maint.	1,000		
Sub-total	1,000	6251	Maintenance - Equipment
Hydrant Repair & Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Travel	1,500		
Sub-total	1,500	6303	Meetings & Travel
Exterior Hazard Removal Contract	12,000		
Sub-total	12,000	6323	Exterior Hazard Removal
Schools & Special Awards	500		
Sub-total	500	6478	Recognition Supplies
Exterior Hazard Removal Materials	2,000		
Sub-total	2,000	6479	Other Special Dept



DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Public Education Brochures	1,000		
Public Education Materials	6,400		
Training Materials/DVDs	100		
Sub-total	7,500	6480	Public Education Supp
Investigation Supplies	100		
Printing - Inspection Forms	1,400		
Smoke Detector Program	500		
Sub-total	2,000	6490	Misc Service & Supplies
TOTAL	46,750		

# EMERGENCY PREPAREDNESS PROGRAM

## PURPOSE

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

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

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Support the Lamorinda Community Emergency Response Team (CERT) by representing the District at Citizen Corps Council meetings, developing a CERT policy manual.
2. Assist in planning, preparing, and promoting local "National Night Out" events and Lamorinda's 2015 Great ShakeOut exercise.
3. Maintain equipment and supplies in the CERT Trailer and in the District's School Street Container for CERT training and emergency response, as well as other Lamorinda cooperating emergency preparedness groups.

4. Manage volunteer personnel, and equipment assigned to the MOFD Communications-Support program.
5. Continue collaboration with the Moraga and Orinda Police Departments to use Geographic Information Systems (GIS) technology and the District's GIS lab to develop neighborhood evacuation plans for the areas of Moraga and Orinda not already addressed.
6. Continue to support the Fire Operations Division and District management at emergency scenes as Command Staff in the Public Information and Liaison Officer roles.

## **STAFFING SUMMARY**

Emergency Preparedness Coordinator (0.5)

## **PROGRAM MANAGEMENT**

Program Manager – Emergency Preparedness Coordinator Dennis Rein

## EMERGENCY PREPAREDNESS

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Hourly Salaries	5013	43,000	43,000	42,000
Hourly Salaries - Summer Intern	5013	7,500	0	0
Overtime	5014	7,500	5,000	15,000
Overtime - Incident Mgmt Team	5016	45,000	44,535	39,000
Payroll Taxes	5042	7,880	7,880	7,184
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 110,880</b>	<b>\$ 100,415</b>	<b>\$ 103,184</b>
Office Supplies	6100	2,500	2,500	2,500
Postage	6101	750	500	750
Dues, Memberships & Professional	6200	600	600	600
Maintenance - Equipment	6270	3,000	3,000	3,000
Meetings & Travel Expense	6303	1,750	1,750	2,250
Recognition	6478	1,100	800	1,100
Outreach Materials	6480	3,000	1,500	3,000
Emergency Preparedness	6484	11,750	8,800	8,800
<b>TOTAL OPERATING EXPENSE</b>		<b>24,450</b>	<b>19,450</b>	<b>22,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 135,330</b>	<b>\$ 119,865</b>	<b>\$ 125,184</b>

## EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Printer/Plotter Supplies	2,500		
Sub-total	2,500	6100	Office Supplies
Evacuation Plan Mailing	750		
Sub-total	750	6101	Postage
Calif Emergency Services Assoc	600		
Sub-total	600	6200	Dues & Memberships
Equipment	3,000		
Sub-total	3,000	6270	Maintenance - Equipment
Meetings & Travel	2,250		
Sub-total	2,250	6303	Meetings & Travel
Recognition Supplies	1,100		
Sub-total	1,100	6478	Recognition
Outreach Materials	3,000		
Sub-total	3,000	6480	Outreach Materials
Supplies	8,800		
Sub-total	8,800	6484	Emergency Preparedness
TOTAL	22,000		

# COMMUNICATIONS

## PURPOSE

The purpose of the Communications Program is to ensure effective communication occurs in emergency and non-emergency situations with the aid of technological devices such as radios and wireless mobile devices.

## STANDARD LEVEL OF PERFORMANCE

- Repair and upgrade communication equipment as needed.
- Maintain the automatic vehicle location mobile data computer vehicle data system.
- Continue to provide the most up to date communication equipment to provide safe and reliable communication for all personnel operating on any emergency scene.
- Attend local, regional and state meetings regarding communication.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Develop a portable base and antenna system to support fire operations.
2. Purchase 5 Bendix King portable radios with spare battery cases.
3. Replace APX portable microphone cords with improved fire rating cords.
4. Replace aging pagers as needed.
5. Replace one half of APX batteries inventory; use volunteers to assist with the transition.

## PROGRAM MANAGEMENT

Functional Supervisor – Battalion Chief Sean Perkins

## COMMUNICATIONS

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Telephone Communications	6110	46,500	39,046	45,000
Communication Center	6111	170,000	170,000	170,000
Rent & Leases - Equipment	6250	1,675	1,529	1,650
Maintenance - Equipment	6270	9,000	9,000	14,700
Other Special Departmental Exp	6479	31,500	31,500	31,500
<b>TOTAL OPERATING EXPENSE</b>		258,675	251,075	262,850
<b>TOTAL EXPENDITURES</b>		<b>\$ 258,675</b>	<b>\$ 251,075</b>	<b>\$ 262,850</b>

## COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Cellular Phone Services	45,000		
Sub-total	45,000	6110	Telephone Comm
Contra Costa County Dispatch	170,000		
Sub-total	170,000	6111	Communication Center
Pager Rentals	1,650		
Sub-total	1,650	6250	Rent & Leases - Equip
APX Portable Radio Cables (40)	7,700		
Batteries	2,000		
Communications Parts & Radios	5,000		
Sub-total	14,700	6270	Maintenance - Equipment
EBRCSA Subscriber Fees	25,500		
Other Expenses	6,000		
Sub-total	31,500	6479	Other Special Dept Exp
TOTAL	262,850		



## **EMERGENCY MEDICAL SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

- Maintain a force of highly trained professional Emergency Medical Technicians and Paramedic personnel equipped with state-of-the-art equipment.
- Support and maintain American Heart Association Community Training Center.
- Support and maintain District's Infection Control Program.
- Ensure compliance with the District's Emergency Medical Services Agency Ambulance Agreement.
- Ensure compliance with County EMS equipment lists
- Ensure compliance with local, State, and Federal regulations, standards and guidelines
- Evaluate basic and advanced life support skills lab and field performance
- Provide medical care consistent with best practices and evidence-based medicine
- Provide medical oversight and continual quality improvement
- Provide medical equipment and supplies
- Provide support for Disaster Planning and Services
- Provide and encourage employee participation to identify needs in Emergency Medical Services Operations.
- Provide District training programs in Emergency Medical Services for all providers, including continuing education.
- Plan for future Emergency Medical Services needs of the District.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016**

1. Introduce additional District training alternatives in Emergency Medical Services.
2. Enhance ambulance billing procedures.
3. Introduce cost-saving and revenue generating initiatives.
4. Coordinate with Contra Costa EMS agency to enhance ePCR capabilities
5. Provide additional outreach and training to partnering agencies.
6. Continue to explore alternative funding sources for capital equipment.

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Jerry Lee  
Supply Coordinator Moraga – Captain Paramedic Anthony Perry

## EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Hourly Salaries	5013	66,000	66,000	0
Overtime	5014	10,000	0	10,000
Payroll Taxes	5042	5,052	5,052	0
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 81,052</b>	<b>\$ 71,052</b>	<b>\$ 10,000</b>
Medical & Lab Supplies	6140	60,000	60,000	60,000
Dues & Memberships	6200	200	200	300
Paramedic/EMT License Fees	6201	5,540	4,000	5,500
Maintenance - Equipment	6270	15,000	7,000	3,500
Professional Services	6317	0	0	35,000
<b>TOTAL OPERATING EXPENSE</b>		<b>80,740</b>	<b>71,200</b>	<b>104,300</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 161,792</b>	<b>\$ 142,252</b>	<b>\$ 114,300</b>

## EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	60,000		
Sub-total	60,000	6140	Medical & Lab Supplies
Calif Fire Chiefs Association EMS	150		
Natl Associations EMTs	150		
Sub-total	300	6200	Dues & Memberships
License Fees	5,500		
Sub-total	5,500	6201	Paramedic/EMT License
Gurney Maintenance	2,000		
Defibrillator Maintenance	1,500		
Sub-total	3,500	6270	Maintenance - Equipment
EMS Training Services	35,000		
Sub-total	35,000	6317	Professional Services
TOTAL	104,300		

## **SUPPORT SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

- Provide for standardized inventory of household supplies.
- Provide standardized ordering process for all stations utilizing centralized storage and supply management.
- Utilize electronic ordering agreements to expedite re-supply of inventory.
- Maintain existing inventory of landscaping, shop tools and appliances.
- Support incident rehabilitation and food necessities.
- Provide annual maintenance and testing of above ground fuel tanks.
- Provide required repairs to fuel systems as identified.
- Provide prompt disposal of hazardous wastes per regulatory process.
- Manage fuel stability through periodic treatment.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016**

1. Comply with Federal, State and County requirements for vapor recovery.
2. Upgrade labels and warnings to meet State guidelines for above ground fuel storage.
3. Complete the wash paid installation at Station 41 in accordance with County requirements.
4. Complete Station 43 seismic retrofit project.
5. Support fire administration with Station 46 site.

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Felipe Barreto  
Program Manager – Captain Paramedic Steve Gehling

## SUPPORT SERVICES

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Small Tools & Instruments	6130	750	500	750
Food Supplies	6150	2,500	1,000	2,500
Household Expense	6170	20,532	11,000	16,000
EPA ID Verification Fee	6264	200	200	200
CCC HazMat Plan	6265	3,000	2,600	3,000
Environmental Fees	6266	750	526	750
Maintenance - Equipment	6270	500	500	500
Service & Repair	6274	4,500	3,000	4,500
Tank Testing	6280	3,000	2,600	3,000
Misc Service & Supplies	6490	2,000	1,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>37,732</b>	<b>22,926</b>	<b>33,200</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,732</b>	<b>\$ 22,926</b>	<b>\$ 33,200</b>

## SUPPORT SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Small tools supply	750		
Sub-total	750	6130	Small Tools & Instru
Food for emergency incidents	2,500		
Sub-total	2,500	6150	Food Supplies
Household supplies for fire stations	16,000		
Sub-total	16,000	6170	Household Expense
Annual fee fuel system	200		
Sub-total	200	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,000		
Sub-total	3,000	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	750		
Sub-total	750	6266	Environmental Fees
Fuel system equipment	500		
Sub-total	500	6270	Maintenance - Equipment
Standing loss control compliance	4,500		
Sub-total	4,500	6274	Service & Repair
Fuel tank testing	3,000		
Sub-total	3,000	6280	Tank Testing
Miscellaneous	2,000		
Sub-total	2,000	6490	Misc Service & Supplies
TOTAL	33,200		

## ADMINISTRATION BUILDING

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - PG & E	6122	5,130	4,500	5,300
Maintenance - Equipment	6270	1,000	1,000	1,000
Maintenance - Building	6281	5,500	5,000	5,500
Maintenance - Grounds	6282	750	750	750
Other Special Departmental Exp	6479	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		14,380	13,250	14,550
<b>TOTAL EXPENDITURES</b>		<b>\$ 14,380</b>	<b>\$ 13,250</b>	<b>\$ 14,550</b>

## ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
PG & E	5,300		
Sub-total	5,300	6122	Utilities - PG & E
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Building Maintenance	5,500		
Sub-total	5,500	6281	Maintenance - Building
Grounds Maintenance	750		
Sub-total	750	6282	Maintenance - Grounds
Other Expenses	2,000		
Sub-total	2,000	6479	Other Special Dept
TOTAL	14,550		



## STATION 41

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - Sewer	6120	454	761	800
Utilities - Garbage	6121	3,800	3,800	3,950
Utilities - PG & E	6122	9,800	9,000	11,000
Utilities - Water	6123	2,500	2,000	2,600
Utilities - Medical Waste	6124	6,000	5,800	1,020
Household Expense	6170	480	480	495
Household Expense - Linen	6171	3,500	3,500	3,650
Maintenance - Equipment	6270	2,000	1,000	2,100
Maintenance - Building	6281	14,100	9,000	14,460
Maintenance - Grounds	6282	1,300	1,000	1,400
Other Special Departmental Exp	6479	4,000	2,000	4,000
<b>TOTAL OPERATING EXPENSE</b>		47,934	38,341	45,475
<b>TOTAL EXPENDITURES</b>		<b>\$ 47,934</b>	<b>\$ 38,341</b>	<b>\$ 45,475</b>

## STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	3,950		
Sub-total	3,950	6121	Utilities - Garbage
PG & E	11,000		
Sub-total	11,000	6122	Utilities - PG & E
Water	2,600		
Sub-total	2,600	6123	Utilities - Water
Medical Waste Services	1,020		
Sub-total	1,020	6124	Utilities - Medical Waste
Pest Control	495		
Sub-total	495	6170	Household Expense
Linen Services	3,650		
Sub-total	3,650	6171	Household Exp - Linen
Equipment Maintenance	2,100		
Sub-total	2,100	6270	Maintenance - Equipment
Generator	1,050		
HVAC Maintenance	2,100		
Overhead Doors	2,100		
Plymovent System	210		
Miscellaneous	9,000		
Sub-total	14,460	6281	Maintenance - Building
Grounds Maintenance	1,400		
Sub-total	1,400	6282	Maintenance - Grounds
Other Expenses	4,000		
Sub-total	4,000	6479	Other Special Dept
TOTAL	45,475		

## STATION 42

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - Sewer	6120	454	456	460
Utilities - Garbage	6121	1,100	1,100	1,200
Utilities - PG & E	6122	12,288	12,000	12,500
Utilities - Water	6123	4,500	4,500	4,650
Household Expense	6170	850	850	875
Household Expense - Linen	6171	2,632	2,500	2,710
Maintenance - Equipment	6270	1,000	1,000	1,000
Maintenance - Building	6281	8,900	8,900	8,860
Maintenance - Grounds	6282	4,500	1,000	2,500
Other Special Departmental Exp	6479	1,500	1,500	1,500
<b>TOTAL OPERATING EXPENSE</b>		37,724	33,806	36,255
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,724</b>	<b>\$ 33,806</b>	<b>\$ 36,255</b>

## STATION 42

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	460		
Sub-total	460	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	12,500		
Sub-total	12,500	6122	Utilities - PG & E
Water	4,650		
Sub-total	4,650	6123	Utilities - Water
Pest Control	875		
Sub-total	875	6170	Household Expense
Linen Services	2,710		
Sub-total	2,710	6171	Household Exp - Linen
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Generator	1,030		
HVAC Maintenance	2,060		
Overhead Doors	1,240		
Security Service	720		
Plymovent System	310		
Misc.	3,500		
Sub-total	8,860	6281	Maintenance - Building
Grounds Maintenance	2,500		
Sub-total	2,500	6282	Maintenance - Grounds
Other Expenses	1,500		
Sub-total	1,500	6479	Other Special Dept
TOTAL	36,255		

## STATION 43

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - Sewer	6120	454	456	460
Utilities - Garbage	6121	1,298	1,300	1,340
Utilities - PG & E	6122	5,100	5,000	5,190
Utilities - Water	6123	600	600	620
Household Expense	6170	480	480	500
Household Expense - Linen	6171	2,200	2,000	2,270
Maintenance - Equipment	6270	1,500	1,000	1,500
Maintenance - Building	6281	7,900	7,000	7,130
Maintenance - Grounds	6282	3,000	3,000	2,500
Other Special Departmental Exp	6479	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		24,532	22,836	23,510
<b>TOTAL EXPENDITURES</b>		<b>\$ 24,532</b>	<b>\$ 22,836</b>	<b>\$ 23,510</b>

## STATION 43

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	460		
Sub-total	460	6120	Utilities - Sewer
Garbage	1,340		
Sub-total	1,340	6121	Utilities - Garbage
PG & E	5,190		
Sub-total	5,190	6122	Utilities - PG & E
Water	620		
Sub-total	620	6123	Utilities - Water
Pest Control	500		
Sub-total	500	6170	Household Expense
Linen Services	2,270		
Sub-total	2,270	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,030		
HVAC Maintenance	2,060		
Overhead Doors	1,240		
Plymovent System	300		
Miscellaneous	2,500		
Sub-total	7,130	6281	Maintenance - Building
Grounds Maintenance	2,500		
Sub-total	2,500	6282	Maintenance - Grounds
Other Expenses	2,000		
Sub-total	2,000	6479	Other Special Dept
TOTAL	23,510		

## STATION 44

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - Sewer	6120	454	456	460
Utilities - Garbage	6121	900	900	930
Utilities - PG & E	6122	9,500	8,000	9,800
Utilities - Water	6123	5,000	4,000	5,200
Household Expense	6170	458	458	450
Household Expense - Linen	6171	2,488	2,400	2,600
Maintenance - Equipment	6270	700	500	700
Maintenance - Building	6281	7,000	6,000	7,015
Maintenance - Grounds	6282	1,884	2,600	2,500
Other Special Departmental Exp	6479	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		30,384	27,314	31,655
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,384</b>	<b>\$ 27,314</b>	<b>\$ 31,655</b>

## STATION 44

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	460		
Sub-total	460	6120	Utilities - Sewer
Garbage	930		
Sub-total	930	6121	Utilities - Garbage
PG & E	9,800		
Sub-total	9,800	6122	Utilities - PG & E
Water	5,200		
Sub-total	5,200	6123	Utilities - Water
Pest Control	450		
Sub-total	450	6170	Household Expense
Linen Services	2,600		
Sub-total	2,600	6171	Household Exp - Linen
Equipment Maintenance	700		
Sub-total	700	6270	Maintenance - Equipment
Generator	465		
HVAC Maintenance	1,800		
Overhead Doors	700		
Plymovent System	300		
Security Service	650		
Miscellaneous	3,100		
Sub-total	7,015	6281	Maintenance - Building
Clear Landscape	700		
Grounds Maintenance	1,800		
Sub-total	2,500	6282	Maintenance - Grounds
Other Expenses	2,000		
Sub-total	2,000	6479	Other Special Dept
TOTAL	31,655		



## STATION 45

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Utilities - Sewer	6120	800	456	460
Utilities - Garbage	6121	7,000	7,000	7,300
Utilities - PG & E	6122	22,359	20,000	23,100
Utilities - Water	6123	1,800	1,500	1,950
Utilities - Medical Waste	6124	6,000	6,000	1,050
Household Expense	6170	480	480	500
Household Expense - Linen	6171	3,800	3,200	3,500
Maintenance - Equipment	6270	1,500	1,000	1,500
Maintenance - Building	6281	15,000	15,000	14,200
Maintenance - Grounds	6282	1,250	1,000	1,000
Other Special Departmental Exp	6479	7,000	5,000	9,500
<b>TOTAL OPERATING EXPENSE</b>		66,989	60,636	64,060
<b>TOTAL EXPENDITURES</b>		<b>\$ 66,989</b>	<b>\$ 60,636</b>	<b>\$ 64,060</b>

## STATION 45

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	460		
Sub-total	460	6120	Utilities - Sewer
Garbage	7,300		
Sub-total	7,300	6121	Utilities - Garbage
PG & E	23,100		
Sub-total	23,100	6122	Utilities - PG & E
Water	1,950		
Sub-total	1,950	6123	Utilities - Water
Medical Waste Services	1,050		
Sub-total	1,050	6124	Utilities - Medical Waste
Pest Control	500		
Sub-total	500	6170	Household Expense
Linen Services	3,500		
Sub-total	3,500	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,000		
HVAC Maintenance	2,000		
Overhead Doors	1,000		
Plymovent System	200		
Miscellaneous	10,000		
Sub-total	14,200	6281	Maintenance - Building
Grounds Maintenance	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
Replace linens and towels	2,500		
Other Expenses	7,000		
Sub-total	9,500	6479	Other Special Dept
TOTAL	64,060		

# EMERGENCY OPERATIONS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Rehabilitate and repair damaged fire trails.
2. Replace fire trail signs.
3. Implement new map books for all apparatus and staff vehicles.
4. Replace Wildland hose packs.
5. Implement new Solid Bore nozzles as a preconnected hose line on all apparatus.
6. Continue to develop the District's Geographic Information System program by expanding our ability to share critical data with the Town of Moraga and the City of Orinda; expanding the wildfire computer models to other high fire danger areas of the District and supporting neighborhood evacuation plans with spatial data.
7. Update operational policies.
8. Create and maintain data sets for Operations Division.
9. Update and initiate mutual and auto-aid agreements as needed.
10. Update District response matrix.
11. Initiate fire investigation succession planning program.
12. Assist with updated standards of cover document.

## STAFFING SUMMARY

Fire Chief (1)  
Battalion Chief (3)  
Captain/Paramedic I (4)  
Captain/Paramedic II (7)  
Captain (4)  
Engineer/Paramedic I (4)

Engineer/Paramedic II (3)  
Engineer (8)  
Firefighter/Paramedic (19)  
Firefighter (5)  
Paramedic (0)

## **PROGRAM MANAGEMENT**

Functional Supervisor - Battalion Chief Sean Perkins

## EMERGENCY OPERATIONS

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Permanent Salaries	5011	6,562,282	6,600,000	6,781,970
Overtime	5014	1,723,500	1,845,000	1,900,000
Deferred Compensation	5015	77,299	86,500	105,378
Overtime - Strike Team	5016	216,419	220,069	225,000
Payroll Taxes	5042	127,823	125,000	130,680
Retirement Contributions	5044	4,516,006	4,425,000	4,001,269
Health & Life Insurance	5060	904,092	860,000	919,680
Employee Share Health Insur	5061	(307,928)	(240,000)	(180,204)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$13,819,493</b>	<b>\$13,921,569</b>	<b>\$ 13,883,773</b>
Books & Periodicals	6102	5,000	3,000	500
Minor Equipment/Furniture	6131	500	333	750
Power Saw/Other Equipment	6133	9,000	5,220	13,000
Fire Trail Grading	6135	10,000	8,454	10,500
Firefighting Supplies	6137	13,800	13,800	20,000
Firefighting Equipment - Hose	6138	5,000	5,000	7,500
Firefighting Equipment - Foam	6139	500	500	500
Safety Clothing	6160	73,500	73,500	80,000
Non-Safety Clothing	6161	2,000	2,000	2,000
Air Monitor Maintenance	6269	2,000	2,000	2,000
Maintenance - Equipment	6270	13,000	12,958	10,000
Strike Team Supplies	6474	1,000	1,041	9,500
Other Special Dept Exp	6479	8,000	8,000	7,500
Mapping - Services and Supplies	6490	21,000	19,000	35,000
<b>TOTAL OPERATING EXPENSE</b>		<b>164,300</b>	<b>154,806</b>	<b>198,750</b>
<b>TOTAL EXPENDITURES</b>		<b>\$13,983,793</b>	<b>\$14,076,375</b>	<b>\$ 14,082,523</b>

## EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Books & Periodicals	500		
Sub-total	500	6102	Books & Periodicals
Investigation supplies	750		
Sub-total	750	6131	Minor Equip/Furniture
Saws, Blades, Maintenance	13,000		
Sub-total	13,000	6133	Power Saw/Other Equip
Trail Grading	10,000		
Signs/Locks	500		
Sub-total	10,500	6135	Fire Trail Grading
Solid Bore Nozzles	5,000		
Extrication, R245	5,000		
Boat 245	10,000		
Sub-total	20,000	6137	Firefighting Supplies
Restock Hose Inventory	7,500		
Sub-total	7,500	6138	Firefighting Equip - Hose
Restock Foam Inventory	500		
Sub-total	500	6139	Firefighting Equip - Foam
Personal Protective Equipment	35,000		
Wildland Personal Protective Equip	30,000		
Annual Inspections PPE	15,000		
Sub-total	80,000	6160	Safety Clothing
Shoe Fund	2,000		
Sub-total	2,000	6161	Non-Safety Clothing
Air Monitor Sensors Replacement	2,000		
Sub-total	2,000	6269	Air Monitor Maintenance

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Tool Replacement/Maintenance	6,000		
Ladder Testing, Fire Extinguisher	2,000		
Exercise Equipment Maintenance	2,000		
Sub-total	10,000	6270	Maintenance - Equipment
Strike Team Equipment/Supplies	9,500		
Sub-total	9,500	6474	Strike Team Supplies
Wellness Fitness	7,500		
Sub-total	7,500	6479	Other Special Dept Exp
GIS Supplies	5,000		
GIS Consulting Service	30,000		
Sub-total	35,000	6490	Services & Supplies Map
TOTAL	198,750		

# APPARATUS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Continue to explore grant opportunities to replace apparatus.
2. Continue implementation of rear reflective chevron stripping for district apparatus.
3. Provide specifications for a new engine, truck and ambulances.

## PROGRAM MANAGEMENT

Functional Supervisor – Battalion Chief Felipe Barreto



## APPARATUS

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Maintenance - Equipment	6270	6,500	8,500	9,000
Central Garage Repairs	6271	195,000	160,000	160,000
Central Garage Gasoline & Oil	6272	75,000	73,000	80,000
Central Garage Tires	6273	14,000	10,000	15,000
Aerial Ladder & Pump Testing	6275	700	700	800
Smog Inspections	6276	300	468	500
<b>TOTAL OPERATING EXPENSE</b>		291,500	252,668	265,300
<b>TOTAL EXPENDITURES</b>		<b>\$ 291,500</b>	<b>\$ 252,668</b>	<b>\$ 265,300</b>

## APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Other Equipment Maintenance	6,500		
Boat Equipment Maintenance	400		
Batteries	2,100		
Sub-total	9,000	6270	Maintenance - Equipment
On-going maintenance/repairs	160,000		
Sub-total	160,000	6271	Central Garage Repairs
Fuel	80,000		
Sub-total	80,000	6272	Gasoline & Oil
Tire replacement	15,000		
Sub-total	15,000	6273	Central Garage Tires
Annual Ladder Testing	800		
Sub-total	800	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	265,300		

# TRAINING

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016

1. Update firefighter probationary documents, schedules and testing procedures.
2. Develop and mentor all members currently in probationary status.
3. In conjunction with Human Resources, assist with recruitments for the positions of Battalion Chief and Captain/Paramedic.
4. Administer the Assistance to Firefighters Grants in accordance with Federal Regulations.
5. Coordinate and host regional training activities.
6. Develop and provide new training information bulletins and standards.

## PROGRAM MANAGEMENT

Functional Supervisor – Battalion Chief Jerry Lee

## TRAINING

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Overtime	5014	137,000	35,000	50,000
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 137,000</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>
Books & Periodicals	6102	400	400	400
Food Supplies	6150	2,000	2,000	2,000
Dues, Memberships & Prof Fees	6200	400	375	400
Meetings & Travel Expenses	6303	8,000	12,000	12,000
CPR Instructors	6314	4,000	2,500	2,500
Burn Trailer Grant/ Maintenance	6352	3,000	3,000	3,000
Testing Materials & Training Props	6354	4,000	4,000	4,000
Career Development Classes	6357	26,200	26,200	26,200
Target Safety Online Training	6359	6,195	6,195	6,195
Training Classes Paramedic/EMT	6360	5,500	12,000	5,500
Mandated Training	6361	20,000	6,000	20,000
Recruit Academy	6470	45,000	0	55,000
CPR Supplies	6481	7,000	3,000	3,000
<b>TOTAL OPERATING EXPENSE</b>		<b>131,695</b>	<b>77,670</b>	<b>140,195</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 268,695</b>	<b>\$ 112,670</b>	<b>\$ 190,195</b>

## TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	400		
Sub-total	400	6102	Books & Periodicals
Food for Training Events	2,000		
Sub-total	2,000	6150	Food Supplies
Training Officers Association	400		
Sub-total	400	6200	Dues & Memberships
Professional Development	12,000		
Sub-total	12,000	6303	Meetings & Travel
CPR Instructors	2,500		
Sub-total	2,500	6314	CPR Instructors
Burn Trailer Maintenance	3,000		
Sub-total	3,000	6352	Burn Trailer Maintenance
Materials & Training	4,000		
Sub-total	4,000	6354	Testing Materials & Props
Career Development	26,200		
Sub-total	26,200	6357	Career Development
Annual Maintenance Fee	6,195		
Sub-total	6,195	6359	Target Safety
Paramedic & EMT Courses	5,500		
Sub-total	5,500	6360	Training Classes

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Mandated Training	20,000		
Sub-total	20,000	6361	Mandated Training
Recruit Academy	55,000		
Sub-total	55,000	6470	Recruit Academy
Heart Association Manuals & Cards	3,000		
Sub-total	3,000	6481	CPR Supplies
TOTAL	140,195		

## **AIR OXYGEN PROGRAM**

### **PURPOSE**

The purpose of the Air Oxygen program is to oversee the compressed breathing air system and medical grade oxygen supply programs. This program addresses maintenance, purchases, and training according to NFPA standards and regulatory mandates promulgated by N.I.O.S.H. and Cal OSHA.

The Air Program ensures District personnel are equipped and trained in the use of respiratory protective equipment through quarterly testing and preventive maintenance. The program provides annual fit testing of all personnel, ensuring correct fit of SCBA masks. Annual bench testing of all self-contained breathing apparatus is conducted for regulatory compliance.

The Oxygen Program provides inventory of medical grade oxygen, maintenance of a filling station, and hydrostatic testing of cylinders. The program ensures compliance with State and Federal regulations addressing compressed gas filling and storage.

### **STANDARD LEVEL OF PERFORMANCE**

- Conduct annual fit testing of all personnel.
- Conduct annual bench testing of all SCBA air packs.
- Conduct hydrostatic testing of compressed air and oxygen cylinders as needed.
- Coordinate repair and service air packs as needed.

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2015/2016**

1. Evaluate current self-contained breathing apparatus inventory and provide recommendations to address long term program needs.

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Felipe Barreto

Program Managers – Captain Paramedic Jon Bensley and Captain Adam Goodyear

## AIR OXYGEN

FISCAL YEAR 2015/2016

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Rent & Leases (Equipment)	6250	5,000	5,000	5,250
Maintenance - Equipment	6270	9,900	7,000	10,675
Air Compressor Quarterly Service	6278	1,500	0	1,500
Hydro Test SCBA & Oxy Cylinder	6279	500	0	2,000
<b>TOTAL OPERATING EXPENSE</b>		16,900	12,000	19,425
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,900</b>	<b>\$ 12,000</b>	<b>\$ 19,425</b>



## AIR & OXYGEN PROGRAM

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Oxygen	5,250		
Sub-total	5,250	6250	Rent & Leases Equip
Air Pak Flow Test	1,600		
Regulator Test	1,500		
SCBA Mask Fit Test	750		
Repair - Mask, Regulators, Amps	6,825		
Sub-total	10,675	6270	Maintenance Equipment
Air Compressor Service	1,500		
Sub-total	1,500	6278	Air Compressor Service
Test SCBA & Oxygen Cylinders	2,000		
Sub-total	2,000	6279	Hydro Test
TOTAL	19,425		

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

**FISCAL YEAR 2015/2016**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Property Tax - Current Secured	4010	2,920,924	2,920,924	3,069,093
<b>TOTAL REVENUES</b>		<b>\$ 2,920,924</b>	<b>\$ 2,920,924</b>	<b>\$ 3,069,093</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Pension Obligation Bond Principal	7900	1,630,000	1,630,000	1,855,000
Pension Obligation Bond Interest	7901	1,108,467	1,108,467	1,017,509
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,738,467</b>	<b>\$ 2,738,467</b>	<b>\$ 2,872,509</b>

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

**FISCAL YEAR 2015-2016**

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

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2015				\$20,420,000
Reduction in Principal Balance				1,855,000
Interest Due				1,017,509
Total Payment Due				2,872,509
Principal Outstanding as of June 30, 2016				\$18,565,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2015-2016	5.22%	1,855,000	1,017,509	2,872,509
2016-2017	5.22%	2,100,000	914,283	3,014,283
2017-2018	5.22%	2,360,000	797,877	3,157,877
2018-2019	5.22%	2,640,000	667,377	3,307,377
2019-2020	5.22%	2,945,000	521,609	3,466,609
2020-2021	5.22%	3,265,000	359,527	3,624,527
2021-2022	5.22%	3,610,000	180,090	3,790,090
2022-2023	5.22%	1,645,000	42,935	1,687,935
<b>TOTALS</b>		<b>\$20,420,000</b>	<b>\$4,501,207</b>	<b>\$24,921,207</b>

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

**FISCAL YEAR 2015/2016**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Fire Flow Tax	4066	371,988	371,988	1,068,288
Investment Earnings	4181	16	16	
Federal Grant	4437	125,910	129,510	
Impact Mitigation Fees	4743	231,655	213,655	
Capital Lease Proceeds	4970			424,554
<b>TOTAL REVENUES</b>		<b>\$ 729,569</b>	<b>\$ 715,169</b>	<b>\$ 1,492,842</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET 2014/2015	PROJECTED ACTUALS 2014/2015	PROPOSED BUDGET 2015/2016
Professional Services	6327	14,600	14,600	
Bank Fees	7510	100	100	100
Fire Flow Tax Collection Fees	7531	11,256	11,256	11,500
Capital Contingency	7700	75,000	75,000	75,000
Firefighting Equipment	7701	149,900	130,677	20,000
Lease Payment - Apparatus	7702	88,000		100,000
Capital Outlay - Apparatus	7703			479,554
Computer Equipment & Software	7704	60,000	60,000	
Buildings-Administration Improve	7705	10,000	7,500	10,000
Buildings-Station 41 Improvement	7705			40,000
Buildings-Station 43 Improvement	7706	110,000	5,000	110,000
Equipment	7709	9,000		60,675
Station 46 Construction in Prog	7711	45,000	40,000	45,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 572,856</b>	<b>\$ 344,133</b>	<b>\$ 951,829</b>

## CAPITAL PROJECTS FUND

ACCOUNT CODE	DESCRIPTION	BUDGET
7510	Bank Fees	100
7531	Fire Flow Tax Collection Fees	11,500
7700	Capital Contingency - Facilities, Equipment	75,000
7701	Extrication Equipment	20,000
7702	Lease Apparatus/Vehicles	100,000
7703	2016 Ambulances - 2	424,554
7703	Ambulances - Radios and Computers	40,000
7703	Ambulance Trackers	15,000
7705	Administration - Window Replacement	10,000
7705	Station 41 - Apparatus Wash Pad Installation	40,000
7706	Station 43 - Seismic Retrofit	110,000
7709	Ambulance Gurneys - 2	45,600
7709	Bendix King Radios - 5	15,075
7711	Station 46 Project Maintenance	45,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 951,829</b>

## TEETER PLAN

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

### Tax Losses Reserve Fund

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

## PROPERTY TAX & INTERGOVERNMENTAL TAX DEFINITIONS

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

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

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

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

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

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

Example:

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

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

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

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

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