

# MORAGA-ORINDA FIRE DISTRICT

# ANNUAL OPERATING BUDGET

# FISCAL YEAR 2023



## **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**

Michael Donner, President

Steven Danziger, Vice-President

Gregory Baitx, Secretary

John Jex, Treasurer

Craig Jorgens, Director

## **Fire Chief**

David Winnacker

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# Moraga-Orinda Fire District

Office of the Fire Chief

June 15, 2022

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

Members of the Board:

We are pleased to present you with the budget for fiscal year 2023 which includes a General Fund surplus of \$252K and total revenue of \$33.5M, an 8.3% increase from fiscal year 2022.

Due to steady revenue growth, fiscal discipline, and robust program management, the District's financial position is strong and we are well positioned to weather future uncertainty while sustaining core services.

Working in partnership with our stakeholders, the Board, Fire Chief and staff are tasked with developing a plan demonstrating fiscal stewardship and sustainability. The proposed budget does so while providing for the modest expansion of fire prevention programs, implementation of a new home hardening incentive program, continuation of effort with regard to fire suppression and emergency medical service levels and the ongoing investment towards the reduction of long-term liabilities. The proposed budget also includes significant additional contributions to the District's pension rate stabilization trust as a hedge against future uncertainty and a significant contribution to the Capital Projects Fund for future replacement of Station 41/Administration.

The proposed budget funds ongoing operational costs with recurrent, sustainable revenues while fulfilling the District's commitment to its members by prefunding retiree health benefits and making additional contributions to the pension rate stabilization trust. This budget represents an ongoing multi-year effort to balance the many competing priorities and financial obligations which the district is obligated to address. Specifically, this budget expands programs while continuing to build both restricted and unrestricted reserves.

District staff remains focused on the successful completion of several high profile projects during the upcoming year. The most notable of these projects is expanded fire prevention services through prescribed fire, community chipping, home hardening incentives and expanded fire code enforcement. In response to high demand for services, the budget anticipates transitioning the District's successful year-round fuels mitigation program from a pilot program with three year sunset to permanent staffing with one full-time fuels mitigation program manager and three full-time fuels mitigation specialists. The expanded program continues to provide high demand services to the community including pile burning, seasonal community chipping, property inspections, and outreach/education activities. These efforts continue to be guided by relevant portions of the District's Wildfire Prevention Strategic Plan and the adopted CWPP.

As we invest resources in fire prevention and maintain core fire and rescue services, we are acting responsibly to manage long term fiscal obligations. General Fund reserves are projected at \$13.1M or 39.3% of budgeted General Fund revenue at June 30, 2023, which is above the Board required minimum level of 17% but less than the Board's goal of 50%. This also represents steady year over year growth of the unrestricted reserve as well as increases to the restricted reserves in the OPEB and Pension Rate Stabilization Funds as part of the District's commitment to fiscal responsibility, the mitigation of future liabilities, and as a hedge against future uncertainty.

## **General Fund Financial Summary**

The proposed budget projects General Fund revenue of \$33.5M, an increase of \$2.8M. This revenue increase is primarily due to increased property tax revenue of 7.5% District-wide, increased ambulance services revenue of 3% and additional property tax revenue available in the General Fund due to the completion of the pension obligation bond payments (July 1, 2022.) Intergovernmental revenue is projected to decrease \$376K or 62% due to the completion of the state Pinehurst Fuel Break grant and due to one-time American Rescue Plan – Provider Relief Fund money received in the prior year.

The proposed budget projects General Fund expenditures of \$30.1M, an increase of \$196K or 2.0%. The increase in expenditures is primarily due to an increase in operating expenditures and the addition of the home hardening grant program (\$500K.) Permanent salaries are projected to increase 8% due to a scheduled wage increase of 4%, merit step salary increases for employees that are not at the top step and by the inclusion of the salary cost for all authorized positions (57 safety positions.) Overtime is projected to decrease 27% to \$1.85M due to two new firefighter paramedics that will begin shift work in August 2022 and due to a new recruitment to hire and fill vacant firefighter paramedic positions. Retirement contribution costs for employees are projected to increase 7% due to the increase in permanent salaries and increase in the number of filled positions.

## **Capital Projects Fund Financial Summary**

The proposed budget projects Capital Projects Fund expenditures of \$2.3M. This includes appropriations for phase one of the Station 41/Administration construction project (\$1M), the purchase of one water tender (\$115K), two ambulances (\$350K), one Type VI fire engine (\$250K) and two pick-up trucks for Fire Prevention (\$70K.) The proposed budget includes a transfer into the Capital Projects Fund from the General Fund in the amount of \$3.1M in order to accumulate reserves to pay cash for the remaining phases of the Station 41/Administration construction project. The Capital Projects Fund projects a surplus of \$1.955M and available reserves of \$6.3M at June 30, 2023.

## **Debt Service Fund Financial Summary**

The proposed budget includes required debt service payments of \$2.0M for the District's pension obligation bonds (final payment) and one lease (Station 43.) The funding sources for the debt service payments are Debt Service Fund reserves of \$1.7M (required per the bond official documents) and fire flow tax revenue sources from the Capital Projects Fund (\$322K.) The pension obligation bonds will be paid-in-full on July 1, 2022.

## **Tunnel East Bay Hills Fuel Break**

The proposed budget includes expenditures in the amount of \$3M for the Tunnel East Bay Hills Fuel Break project to be funded by revenue from a grant from the State of California in the amount of \$3.36M. The project is projected to be completed in FY2024. The project includes an administrative fee of 12% which is projected to result in available reserves of \$408K at June 30, 2023.

## **Staffing Summary and Benefits Changes**

The proposed budget authorizes and accounts for Safety roster strength of 57 positions and four management safety positions (chief officers). The budget continues the expansion of the fuels mitigation program to year-round with one fuels mitigation program manager (1.0 FTE) and three fuels mitigation specialists (3.0 FTE). The Budget continues to freeze one chief officer position (dedicated training chief) and one assistant fire marshal position.

The proposed budget includes one new position of Fire Inspector/Plans Examiner. The District outsourced this position to a contractor in FY2021. Demand for services has increased and the

contractor cost is projected to be \$260K in FY2022. The fully burdened cost of a full-time Fire Inspector/Plans Examiner will cost \$175K resulting in projected savings of \$85K per year.

The proposed budget includes one Project Coordinator and one Assistant Project Coordinator position for the Tunnel East Bay Hills Fuel Break project. These two positions are full-time, non-benefitted and are funded by the State contract for the project.

The proposed budget includes one recommended internal equity adjustment increase to the Finance Manager salary range. No changes to employee benefits are recommended.

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

The proposed budget includes appropriations for the District's FY2023 contribution to the OPEB trust account in the amount of \$351K (15% increase) and the pension rate stabilization trust in the amount of \$2.1M (11% decrease). While unfunded liabilities for pension and retiree healthcare are significant obligations of the District, we continue to pay down and manage these liabilities in accordance with Board direction.

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

The proposed budget projects a General Fund surplus of \$252K. Projected fund balance in the General Fund as of June 30, 2023 is \$13.2M, in the Capital Projects Fund \$6.3M and in the Tunnel East Bay Hills Fuel Break Fund \$408K.

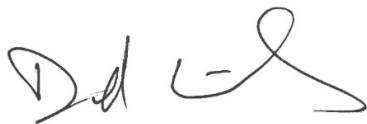
The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end with a goal of achieving 50% year-end General Fund balance in the long term. It is projected the General Fund balance at June 30, 2023 will be 39.3% of budgeted General Fund revenue.

### **Budget Summation**

During the budget preparation process we have continued to review existing practices and identify and implement cost-saving opportunities while seeking to expand high demand services. Staff will continue to work together with the Board, members and contracted service providers to improve services, implement efficiencies and reduce costs while maintaining core functions and the supporting services which enable them. We are cognizant of the limited human resources available to accomplish our mission and are actively experimenting with technology and other adjuncts to make our members more effective.

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

Sincerely,

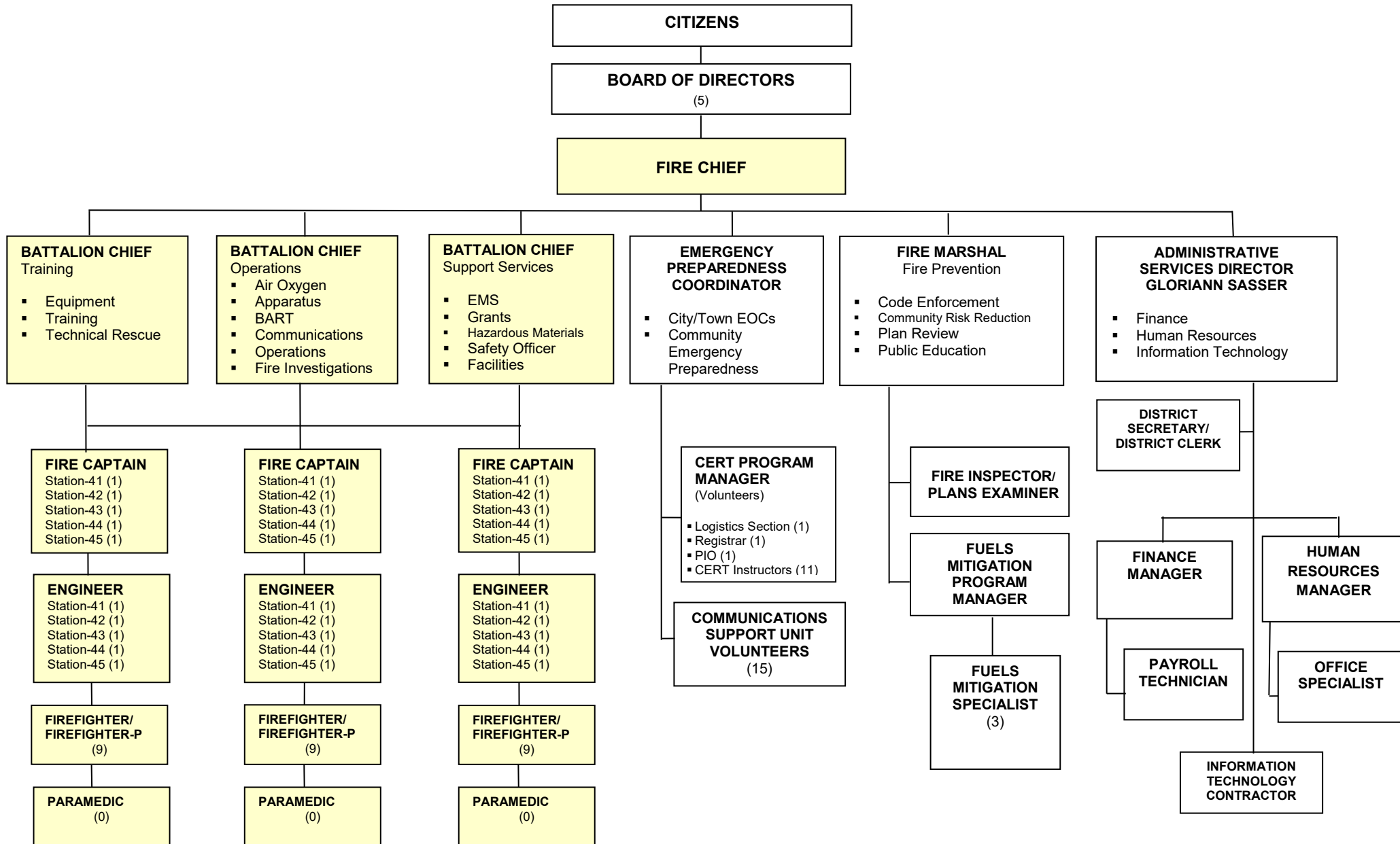


Dave Winnacker  
Fire Chief



# Moraga-Orinda Fire District ORGANIZATIONAL STRUCTURE

July 2022



## **EXPLANATION OF FUNDS**

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

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

### **Tunnel East Bay Hills Fuel Break Fund**

The Tunnel East Bay Hills Fuel Break Special Revenue Fund is used to account for the activities to create a fuel break around the District. Resources are provided by a grant from the State of California.



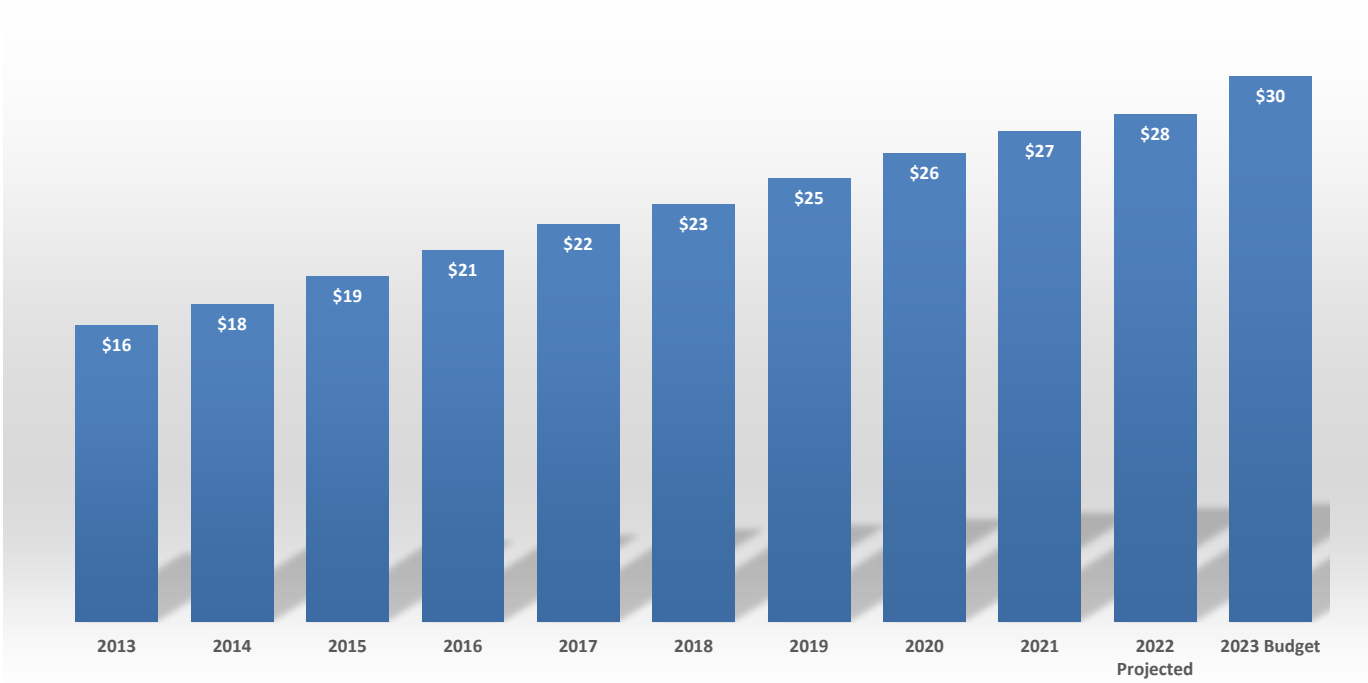
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES**

*FY 2023*

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TUNNEL EAST BAY HILLS FUEL BREAK	TOTAL
<b>PROJECTED FUND BALANCE JULY 1, 2022</b>	\$12,900,000	\$1,688,000	\$4,321,000	\$48,000	\$18,957,000
<b>PROJECTED REVENUES</b>					
Property Taxes	30,358,891	-			30,358,891
Use of money & prop	5,000	-	2,000		7,000
Fire flow taxes			1,098,000		1,098,000
Intergovernmental	233,148		250,000	3,360,000	3,843,148
Charges for services	200,350				200,350
Charges ambulance	1,742,242				1,742,242
Other	932,500		174,250		1,106,750
<b>TOTAL</b>	33,472,131	0	1,524,250	3,360,000	38,356,381
<b>PROJECTED EXPENDITURES</b>					
Salaries & benefits	26,306,049			106,250	26,412,299
Services & supplies	3,814,472		14,200	2,893,750	6,722,422
Debt service pension obligation bonds		1,687,935			1,687,935
Debt service leases		321,570			321,570
Capital projects			2,333,440		2,333,440
<b>TOTAL</b>	30,120,521	2,009,505	2,347,640	3,000,000	37,477,666
Transfers in (out)	(3,100,000)	321,570	2,778,430		0
<b>NET CHANGE</b>	251,610	(1,687,935)	1,955,040	360,000	878,715
<b>PROJECTED FUND BALANCE JUNE 30, 2023</b>	\$13,151,610	\$65	\$6,276,040	\$408,000	\$19,835,715

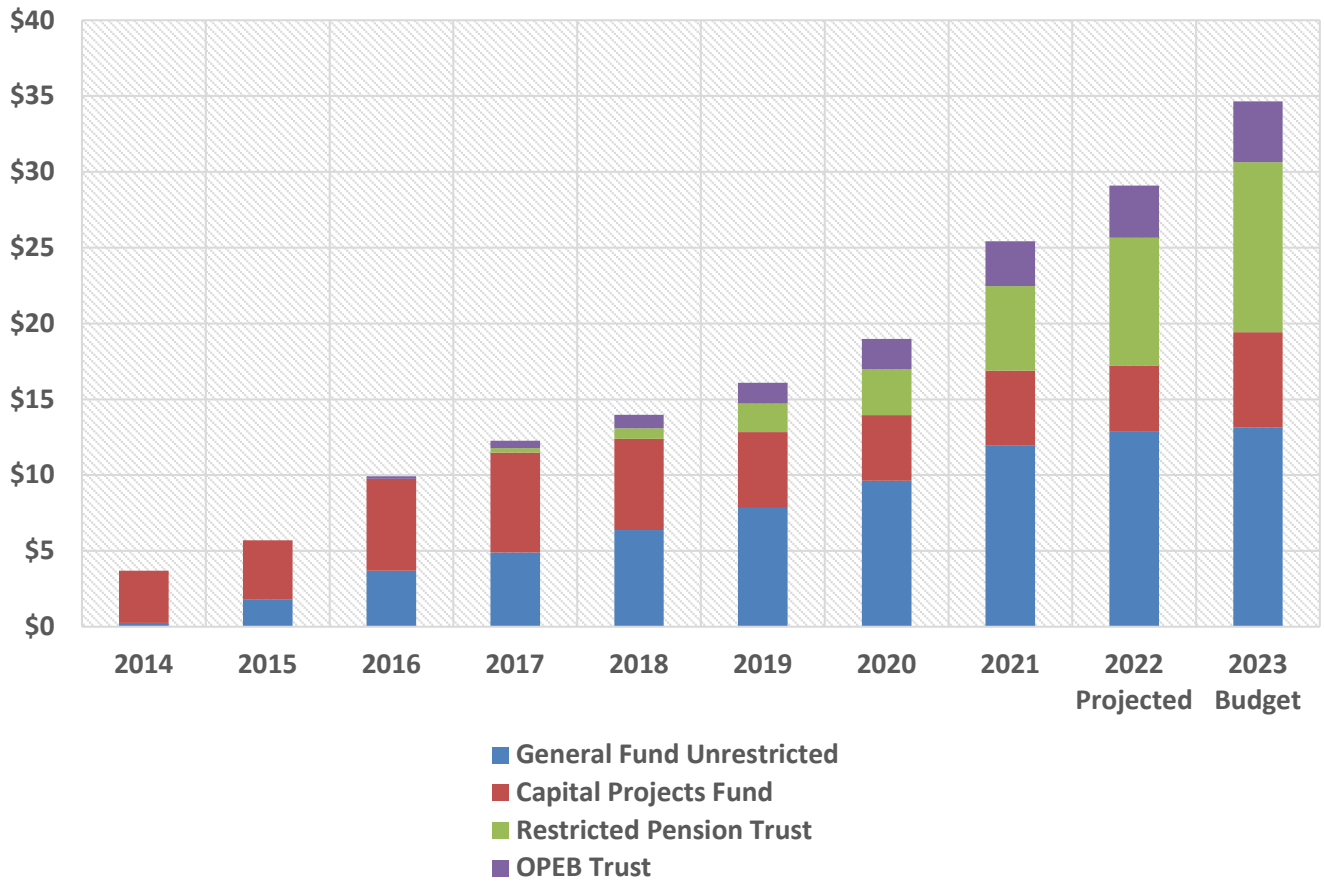
**MORAGA-ORINDA FIRE PROTECTION DISTRICT  
TEN YEARS OF PROPERTY TAX REVENUE**

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Projected	2023 Budget
Actual	\$16,471,345	\$17,670,263	\$19,235,847	\$20,693,314	\$22,121,300	\$23,220,123	\$24,686,257	\$26,074,303	\$27,314,589	\$28,247,506	\$30,358,891
% Increase	-0.3%	7.3%	8.9%	7.6%	6.9%	5.0%	6.3%	5.6%	4.8%	3.4%	7.5%



# MORAGA-ORINDA FIRE PROTECTION DISTRICT TEN YEARS OF RESERVE BALANCES

*(expressed in millions)*



## REVENUES GENERAL FUND

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	ACTUALS FY 2021	PROJECTED ACTUALS FY 2022	PROPOSED BUDGET FY 2023
Prop Taxes Current Secured	4010	22,104,077	25,467,158	29,213,462
Prop Taxes Supplemental	4011	434,060	300,000	300,000
Prop Taxes Unitary	4013	232,159	264,479	200,000
Prop Taxes Current Unsecured	4020	697,744	635,000	805,429
Prop Taxes Prior Secured	4030	(27,344)	(100,000)	(100,000)
Prop Taxes Prior Supp	4031	(21,102)	(40,000)	(50,000)
Prop Taxes Prior Unsecured	4035	10,684	(10,000)	(10,000)
<b>TOTAL PROPERTY TAXES</b>		<b>\$23,430,278</b>	<b>\$26,516,637</b>	<b>\$30,358,891</b>
Investment Earnings	4181	28,560	15,000	5,000
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$28,560</b>	<b>\$15,000</b>	<b>\$5,000</b>
Homeowners Relief Tax	4385	149,337	147,000	147,000
State Grants	4435	50,000	200,000	
State Mandated Costs	4436	11,171		
Federal Grants	4437	182,485	176,066	
Other/In Lieu Taxes	4580	978	900	900
Measure H	4896	85,248	85,248	85,248
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$479,219</b>	<b>\$609,214</b>	<b>\$233,148</b>

## REVENUES GENERAL FUND

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	ACTUALS FY 2021	PROJECTED ACTUALS FY 2022	PROPOSED BUDGET FY 2023
Permits	4740	5,467	3,300	4,000
Plan Review Fees	4741	272,155	160,000	140,000
Inspection Fees	4742	11,047	14,450	20,000
Weed Abatement Charges	4744	52,549	57,530	35,000
Reports/Photocopies	4746	839	1,250	350
Other Charges For Service	4747	1,014	8,800	1,000
Administrative Citation Fees	4748		500	40,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$343,071</b>	<b>\$245,830</b>	<b>\$200,350</b>
Ambulance Service Fees	4898	1,322,649	1,837,186	1,892,302
Ambulance Fees Reimburse	4899	(18,390)	(102,000)	(105,060)
Ambulance Recovery Payments	4900	8,701	5,000	5,000
GEMT/IGT Revenue	4901	(32,518)	(70,981)	(50,000)
<b>TOTAL CHARGES AMBULANCE</b>		<b>\$1,280,442</b>	<b>\$1,669,205</b>	<b>\$1,742,242</b>
Strike Team Recovery	4971	3,372,112	1,562,500	930,000
Other Revenue	4972	18,000	34,978	0
Other Revenue-Misc.	4974	4,876	7,700	1,000
Misc Rebates & Refunds	4975	3,413	2,600	1,000
Sale of Surplus Property	4980	3,456	597	500
Transfers in	4999	447,124	202	0
<b>TOTAL OTHER REVENUE</b>		<b>\$3,848,981</b>	<b>\$1,608,577</b>	<b>\$932,500</b>
<b>TOTAL REVENUES</b>		<b>\$29,410,551</b>	<b>\$30,664,463</b>	<b>\$33,472,131</b>

## GENERAL FUND EXPENDITURES

FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023	ACTUALS TO BUDGET % CHANGE
Permanent Salaries	5011	10,700,000	10,500,000	11,380,319	8%
Hourly Salaries	5013	83,000	95,000	97,637	3%
Overtime	5014	2,700,000	2,550,000	1,850,000	-27%
Overtime - Strike Team	5016	1,000,000	1,000,000	630,000	-37%
Deferred Comp/RHSA	5015	30,000	70,000	117,504	68%
Contract Services	5018	260,000	260,000	0	-100%
Payroll Taxes	5042	215,000	208,889	212,455	2%
Payroll Processing Fees	5043	23,000	23,000	25,000	9%
Retirement Contributions	5044	5,650,000	5,600,000	5,968,564	7%
Health & Life Insurance	5060	1,600,000	1,500,238	1,765,860	18%
Employee Share Health Ins	5061	(133,000)	(134,167)	(200,380)	49%
Vision Insurance	5066	20,568	17,550	19,248	10%
Retiree Health Insurance	5062	1,200,000	1,195,000	1,231,000	3%
Retiree Share Health	5063	(355,000)	(360,000)	(360,000)	0%
Unemployment Insurance	5064	11,000	5,000	5,000	0%
OPEB Funding Contrib	5065	434,528	303,906	350,923	15%
Pension Rate Stabilization	5067	2,362,470	2,362,470	2,108,577	-11%
Workers' Compensation	5070	1,118,724	1,199,279	1,204,342	0%
Workers' Comp Recovery	5019	(145,000)	(130,000)	(100,000)	-23%
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 26,775,290</b>	<b>\$ 26,266,165</b>	<b>\$ 26,306,049</b>	<b>0%</b>
Office Supplies	6100	8,400	8,700	8,500	-2%
Postage	6101	3,000	3,000	3,000	0%
Books & Periodicals	6102	2,460	1,805	2,460	36%
Printer Ink Cartridges	6103	2,500	2,600	3,000	15%
Telephone - Landlines	6109	15,000	15,000	16,000	7%
Telephone - Cellular	6110	61,300	35,300	39,000	10%
Dispatch Center	6111	194,500	203,988	210,000	3%
Uilities - Sewer	6120	4,600	3,702	4,300	16%
Uilities - Garbage	6121	15,400	18,260	18,300	0%
Uilities - PG&E	6122	72,050	77,950	66,000	-15%
Uilities - Water	6123	24,150	26,650	26,650	0%
Uilities - Medical Waste	6124	2,200	2,200	2,200	0%
Small Tools & Instruments	6130	9,500	9,500	9,000	-5%
Minor Equipment/Furniture	6131	1,500	2,500	2,500	0%
Computer Equip/Supplies	6132	20,000	20,000	20,000	0%
Power Saw/Other Equip	6133	6,800	6,800	5,000	-26%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023	ACTUALS TO BUDGET % CHANGE
Fire Trail Grading	6135	19,368	19,368	25,000	29%
Technical Rescue Equip	6137	55,000	55,000	15,200	-72%
Fire Fighting Equip/Hoses	6138	10,000	10,000	10,000	0%
Fire Fighting Equip/Foam	6139	10,000	10,000	8,000	-20%
Medical & Lab Supplies	6140	125,000	120,000	130,000	8%
Food Supplies	6150	5,500	1,500	5,500	267%
Safety Clothing	6160	60,000	60,000	77,000	28%
Household Expenses	6170	19,200	23,200	22,200	-4%
Household Expenses - Lin	6171	6,440	8,700	8,700	0%
Public & Legal Notices	6190	10,000	10,000	22,000	120%
Dues & Memberships	6200	22,820	20,535	23,020	12%
EMT/Paramedic License	6201	4,000	5,000	4,000	-20%
Rents & Leases Equip	6250	30,500	29,000	30,500	5%
Computer Software/Maint	6251	75,850	76,000	92,300	21%
Website Development	6252	5,040	5,040	5,292	5%
EPA Verification Fees	6264	150	150	150	0%
County Haz Materials Plan	6265	3,650	2,977	3,650	23%
Air Quality Enviro Fees	6266	900	900	900	0%
Air Monitor Maintenance	6269	10,000	10,000	800	-92%
Maintenance - Equipment	6270	82,800	92,800	114,800	24%
Central Garage - Repairs	6271	272,000	200,000	270,000	35%
Central Garage - Gas/Oil	6272	65,000	85,000	90,000	6%
Central Garage - Tires	6273	20,000	20,000	15,000	-25%
Fuel System Service	6274	2,500	2,500	2,500	0%
Aerial Ladder Pump Testin	6275	1,000	1,000	1,500	50%
Smog Inspections	6276	500	500	500	0%
Air Compressor Service	6278	6,000	6,000	6,000	0%
Hydro Test SCBA/Oxygen	6279	30,000	30,000	30,000	0%
Tank Testing	6280	1,120	1,120	1,120	0%
Maintenance - Building	6281	98,000	105,500	97,000	-8%
Maintenance - Grounds	6282	12,400	14,400	12,400	-14%
Meetings & Travel Exp	6303	1,000	1,000	1,500	50%
Employee Assistance Prog	6309	9,800	13,230	13,230	0%
Medical Exams/Physicals	6311	30,000	28,000	30,000	7%
Ambulance Billing Admin	6312	60,000	77,000	80,000	4%
Outside Attorney Fees	6313	175,000	255,000	275,000	8%
County Tax Admin Fee	6316	215,000	203,212	215,000	6%
Prof Services	6317	42,500	51,696	56,500	9%
Prof Services/Labor Negot	6318	20,000	22,148	10,000	-55%
Prof Services/Technology	6319	227,480	230,512	245,000	6%

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023	ACTUALS TO BUDGET % CHANGE
Prof Services/Investigation	6320	10,000	8,000	10,000	25%
Prof Services/Promo Exam	6321	1,000	800	2,000	150%
Prof Services/OPEB Valu	6322	8,000	6,750	8,000	19%
Exterior Hazard Removal	6323	40,632	40,632	35,000	-14%
Prof Services/Prop Tax Au	6326	7,350	7,200	7,350	2%
Prof Services/User Fees	6327	14,000	14,000	14,000	0%
Home Hardening Grants	6353	0	0	500,000	
Testing Materials & Prop	6354	40,000	30,000	40,000	33%
Career Develop - Classes	6357	25,000	12,000	25,000	108%
Training - Paramedic/EMT	6360	10,000	7,000	0	-100%
District Sponsored	6361	15,000	5,000	15,000	200%
Election Expense	6465	0	0	32,000	
Recruiting Costs	6470	0	40,000	60,000	50%
Strike Team Supplies	6474	60,000	60,000	60,000	0%
CERT Emer. Response	6475	8,000	6,500	8,000	23%
Exercise Equipment	6476	13,900	13,900	12,000	-14%
Recognition Supplies	6478	7,350	3,500	4,500	29%
Other Special Dept Exp	6479	362,300	362,300	140,650	-61%
Public Education Supplies	6480	6,000	5,700	6,000	5%
LAFCO	6482	12,637	12,637	16,000	27%
Emergency Preparedness	6484	11,000	12,000	11,000	-8%
Misc. Services & Supplies	6490	10,500	10,000	85,500	755%
Fire Chief Contingency	6491	64,190	50,000	100,000	100%
Property & Liability Insur	6540	122,767	122,917	130,000	6%
Bad Debt Expense	6666	6,600	6,600	0	-100%
Bank Fees	7510	4,000	6,000	5,000	-17%
County Tax Collection	7530	300	300	300	0%
<b>TOTAL OPERATING EXPENSE</b>		3,149,404	3,189,679	3,814,472	20%
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,924,694</b>	<b>\$ 29,455,844</b>	<b>\$ 30,120,521</b>	2%



## STAFFING SUMMARY

<b>DIVISION</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>Proposed FY2023</b>
<b>Board of Directors</b>					
Director	5	5	5	5	5
Total	5	5	5	5	5
<b>Finance &amp; Administration</b>					
Administrative Services Director	0.5	0.5	0.5	0.5	0.5
Finance Manager			1	1	1
Accountant	1	1			
Payroll Technician Part-Time	0.6	0.6	0.6	0.6	0.6
District Secretary/District Clerk	1	1	1	1	1
District Aide Part-Time*	0.5				
Total	3.6	3.1	3.1	3.1	3.1
<b>Human Resources</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Human Resources Benefits Mgr	1.00	1.00	1.00	1.00	1.00
Office Specialist		1	1	1	1
Total	1.25	2.25	2.25	2.25	2.25
<b>Information Technology</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Total	0.25	0.25	0.25	0.25	0.25
<b>Emergency Operations</b>					
Fire Chief	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Captain/Paramedic I	3	2	2	2	2
Captain/Paramedic II	8	9	9	9	9
Captain	4	4	4	4	4
Engineer/Paramedic I	3	2	2	2	2
Engineer/Paramedic II	4	3	3	3	3
Engineer	8	10	10	10	10
Firefighter/Paramedic	23	25	25	25	25
Firefighter	4	2	2	2	2
Paramedic**					
Total	61	61	61	61	61

## STAFFING SUMMARY

<b>Fire Prevention</b>					
Fire Marshal	1	1	1	1	1
Fire Inspector/Plans Examiner	0.6	0.6	0	0	1
District Aide Part-Time*	2.5				
Fuels Mitigation Program Mgr	0.5	1	1	1	1
Fuels Mitigation Specialist		3	3	3	3
Fuels Mitigation Crew Supervisor	1				
District Aide Part-Time Seasonal*	1				
<b>Total</b>	<b>6.6</b>	<b>5.6</b>	<b>5</b>	<b>5</b>	<b>6</b>
<b>Emergency Preparedness</b>					
Emer Preparedness Coord*	1	1	1	0.5	0.5
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>0.5</b>
<b>Tunnel East Bay Hills Fuel Break</b>					
Project Coordinator***	1	1			1
Assistant Coordinator***					1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>GRAND TOTAL</b>	<b>79.70</b>	<b>79.20</b>	<b>77.60</b>	<b>77.10</b>	<b>80.10</b>

\* Non-benefitted, part-time position

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

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

## **BOARD OF DIRECTORS**

### **PURPOSE**

The Board of Directors is the elected policy-making body for the Moraga-Orinda Fire District. It is comprised of five 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 2023**

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

### **STAFFING SUMMARY**

Directors (5)

## BOARD OF DIRECTORS

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Meetings & Travel	6303			500
Professional Services	6317		9,000	
Election Fees	6465			32,000
Other Special Dept Exp	6479	500	500	
<b>TOTAL OPERATING EXPENSE</b>		500	9,500	32,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 500</b>	<b>\$ 9,500</b>	<b>\$ 32,500</b>

## BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Commissioners	500		
Sub-total	500	6303	Meetings & Travel Exp
November 2022 Election	32,000		
Sub-total	32,000	6465	Election Fees
TOTAL	32,500		

## **FINANCE & ADMINISTRATION**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2023**

1. Issue a request for proposals for audit services for the FY2023 audit
2. Implement improvements to the accounts payable process including electronic ACH payments to vendors in order to increase security and efficiencies and reduce the number of paper invoices and checks
3. Implement digital board meeting agenda and packets in order to improve accessibility and efficiency
4. Administer the financial elements of all grants including the Tunnel East Bay Hills Fuel Break Grant in accordance with Federal regulations

## **STAFFING SUMMARY**

Administrative Services Director (0.5)

Finance Manager (1)

Payroll Technician Part-Time (0.6)

District Secretary/District Clerk (1)

## **PROGRAM MANAGEMENT**

Program Administrator – Administrative Services Director Gloriann Sasser

Program Manager – Finance Manager Mary Smith

## FINANCE & ADMINISTRATION

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Permanent Salaries	5011	364,906	383,000	413,356
Overtime	5014	5,500	5,500	5,500
Deferred Comp/Retiree Savings	5015	1,200	4,300	8,400
Payroll Taxes	5042	5,291	5,687	5,994
Payroll Processing Fees	5043	23,000	23,000	25,000
Retirement Contributions	5044	70,058	73,000	102,000
Health & Life Insurance	5060	57,654	87,775	100,716
Employee Share Health Insur	5061	(9,864)	(13,000)	(18,264)
Vision Insurance	5066	1,392	983	1,128
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 519,137</b>	<b>\$ 570,245</b>	<b>\$ 643,830</b>
Office Supplies	6100	7,500	7,500	7,500
Postage	6101	3,000	3,000	3,000
Books & Periodicals	6102	660	500	660
Printer Ink Cartridges	6103	2,500	2,600	3,000
Minor Equipment/Furniture	6131	1,000	2,000	2,000
Public & Legal Notices	6190	2,000	2,000	2,000
Dues, Memberships & Prof Fees	6200	2,000	1,800	2,250
Rents & Leases Equipment	6250	4,500	4,000	4,500
Meetings & Travel Expenses	6303	1,000	1,000	1,000
Ambulance Billing Administration	6312	60,000	77,000	80,000
Outside Attorney Fees	6313	175,000	255,000	275,000
County Tax Administration Fee	6316	215,000	203,212	215,000
Professional Services - Audit	6317	26,500	26,696	36,500
Professional Services - Labor Neg	6318	20,000	22,148	10,000
Professional Services - Tech	6319	20,000	5,000	15,000
Professional Services - OPEB Val	6322	8,000	6,750	8,000
Professional Services - Prop Tax	6326	7,350	7,200	7,350
Professional Services - GEMT	6327	14,000	14,000	14,000
LAFCO	6482	12,637	12,637	16,000
Fire Chief Contingency	6491	64,190	50,000	100,000
Property & Liability Insurance	6540	122,767	122,917	130,000
Bank Fees	7510	4,000	6,000	5,000



<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2022</b>	<b>PROJECTED ACTUALS FY2022</b>	<b>PROPOSED BUDGET FY2023</b>
County Tax Collection Fees	7530	300	300	300
<b>TOTAL OPERATING EXPENSE</b>		773,904	833,260	938,060
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,293,041</b>	<b>\$ 1,403,505</b>	<b>\$ 1,581,890</b>

## FINANCE & ADMINISTRATION

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

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Calif Society Municipal Finance Office	400		
City Clerks Association	450		
Fire Districts Assoc of California	500		
Notary Fees	500		
Government Finance Officers Assoc	400		
Sub-total	2,250	6200	Dues & Memberships
Copy Machine - Administration	4,500		
Sub-total	4,500	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Sub-total	1,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	80,000		Ambulance Billing
Sub-total	80,000	6312	Administration Fees
Legal Fees - District Counsel	275,000		
Sub-total	275,000	6313	Outside Attorney Fees
County Tax Administration	215,000		
Sub-total	215,000	6316	County Tax Admin Fee
Audit Services - ACFR	35,000		
GASB 68 Report	500		
ACFR Statistical Package	1,000		Professional Services -
Sub-total	36,500	6317	District Audit
Labor Negotiations	10,000		Professional Services -
Sub-total	10,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT		ACCOUNT NAME
	TOTAL	CODE	
Technology Consultant	15,000		Professional Services - Technology
Sub-total	15,000	6319	
Actuarial Services	8,000		Professional Services - OPEB Actuarial
Sub-total	8,000	6322	
Property Tax Forecasting	7,350		Professional Services - Property Tax Audit
Sub-total	7,350	6326	
GEMT/IGT Claim Filing Services	14,000		Professional Services
Sub-total	14,000	6327	
LAFCO Membership	16,000		LAFCO
Sub-total	16,000	6482	
Fire Chief Contingency	100,000		Fire Chief Contingency
Sub-total	100,000	6491	
Property & Liability Insurance	130,000		Property & Liab Insurance
	130,000	6540	
Bank Fees	4,300		Bank Fees
Credit Card Processing	700		
	5,000	7510	
County Tax Collection Fees	300	7530	County Tax Fees
TOTAL	938,060		

## **HUMAN RESOURCES**

### **PURPOSE**

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

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

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

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

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2023**

1. Plan, prepare and respond to COVID-19 in accordance with the Centers for Disease Control, the California Department of Public Health and Contra Costa County guidelines.
2. Host a promotional Battalion Chief recruitment to establish an eligibility list
3. Host a Firefighter Paramedic recruitment to establish an eligibility list

### **STAFFING SUMMARY**

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

### **PROGRAM MANAGEMENT**

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

## HUMAN RESOURCES

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Permanent Salaries	5011	248,390	255,581	272,818
Deferred Comp/Retiree Savings	5015	600	2,100	4,200
Payroll Taxes	5042	3,593	3,250	4,000
Retirement Contributions	5044	53,512	54,500	72,000
Health & Life Insurance	5060	50,391	66,358	72,420
Employee Share Health Insur	5061	(9,546)	8,690	(12,210)
Vision Insurance	5066	468	667	624
Retiree Health Insurance	5062	1,200,000	1,195,000	1,231,000
Retiree Share Health Insurance	5063	(355,000)	(360,000)	(360,000)
Unemployment Insurance	5064	11,000	5,000	5,000
OPEB Funding Contribution	5065	434,528	303,906	350,923
Pension Rate Stabilization	5067	2,362,470	2,362,470	2,108,577
Workers' Compensation Insur	5070	1,118,724	1,199,279	1,204,342
Workers' Compensation Recover	5019	(145,000)	(130,000)	(100,000)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 4,974,130</b>	<b>\$ 4,966,801</b>	<b>\$ 4,853,694</b>
Books & Periodicals	6102	300	305	300
Dues & Memberships	6200	620	500	520
Employee Assistance Program	6309	9,800	13,230	13,230
Medical Exams & Physicals	6311	30,000	28,000	30,000
Professional Svcs - Investigations	6320	10,000	8,000	10,000
Professional Svcs - Recruitments	6321	1,000	800	2,000
Recognition Supplies	6478	5,350	1,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>57,070</b>	<b>51,835</b>	<b>58,050</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,031,200</b>	<b>\$ 5,018,636</b>	<b>\$ 4,911,744</b>

## HUMAN RESOURCES

DESCRIPTION	ACCOUNT		ACCOUNT NAME
	TOTAL	CODE	
Labor law posters	300		
Sub-total	300	6102	Books & Periodicals
LCW access	150		
CalPELRA	370		
Sub-total	520	6200	Dues & Memberships
Employee Assistance Program	13,230		
Sub-total	13,230	6309	Employee Assistance Pro
Pre-Employment Physicals	5,000		
Annual Physical Exams	25,000		
Sub-total	30,000	6311	Medical Exams/Physicals
Investigation Services	10,000		Professional Services -
Sub-total	10,000	6320	Investigations
Promotional - Battalion Chief	1,000		
Recruitment - Firefighter Parame	1,000		
Sub-total	2,000	6321	Professional Services
Employee Recognition and Awar	2,000		
Sub-total	2,000	6478	Recognition Supplies
TOTAL	58,050		

# 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 automation 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, improve staff productivity and reduce redundant data input and use of paper
- Ensure District Website is updated on an on-going basis so it contains all information required and necessary for public safety, awareness, and transparency for District residents and other users

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Implement ADA accessibility compliance improvements to the District website in order to ensure ongoing ADA compliance
2. Implement digital board meeting agenda and packets in order to improve efficiencies and ensure ADA compliance
3. Complete the implementation of cloud-based systems and Office 365

## STAFFING SUMMARY

Administrative Services Director (0.25)

## PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser



## INFORMATION TECHNOLOGY

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Permanent Salaries	5011	50,234	51,490	54,174
Payroll Taxes	5042	728	752	796
Retirement Contributions	5044	11,757	12,227	15,390
Health & Life Insurance	5060	7,995	6,105	8,964
Employee Share Health Insur	5061	(1,770)	(677)	(2,070)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 68,944</b>	<b>\$ 69,897</b>	<b>\$ 77,254</b>
Computer Equipment & Supplies	6132	20,000	20,000	20,000
Rents & Leases Equipment	6250	17,000	16,000	17,000
Computer Software & Mtc	6251	75,850	76,000	92,300
Website Development & Mtc	6252	5,040	5,040	5,292
Professional Services	6319	207,480	225,512	230,000
<b>TOTAL OPERATING EXPENSE</b>		<b>325,370</b>	<b>342,552</b>	<b>364,592</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 394,314</b>	<b>\$ 412,449</b>	<b>\$ 441,846</b>

## INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Computers	20,000		
<b>Sub-total</b>	<b>20,000</b>	6132	Computer Equipment
Internet Service	5,400		
Dell Lease Desktops & Laptops	11,600		
<b>Sub-total</b>	<b>17,000</b>	6250	Rents & Leases Equip
Microsoft Enterprise Agreement	13,500		
Telestaff Software Maintenance	3,450		
RescueNet Software Maintenance	5,000		
GoGov Code Enforcement Softwar	16,000		
Narcotics Tracking Software	3,300		
Abila Accounting Software Maint	6,000		
Citrix Software Maintenance	1,500		
Soniclear Software Renewal	450		
Adobe Acrobat Annual Renewal	1,000		
Dell Desktop Authority Renewal	2,500		
Parcel Quest Renewal	3,000		
Applicant Tracking Software	9,000		
Agenda Management Software	7,500		
GovInvest Actuarial Software	11,500		
Parcel Update	5,300		
Mapping Software Renewal	1,500		
Zoom	1,800		
<b>Sub-total</b>	<b>92,300</b>	6251	Computer Software/Mtc

<b>DESCRIPTION</b>	<b>TOTAL</b>	<b>CODE</b>	<b>ACCOUNT NAME</b>
Website License Fee	5,292		
<b>Sub-total</b>	<b>5,292</b>	6252	Website Development
Information Technology Services	194,120		
Fiber Connection - District Wide	35,880		
<b>Sub-total</b>	<b>230,000</b>	6319	Professional Services
<b>TOTAL</b>	<b>\$364,592</b>		

# FIRE PREVENTION

## PURPOSE

Fire Prevention has historically been broken into three functional areas for disciplines (Education, Engineering, and Enforcement.) The Fire Prevention Staff aims to provide the District with the highest level of service by focusing on Education, Engineering, and Enforcement. The Fire Prevention Management will explore options to increase operational workflow efficiency and data collection by utilizing emerging technology and software, including mobile application as available and funded.

## STANDARD LEVEL OF PERFORMANCE

### Education

- Enhance the community education and outreach related to the Wildland Urban Interface Risk Assessments. Expand the District website and the availability of web-based wildland risk information
- Implement Board adopted programs for Fire and Life Safety, including Firewise<sup>USA</sup>® Risk Assessments
- Update all Risk Education information for the District website
- Provide community fire prevention/education outreach activities during the annual Open House events
- Educate property owners about grant-funded opportunities, defensible space, vegetation maintenance requirements, and potential wildfire risk threats and vulnerabilities within the District
- Provide pertinent media information of current fire and accident prevention information, upcoming District activities, and other new information or programs

### Engineering

- Prepare materials and collaborate with participating agencies for the upcoming California fire code adoption and new MOFD Ordinance
- Track and report on legislative changes to California Fire Code, Government Code and Wildland Urban Interface codes
- Assist the City of Orinda and Town of Moraga staff with Safety Element updates related to fire safety and fire hazard planning
- Identify and plan for future fuel reduction projects
- Coordinate the District Chipping Program and track deliverables
- Collect and analyze fuel reduction statistics and data
- Collaborate with partner agencies regarding funding opportunities for fuel reduction projects
- Maintain and update the District Community Wildfire Preparedness Plan

### Enforcement/ Inspections

- Administer the Exterior Hazard Abatement Program to control vegetation that poses a fire hazard
- Conduct quality assurance of the Exterior Hazard Inspection Program annually
- Conduct state-mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies, including Saint Mary's College

- Investigate all fires and track causes to ensure that trends are identified and addressed during fire code updates
- Review plans and conduct inspections for fire protection systems and construction projects to assure compliance with all codes and regulations within the District's scope of authority

## **GOALS & OBJECTIVES FOR FISCAL YEAR 2023**

1. Adoption of citation authority and process
2. Continuation of community chipping services
3. Expansion of Firewise USA Neighborhoods
4. Development of Fire Adapted Community - Ambassador (FAC-A) program
5. Development of code of ordinances to streamline administrative procedures
6. Continued pursuit of grant opportunities
7. Development of technology based systems to increase efficiency of assessments
8. Develop and establish a home hardening grant program

## **STAFFING SUMMARY**

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

## **PROGRAM MANAGEMENT**

Program Administrator - Fire Marshal Jeff Isaacs  
Program Manager – Fuels Mitigation Manager Gordon Graham

## FIRE PREVENTION

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Permanent Salaries	5011	453,562	490,000	612,331
Overtime	5014	1,000	0	1,000
Deferred Comp/Retiree Savings	5015	600	4,400	9,000
Contract Services	5018	260,000	260,000	0
Payroll Taxes	5042	6,577	7,200	9,009
Retirement Contributions	5044	36,972	75,000	140,000
Health & Life Insurance	5060	87,984	87,000	129,000
Employee Share Health Insur	5061	(10,572)	(8,180)	(19,000)
Vision Insurance	5066	1,284	900	1,440
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 837,407</b>	<b>\$ 916,320</b>	<b>\$ 882,780</b>
Fire Trail Grading	6135	19,368	19,368	25,000
Public & Legal Notices	6190	8,000	8,000	20,000
Dues & Memberships	6200	8,000	6,000	8,000
Website Development	6252	1,500		
Maintenance - Equipment	6270			1,500
Exterior Hazard Removal	6323	40,632	40,632	35,000
Home Hardening Grants	6353			500,000
Fuels Mitigation	6479	300,000	300,000	110,000
Public Education Supplies	6480	5,000	5,000	5,000
Misc Service & Supplies	6490	5,500	5,000	80,500
Bad Debt Expense	6666	6,600	6,600	
<b>TOTAL OPERATING EXPENSE</b>		<b>394,600</b>	<b>390,600</b>	<b>785,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,232,007</b>	<b>\$ 1,306,920</b>	<b>\$ 1,667,780</b>

## FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Trail Grading/Maintenance	25,000		
Sub-total	25,000	6135	Fire Trail Grading
Exterior Hazard Abatement Notices	20,000		
Sub-total	20,000	6190	Public & Legal Notices
Wildland Resource Management	5,000		
California Building Officials	1,500		
International Code Council	1,500		
Sub-total	8,000	6200	Dues & Memberships
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Exterior Hazard Removal Contract	35,000		
Sub-total	35,000	6323	Exterior Hazard Removal
Home Hardening Grants	500,000		
Sub-total	500,000	6353	Home Hardening Grants
Parcel Inspection Program	5,000		
Administrative Citation Processing	10,000		
Fuels Mitigation Program	95,000		
Sub-total	110,000	6479	Fuels Mitigation
Public Education Supplies	5,000		
Sub-total	5,000	6480	Public Education Supplies
GIS Services	75,000		
Miscellaneous	5,500		
Sub-total	80,500	6490	Misc Service & Supplies
TOTAL	785,000		

# 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. Numerous opportunities exist where collaboration can occur between the District, the cities of Lafayette and Orinda, the Town of Moraga, Saint Mary's College and the School Districts. These include, but are not limited to: sharing Emergency Operations Center personnel and facilities, interagency communications, emergency preparedness training, developing shared emergency preparedness resource inventories, presenting exercises for the community, organizing neighborhoods to be more self-sufficient during a disaster, and public education related to emergency preparedness. The emergency preparedness program seeks to identify areas of weakness or redundancy and works to develop strategies that strengthen and improve coordination between all of the stakeholders.

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

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Continue to support Lamorinda CERT's training, education and community outreach programs to help Lamorinda residents become more resilient when disaster strikes
2. Recruit, train, equip and onboard new members for the Communications-Support Unit to attain full staffing of 25 volunteers
3. Collaborate with the Technical Committee at the Lamorinda Radio Interest Group (LARIG) to build and operate an internet-based repeater linking system for the Lamorinda CERT GMRS radio system and support regional internet access to the LARIG HAM repeater system via Echolink.



4. Innovate and support the creation of redundant emergency communications systems throughout Lamorinda.
5. Continue to support Lamorinda evacuation planning as the team lead.

## **STAFFING SUMMARY**

Emergency Preparedness Coordinator (0.5)

## **PROGRAM MANAGEMENT**

Program Administrator – Emergency Preparedness Coordinator Dennis Rein

## EMERGENCY PREPAREDNESS

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Hourly Salaries	5013	83,000	95,000	97,637
Overtime	5014	8,000	8,000	8,000
Overtime - Incident Mgmt Team	5016	130,000	130,000	130,000
Payroll Taxes	5042	12,000	12,000	12,000
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 233,000</b>	<b>\$ 245,000</b>	<b>\$ 247,637</b>
Office Supplies	6100	900	1,200	1,000
Small Tools & Instruments	6130	3,500	3,500	3,500
Maintenance - Equipment	6270	3,300	3,300	3,300
CERT Emergency Response	6475	8,000	6,500	8,000
Recognition	6478	2,000	2,500	2,500
Outreach Materials	6480	1,000	700	1,000
Emergency Preparedness	6484	11,000	12,000	11,000
<b>TOTAL OPERATING EXPENSE</b>		<b>29,700</b>	<b>29,700</b>	<b>30,300</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 262,700</b>	<b>\$ 274,700</b>	<b>\$ 277,937</b>

## EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Printer/Plotter Supplies	500		
Presentation Materials & Supplies	500		
Sub-total	1,000	6100	Office Supplies
Support Unit Supplies	3,000		
Safety Equipment	500		
Sub-total	3,500	6130	Small Tools & Equipment
Equipment	3,300		
Sub-total	3,300	6270	Maintenance - Equipment
CERT Instructor Uniforms	1,500		
CERT Emergency Response Team	6,500		
Sub-total	8,000	6475	CERT
Volunteer Recognition	1,000		
Volunteer Appreciation Meeting	1,500		
Sub-total	2,500	6478	Recognition
Outreach Materials	1,000		
Sub-total	1,000	6480	Outreach Materials
CS-241 Uniforms	2,500		
Emergency Preparedness Supplies	8,500		
Sub-total	11,000	6484	Emergency Preparedness
TOTAL	30,300		

## **EMERGENCY MEDICAL SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2023**

1. Increase in-house EMS training
2. Complete EMS equipment bag updates on all MOFD apparatus
3. Implement medical oxygen dispensing system
4. Provide ongoing COVID 19 support to district personnel
5. Provide operational and administrative support to Contra Costa County Health Services COVID response

### **PROGRAM MANAGEMENT**

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

## EMERGENCY MEDICAL SERVICES

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Medical & Lab Supplies	6140	125,000	120,000	130,000
Paramedic/EMT License Fees	6201	4,000	5,000	4,000
Maintenance - Equipment	6270	30,000	30,000	30,000
Professional Services	6317	16,000	16,000	20,000
<b>TOTAL OPERATING EXPENSE</b>		175,000	171,000	184,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 175,000</b>	<b>\$ 171,000</b>	<b>\$ 184,000</b>

## EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	130,000		
Sub-total	130,000	6140	Medical & Lab Supplies
License Fees	4,000		
Sub-total	4,000	6201	Paramedic/EMT License
LifePak 15 Maintenance & Repair	18,000		
Defibrillator & Gurney Maintenance	12,000		
Sub-total	30,000	6270	Maintenance - Equipment
EMS Training Services	20,000		
Sub-total	20,000	6317	Professional Services
TOTAL	184,000		

## **SUPPORT SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2023**

1. Begin the Station 41/Administration Rebuild Project and acquire land, complete architectural drawings and site preparation
2. Seek alternative funding sources for facilities improvement projects
3. Provide administrative support for long-range facilities projects

### **PROGRAM MANAGEMENT**

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

## SUPPORT SERVICES

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Food Supplies	6150	4,000	500	4,000
Household Expense	6170	12,000	15,000	15,000
EPA ID Verification Fee	6264	150	150	150
CCC HazMat Plan	6265	3,650	2,977	3,650
Environmental Fees	6266	900	900	900
Maintenance - Equipment	6270	1,500	1,500	1,500
Service & Repair	6274	2,500	2,500	2,500
Tank Testing	6280	1,120	1,120	1,120
<b>TOTAL OPERATING EXPENSE</b>		25,820	24,647	28,820
<b>TOTAL EXPENDITURES</b>		<b>\$ 25,820</b>	<b>\$ 24,647</b>	<b>\$ 28,820</b>



## SUPPORT SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Food for emergency incidents	4,000		
Sub-total	4,000	6150	Food Supplies
Household supplies for fire stations	15,000		
Sub-total	15,000	6170	Household Expense
Annual fee fuel system	150		
Sub-total	150	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,650		
Sub-total	3,650	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system equipment	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Fuel system dispensers	2,500		
Sub-total	2,500	6274	Service & Repair
Fuel tank testing	1,120		
Sub-total	1,120	6280	Tank Testing
TOTAL	28,820		

## ADMINISTRATION BUILDING

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - PG & E	6122	4,500	4,500	4,500
Maintenance - Building	6281	5,000	4,000	5,000
Maintenance - Grounds	6282	800	800	800
Other Special Departmental Exp	6479	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		12,300	11,300	12,300
<b>TOTAL EXPENDITURES</b>		<b>\$ 12,300</b>	<b>\$ 11,300</b>	<b>\$ 12,300</b>

## ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
PG & E	4,500		
Sub-total	4,500	6122	Utilities - PG & E
Building Maintenance	5,000		
Sub-total	5,000	6281	Maintenance - Building
Grounds Maintenance	800		
Sub-total	800	6282	Maintenance - Grounds
Security System	2,000		
Sub-total	2,000	6479	Other Special Dept
TOTAL	12,300		

## STATION 41

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - Sewer	6120	2,000	1,202	1,500
Utilities - Garbage	6121	4,500	6,060	6,100
Utilities - PG & E	6122	12,000	12,000	12,000
Utilities - Water	6123	3,000	3,000	3,000
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,600	2,300	2,300
Maintenance - Equipment	6270	14,000	8,000	5,000
Maintenance - Building	6281	23,500	20,000	23,500
Maintenance - Grounds	6282	2,000	4,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		64,700	58,662	57,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 64,700</b>	<b>\$ 58,662</b>	<b>\$ 57,500</b>

## STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	1,500		
Sub-total	1,500	6120	Utilities - Sewer
Garbage	6,100		
Sub-total	6,100	6121	Utilities - Garbage
PG & E	12,000		
Sub-total	12,000	6122	Utilities - PG & E
Water	3,000		
Sub-total	3,000	6123	Utilities - Water
Medical Waste Services	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	2,300		
Sub-total	2,300	6171	Household Exp - Linen
Equipment Maintenance	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	3,000		
Gutters & Air Compressor	1,500		
Plumbing	5,000		
Overhead Doors	3,000		
Plymovent System & Misc.	9,500		
Sub-total	23,500	6281	Maintenance - Building
Pest Control, Drain Filter, Grounds	2,000		
Sub-total	2,000	6282	Maintenance - Grounds
TOTAL	57,500		

## STATION 42

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - Sewer	6120	650	625	700
Utilities - Garbage	6121	1,200	1,200	1,200
Utilities - PG & E	6122	15,000	17,000	12,000
Utilities - Water	6123	5,000	6,100	6,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,320	1,600	1,600
Maintenance - Equipment	6270	2,000	2,000	2,000
Maintenance - Building	6281	14,500	14,500	14,500
Maintenance - Grounds	6282	3,300	3,300	3,300
<b>TOTAL OPERATING EXPENSE</b>		43,970	47,325	42,400
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,970</b>	<b>\$ 47,325</b>	<b>\$ 42,400</b>

## STATION 42

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	700		
Sub-total	700	6120	Utilities - Sewer
Garbage	1,200		
Sub-total	1,200	6121	Utilities - Garbage
PG & E	12,000		
Sub-total	12,000	6122	Utilities - PG & E
Water	6,100		
Sub-total	6,100	6123	Utilities - Water
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	1,500		
Plumbing	4,000		
Overhead Doors	2,000		
Plymovent System & Air Compressor	2,000		
Gutters	1,500		
Misc.	2,000		
Sub-total	14,500	6281	Maintenance - Building
Grounds Maintenance	1,800		
Wash Pad Interceptor Service	800		
Pest & Storm Drain Filter System	700		
Sub-total	3,300	6282	Maintenance - Grounds
TOTAL	42,400		

## STATION 43

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - Sewer	6120	650	625	700
Utilities - Garbage	6121	1,300	2,400	2,400
Utilities - PG & E	6122	8,600	8,600	6,000
Utilities - Water	6123	10,050	10,050	10,050
Household Expense	6170	1,000	2,000	1,000
Household Expense - Linen	6171	1,100	1,600	1,600
Maintenance - Equipment	6270	1,500	3,000	1,500
Maintenance - Building	6281	10,000	16,000	16,000
Maintenance - Grounds	6282	1,600	1,600	1,600
<b>TOTAL OPERATING EXPENSE</b>		35,800	45,875	40,850
<b>TOTAL EXPENDITURES</b>		<b>\$ 35,800</b>	<b>\$ 45,875</b>	<b>\$ 40,850</b>



## STATION 43

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	700		
Sub-total	700	6120	Utilities - Sewer
Garbage	2,400		
Sub-total	2,400	6121	Utilities - Garbage
PG & E	6,000		
Sub-total	6,000	6122	Utilities - PG & E
Water	10,050		
Sub-total	10,050	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	1,500		
Plymovent System	4,000		
Elevator Service	4,000		
Gutter Cleaning	1,000		
Air Compressor	1,000		
Miscellaneous	3,000		
Sub-total	16,000	6281	Maintenance - Building
Grounds Maintenance	1,000		
Pest Control	600		
Sub-total	1,600	6282	Maintenance - Grounds
TOTAL	40,850		

## STATION 44

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - Sewer	6120	650	625	700
Utilities - Garbage	6121	1,300	1,500	1,500
Utilities - PG & E	6122	9,850	9,850	5,500
Utilities - Water	6123	4,500	4,500	4,500
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	1,100	1,600	1,600
Maintenance - Equipment	6270	1,000	2,000	1,000
Maintenance - Building	6281	23,000	29,000	16,000
Maintenance - Grounds	6282	3,100	3,100	3,100
Exercise Equipment	6476	5,900	5,900	
<b>TOTAL OPERATING EXPENSE</b>		51,400	59,075	34,900
<b>TOTAL EXPENDITURES</b>		<b>\$ 51,400</b>	<b>\$ 59,075</b>	<b>\$ 34,900</b>

## STATION 44

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	700		
Sub-total	700	6120	Utilities - Sewer
Garbage	1,500		
Sub-total	1,500	6121	Utilities - Garbage
PG & E	5,500		
Sub-total	5,500	6122	Utilities - PG & E
Water	4,500		
Sub-total	4,500	6123	Utilities - Water
Medical Waste	0		
Sub-total	0	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Generator & Plumbing	3,500		
HVAC Maintenance & Gutters	2,500		
Overhead Doors & Plymovent	4,500		
Miscellaneous	5,500		
Sub-total	16,000	6281	Maintenance - Building
Wash Pad Interceptor Service	1,500		
Grounds Maintenance - Creek	1,600		
Sub-total	3,100	6282	Maintenance - Grounds
TOTAL	34,900		

## STATION 45

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Utilities - Sewer	6120	650	625	700
Utilities - Garbage	6121	7,100	7,100	7,100
Utilities - PG & E	6122	22,100	26,000	26,000
Utilities - Water	6123	1,600	3,000	3,000
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	3,200	3,200	3,200
Household Expense - Linen	6171	1,320	1,600	1,600
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	22,000	22,000	22,000
Maintenance - Grounds	6282	1,600	1,600	1,600
<b>TOTAL OPERATING EXPENSE</b>		62,170	67,725	67,800
<b>TOTAL EXPENDITURES</b>		<b>\$ 62,170</b>	<b>\$ 67,725</b>	<b>\$ 67,800</b>

## STATION 45

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	700		
Sub-total	700	6120	Utilities - Sewer
Garbage	7,100		
Sub-total	7,100	6121	Utilities - Garbage
PG & E	26,000		
Sub-total	26,000	6122	Utilities - PG & E
Water	3,000		
Sub-total	3,000	6123	Utilities - Water
Medical Waste	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Miscellaneous	1,000		
Sub-total	3,200	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
Gutters	1,500		
Air Compressor	1,500		
Plumbing	4,000		
HVAC Maintenance	2,000		
Overhead Doors	3,000		
Plymovent System	2,500		
Miscellaneous	6,000		
Sub-total	22,000	6281	Maintenance - Building
Miscellaneous	1,600		
Sub-total	1,600	6282	Maintenance - Grounds
TOTAL	67,800		

# EMERGENCY OPERATIONS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

- Organize and coordinate fire suppression personnel and equipment
- Ensure all fire apparatus are equipped with a full complement of appropriate equipment at all times
- Ensure all personal protective equipment is serviceable and meets current federal standards
- Maintain fire trails within the District
- Maintain licenses for mapping applications and Tablet Command
- Continuously update District maps, preplans and target hazard information
- Maintain exercise equipment

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Continue to update operational policies and procedures
2. Review latest product development for personal protective equipment to provide barriers between Firefighters and cancer causing agents
3. Continue to develop the District's Geographic Information System program to improve mapping and digital record keeping
4. Provide the necessary tools and equipment to mitigate incidents

## STAFFING SUMMARY

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

## PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Lucas Lambert

## EMERGENCY OPERATIONS

FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Permanent Salaries	5011	9,582,908	9,319,929	10,027,640
Overtime	5014	2,685,500	2,536,500	1,835,500
Deferred Comp/Retiree Savings	5015	27,600	59,200	95,904
Overtime - Strike Team	5016	870,000	870,000	500,000
Payroll Taxes	5042	186,811	180,000	180,656
Retirement Contributions	5044	5,477,701	5,385,273	5,639,174
Health & Life Insurance	5060	1,395,976	1,253,000	1,454,760
Employee Share Health Insur	5061	(101,248)	(121,000)	(148,836)
Vision Insurance	5066	17,424	15,000	16,056
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 20,142,672</b>	<b>\$ 19,497,902</b>	<b>\$ 19,600,854</b>
Small Tools & Instruments	6130	6,000	6,000	5,500
Minor Equipment/Furniture	6131	500	500	500
Power Saw/Other Equipment	6133	6,800	6,800	5,000
Technical Rescue	6137	55,000	55,000	15,200
Firefighting Equipment - Hose	6138	10,000	10,000	10,000
Firefighting Equipment - Foam	6139	10,000	10,000	8,000
Safety Clothing	6160	60,000	60,000	77,000
Dues & Memberships	6200	1,200	1,235	1,250
Rent & Leases Equip	6250	9,000	9,000	9,000
Air Monitor Maintenance	6269	10,000	10,000	800
Maintenance - Equipment	6270	5,000	15,000	5,000
Air Compressor Service	6278	6,000	6,000	6,000
Hydro Test SCBA & Oxygen	6279	30,000	30,000	30,000
Strike Team Supplies	6474	60,000	60,000	60,000
Exercise Equipment	6476	8,000	8,000	12,000
Other Special Dept Exp	6479	2,550	2,550	11,400
Mapping - Services and Supplies	6490	5,000	5,000	5,000
<b>TOTAL OPERATING EXPENSE</b>		<b>285,050</b>	<b>295,085</b>	<b>261,650</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 20,427,722</b>	<b>\$ 19,792,987</b>	<b>\$ 19,862,504</b>

## EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Tool Replacement/Maintenance	5,500		
Sub-total	5,500	6130	Small Tools & Instruments
Investigation supplies	500		
Sub-total	500	6131	Minor Equip/Furniture
Chains, Blades, Maintenance	5,000		
Sub-total	5,000	6133	Power Saw/Other Equip
Rope Rescue	15,200		
Sub-total	15,200	6137	Technical Rescue
Fittings/Nozzles	10,000		
Sub-total	10,000	6138	Firefighting Equip - Hose
Restock Foam Inventory	8,000		
Sub-total	8,000	6139	Firefighting Equip - Foam
Personal Protective Equipment	57,000		
Annual Inspections PPE	20,000		
Sub-total	77,000	6160	Safety Clothing



DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
California Fire Chiefs' Association	1,250		
Sub-total	1,250	6250	Dues & Memberships
Medical Oxygen	9,000		
Sub-total	9,000	6250	Rent & Leases Equip
Air Monitor Sensors Replacement	800		
Sub-total	800	6269	Air Monitor Maintenance
Ladder Testing, Fire Extinguisher	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
Air Compressor Service	6,000		
Sub-total	6,000	6278	Air Compressor Service
SCBA Mask Fit Testing	5,000		
SCBA Equipment	20,000		
Test SCBA & Oxygen Cylinders	5,000		
Sub-total	30,000	6279	Hydro Test
Strike Team Equipment/Supplies	60,000		
Sub-total	60,000	6474	Strike Team Supplies
Exercise Supplies	10,700		
Exercise Maintenance	1,300		
Sub-total	12,000	6476	Exercise Equipment
Drone Licenses, Parts and Repair	11,400		
Sub-total	11,400	6479	Other Special Dept Exp
GIS Supplies	5,000		
Sub-total	5,000	6490	Services & Supplies Map
TOTAL	261,650		

# COMMUNICATIONS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

- Maintain devices integral for CAD integration
- Upgrade hardware and software as necessary to provide the highest level of reliability and data transfer rates to devices
- Continue to provide CAD integration using Tablet Command
- Plan replacement of the current generation of portable radios
- Maintain cell phone functionality on all apparatus

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Replace/upgrade iOS devices per district replacement schedule
2. Expand Avenza mapping licensing to accommodate additional mutual aid resources
3. Provide new docking, case system for BC vehicles and utility pickups
4. Purchase BK portable radios for additional mutual aid personnel

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Lucas Lambert  
iOS Device Manager – Captain Michael Martinez  
Radio Manager – Captain Jon Ford

## COMMUNICATIONS

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Telephone - Landlines	6109	15,000	15,000	16,000
Telephone - Cellular	6110	61,300	35,300	39,000
Communication Center	6111	194,500	203,988	210,000
Maintenance - Equipment	6270	20,000	25,000	60,000
Other Special Departmental Exp	6479	57,250	57,250	17,250
<b>TOTAL OPERATING EXPENSE</b>		348,050	336,538	342,250
<b>TOTAL EXPENDITURES</b>		<b>\$ 348,050</b>	<b>\$ 336,538</b>	<b>\$ 342,250</b>

## COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Phone Service - Landlines	16,000		
Sub-total	16,000	6110	Telephone Comm
Upgrade iPhones & iPads	6,550		
Purchase iPads - 3	4,750		
Miscellaneous	1,500		
Cellular Phone/Tablet Data Service	26,200		
Sub-total	39,000	6110	Telephone Comm
Contra Costa County Dispatch	210,000		
Sub-total	210,000	6111	Communication Center
EBRCSA Subscriber Fees	30,000		
EBRCSA Updated Programming	10,000		
Communications Parts & Radios	20,000		
Sub-total	60,000	6270	Maintenance - Equipment
Tablet Command License Fees	16,000		
iPad Application License Fees	1,250		
Sub-total	17,250	6479	Other Special Dept Exp
TOTAL	342,250		

# APPARATUS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Acquire and upfit 1 new Type VI engine
2. Acquire and upfit 2 cab and chassis for frontline ambulance remounts
3. Acquire and upfit 1 new Battalion Chief vehicle
4. Provide prompt, preventative maintenance to reduce future major repairs/ apparatus replacement

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Lucas Lambert

Program Managers – Captain Daryle Balao, Engineer Anthony Grgurevic

## APPARATUS

### FISCAL YEAR 2022

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Maintenance - Equipment	6270	1,500	1,500	2,500
Central Garage Repairs	6271	272,000	200,000	270,000
Central Garage Gasoline & Oil	6272	65,000	85,000	90,000
Central Garage Tires	6273	20,000	20,000	15,000
Aerial Ladder & Pump Testing	6275	1,000	1,000	1,500
Smog Inspections	6276	500	500	500
<b>TOTAL OPERATING EXPENSE</b>		360,000	308,000	379,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 360,000</b>	<b>\$ 308,000</b>	<b>\$ 379,500</b>

## APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Batteries	2,500		
Sub-total	2,500	6270	Maintenance - Equipment
On-going maintenance/repairs	270,000		
Sub-total	270,000	6271	Central Garage Repairs
Fuel	90,000		
Sub-total	90,000	6272	Gasoline & Oil
Tire replacement	15,000		
Sub-total	15,000	6273	Central Garage Tires
Annual Ladder Testing	1,500		
Sub-total	1,500	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	379,500		

# TRAINING

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2023

1. Meet established training standards
2. Provide unique and challenging training environments for employees
3. Inspire educational progression
4. Develop the training center at Station 41

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling



## TRAINING

### FISCAL YEAR 2023

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Books & Periodicals	6102	1,500	1,000	1,500
Food Supplies	6150	1,500	1,000	1,500
Dues, Memberships & Prof Fees	6200	11,000	11,000	11,000
Testing Materials & Training Prop	6354	40,000	30,000	40,000
Career Development Classes	6357	25,000	12,000	25,000
Training Classes Paramedic/EMT	6360	10,000	7,000	
Mandated Training	6361	15,000	5,000	15,000
Recruiting Costs	6470		40,000	60,000
<b>TOTAL OPERATING EXPENSE</b>		104,000	107,000	154,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 104,000</b>	<b>\$ 107,000</b>	<b>\$ 154,000</b>

## TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	1,500		
Sub-total	1,500	6102	Books & Periodicals
Food for Training Events	1,500		
Sub-total	1,500	6150	Food Supplies
Training Officers Association	11,000		
Sub-total	11,000	6200	Dues & Memberships
Materials & Training	40,000		
Sub-total	40,000	6354	Testing Materials & Props
Career Development	25,000		
Sub-total	25,000	6357	Career Development
Mandated Training	15,000		
Sub-total	15,000	6361	Mandated Training
Firefighter Academy - 3	60,000		
Sub-total	60,000	6470	Recruiting Costs
TOTAL	154,000		

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

**FISCAL YEAR 2023**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Property Tax - Current Secured	4010	1,730,869	1,730,869	0
Investment Earnings	4181	500	78	0
Transfers In	4999	922,448	922,948	321,570
<b>TOTAL REVENUES</b>		<b>\$ 2,653,817</b>	<b>\$ 2,653,895</b>	<b>\$ 321,570</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Pension Obligation Bond Prin.	7900	3,610,000	3,610,000	1,645,000
Pension Obligation Bond Interest	7901	180,090	180,090	42,935
Lease Agreement Principal	7906	261,000	261,000	267,000
Lease Agreement Interest	7907	60,199	60,199	54,570
Vehicle Lease Principal	7902	592,791	592,791	
Vehicle Lease Interest	7903	8,458	8,458	
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,712,538</b>	<b>\$ 4,712,538</b>	<b>\$ 2,009,505</b>

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

**FISCAL YEAR 2023**

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

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2022				\$1,645,000
Reduction in Principal Balance				1,645,000
Interest Due				42,935
Total Payment Due				1,687,935
Principal Outstanding as of June 30, 2023				\$0
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2023	5.22%	1,645,000	42,935	1,687,935
<b>TOTALS</b>		<b>\$1,645,000</b>	<b>\$42,935</b>	<b>\$1,687,935</b>

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

**FISCAL YEAR 2023**

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

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2022				\$2,617,000
Reduction in Principal Balance				267,000
Interest Due				54,570
Total Payment Due				321,570
Principal Outstanding as of June 30, 2023				\$2,350,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2023	2.14%	267,000	54,570	321,570
2024	2.14%	272,000	48,835	320,835
2025	2.14%	278,000	42,982	320,982
2026	2.14%	284,000	37,001	321,001
2027	2.14%	290,000	30,890	320,890
2028	2.14%	297,000	24,641	321,641
2029	2.14%	303,000	18,264	321,264
2030	2.14%	310,000	11,737	321,737
2031	2.14%	316,000	5,071	321,071
<b>TOTALS</b>		<b>\$2,617,000</b>	<b>\$273,991</b>	<b>\$2,890,991</b>

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

**FISCAL YEAR 2023**

**Revenues**

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2022</b>	<b>PROJECTED ACTUALS FY2022</b>	<b>PROPOSED BUDGET FY2023</b>
Fire Flow Tax	4066	1,096,800	1,096,800	1,098,000
Investment Earnings	4181	2,000	3,000	2,000
State Grant	4435			250,000
Federal Grant	4437	188,200	188,200	
Impact Mitigation Fees	4743	20,000	6,000	10,000
Other Revenue - County	4972			164,250
Transfer In From General Fund				3,100,000
<b>TOTAL REVENUES</b>		<b>\$ 1,307,000</b>	<b>\$ 1,294,000</b>	<b>\$ 4,624,250</b>

**Expenditures**

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET FY2022</b>	<b>PROJECTED ACTUALS FY2022</b>	<b>PROPOSED BUDGET FY2023</b>
Bank Fees	7510	200	200	200
Fire Flow Tax Collection Fees	7531	11,604	11,604	14,000
Capital Outlay - Equipment	7701	83,432	83,432	
Capital Outlay - Apparatus	7703	387,707	387,707	1,099,190
Software	7704	165,000	165,000	164,250
Station 42 Improvement	7705	20,000	20,000	35,000
Buildings-Station Improvement	7708	319,500	319,500	35,000
Miscellaneous Equipment	7709	23,950	23,950	
Station 41/Administration Constr	7712			1,000,000
Operating Transfer Out	7999	922,448	922,448	321,570
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,933,841</b>	<b>\$ 1,933,841</b>	<b>\$ 2,669,210</b>

## CAPITAL PROJECTS FUND

ACCOUNT CODE	DESCRIPTION	BUDGET
7510	Bank Fees	200
7531	Fire Flow Tax Collection Fees	14,000
7705	Station 42 Floor Replacement	35,000
7708	Station 44 Floor Replacement	35,000
7703	Capital Outlay - Fire Engine Type VI	250,000
7703	Capital Outlay - Water Tender	365,000
7703	Capital Outlay - Ambulances (quantity 2)	350,000
7703	Battalion Chief Command Vehicle	64,190
7703	Ford Rangers for Fire Prevention (quantity 2)	70,000
7704	County-wide evacuation software	164,250
7712	Station 41/Administration Rebuild - Phase I	1,000,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 2,347,640</b>

**TUNNEL EAST BAY HILLS FUEL BREAK  
STATEMENT OF REVENUES AND EXPENDITURES**

**FISCAL YEAR 2023**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
State Aid	4435	6,380,563	448,000	3,360,000
<b>TOTAL REVENUES</b>		<b>\$ 6,380,563</b>	<b>\$ 448,000</b>	<b>\$ 3,360,000</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET FY2022	PROJECTED ACTUALS FY2022	PROPOSED BUDGET FY2023
Temporary Salaries	5013	168,850		100,000
Overtime	5014	3,000		
Payroll Taxes	5042	13,150		6,250
Professional Services	6317	790,000	400,000	500,000
Exterior Hazard Removal	6323	4,090,000		2,000,000
Exterior Hazard Removal Mecha	6324	630,000		391,819
Public Education Supplies	6480	1,931		1,931
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,696,931</b>	<b>\$ 400,000</b>	<b>\$ 3,000,000</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.