



# Moraga-Orinda Fire District

## Board of Directors

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### CALL AND NOTICE OF A SPECIAL MEETING

**November 16, 2022 – 6:00 PM**  
**\*\*PUBLIC WORKSHOP\*\***

This meeting will be conducted by webinar and teleconference only in accordance with AB 361. To protect our residents, officials, and staff, and in accordance with AB 361, all public meetings are being conducted electronically to prevent imminent risks to the health or safety of attendees. The meeting is not available for in-person attendance. Members of the public may attend the meeting by video or phone linked in this agenda

#### PLEASE NOTE TELECONFERENCE MEETING INFORMATION:

To join the Meeting:

By Phone: 1-669-900-6833

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

<https://us02web.zoom.us/j/83722328029>

Webinar ID: 837 2232 8029

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**Public Participation** is encouraged by joining via the ZOOM link or the dial-in information above. You can access it either via a smartphone or computer App (Zoom) or via phone.

Live Public Comment can be provided via the Zoom app (during public comment) by the raise hand feature. If participating by phone, dial \*9 to *raise your hand*. Staff will call on participants by the name provided or last 4 digits of phone number for dial-in attendees. When your name or number is called, a notification is sent requesting that you unmute your microphone. Participants will be called in the order of hands raised to comment.

Written Public Comment can be provided via email at [info@mofd.org](mailto:info@mofd.org).

- Emails received by **3pm** on the day of the meeting will be forwarded to the Board of Directors. Emails will be made a part of the public record and available to view by 5pm on the day of the meeting by following this link [mofd.org/agendas](https://mofd.org/agendas)
- Comments may also be submitted by e-mail during the meeting up until the closure of the public comment period on the relevant agenda item. These will be read into the record by staff at their normal cadence and will be limited to a maximum of 3 minutes.

If you are participating via meeting link (i.e. web platform), and experience technological difficulties, please re-join the meeting by phone via phone number provided above. In the event the meeting broadcast is disrupted, or if a technical issue on the agency's end disrupts public comment, the board will pause the meeting and will not take any further action on items on the agenda until access is restored. The meeting will be live streamed via the [MOFD YouTube Channel](#). A link is accessible via the District's website.

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#### 1. OPENING CEREMONIES

- Call the Meeting to Order
- Roll Call
- Pledge of Allegiance

#### 2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA

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

3. SPECIAL AGENDA

3.1 Single Role EMT and Paramedic Positions

Staff Recommendation: 1) Take Public Comment; 2) Discuss.

[Attachment A - UHU Time Summary from 2009 to Date with All Apparatus.pdf](#)

[Attachment B - Call Distribution Map.pdf](#)

[Attachment C - Unrestricted Fund Balance Graph.pdf](#)

[Attachment D - Current Staffing.pdf](#)

[Attachment E - Increase Staffing to 19 Safety Personnel.pdf](#)

[Attachment F - Add Six Single Role Paramedics.pdf](#)

4. ADJOURNMENT

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

Any disclosable public records related to an open session item on a Regular meeting agenda and distributed by the Moraga-Orinda Fire District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspections at 1280 Moraga Way, Moraga, during normal business hours, and available on our website at [www.mofd.org/agendas](http://www.mofd.org/agendas).

I hereby certify that this agenda in its entirety was posted on November 10, 2022, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45 and electronically at [www.mofd.org/agendas](http://www.mofd.org/agendas). Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



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Marcia Holbrook  
District Secretary/Clerk



# Moraga-Orinda Fire District

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**TO:** Board of Directors

**FROM:** Dave Winnacker, Fire Chief

**DATE:** November 16, 2022

**SUBJECT:** **Item 3.1 Single Role EMT and Paramedic Positions**

## **BACKGROUND**

At the June 2019 regular board meeting, a staff report was delivered addressing ambulance response times, AMR responses into the district, transport reimbursement rates and increased staffing. This report is available under Item 7.6 of the June 2019 agenda:

<https://www.mofd.org/home/showpublisheddocument/210/637154102588600000>

In July 2019 a special meeting was held where additional information regarding response times was provided under Item 3.1:

<https://www.mofd.org/home/showpublisheddocument/222/637154102612800000>

In April 2020 a special board meeting was held where additional information was provided regarding response times, transport destinations, and call volume under Item 4.1:

<https://www.mofd.org/home/showpublisheddocument/1130/637233453534870000>.

This report included an action item to implement one of the following scenarios:

- 1) Discuss; 2) Deliberate; 3) Provide direction to Staff to either:
  1. Maintain status quo of 17 suppressing members per day with 2 vacation relief positions per shift.
  2. Increase staffing to 19 suppression members per day with existing authorized positions.
  3. Increase staffing to 19 suppression members per day with 2 additional vacation relief positions per shift.

The board voted 3 yes, 1 no, and 1 abstain to select option 1 and maintain current staffing levels of 17 suppression members per day.

<https://www.mofd.org/home/showpublisheddocument/1130/637233453534870000>

At the May 2022 regular board meeting, staff was directed to form a working group to develop a proposal to implement single role paramedics to increase ambulance staffing. The working group was also tasked with exploring the creation of a single role EMT position and the appropriate supervisory structure.

At the June 2022 regular board meeting, staff was directed to gather further information regarding area departments which have implemented single role ambulance models.

At the September 2022 regular board meeting, staff was directed to place the item on the October 2022 agenda.

At the October 2022 regular board meeting, staff was directed to schedule a Special Board Meeting before the November regular meeting. The topic is to be the same agenda item presented at the October 2022 board meeting. The Board agreed to submit questions on this topic to Chief Winnacker in advance. The substance of the November 2022 staff report will be responses to the questions received from the

Directors. The Board directed an action item to increase minimum staffing from 17 to 19 be placed on the agenda of the regular November board meeting.

**Questions Received:**

The following questions were submitted to inform the special meeting:

1. Provide details from each of the departments listed in the October board meeting (Berkeley, San Ramon, and South San Francisco) showing how they determined the single function PM implementation was beneficial. This should include all available reports including the discussion of how the change may impact service levels, the quality of available personnel, and the ability to hire single role PM vs FF/PM. Further information regarding reducing FF requirements to allow the hiring of EMTs should be included.
2. Provide details regarding standards of service for the district. What is the latest Standard of Cover report, does it need to be updated, and have there been significant changes to call volume, community density, and response times?
3. Are our current service levels below standards? This should include response times, complaints regarding service levels and negative outcomes associated with response times in the last five years.
4. How do MOFD response times and staffing density compare to surrounding agencies?
5. Are there other deployment measures that could lower our response times and increase service levels? Include dynamic staging models such as used by Contra Costa County/AMR ambulances and any available information regarding modeling utilizing an optimizing algorithm to inform unit positioning. Include the objective function around which these models are attempting to maximize/minimize.
6. Are there alternative service delivery models utilizing smaller, more mobile apparatus to speed PM response in limited access areas? If so, include best practice benchmarking to compare MOFD's service delivery model.
7. What alternatives are available to staff a supervisor should the board direct the implementation of single function PM positions?
8. Does existing infrastructure at Station 45 support increased staffing levels?
9. How long would it take to recruit, train, and field additional FF/PMs? How long would it take to recruit, train, and field single function PMs?
10. Provide updates to the Long Range Financial Forecast addressing the following scenarios:
  - a. The costs of adding six FF/PMs at @\$1.56M/year
  - b. The costs of adding six single role PMs @ \$922K/year
  - c. Anticipated increases in construction costs for Station 41 and 45 capital projects
11. What is the process for increasing staffing should the board provide direction to do so?

**Discussion:**

1. Provide details from each of the departments listed in the October board meeting (Berkeley, San Ramon, and South San Francisco) showing how they determined the single function PM implementation was beneficial. This should include all available reports including the discussion of

how the change may impact service levels, the quality of available personnel, and the ability to hire single role PM vs FF/PM. Further information regarding reducing FF requirements to allow the hiring of EMTs should be included.

Answer:

The City of Berkeley has engaged City Gate Associates to complete a Standards of Coverage which will address these questions. The report is currently being finalized and is not yet available. It is anticipated that this report will be published in December 2022.

The City of South San Francisco conducted an internal process to determine the need for single role PMs. A public staff report will be published during the upcoming 9 December city council meeting.

San Ramon Valley engaged in an internal process and no additional information is available.

2. Provide details regarding standards of service for the district. What is the latest Standard of Cover report, does it need to be updated, and have there been significant changes to call volume, community density, and response times?

Answer:

The District has completed two Standards of Cover reports. The first was presented to the Board in 2006 and is available here: <https://www.mofd.org/home/showpublisheddocument/2928>. The second Standards of Cover report was presented to the Board in 2016 and is available here: <https://www.mofd.org/home/showpublisheddocument/2926>. The 2006 report makes reference to increasing staffing on page 33:

*Comments: Due to the low frequency of fire related events in the District, modifying daily minimum staffing does not significantly improve service statistically. A high level of potential loss does however remain and adding the dedicated ambulance at Fire Station 45 reduces that potential loss from an incident command-operations standpoint. Last summer a fire occurred in the Sleepy Hollow neighborhood of the District. The on-scene incident commander had to wait longer than he would have liked for the full arrival of his effective fire fighting force. This occurred because Medic 45 (currently and adaptive response ambulance) was transporting a patient to the hospital. As a result, Engine 45 was not available to respond to the fire. With a dedicated ambulance at Fire Station 45 the patient would have received the same excellent customer service, and there would have been an available engine to respond to the fire that had occurred simultaneously. While this comment lacks statistical backing, from a professional opinion, adding a dedicated ambulance would improve fire fighting capabilities to the District, especially the north end.*

The 2016 Standards of Cover report makes reference to increased staffing on page 14:

*Recommendation-1\**

*Assess the feasibility of staffing Medic-45 as an independent ambulance company at Station-45*

The current Standards of Cover report is titled 2016-2020. For a comparison of the complexity of updating this study, the City of Berkeley is currently finalizing a Standards of Cover utilizing a consultant at the cost of \$100k over an 8 month period.

Call volume 2009-Present is included below:

Year	2009	2010	2011	2012	2013	2014	2015	2016
Total Incidents	2901	2770	2676	2998	2991	3150	3324	3228

Year	2017	2018	2019	2020	2021	2022(YTD)
Total Incidents	3657	3623	3765	3123	3252	2902

3. Are our current service levels below standards? This should include response times, complaints regarding service levels and negative outcomes associated with response times in the last five years.

Answer:

Response times and call volume information is included in Attachment A.

Two complaints have been received regarding ambulance response times. One involved an AMR ambulance responding to a freeway call on the Lafayette border and the second involved a response to the Community of Canyon which included difficult access and uncertainty regarding the patient's location. Complaints were also received regarding engine response to structure fires in Moraga and Orinda in 2019 and 2022. Negative outcomes are very difficult to quantify and a complete answer to this question will require additional staff resources and time

From page 72 of the 2016 Standards of Coverage report:

*While there are no state or federal mandates for level-of-service, goals are often based upon federal and state legislation....and best practices found in CFAI agency accreditation process. The service goals are the benchmark of performance in respect to travel times.*

From page 78 of the same report:

In summary, the goal (CFAI Superior Service Level) is to reach all medical emergencies within the suburban areas (Moraga and Orinda) within seven (7:00) or and all fires and rescues within seven minutes and twenty seconds (7:20) 90% of the time.

From page 82 of the same report:

Median paramedic engine response time 4:46, 90th percentile 8:18. Median paramedic ambulance response time 5:41, 90th percentile 10:18.

Engine 90th percentile response times 2014-present are:

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
	8.63	9.47	9.35	9.52	9.07	9.72	9.68	9.79	9.82

Ambulance 90th percentile response times 2014-present are:

Year	2014	2015	2016	2017	2018	2019*/**	2020	2021	2022
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**Item 3.1**

M41	7.46	8.42	7.85	8.01	9.32	9.17	10.17	9.68	9.65
M44*	9.06	9.56	11.13	10.82	8.14	XX	XX	XX	XX
M45**	10.23	9.45	11.56	12.38	9.94	10.12	10.12	11.77	10.62

\*M44 moved to station 45 in 2019.

\*\*M45 assumes primary response duty in 2019.

4. How do MOFD response times and staffing density compare to surrounding agencies?

Answer:

This question requires a nuanced answer due to different residential densities, travel times, and staffing models. A simplistic review of local agencies that are responsible for both fire suppression and EMS transport are included below:

San Ramon: 21,428 residents per station, 4285 residents per FF

Albany: 19,488 residents per station, 3248 residents per FF

Alameda: 19,090 residents per station, 3054 residents per FF

Berkeley: 16,735 residents per station

Piedmont: 11,107 residents per station, 1586 residents per FF

MOFD: 7495 residents per station, 2204 residents per FF

Surrounding agency response time information is not available and will require additional time to compile.

5. Are there other deployment measures that could lower our response times and increase service levels? Include dynamic staging models such as used by Contra Costa County/AMR ambulances and any available information regarding modeling utilizing an optimizing algorithm to inform unit positioning. Include the objective function around which these models are attempting to maximize/minimize.

Answer:

Numerous systems exist to optimize the Ambulance Location and Dispatching Problem. This can be designed to minimize maximum response times (greater asset distribution) or to minimize average response times (asset concentration in/around call clusters). Call distribution is included as a map in Attachment B. Due to fixed fire station locations, MOFD does not currently utilize dynamic staging. An example of recent peer reviewed literature on the topic is available here for context: <https://www.sciencedirect.com/science/article/abs/pii/S0377221720302551>

Attempts were made to gather additional information regarding the system used by ConFire/AMR to optimize ambulance locations however a substantive response was not received prior to packet publication.

6. Are there alternative service delivery models utilizing smaller, more mobile apparatus to speed PM response in limited access areas? If so, include best practice benchmarking to compare MOFD's service delivery model.

Answer:

This is a complex topic which will require engagement of an industry expert to fully answer

7. What alternatives are available to staff a supervisor should the board direct the implementation of single function PM positions?

Answer:

Any solution which places a represented L1230 member in this role will require negotiations as the current MOU does not include provisions for either an EMS supervisor or a 40 hour week work

schedule. The District currently has an unfilled Training Battalion Chief position which could potentially be used to fill this role through meet and confer with the Moraga-Orinda Chief Officer's labor group. Estimated costs are included below:

Capt/PM: \$320K

Training BC: \$406K (BA/BS), \$415K (MA/MS)

8. Does existing infrastructure at Station 45 support increased staffing levels?

Answer:

Station 45 has sufficient space in the crew dorm to house two additional members per day.

9. How long would it take to recruit, train, and field additional FF/PMs? How long would it take to recruit, train, and field single function PMs?

Answer:

FF/PM recruitment is a lengthy process and is particularly challenging in the current environment due to competition with surrounding agencies and MOFD's requirement that all recruits hold a paramedic license. A conservative estimate informed by hiring efforts over the last five years suggests up to two full years to increase staffing levels utilizing FF/PMs. As the district does not have history with the recruitment, training, and fielding of single function PMs, the experience of surrounding agencies is instructive. In the case of San Ramon, Berkeley, and South San Francisco single function PMs have been hired and fielded in as little as four months.

10. Provide updates to the Long Range Financial Forecast addressing the following scenarios:

- a. The costs of adding six FF/PMs at @\$1.56M/year
- b. The costs of adding six single role PMs @ \$922K/year
- c. Anticipated increases in construction costs for Station 41 and 45 capital projects

Answer:

The attached scenarios include nine outcomes using the following assumptions. A graph has been prepared to summarize the results of unrestricted fund balance in the nine scenarios (Attachment C):

- a. Continuation of current staffing with current assumptions, 1 year downturn, and 2 year downturn scenarios plus a 20% increase in estimated construction costs (Attachment D).
- b. Increase in FF/PM staffing to 19 daily with current assumptions, 1 year downturn, and 2 year downturn scenarios plus a 20% increase in estimated construction costs (Attachment E).
- c. Implementation of (6) single function PMs with current assumptions, 1 year downturn, and 2 year downturn scenarios plus a 20% increase in estimated construction costs (Attachment F).

The fully burdened annual cost per MOFD position is estimated as follows (includes salary, benefits and employer payroll taxes):

Firefighter Paramedic: \$260k (this position is included in the current Memorandum of Understanding (MOU) with Local 1230).

Single Role Paramedic: \$154k (this position is included in the current MOU).

Single Role EMT: \$143k (this position is not recognized/included in the current MOU with Local



1230 and is included in this staff report for discussion only).

Single Role Supervisor: Estimated at \$300k (this position is not recognized/included in the current MOU with L1230 and is included in this staff report for discussion only as implementation would require negotiated updates to the current MOU).

11. What is the process for increasing staffing should the board provide direction to do so?

Answer:

Staff defers to counsel to answer amplifying questions from the Board during the scheduled special meeting as minimum staffing is an MOU item and subject to bargaining.

The current budget includes funding for 57 Safety positions. Section 24 of the MOU with Local 1230 dictates minimum staffing. Per the MOU, the present minimum staffing level of Safety personnel is 17. The MOU states the District may reduce the number of safety personnel to 53 and hire six single role paramedics to staff District ambulances with on-duty minimum staffing of two single paramedics per shift. Should the board decide to staff two ambulances with single role paramedics and/or EMTs instead of firefighter paramedics, per the MOU the District would also have the option to reduce the number of Safety positions. As noted above, single role EMTs would require negotiations to amend the MOU in order to create a recognized position and updates to the salary schedule.

**RECOMMENDATION**

Staff Recommendation: 1) Take Public Comment; 2) Discuss.

**ATTACHMENT**

[Attachment A - UHU Time Summary from 2009 to Date with All Apparatus.pdf](#)

[Attachment B - Call Distribution Map.pdf](#)

[Attachment C - Unrestricted Fund Balance Graph.pdf](#)

[Attachment D - Current Staffing.pdf](#)

[Attachment E - Increase Staffing to 19 Safety Personnel.pdf](#)

[Attachment F - Add Six Single Role Paramedics.pdf](#)

# UHU Time Summary from 2009 to Date with All Apparatus

All Incident Types For: Moraga & Orinda with a Valid On Scene Time

Data as of: 11/9/2022 3:49:40 PM)

Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
BC4	2009	7.82	7.02	15.35	43.00	396
	2010	6.88	6.30	11.67	63.00	341
	2011	8.41	7.57	15.52	44.50	311
	2012	7.61	6.75	12.57	35.20	380
	2013	7.15	6.18	10.38	59.00	326
	2014	6.34	6.33	11.40	27.00	379
	2015	7.72	6.92	13.53	55.00	332
	2016	8.27	7.47	12.63	49.40	209
	2017	8.60	7.80	13.35	132.00	241
	2018	8.96	7.32	12.92	77.90	236
	2019	8.00	6.98	11.78	53.30	269
	2020	7.86	7.30	12.60	75.00	207
	2021	7.46	7.05	10.43	62.00	221
	2022	7.17	6.62	10.87	56.00	167
		<b>Total</b>	<b>7.75</b>	<b>7.00</b>	<b>12.57</b>	<b>54.70</b>
E141	2009	5.42	5.03	8.77	29.00	533
	2010	5.51	5.12	8.05	32.00	525
	2011	5.25	4.90	8.15	29.00	734
	2012	5.03	4.67	7.77	25.00	722
	2013	4.78	4.38	7.80	25.00	824
	2014	5.02	4.77	7.78	27.00	945
	2015	5.62	5.27	8.29	27.00	873
	2016	5.44	5.13	8.34	26.00	869
	2017	5.36	4.97	7.95	26.00	891
	2018	4.89	4.47	7.52	29.00	856
	2019	5.23	4.53	7.47	25.00	1,007
	2020	5.37	5.03	7.96	29.00	823
	2021	5.35	4.98	7.97	28.00	720
	2022	5.26	4.70	7.82	28.60	758
		<b>Total</b>	<b>5.24</b>	<b>4.83</b>	<b>7.97</b>	<b>27.00</b>
E142	2009	5.89	5.47	8.95	29.00	626
	2010	5.57	5.07	8.52	29.00	631
	2011	5.05	4.62	7.50	33.00	509
	2012	5.59	4.77	8.08	28.00	587
	2013	4.94	4.42	7.33	28.00	590
	2014	5.15	4.60	7.29	26.00	693

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E142	2015	5.52	4.93	8.22	26.50	703
	2016	5.39	4.97	8.15	26.00	738
	2017	5.48	5.13	8.12	25.70	758
	2018	5.57	5.20	8.18	33.00	712
	2019	5.54	5.03	8.08	29.00	778
	2020	5.80	5.50	8.07	33.00	621
	2021	5.66	5.26	7.97	29.00	717
	2022	5.88	5.30	8.13	30.00	623
	<b>Total</b>	<b>5.51</b>	<b>5.02</b>	<b>8.08</b>	<b>29.00</b>	<b>9,286</b>
E143	2009	7.46	6.88	11.38	40.00	396
	2010	7.38	6.55	11.77	47.00	361
	2011	6.65	6.15	10.18	31.60	373
	2012	6.24	6.08	9.77	35.00	451
	2013	6.40	5.84	10.07	36.00	492
	2014	6.30	5.93	10.02	34.60	478
	2015	7.44	6.61	10.13	37.00	547
	2016	7.02	6.68	11.32	33.90	514
	2017	7.93	6.73	11.58	39.00	639
	2018	6.44	6.23	9.81	31.00	1,031
	2019	6.89	6.55	10.47	32.00	1,012
	2020	7.58	6.88	11.25	30.00	833
	2021	7.75	7.25	11.10	33.40	884
	2022	7.66	7.18	11.46	34.00	769
<b>Total</b>	<b>7.10</b>	<b>6.58</b>	<b>10.63</b>	<b>34.00</b>	<b>8,780</b>	
E144	2009	8.40	5.88	11.12	40.00	449
	2010	6.03	5.75	8.65	38.00	391
	2011	6.82	5.82	10.12	38.00	409
	2012	5.70	5.48	8.40	35.00	495
	2013	8.56	7.32	12.10	43.80	486
	2014	7.34	6.42	11.55	31.00	343
	2015	9.27	9.20	14.80	45.00	208
	2016	8.53	8.73	13.00	40.00	189
	2017	9.87	6.63	14.85	65.00	231
	2018	6.21	5.87	9.62	32.00	636
	2019	6.23	6.25	8.55	32.00	116
	2020	6.30	5.77	8.78	30.00	157

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Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
E144	2021	7.21	6.63	11.55	46.00	129
	2022	7.20	6.45	11.60	25.60	62
	<b>Total</b>	<b>7.16</b>	<b>6.12</b>	<b>10.66</b>	<b>37.00</b>	<b>4,301</b>
E145	2009	8.00	6.07	11.21	35.00	710
	2010	5.92	5.33	10.22	34.00	672
	2011	6.07	5.57	9.92	37.10	684
	2012	5.69	5.45	8.98	33.00	791
	2013	5.69	5.23	9.40	33.00	830
	2014	5.72	5.38	9.10	31.00	902
	2015	5.93	5.65	9.45	30.00	1,072
	2016	6.03	5.48	9.72	31.00	992
	2017	5.72	5.18	9.41	31.00	1,188
	2018	6.85	6.77	10.38	38.60	362
	2019	7.31	7.13	12.33	34.00	343
	2020	7.34	7.00	11.35	36.30	311
	2021	7.15	6.78	11.01	36.00	285
	2022	7.11	6.82	10.48	34.00	249
	<b>Total</b>	<b>6.16</b>	<b>5.62</b>	<b>9.87</b>	<b>33.00</b>	<b>9,391</b>
E244	2009	7.54	8.45	8.45		2
	<b>Total</b>	<b>7.54</b>	<b>8.45</b>	<b>8.45</b>		<b>2</b>
E341	2009	7.99	3.99	12.48	178.00	28
	2010	6.76	3.55	14.50	110.00	48
	2011	4.96	3.38	18.26	44.50	25
	2012	4.52	3.37	10.73	112.00	19
	2013	7.79	8.27	9.83	131.00	15
	2014	4.02	2.77	8.72	64.00	10
	2015	7.21	3.77	11.12	362.00	18
	2016	3.73	3.02	7.09	24.00	52
	2017	13.93	4.68	21.96	229.00	55
	2018	3.42	3.50	6.35	38.00	26
	2019	9.33	11.18	11.18	992.00	9
	2020	5.72	7.53	10.65	205.00	14
	2021	5.14	4.94	8.43	28.80	111
	2022	5.38	6.50	6.50	146.00	6
	<b>Total</b>	<b>6.59</b>	<b>4.27</b>	<b>10.73</b>	<b>113.00</b>	<b>436</b>
E342	2009	15.04	13.97	22.16	201.00	8

# UHU Time Summary from 2009 to Date with All Apparatus

All Incident Types For: Moraga & Orinda with a Valid On Scene Time

Data as of: 11/9/2022 3:49:40 PM)

Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
E342	2010	10.83	11.73	15.72	121.00	8
	2011	10.89	10.97	17.37	222.00	4
	2012	9.36	10.27	15.97	277.00	16
	2013	12.51	13.82	19.72	341.40	14
	2014	7.42	5.55	14.53	47.00	11
	2015	20.77	7.60	54.73	1,134.00	6
	2016				12.00	4
	2017	33.94	15.03	115.50	429.00	19
	2018	13.82	9.91	36.62	54.00	12
	2019	14.38	15.97	21.47	646.00	6
	2020	8.08	5.95	14.52	203.00	14
	2021				24.00	3
	2022	20.32	20.32	20.32	19.80	3
	<b>Total</b>	<b>15.40</b>	<b>12.62</b>	<b>21.47</b>	<b>277.00</b>	<b>128</b>
E343	2011				0.00	1
	2012	10.88	10.88	10.88	165.00	6
	2013	33.91	13.05	81.88	298.00	7
	2014	4.63	4.00	7.57	51.40	9
	2015	20.14	15.58	31.67	67.00	7
	2016	15.75	15.75	15.75	32.00	3
	2017	0.25	0.25	0.25	1,582.00	6
	2018	4.43	2.31	13.89	279.00	15
	2019	22.88	23.75	28.35	611.00	8
	2020	15.13	9.29	30.40	138.00	23
	2021	10.41	8.05	19.22	29.60	15
	2022	15.16	9.57	39.21	135.00	11
	<b>Total</b>	<b>16.37</b>	<b>11.17</b>	<b>31.67</b>	<b>268.00</b>	<b>111</b>
E345	2009	23.29	11.32	72.95	139.00	37
	2010	6.93	8.03	10.65	338.00	19
	2011	3.39	3.13	7.27	19.00	12
	2012	6.26	5.03	12.03	68.00	30
	2013	11.77	9.79	20.53	294.00	19
	2014	33.02	8.67	148.70	1,449.00	18
	2015	6.10	4.82	12.87	176.00	33
	2016	6.62	6.08	9.55	33.90	26
	2017	10.17	8.60	18.72	336.00	55

# UHU Time Summary from 2009 to Date with All Apparatus

All Incident Types For: Moraga & Orinda with a Valid On Scene Time

Data as of: 11/9/2022 3:49:40 PM)

Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
E345	2018	8.67	6.03	11.07	258.00	30
	2019	11.04	8.05	24.95	591.00	23
	2020	8.47	6.89	18.11	60.80	36
	2021	10.73	10.73	10.73	45.00	5
	2022	6.51	6.35	14.33	392.60	7
	<b>Total</b>	<b>11.61</b>	<b>7.62</b>	<b>20.53</b>	<b>191.00</b>	<b>350</b>
E443	2009	25.84	24.75	65.60	295.00	4
	2010	0.07	0.07	0.07	597.00	1
	<b>Total</b>	<b>16.47</b>	<b>0.07</b>	<b>65.60</b>	<b>597.00</b>	<b>5</b>
E644	2020	8.24	7.20	13.10	236.00	19
	2021	6.98	7.10	10.67	49.00	36
	2022	7.99	5.18	7.47	54.00	34
	<b>Total</b>	<b>7.57</b>	<b>6.33</b>	<b>11.04</b>	<b>66.80</b>	<b>89</b>
M141	2009	6.56	5.87	10.02	76.00	1,069
	2010	6.17	5.52	9.47	78.00	1,051
	2011	5.95	5.30	9.12	72.00	1,071
	2012	5.62	5.10	8.70	74.00	1,143
	2013	5.67	5.05	9.22	73.00	1,107
	2014	6.05	5.37	9.90	76.00	1,156
	2015	6.50	5.68	10.18	73.00	1,074
	2016	6.25	5.58	9.70	76.00	1,037
	2017	6.46	5.68	10.48	77.00	1,199
	2018	6.84	6.13	11.48	90.00	1,268
	2019	6.82	6.13	11.10	94.00	1,334
	2020	7.10	6.53	11.17	91.00	1,136
	2021	7.07	6.45	11.47	88.00	1,212
	2022	6.79	6.20	11.00	95.70	1,082
	<b>Total</b>	<b>6.42</b>	<b>5.73</b>	<b>10.41</b>	<b>83.00</b>	<b>15,939</b>
M142	2018	10.87	8.30	20.87	77.10	61
	2019	13.30	9.62	21.98	108.00	72
	2020	10.40	9.93	15.90	87.50	57
	2021	9.40	9.51	15.36	90.00	78
	2022	11.77	11.43	18.57	94.00	72
	<b>Total</b>	<b>11.15</b>	<b>9.67</b>	<b>18.57</b>	<b>92.00</b>	<b>340</b>
M143	2016	13.63	13.63	13.63	87.00	3
	2017	13.46	13.57	17.82	69.00	18

# UHU Time Summary from 2009 to Date with All Apparatus

All Incident Types For: Moraga & Orinda with a Valid On Scene Time

Data as of: 11/9/2022 3:49:40 PM)

Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
M143	2018	11.18	10.32	15.77	88.00	38
	2019	7.93	7.78	9.33	90.80	16
	<b>Total</b>	<b>11.36</b>	<b>10.46</b>	<b>16.60</b>	<b>85.40</b>	<b>75</b>
M144	2009	11.34	9.97	16.82	75.00	31
	2010	9.32	10.02	11.88	86.00	46
	2011	11.23	9.93	19.00	78.60	38
	2012	12.35	11.78	21.12	69.40	44
	2013	8.74	8.13	12.75	70.00	180
	2014	7.62	6.81	11.67	68.40	674
	2015	8.13	7.47	12.75	74.00	1,141
	2016	7.89	7.33	12.30	75.00	1,089
	2017	8.36	7.67	12.92	78.00	1,234
	2018	7.47	7.47	10.84	72.00	63
	<b>Total</b>	<b>8.13</b>	<b>7.48</b>	<b>12.66</b>	<b>74.40</b>	<b>4,540</b>
M145	2009	7.04	6.40	11.65	77.00	893
	2010	6.44	5.68	10.83	75.00	865
	2011	6.73	6.20	11.09	72.00	817
	2012	6.92	6.23	11.47	76.00	927
	2013	7.06	6.15	11.65	77.00	826
	2014	6.77	6.23	12.01	72.20	351
	2015	8.96	7.51	12.90	59.60	47
	2016	12.85	9.62	23.44	261.20	18
	2017	10.63	8.60	16.53	81.00	44
	2018	6.51	6.02	10.71	81.00	1,127
	2019	7.11	6.40	11.53	84.00	1,195
	2020	7.40	7.03	11.56	82.00	995
	2021	7.78	6.97	12.51	81.00	1,027
	2022	7.61	7.10	12.02	82.00	988
<b>Total</b>	<b>7.07</b>	<b>6.43</b>	<b>11.55</b>	<b>79.00</b>	<b>10,120</b>	
OES 290	2009	6.37	7.75	8.48		5
	2010	7.15	7.15	7.35		2
	2011	5.13	5.46	6.66	7.00	7
	2012	5.54	3.21	15.17	63.00	4
	2016	6.90	7.08	8.43		6
	<b>Total</b>	<b>6.08</b>	<b>5.87</b>	<b>8.43</b>	<b>63.00</b>	<b>24</b>
R345	2015				2.00	1

# UHU Time Summary from 2009 to Date with All Apparatus

All Incident Types For: Moraga & Orinda with a Valid On Scene Time

Data as of: 11/9/2022 3:49:40 PM)

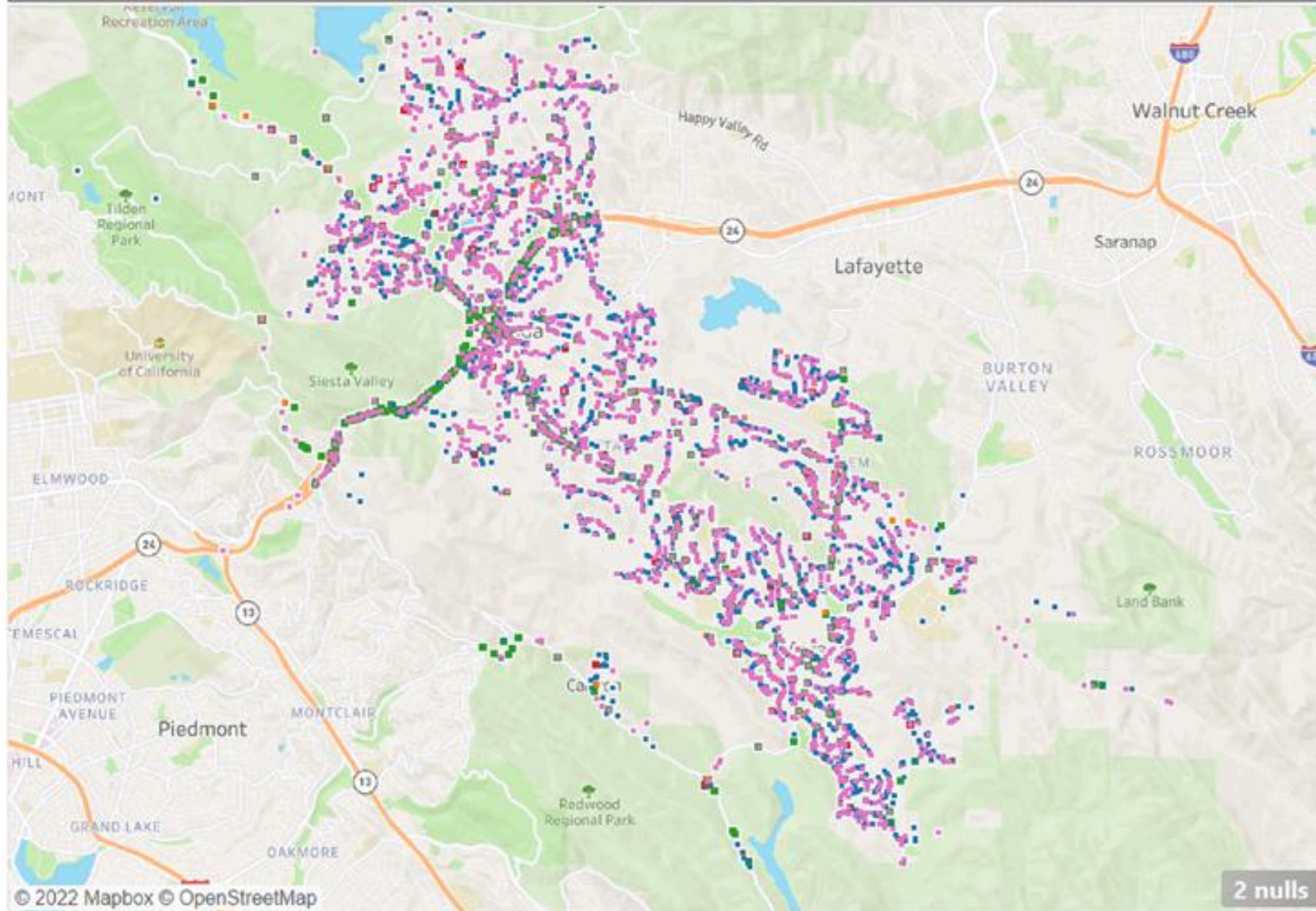
Apparatus	Year of Incident Date	Avg. Dispatched to @Scene	Median Dispatched to @Scene	90th Percentile of Dispatched to @Scene	Percentile (90) of UHU in Minutes	Totals
R345	2016	7.48	7.48	7.48	92.00	1
	2017	6.10	5.25	13.75	44.00	11
	2018				1.00	1
	<b>Total</b>	<b>6.33</b>	<b>6.00</b>	<b>13.12</b>	<b>59.00</b>	<b>14</b>
T141	2009	7.52	4.87	10.62	36.00	377
	2010	5.52	5.15	9.51	32.00	401
	2011	6.81	6.60	11.27	29.00	231
	2012	4.44	4.05	8.07	22.00	472
	2013	6.87	6.34	11.73	31.00	244
	2014	5.54	5.67	8.15	20.00	254
	2015	5.47	5.37	8.45	25.00	376
	2016	5.45	5.32	8.16	21.00	283
	2017	5.28	5.22	8.31	21.00	449
	2018	5.53	5.78	8.23	20.80	189
	<b>Total</b>	<b>5.69</b>	<b>5.17</b>	<b>9.05</b>	<b>25.00</b>	<b>3,276</b>
T144	2018	6.64	6.25	8.98	27.00	224
	2019	6.68	6.40	9.90	29.00	1,019
	2020	6.85	6.35	9.43	27.00	691
	2021	6.86	6.50	10.22	27.00	843
	2022	6.89	6.45	10.00	26.00	772
	<b>Total</b>	<b>6.80</b>	<b>6.39</b>	<b>9.90</b>	<b>28.00</b>	<b>3,549</b>
WT144	2011	53.00	53.00	53.00	221.00	1
	2012	10.16	10.16	11.03	151.00	8
	2013	71.22	71.22	71.22	175.00	4
	2014	4.18	4.18	4.18	49.00	3
	2015	2.22	0.43	8.48	194.00	5
	2016				4.00	2
	2017	134.83	75.33	520.30	410.00	11
	2018	42.75	3.42	101.75	214.20	7
	2019	26.09	32.23	35.64	1,816.00	4
	2020	14.05	13.97	24.02	220.00	8
	2021	5.53	0.05	16.48	87.00	2
	2022	11.38	11.65	12.65	139.00	4
<b>Total</b>	<b>42.38</b>	<b>13.32</b>	<b>101.75</b>	<b>253.00</b>	<b>59</b>	
<b>Grand Total</b>		<b>6.53</b>	<b>5.80</b>	<b>10.43</b>	<b>70.00</b>	<b>39,938</b>



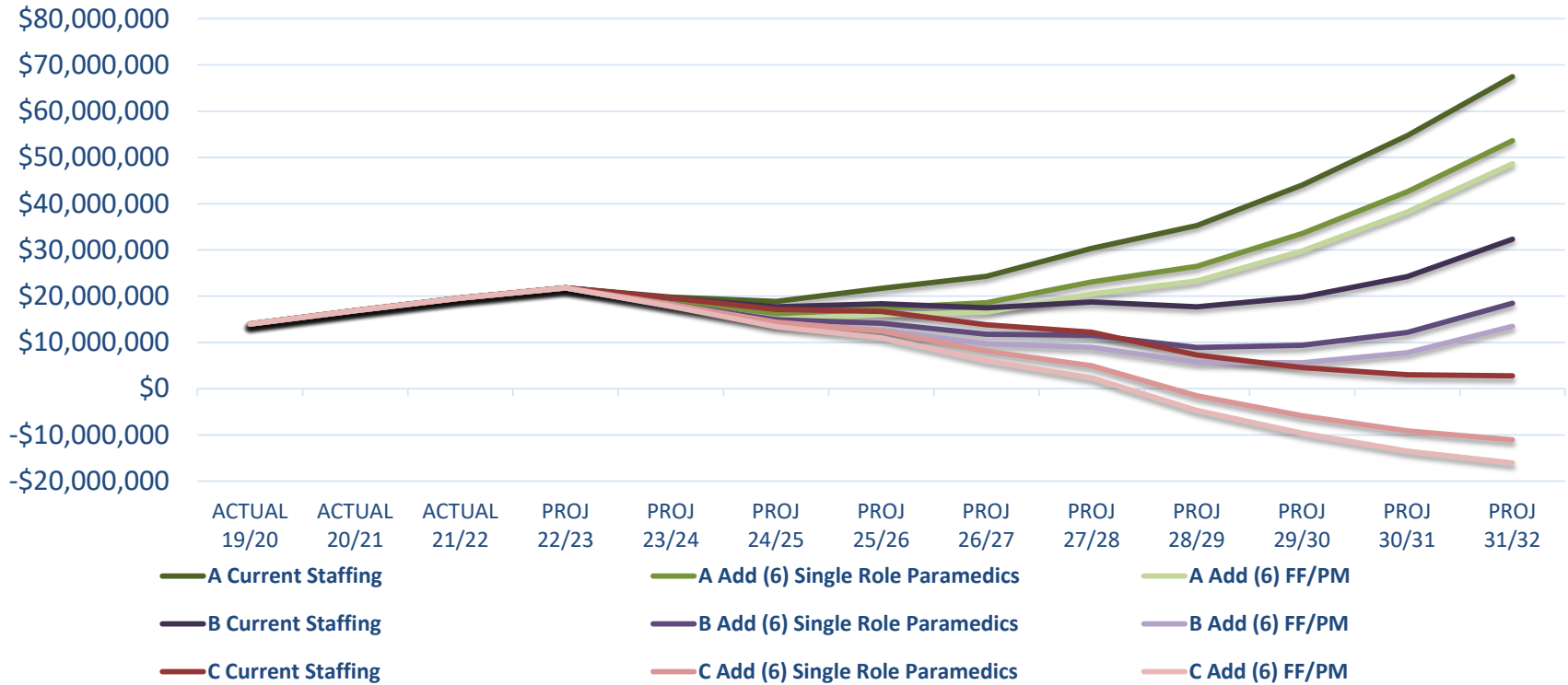
### Incident Types

- All Others (Alarms / P..
- EMS / Rescue
- Veg Fires
- Vehicle Accidents
- Structure Fires
- Technical Rescues

### Incident Location Map for MOFD from 1-1-2016 to 11-1-2022



### UNRESTRICTED FUND BALANCE



Moraga-Orinda Fire Protection District  
 Long Range Financial Forecast  
 A - Same Assumptions as Prior Long Range Financial Forecast  
 November 2022

	ACTUAL 1920	ACTUAL 2021	ACTUAL 2122	PROJ 2223	PROJ 2324	PROJ 2425	PROJ 2526	PROJ 2627	PROJ 2728	PROJ 2829	PROJ 2930	PROJ 3031	PROJ 3132	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1 TOTAL REVENUE	29,957,006	33,428,581	33,755,895	34,142,556	34,438,745	35,247,495	36,727,603	37,931,309	39,176,367	40,464,215	41,796,340	43,174,281	44,599,631						
2 TOTAL EXPENDITURES	28,599,708	30,242,041	31,111,135	33,649,946	36,401,603	37,214,883	38,902,115	39,339,941	33,134,552	35,492,728	33,082,240	32,462,747	31,842,955						
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	15,424,006	16,231,701	18,189,937	20,841,101	25,163,077	30,311,063	37,624,066	46,532,415	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
4 CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)	1,767,939	1,050,000	851,000	3,862,047	6,153,269	4,466,471	2,815,451	5,640,838	6,232,307	14,274,121	19,245,610	27,899,705	38,971,248						
5 CASH AND LAIF BALANCE DECEMBER 31	8,930,000	9,900,001	12,829,000	15,556,047	16,100,269	16,443,471	14,792,451	17,817,939	20,299,307	26,251,121	31,222,610	39,896,705	50,668,243						
6 GENERAL FUND REVENUES																			
7 PROPERTY AD VALOREM TAX	22,364,559	23,430,278	27,199,889	30,358,891	30,966,069	32,049,881	33,171,627	34,332,634	35,534,276	36,777,978	38,065,205	39,397,487	40,776,399	4.94%	2.00%	3.50%	3.50%	3.50%	3.50%
8 USE OF MONEY & PROPERTY	172,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-24.16%	0.00%	0.00%	0.00%	0.00%	0.00%
9 INTERGOVERNMENTAL REVENUE	235,278	468,045	496,532	348,720	233,148	235,479	237,834	240,213	242,615	245,041	247,491	249,966	252,466	-28.77%	1.00%	1.00%	1.00%	1.00%	1.00%
10 CHARGES FOR SERVICES/OTHER	274,611	343,071	264,849	211,414	213,528	215,663	217,820	219,996	222,196	224,425	226,664	228,931	231,220	-20.18%	1.00%	1.00%	1.00%	1.00%	1.00%
11 AMBULANCE FEES	1,353,072	1,280,442	1,843,739	1,588,080	1,611,901	1,636,980	1,660,621	1,685,530	1,710,813	1,736,475	1,762,523	1,788,960	1,815,795	-13.87%	1.50%	1.50%	1.50%	1.50%	1.50%
12 STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	300,000	318,270	327,818	337,653	347,782	358,216	368,962	380,031	-91.75%	3.00%	3.00%	3.00%	3.00%	3.00%
13 OTHER REVENUE (FEDERAL GRANTS/FUEL BREAK ADMIN FEE)	458,045	488,040	471,445	5,750	0	683,632	0	0	0	0	0	0	0	-87.80%	NA	NA	NA	NA	NA
14 TOTAL GENERAL FUND REVENUES	25,019,717	27,879,915	30,740,250	32,612,855	33,329,646	35,134,736	36,811,172	38,611,193	38,062,555	39,336,695	40,665,099	42,039,307	43,480,911						
15 GENERAL FUND EXPENDITURES*****																			
16 SALARIES - SAFETY	9,491,012	8,641,289	9,058,484	9,538,609	10,015,539	10,316,006	10,625,486	10,944,250	11,272,578	11,610,755	11,959,078	12,317,580	12,687,386	5.30%	5.00%	3.00%	3.00%	3.00%	3.00%
17 SALARIES - NONSAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,278	1,480,396	1,524,808	1,570,552	1,617,669	1,666,199	1,715,204	6.60%	5.00%	3.00%	3.00%	3.00%	3.00%
18 SALARIES - OTHER NONBENEFITTED	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	238,369	-59.89%	5.00%	3.00%	3.00%	3.00%	3.00%
19 OVERTIME (Excluding Strike Team)	1,387,427	1,922,002	2,634,718	2,293,680	2,408,364	2,480,615	2,555,033	2,631,684	2,710,635	2,791,954	2,875,713	2,961,984	3,050,643	-12.94%	5.00%	3.00%	3.00%	3.00%	3.00%
20 BENEFITS	2,231,603	2,604,655	2,734,763	2,864,284	3,042,913	3,194,200	3,298,226	3,325,073	3,424,825	3,527,970	3,633,397	3,742,399	3,854,871	8.03%	3.00%	3.00%	3.00%	3.00%	3.00%
21 RETIREE HEALTH INSURANCE	874,316	854,258	826,784	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	-1.51%	0.00%	0.00%	0.00%	0.00%	0.00%
22 OPERATING EXPENSES	2,648,750	2,693,328	2,864,458	3,441,849	3,545,104	3,651,458	3,761,001	3,873,631	3,990,046	4,109,748	4,233,040	4,360,331	4,490,832	20.16%	3.00%	3.00%	3.00%	3.00%	3.00%
23 RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM														500K	0.00%	0.00%	0.00%	0.00%	0.00%
24 CCERA EMPLOYER PAYMENT SAFETY - NORMAL COST*****	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,694,065	2,806,102	2,928,745	2,429,837	1,910,487	2,433,912	2,095,295	2,158,990						
25 CCERA EMPLOYER PAYMENT SAFETY - UAL PAYMENT*****	3,020,612	3,528,000	3,084,567	3,337,568	4,193,643	4,395,564	4,252,061	4,125,847	3,964,471										
26 CCERA EMPLOYER PAYMENT SAFETY - NORMAL COST	11,307	156,000	172,692	128,065	164,361	164,361	164,361	164,361	174,371	179,602	184,990	190,540	196,256						
27 CCERA EMPLOYER PAYMENT SAFETY - UAL PAYMENT																			
28 OPEB FUNDING (INTO TRUST)	559,108	331,633	303,996	366,640	543,000	610,997	657,063	689,220	728,583	762,624	816,699	875,315	941,301						
29 PENSION RATE STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,362,470	2,108,577	988,202	982,104	942,796	964,882	980,239	5,191,754	3,060,326	2,380,441	1,143,540						
30 TOTAL GENERAL FUND EXPENDITURES	23,230,510	25,533,326	27,599,015	29,133,191	30,391,191	31,327,041	31,952,937	32,160,029	32,630,679	33,088,708	32,292,067	32,030,988	31,637,738						
31 TRANSFER OUT TO CAPITAL FUND																			
32 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	1,789,207	2,346,589	3,141,237	379,664	(61,545)	807,665	1,958,236	2,651,164	4,321,976	5,147,886	7,313,032	8,908,319	10,723,174						
33 GENERAL FUND BALANCE UNASSIGNED, END	9,618,061	11,964,650	15,105,887	15,485,551	15,424,006	16,231,701	18,189,937	20,841,101	25,163,077	30,311,063	37,624,066	46,532,415	57,255,588						
34 UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE	38.44%	42.91%	49.14%	47.48%	46.28%	46.20%	51.08%	56.62%	66.13%	77.06%	92.52%	110.89%	131.74%						
35 CAPITAL FUND BALANCE, BEGINNING OF YEAR	5,017,632	4,342,930	4,933,142	4,495,400	6,296,958	4,395,645	2,620,562	3,487,514	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
36 CAPITAL FUND REVENUES - FIRE FLOW TAX	1,227,886	1,663,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
37 CAPITAL EXPENDITURES	891,041	1,609,809	799,608	2,506,573	5,689,577	5,566,860	1,928,178	2,859,022	182,332	2,082,754	508,436	110,689	205,217	NA	NA	NA	NA	NA	NA
38 TRANSFER IN FROM GENERAL FUND - PRIOR JOB MONEY				3,100,000	3,000,000	3,000,000	2,000,000	2,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000						
39 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX																			
40 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	(1,011,547)	(922,814)	(922,434)	(621,570)	(330,353)	(330,962)	(321,001)	(323,890)	(321,641)	(321,264)	(321,737)	(321,071)	0						
41 CAPITAL FUND BALANCE, END OF YEAR	4,342,930	4,933,142	4,495,400	6,296,958	4,395,645	2,620,562	3,487,514	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640	10,209,143	NA	NA	NA	NA	NA	NA
42 DEBT SERVICE FUND BALANCE, BEGINNING	3,244,815	3,487,808	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0						
43 PROPERTY AD VALOREM TAX	3,709,403	3,984,815	1,751,375	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
44 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,466,609	3,624,527	3,790,090	1,688,612	0	0	0	0	0	0	0	0	0						
45 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,548	923,379	922,434	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0						
46 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	1,011,547	922,814	922,434	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0						
47 DEBT SERVICE FUND BALANCE, END OF YEAR	3,487,808	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
48 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING				17,572	377,572	683,632													
49 REVENUE - STATE AID		164,002	3,360,000	2,856,561															
50 EXPENDITURES - FUEL BREAK		146,430	3,000,000	2,550,501															
51 TRANSFER OUT TO GENERAL FUND																			
52 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR				17,572	377,572	683,632													
53 COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	12,846,486	13,960,991	16,887,812	19,601,287	21,782,509	19,819,651	18,852,263	21,677,751	24,260,119	30,310,933	35,282,432	43,996,521	54,708,065	NA	NA	NA	NA	NA	NA
54 TOTAL UNRESTRICTED REVENUES	26,247,603	29,543,770	32,034,520	34,142,556	34,438,745	36,247,495	38,727,603	37,931,309	39,176,367	40,464,215	41,796,340	4							

Moraga-Orinda Fire Protection District  
Long Range Financial Forecast

B - Investment return CCCERA - 22% in 2022, Investment Return PARS - 20% in FY2023, Property tax revenue 2% in FY2024, Operating Expenses +5% throughout

November 2022

	ACTUAL 19/20	ACTUAL 20/21	ACTUAL 21/22	PROJ 22/23	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1 TOTAL REVENUE	29,957,000	33,430,381	33,768,893	34,142,656	34,438,745	36,247,496	36,727,803	37,931,309	39,176,367	40,464,215	41,798,340	43,174,281	44,599,821						
2 TOTAL EXPENDITURES	28,595,708	30,242,041	33,111,135	33,649,046	36,587,650	38,189,471	36,082,937	38,796,112	37,883,224	41,509,096	39,715,540	38,721,529	36,544,033						
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	15,237,959	15,071,066	14,848,480	14,043,472	13,616,777	12,748,394	13,428,126	16,077,664	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
4 CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)	(1,767,000)	(470,000)	851,000	3,582,047	6,123,269	4,280,424	2,290,482	1,654,816	2,290,482	1,434,678	2,727,821	1,682,940	3,763,740						
5 CASH AND LAIF BALANCE DECEMBER 31	9,930,000	9,990,000	12,828,000	15,559,047	18,100,289	16,257,424	13,631,816	14,276,482	13,411,678	14,704,821	13,659,940	15,740,740	20,193,492						
6 GENERAL FUND REVENUES	22,364,550	23,430,278	27,199,989	30,358,891	30,966,699	32,049,881	33,322,634	35,534,276	36,777,976	38,065,205	39,397,487	40,776,399	42,776,399	4.94%	2.00%	3.50%	3.50%	3.50%	3.50%
7 PROPERTY AD VALOREM TAX	192,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-24.16%	0.00%	0.00%	0.00%	0.00%	0.00%
8 USE OF MONEY & PROPERTY	235,278	468,048	496,532	348,720	233,148	235,479	237,834	240,213	242,615	245,041	249,966	252,466	252,466	-29.77%	1.00%	1.00%	1.00%	1.00%	1.00%
9 INTERGOVERNMENTAL REVENUE	274,611	343,071	284,849	211,414	213,528	215,663	217,820	219,998	222,198	224,420	226,664	228,931	231,220	-20.18%	1.00%	1.00%	1.00%	1.00%	1.00%
10 CHARGES FOR SERVICES/OTHER	1,353,072	1,290,442	1,443,739	1,588,060	1,611,901	1,636,308	1,660,621	1,685,530	1,710,813	1,736,175	1,762,523	1,788,960	1,815,795	-13.87%	1.50%	1.50%	1.50%	1.50%	1.50%
11 AMBULANCE FEES	161,175	1,841,476	848,437	70,000	300,000	300,000	318,270	327,818	337,653	347,782	358,216	368,962	380,031	-91.75%	3.00%	3.00%	3.00%	3.00%	3.00%
12 STRIKE TEAM REVENUE (Net of Overtime Costs)	458,045	488,040	47,145	5,750	0	0	0	0	0	0	0	0	0	-87.80%	NA	NA	NA	NA	NA
13 OTHER REVENUE (FEDERAL GRANTS)/FUEL BREAK ADMIN FEE	25,019,717	27,879,915	30,740,250	32,612,855	33,329,646	35,134,736	35,611,172	36,811,193	38,052,555	40,665,099	42,039,307	43,460,911							
14 GENERAL FUND REVENUES	22,364,550	23,430,278	27,199,989	30,358,891	30,966,699	32,049,881	33,322,634	35,534,276	36,777,976	38,065,205	39,397,487	40,776,399	42,776,399						
15 GENERAL FUND EXPENDITURES*****	9,491,012	8,641,289	9,058,484	9,538,609	10,015,339	10,316,006	10,625,486	10,944,250	11,272,578	11,610,755	11,959,079	12,317,850	12,687,396	5.30%	5.00%	3.00%	3.00%	3.00%	3.00%
16 SALARIES - SAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,278	1,480,266	1,524,408	1,570,552	1,618,750	1,669,199	1,669,199	6.60%	5.00%	3.00%	3.00%	3.00%	3.00%
17 SALARIES - NONSAFETY	238,369	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	-59.89%	5.00%	3.00%	3.00%	3.00%	3.00%
18 SALARIES - OTHER NONBENEFITTED	1,367,427	1,922,002	2,634,718	2,293,680	2,408,364	2,480,615	2,555,033	2,631,684	2,710,635	2,791,954	2,875,713	2,961,984	3,050,843	-12.94%	5.00%	3.00%	3.00%	3.00%	3.00%
19 OVERTIME (Excluding Strike Team)	2,231,693	2,604,655	2,734,763	2,954,284	3,042,913	3,134,200	3,228,226	3,325,073	3,424,825	3,527,570	3,633,397	3,742,399	3,854,671	8.03%	3.00%	3.00%	3.00%	3.00%	3.00%
20 BENEFITS	874,316	854,258	826,784	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	-1.51%	0.00%	0.00%	0.00%	0.00%	0.00%
21 RETIREE HEALTH INSURANCE	2,648,750	2,693,328	2,864,498	3,441,849	3,813,941	3,794,639	3,984,370	4,183,589	4,392,768	4,612,407	4,843,027	5,085,179	5,338,437	20.16%	5.00%	5.00%	5.00%	5.00%	5.00%
22 OPERATING EXPENSES	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,770,359	3,100,708	3,546,627	3,943,477	4,331,305	3,910,097	3,649,850	3,319,483	590K	0.00%	0.00%	0.00%	0.00%	0.00%
23 RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,520,059	5,107,997	5,786,601	6,434,093	7,066,866	6,379,631	5,955,019	5,415,998						
24 CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST	102,744	111,307	156,000	172,892	128,365	164,361	169,292	174,371	179,802	184,990	190,540	196,256							
25 CCCERA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	559,108	331,633	303,906	366,640	690,210	731,942	781,977	818,177	861,630	899,865	958,295	1,021,375	1,044,897						
26 CCCERA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	1,023,850	1,562,792	2,108,577	2,108,577	968,202	1,491,769	1,394,792	1,303,702	1,209,881	1,080,538	1,086,227	258,441	(1,731,074)						
27 CCCERA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	23,230,510	25,533,262	27,599,013	29,133,191	30,577,238	32,301,629	33,833,758	35,616,200	37,379,257	39,105,077	38,885,367	38,289,769	36,538,616						
28 TRANSFER OUT TO CAPITAL FUND	1,789,207	2,346,589	3,141,237	3,759,664	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)	(1,058,893)						
29 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	9,618,061	11,964,650	15,105,887	15,485,551	15,237,959	15,071,066	14,848,480	14,043,472	13,616,777	12,748,394	13,428,126	16,077,664	22,099,759						
30 GENERAL FUND BALANCE UNASSIGNED, END	38.44%	42.91%	49.14%	47.48%	47.48%	47.48%	47.48%	47.48%	47.48%	47.48%	47.48%	47.48%	47.48%						
31 UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE	5,017,632	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,428	8,175,840	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
32 CAPITAL FUND BALANCE, BEGINNING OF YEAR	1,227,886	1,663,855	1,294,271	1,529,701	1,109,099	1,112,759	1,116,431	1,127,520	1,134,274	1,127,520	1,131,241	1,134,274	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
33 CAPITAL FUND REVENUES - FIRE FLOW TAX	891,041	1,609,809	799,608	2,506,573	5,699,577	5,566,860	1,928,178	2,859,022	182,332	2,082,754	508,436	110,689	205,217	NA	NA	NA	NA	NA	NA
34 CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0						
35 TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY	0	0	0	0	0	0	0	0	0	0	0	0	0						
36 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX	(1,011,547)	(922,814)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)	(922,424)						
37 TRANSFER OUT TO CAPITAL FUND	(6,014,702)	580,232	(421,763)	1,891,558	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)	(1,791,313)						
38 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,428	8,175,840	10,209,143						
39 CAPITAL FUND BALANCE, END OF YEAR	3,244,815	3,487,608	3,747,327	3,747,327	1,888,612	0	0	0	0	0	0	0	0						
40 DEBT SERVICE FUND BALANCE, BEGINNING	3,709,403	3,884,811	1,731,375	0	0	0	0	0	0	0	0	0	0						
41 PROPERTY AD VALOREM TAX	3,466,099	3,624,527	3,790,095	1,688,612	0	0	0	0	0	0	0	0	0						
42 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	1,011,548	923,379	922,424	321,570	320,835	320,882	321,001	320,890	321,641	321,284	321,733	321,071	321,071						
43 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,547	922,814	922,424	321,570	320,835	320,882	321,001	320,890	321,641	321,284	321,733	321,071	321,071						
44 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0	0						
45 DEBT SERVICE FUND BALANCE, END OF YEAR	77.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10	78.10						
46 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING	615,318	945,554	1,209,036	1,667,780	1,717,813	1,769,348	1,822,428	1,877,101	1,933,414	1,991,417	2,051,159	2,112,694	2,176,075						
47 REVENUE - STATE AID	164,002	3,360,000	2,856,581	0	0	0	0	0	0	0	0	0	0						
48 EXPENDITURES - FUEL BREAK	146,430	3,000,000	2,550,501	0	0	0	0	0	0	0	0	0	0						
49 TRANSFER OUT TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0	0	0						
50 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR	17,572	377,572	683,632	0	0	0	0	0	0	0	0	0	0						
51 COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	12,846,486	13,960,991	16,887,812	19,601,287	21,														



Moraga-Orinda Fire Protection District

Long Range Financial Forecast

C - Investment return CCERA - 22% in 2022 and 2023, Investment Return PARS - 20% in FY2023 and FY2024, Property tax revenue 2% in FY2024 and FY2025, Operating Expenses +5% throughout

November 2022

	ACTUAL 19/23	ACTUAL 20/21	ACTUAL 21/22	PROJ 22/23	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	ASSM	ASSM	ASSM	ASSM	ASSM			
<b>TOTAL REVENUE</b>	28,937,003	33,428,581	37,785,358	34,148,248	34,438,743	35,783,004	36,248,851	37,433,734	38,661,377	39,931,201	41,244,870	42,603,393	44,008,869								
<b>TOTAL EXPENDITURES</b>	28,599,708	30,242,041	33,111,135	33,649,946	36,587,650	38,282,383	39,703,074	40,302,819	40,310,092	44,844,919	43,938,893	44,189,175	44,228,795								
<b>GENERAL FUND BALANCE UNASSIGNED, BEGINNING</b>	7,828,854	9,816,061	11,964,650	15,105,887	15,485,551	15,237,959	14,533,663	13,210,192	10,400,904	7,032,351	2,295,130	(1,800,160)	(5,189,247)	22/23	23/24	24/25	25/26	26/27	27/28	31/32	
<b>CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)</b>	(1,767,000)	(400,000)	851,000	3,582,047	6,123,269	4,280,424	2,117,413	661,195	(2,207,890)	(3,856,605)	(8,770,324)	(11,464,547)	(13,050,418)								
<b>CASH AND LAIF BALANCE DECEMBER 31</b>	8,930,000	9,900,000	12,828,000	15,569,047	18,100,269	16,297,424	13,994,413	12,638,195	9,769,110	8,120,395	3,268,676	512,453	(1,073,418)								
<b>GENERAL FUND REVENUES</b>	22,364,559	23,430,278	27,199,989	30,358,891	30,966,069	31,583,390	32,690,879	33,835,060	35,019,287	36,244,962	37,513,535	38,826,509	40,185,437								
PROPERTY AD VALOREM TAX																					
USE OF MONEY & PROPERTY	172,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000								
INTERGOVERNMENTAL REVENUE	235,278	468,048	496,532	348,720	233,148	235,479	237,834	240,213	242,615	245,041	247,491	249,966	252,466								
CHARGES FOR SERVICES/OTHER	274,611	343,071	264,849	211,414	213,528	215,663	217,820	219,998	222,198	224,420	226,664	228,931	231,220								
AMBULANCE FEES	1,353,072	1,286,442	1,843,758	1,588,080	1,511,911	1,638,080	1,660,821	1,685,530	1,710,813	1,736,475	1,762,523	1,788,960	1,815,795								
STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	309,000	318,270	327,818	337,653	347,752	358,216	368,901	380,031								
OTHER REVENUE (FEDERAL GRANTS)/FUEL BREAK ADMIN FEE	458,045	488,040	47,145	5,750	0	683,632	0	0	0	0	0	0	0								
<b>TOTAL GENERAL FUND REVENUES</b>	25,019,717	27,879,915	30,740,250	32,612,855	33,329,250	34,670,245	35,130,424	36,313,619	37,537,566	38,803,680	40,113,429	41,468,329	42,869,949								
<b>GENERAL FUND EXPENDITURES*****</b>	9,491,012	8,641,289	9,058,484	9,538,609	10,015,538	10,316,006	10,625,486	10,944,250	11,272,578	11,610,755	11,959,078	12,317,850	12,687,306								
SALARIES - SAFETY	1,055,000	1,175,174	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,278	1,480,398	1,524,808	1,570,552	1,617,696	1,666,199								
SALARIES - NONSAFETY	238,369	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266								
SALARIES - OTHER NONBENEFITED	1,367,427	1,922,002	2,634,718	2,293,680	2,408,364	2,480,615	2,555,033	2,631,684	2,710,635	2,791,954	2,875,713	2,961,984	3,050,843								
OVERTIME (Excluding Strike Team)	2,231,693	2,604,655	2,734,763	2,954,284	3,042,913	3,134,200	3,228,228	3,325,073	3,424,825	3,527,570	3,633,397	3,742,399	3,854,671								
BENEFITS	874,316	854,258	826,784	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260								
RETIREE HEALTH INSURANCE	2,648,750	2,693,328	2,894,458	3,441,849	3,613,941	3,784,638	3,984,370	4,183,589	4,392,788	4,612,407	4,843,027	5,085,179	5,339,437								
OPERATING EXPENSES	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,770,359	3,357,291	4,145,679	4,930,802	5,707,452	6,572,994	7,596,604	8,734,877								
RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,520,059	5,477,685	6,784,003	8,044,992	9,312,158	9,255,937	9,131,301	8,769,536								
CCERA EMPLOYER PAYMENT SAFETY - NORMAL COST*****																					
CCERA EMPLOYER PAYMENT SAFETY - UAL PAYMENT*****																					
CCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST																					
CCERA EMPLOYER PAYMENT NONSAFETY - UAL PAYMENT																					
OPBE TRUST CONTRIBUTION	559,108	331,633	303,906	366,640	660,210	804,853	857,072	895,521	941,289	981,909	1,042,794	1,108,420	1,134,525								
PENSION RATE STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,362,470	2,108,577	968,202	1,491,769	1,343,563	1,156,610	958,866	712,881	585,878	516,026	455,127								
<b>TOTAL GENERAL FUND EXPENDITURES</b>	23,230,510	25,533,326	27,599,013	29,133,191	30,577,238	32,374,541	34,453,895	37,122,907	39,806,119	42,440,901	45,108,720	47,757,415	50,423,578								
<b>TRANSFER OUT TO CAPITAL FUND</b>				(3,100,000)	(3,000,000)	(3,000,000)	(2,800,000)	(2,600,000)	(2,400,000)	(2,200,000)	(2,000,000)	(1,800,000)	(1,600,000)								
<b>ANNUAL GENERAL FUND SURPLUS (DEFICIT)</b>	1,789,207	2,346,585	3,141,237	379,654	1,947,023	1,703,294	1,123,471	1,233,471	1,233,288	1,389,553	1,437,221	1,605,911	1,389,093								
<b>GENERAL FUND BALANCE UNASSIGNED, END</b>	9,618,061	11,964,650	15,105,887	15,485,551	15,237,959	14,533,663	13,210,192	10,400,904	7,032,351	2,295,130	(1,800,160)	(5,189,247)	(7,442,676)								
<b>UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE</b>	38.44%	42.91%	49.14%	47.48%	45.72%	41.92%	37.60%	28.64%	18.73%	5.81%	-4.49%	-12.51%	-17.36%								
<b>CAPITAL FUND BALANCE, BEGINNING OF YEAR</b>	5,017,632	4,342,930	4,933,143	4,495,400	6,298,958	4,395,845	2,620,962	3,487,814	3,428,018	5,147,856	4,971,358	6,372,428	8,175,640	27/23	23/24	24/25	25/26	26/27	27/28	31/32	
<b>CAPITAL FUND REVENUES - FIRE FLOW TAX</b>	1,227,886	1,663,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	
<b>CAPITAL EXPENDITURES</b>	891,041	160,809	799,068	2,506,573	5,689,577	5,566,860	1,928,178	2,859,022	182,332	2,082,754	508,436	110,689	205,217	NA	NA	NA	NA	NA	NA	NA	
<b>TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY</b>				0	3,100,000	3,000,000	3,000,000	2,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000								
<b>TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX</b>	(1,011,547)	(922,814)	(922,424)	(321,570)	(320,835)	(320,982)	(321,001)	(320,890)	(321,641)	(321,264)	(321,737)	(321,071)	0								
<b>ANNUAL CAPITAL FUND SURPL (DEFICIT)</b>	(674,702)	580,232	(421,752)	1,801,558	(1,907,913)	(1,775,083)	(867,252)	(697,786)	1,718,838	(677,766)	1,401,968	1,803,215	2,033,903	NA	NA	NA	NA	NA	NA	NA	
<b>CAPITAL FUND BALANCE, END OF YEAR</b>	4,342,930	4,933,143	4,495,400	6,298,958	4,395,845	2,620,962	3,487,814	3,428,018	5,147,856	4,971,358	6,372,428	8,175,640	10,209,143	NA	NA	NA	NA	NA	NA	NA	
<b>DEBT SERVICE FUND BALANCE, BEGINNING</b>	3,244,815	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0								
<b>PROPERTY AD VALOREM TAX</b>	3,709,403	3,884,811	1,731,375	0	0	0	0	0	0	0	0	0	0								
<b>DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS</b>	3,466,669	3,624,527	3,789,080	1,888,612	0	0	0	0	0	0	0	0	0								
<b>DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43</b>	1,011,548	923,379	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0								
<b>TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX</b>	1,011,547	922,814	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0								
<b>DEBT SERVICE FUND BALANCE, END OF YEAR</b>	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	
<b>TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING</b>				17,572	377,572	683,632															
<b>REVENUE - STATE AID</b>				164,002	3,360,000	2,856,561															
<b>EXPENDITURES - FUEL BREAK</b>				146,430	3,000,000	2,550,501															
<b>TRANSFER OUT TO GENERAL FUND</b>																					
<b>TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR</b>				17,572	377,572	683,632															
<b>COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR</b>	12,846,456	13,960,991	16,887,812	19,601,287	21,782,509	19,633,604	17,154,225	16,698,00													

Moraga-Orinda Fire Protection District  
 Long Range Financial Forecast  
 A - Same Assumptions as Prior Long Range Financial Forecasts  
 November 2022

	ACTUAL 1920	ACTUAL 2021	ACTUAL 2022	PROJ 2023	PROJ 2024	PROJ 2025	PROJ 2026	PROJ 2027	PROJ 2028	PROJ 2029	PROJ 2030	PROJ 2031	PROJ 2032	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1 TOTAL REVENUE	29,987,000	33,428,891	33,786,893	34,142,856	34,438,745	34,734,634	35,030,523	35,326,412	35,622,301	35,918,190	36,214,079	36,509,968	36,805,857						
2 TOTAL EXPENDITURES	28,599,708	30,242,041	33,111,156	33,649,046	38,255,603	39,124,503	35,869,024	37,365,857	35,221,246	37,642,021	35,296,013	34,742,934	34,191,546						
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	13,570,008	12,488,081	12,459,408	13,084,656	15,319,939	18,318,632	23,417,891	30,046,024						
4 CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)	(1,767,000)	(470,000)	851,000	3,582,047	6,123,269	2,612,471	(89,169)	(89,589)	475,862	4,430,983	7,253,178	13,753,505	22,184,852						
5 CASH AND LAIF BALANCE DECEMBER 31	6,930,000	9,900,000	12,828,000	15,559,047	18,100,269	14,589,471	11,028,811	11,887,411	12,452,862	16,407,983	19,230,178	25,730,505	34,161,852						
6 GENERAL FUND REVENUES	22,364,550	23,430,278	27,199,989	30,338,891	30,966,699	32,049,881	33,171,627	34,332,634	35,534,276	36,777,976	38,065,205	39,397,487	40,776,399	4.94%	2.00%	3.50%	3.50%	3.50%	3.50%
7 PROPERTY AD VALOREM TAX	172,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-24.16%	0.00%	0.00%	0.00%	0.00%	0.00%
8 INTERGOVERNMENTAL REVENUE	235,278	468,048	496,532	348,720	233,148	236,479	237,834	240,213	242,615	245,041	247,491	249,966	252,466	-29.77%	1.00%	1.00%	1.00%	1.00%	1.00%
9 CHARGES FOR SERVICES/OTHER	274,611	343,071	284,849	211,414	213,528	215,663	217,820	219,988	222,198	224,420	226,664	228,931	231,220	-20.18%	1.00%	1.00%	1.00%	1.00%	1.00%
10 AMBULANCE FEES	1,353,072	1,290,442	1,443,739	1,588,060	1,611,801	1,636,380	1,660,621	1,685,530	1,710,813	1,736,475	1,762,523	1,788,960	1,815,795	-13.87%	1.50%	1.50%	1.50%	1.50%	1.50%
11 STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	300,000	318,270	327,818	337,862	347,782	358,216	368,903	380,031	-91.75%	3.00%	3.00%	3.00%	3.00%	3.00%
14 OTHER REVENUE (FEDERAL GRANTS)/FUEL BREAK ADMIN FEE	458,045	488,040	47,145	5,750	0	683,632	0	0	0	0	0	0	0	-87.80%	NA	NA	NA	NA	NA
15 GENERAL FUND REVENUES	25,019,717	27,879,915	30,740,250	32,612,855	33,329,646	35,134,736	35,611,172	36,811,193	38,052,558	39,336,695	40,665,099	42,039,307	43,460,911						
16 GENERAL FUND EXPENDITURES*****	9,491,012	8,641,289	9,058,484	9,538,809	10,015,339	10,316,006	10,625,486	10,944,256	11,272,578	11,610,755	11,959,079	12,317,850	12,687,396	5.30%	5.00%	3.00%	3.00%	3.00%	3.00%
17 SALARIES - NONSAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,278	1,480,266	1,524,808	1,570,552	1,618,996	1,669,199	1,721,999	6.60%	5.00%	3.00%	3.00%	3.00%	3.00%
18 SALARIES - OTHER NONBENEFITTED	238,369	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	338,266	-59.89%	5.00%	3.00%	3.00%	3.00%	3.00%
19 OVERTIME (Excluding Strike Team)	1,367,427	1,922,002	2,634,718	2,293,680	2,408,364	2,480,615	2,555,033	2,631,684	2,710,635	2,791,954	2,875,713	2,961,984	3,050,843	-12.94%	5.00%	3.00%	3.00%	3.00%	3.00%
20 BENEFITS	2,231,693	2,604,655	2,734,763	2,954,284	3,042,913	3,134,200	3,228,226	3,325,073	3,424,825	3,527,570	3,633,397	3,742,399	3,854,671	8.03%	3.00%	3.00%	3.00%	3.00%	3.00%
21 RETIREE HEALTH INSURANCE	874,316	854,258	826,784	826,784	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	-1.51%	0.00%	0.00%	0.00%	0.00%	0.00%
22 OPERATING EXPENSES	2,648,750	2,693,328	2,864,490	3,441,849	3,545,104	3,651,458	3,761,001	3,873,331	3,990,046	4,109,748	4,233,040	4,360,031	4,490,832	20.16%	3.00%	3.00%	3.00%	3.00%	3.00%
23 RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	2,013,742	2,072,000	2,001,392	2,009,372	2,570,297	2,694,055	2,806,102	2,928,745	3,056,500	3,194,887	3,343,912	3,494,299	3,648,000	500K	0.00%	0.00%	0.00%	0.00%	0.00%
24 CCCCRA EMPLOYER PAYMENT SAFETY - NORMAL COST*****	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,395,564	4,252,061	4,125,847	3,964,471	0	0	0	0						
25 CCCCRA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	102,744	156,000	111,300	156,000	172,682	128,365	164,361	169,292	174,371	179,602	184,990	190,540	196,256						
26 CCCCRA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	559,108	331,633	303,906	366,640	543,000	610,997	657,063	689,220	728,583	762,624	816,699	875,315	894,301						
27 PENSION RATE STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,362,470	2,108,577	968,202	982,104	942,796	964,882	980,239	5,191,754	3,060,326	2,380,441	1,143,540						
28 INCREASE DAILY STAFFING TO 19 SAFETY PERSONNEL	23,230,510	25,333,326	27,599,013	29,133,191	30,245,191	33,236,961	33,619,845	34,145,845	34,717,272	35,238,002	34,466,640	34,311,174	33,986,330	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%
29 TOTAL GENERAL FUND EXPENDITURES	9,491,012	8,641,289	9,058,484	9,538,809	10,015,339	10,316,006	10,625,486	10,944,256	11,272,578	11,610,755	11,959,079	12,317,850	12,687,396						
30 TRANSFER OUT TO CAPITAL FUND	0	0	0	0	0	0	0	0	0	0	0	0	0						
31 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	1,789,207	2,346,589	3,141,237	379,664	(1,915,545)	(1,101,925)	(6,873)	625,248	2,235,283	2,998,692	5,099,259	6,628,133	8,374,582						
32 GENERAL FUND BALANCE UNASSIGNED, END	9,618,061	11,964,650	15,105,887	15,485,551	13,570,008	12,468,081	12,459,408	13,084,656	15,319,939	18,318,632	23,417,891	30,046,024	38,240,605						
33 UNRESTRICTED FUND BAL AS % OF GENERAL FUND REVENUE	38.44%	42.91%	49.14%	47.48%	40.71%	35.49%	34.99%	35.55%	40.26%	46.57%	57.59%	71.47%	88.40%						
34 CAPITAL FUND BALANCE, BEGINNING OF YEAR	5,017,632	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
35 CAPITAL FUND REVENUES - FIRE FLOW TAX	1,227,886	1,663,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
36 CAPITAL EXPENDITURES	891,041	1,600,809	799,608	2,506,573	5,669,577	5,566,860	1,928,178	2,859,022	1,822,332	2,082,754	508,436	110,689	205,217	NA	NA	NA	NA	NA	NA
37 TRANSFER IN FROM GENERAL FUND - PRIOR JOB MONEY	0	0	0	0	0	0	0	0	0	0	0	0	0						
38 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX	(1,011,547)	(892,814)	(892,424)	(821,570)	(120,835)	(320,962)	(321,001)	(320,890)	(321,641)	(321,641)	(321,641)	(321,641)	(321,641)						
39 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	(892,702)	590,232	(427,762)	1,801,558	(1,901,313)	(1,775,083)	867,252	(89,798)	1,719,838	(176,498)	1,401,068	1,803,215	2,033,503	NA	NA	NA	NA	NA	NA
40 CAPITAL FUND BALANCE, END OF YEAR	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640	10,209,143	NA	NA	NA	NA	NA	NA
41 DEBT SERVICE FUND BALANCE, BEGINNING	3,244,815	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0						
42 PROPERTY AD VALOREM TAX	3,799,403	3,694,911	3,731,375	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
43 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,465,609	3,624,527	3,790,050	1,888,612	0	0	0	0	0	0	0	0	0						
44 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,547	923,979	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,641	321,641	321,641	321,641						
45 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	1,011,547	922,814	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,641	321,641	321,641	321,641						
46 DEBT SERVICE FUND BALANCE, END OF YEAR	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
47 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING	0	0	0	17,572	377,572	683,632	0	0	0	0	0	0	0						
48 REVENUE - STATE AID	164,002	3,360,000	2,856,561	0	0	0	0	0	0	0	0	0	0						
49 EXPENDITURES - FUEL BREAK	146,430	3,000,000	2,550,501	0	0	0	0	0	0	0	0	0	0						
50 TRANSFER OUT TO GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0	0	0						
51 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR	0	0	0	17,572	377,572	683,632	0	0	0	0	0	0	0						
52 COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	12,846,486	13,960,991	16,887,812	15,601,287	21,782,509	17,965,651	15,088,643	15,947,222	16,512,674	20,467,795	23,289,990	29,790,316	38,221,644	NA	NA	NA	NA	NA	NA
53 TOTAL UNRESTRICTED REVENUES	26,247,603	29,543,770	32,034,520	34,142,556	34,438,745	36,247,495	36,727,603	37,931,309	39,176,367	40,464,215	41,796,340	43,174,281	44,599,631						

Moraga-Orinda Fire Protection District

Long Range Financial Forecast

B - Investment return CCERA - 22% in 2022, Investment Return PARS - 20% in FY2023, Property tax revenue 2% in FY2024, Operating Expenses +5% throughout

November 2022

	ACTUAL 19/20	ACTUAL 20/21	ACTUAL 21/22	PROJ 2023	PROJ 2024	PROJ 2025	PROJ 2026	PROJ 2027	PROJ 2028	PROJ 2029	PROJ 2030	PROJ 2031	PROJ 2032	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1 TOTAL REVENUE	29,597,008	33,428,581	33,769,895	34,142,556	34,438,745	36,247,495	36,727,603	37,931,309	39,176,367	40,464,215	41,796,340	43,174,281	44,599,631						
2 TOTAL EXPENDITURES	28,599,708	30,242,041	31,111,135	33,649,946	38,441,650	40,099,091	40,822,028	38,969,918	43,658,390	41,929,313	41,001,715	38,892,625							
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	13,383,959	11,307,446	9,117,951	6,287,028	3,773,639	755,962	(778,079)	(408,727)	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32
4 CASH AND LAF BALANCE DECEMBER 15 (MINIMUM CASH)	17,707,000	19,000,000	851,000	3,582,047	6,123,269	2,426,424	12,138,841	13,431,047	16,321,769	17,115,317	110,259,829	110,442,465	18,269,869						
5 CASH AND LAF BALANCE DECEMBER 15	8,900,000	9,900,000	12,628,000	15,596,047	18,110,269	14,403,424	9,868,196	8,545,953	5,665,234	4,981,693	1,667,599	1,534,638	3,707,101						
6 GENERAL FUND REVENUES																			
7 PROPERTY AD VALOREM TAX	22,364,559	23,430,278	27,199,889	30,358,891	30,966,069	32,049,881	33,171,627	34,332,634	35,534,276	36,777,976	38,065,205	39,397,487	40,776,399	4.94%	2.00%	3.50%	3.50%	3.50%	3.50%
9 USE OF MONEY & SERVICES	172,977	28,560	39,599	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-24.16%	0.00%	0.00%	0.00%	0.00%	0.00%
10 INTERGOVERNMENTAL REVENUE	235,276	468,048	496,532	348,720	233,146	235,478	234,534	240,213	242,615	245,041	247,941	249,966	252,466	-59.77%	1.00%	1.00%	1.00%	1.00%	1.00%
11 CHARGES FOR SERVICES/OTHER	274,611	343,071	284,946	211,414	213,528	215,663	217,830	219,998	222,198	224,420	226,664	228,931	231,220	-20.18%	1.00%	1.00%	1.00%	1.00%	1.00%
12 AMBULANCE FEES	1,353,072	1,280,442	1,843,739	1,588,080	1,611,901	1,638,080	1,660,621	1,685,530	1,710,813	1,736,475	1,762,523	1,788,960	1,815,795	-13.87%	1.50%	1.50%	1.50%	1.50%	1.50%
13 STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	300,000	300,000	327,819	337,653	347,782	358,216	368,962	380,031	-91.75%	3.00%	3.00%	3.00%	3.00%	3.00%
14 OTHER REVENUE (FEDERAL GRANTS/FUEL BREAK ADMIN FEE)	458,045	488,400	471,145	5,720	0	683,632	0	0	0	0	0	0	0	-87.80%	NA	NA	NA	NA	NA
15 TOTAL GENERAL FUND REVENUES	25,019,717	27,879,915	30,740,250	32,612,865	33,329,266	35,134,736	35,611,172	36,811,193	38,092,565	39,336,695	40,685,059	42,039,307	43,490,911						
16 GENERAL FUND EXPENDITURES*****																			
17 SALARIES - SAFETY	9,491,012	8,641,289	9,058,484	9,538,609	10,015,539	10,316,006	10,625,486	10,944,250	11,272,578	11,610,755	11,959,078	12,317,850	12,687,286	5.30%	3.00%	3.00%	3.00%	3.00%	3.00%
18 SALARIES - NONSAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,279	1,480,398	1,524,808	1,570,552	1,617,669	1,666,199	1,716,639	6.60%	5.00%	3.00%	3.00%	3.00%	3.00%
19 SALARIES - OTHER NONBENEFITTED	236,398	338,256	338,256	338,256	338,256	338,256	338,256	338,256	338,256	338,256	338,256	338,256	338,256	-59.89%	5.00%	3.00%	3.00%	3.00%	3.00%
20 OVERTIME (Excluding Strike Team)	1,367,427	1,822,002	2,634,718	2,293,680	2,408,384	2,480,615	2,555,033	2,631,584	2,710,636	2,791,954	2,875,713	2,961,984	3,050,843	-12.94%	5.00%	3.00%	3.00%	3.00%	3.00%
21 BENEFITS	874,316	854,258	826,784	794,284	804,913	814,260	824,226	834,226	844,226	854,226	864,226	874,226	884,226	8.03%	3.00%	3.00%	3.00%	3.00%	3.00%
22 RETIREE HEALTH INSURANCE	2,648,750	2,693,328	2,864,458	3,441,849	3,613,941	3,794,639	3,984,370	4,183,589	4,392,768	4,612,407	4,843,027	5,085,179	5,339,437	-15.1%	0.00%	0.00%	0.00%	0.00%	0.00%
23 OPERATING EXPENSES	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500%	0.00%	0.00%	0.00%	0.00%	0.00%
24 RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM																			
25 CCERA EMPLOYER PAYMENT SAFETY - NORMAL COST****	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,770,359	3,100,708	3,546,627	3,943,477	4,331,305	3,910,997	3,649,850	3,319,483	CCERA****					CCERA/GovInvt
26 CCERA EMPLOYER PAYMENT SAFETY - UAAL PAYMENT*****	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,520,059	5,107,997	5,786,601	6,434,093	7,066,866	6,379,631	5,955,019	5,415,998	CCERA****					CCERA/GovInvt
27 CCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST	111,307	156,000	127,692	127,692	128,065	164,361	169,292	174,371	179,602	184,990	190,540	196,256		CCERA****					CCERA/GovInvt
28 CCERA EMPLOYER PAYMENT NONSAFETY - UAAL PAYMENT														CCERA****					CCERA/GovInvt
29 OPEB FUNDING (INTO TRUST)	559,108	331,633	303,906	368,640	660,210	731,942	781,977	818,177	861,630	899,865	958,295	1,021,375	1,044,897	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary
30 PENSION RATA STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,382,470	2,108,577	968,202	1,491,769	1,394,792	1,303,702	1,209,881	1,080,538	1,086,227	258,441	(1,731,074)	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary
31 INCREASE DAILY STAFFING TO 19 SAFETY PERSONNEL				1,854,000	1,909,620	1,966,390	2,025,916	2,086,693	2,149,294	2,213,773	2,280,186	2,348,592		5.0%	3.0%	3.0%	3.0%	3.0%	3.0%
32 TOTAL GENERAL FUND EXPENDITURES	23,230,510	25,533,326	27,599,013	29,133,191	32,431,238	34,211,249	35,800,687	37,642,116	39,645,944	41,254,371	41,099,140	40,569,955	38,687,408						
33 TRANSFER OUT TO CAPITAL FUND				(3,100,000)	(3,000,000)	(3,000,000)	(2,900,000)	(2,800,000)	(2,700,000)	(2,600,000)	(2,500,000)	(2,400,000)	(2,300,000)						
34 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	1,789,207	2,346,589	3,141,237	379,664	(2,101,592)	(2,076,513)	(2,189,445)	(2,830,923)	(2,513,389)	(3,071,677)	(1,534,441)	369,352	3,873,503						
35 GENERAL FUND BALANCE UNASSIGNED, END	9,618,061	11,964,650	15,105,887	15,485,551	13,383,959	11,307,446	9,117,951	6,287,028	3,773,639	755,962	(778,079)	(408,727)	3,264,776						
36 UNRESTRICTED FUND BAL AS % OF GENERAL FUND REVENUE	38.44%	42.91%	49.14%	47.48%	40.16%	32.18%	26.60%	17.08%	9.82%	1.92%	-1.91%	-0.97%	7.51%						
37																			
38 CAPITAL FUND BALANCE, BEGINNING OF YEAR	5,017,632	4,342,930	4,923,162	4,495,400	6,296,998	4,395,645	2,620,960	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	6,175,640	23/23	23/24	24/25	25/26	26/27	27/28 - 31/32
39 CAPITAL FUND REVENUES - FIRE FLOW TAX	1,227,986	1,683,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
40 CAPITAL EXPENDITURES	891,041	160,809	799,608	2,506,573	5,689,577	5,666,860	1,928,178	2,859,022	182,332	2,082,754	508,346	110,689	205,217	NA	NA	NA	NA	NA	NA
41 TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY				3,100,000	3,000,000	3,000,000	2,000,000	2,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000						
42 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX	(1,011,847)	(822,814)	(822,424)	(321,570)	(333,835)	(320,962)	(321,011)	(320,890)	(321,641)	(321,264)	(321,737)	(321,071)	0						
43 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	(674,702)	580,232	(427,762)	1,801,558	(1,901,313)	(1,775,083)	867,252	(59,750)	1,719,838	(176,489)	1,401,668	1,803,215	2,033,503	NA	NA	NA	NA	NA	NA
44 CAPITAL FUND BALANCE, END OF YEAR	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,952	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	6,175,640	10,209,143						
45																			
46 DEBT SERVICE FUND BALANCE, BEGINNING	3,244,615	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0						
47 PROPERTY AD VALOREM TAX	3,705,003	3,894,811	1,731,375	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
48 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,466,609	3,624,527	3,790,000	1,688,612	0	0	0	0	0	0	0	0	0						
49 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,548	923,379	922,424	321,570	320,835	320,962	321,001	320,890	321,641	321,264	321,737	321,071	0						
50 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	1,011,547	922,814	922,424	321,570	320,835	320,962	321,001	320,890	321,641	321,264	321,737	321,071	0						
51 DEBT SERVICE FUND BALANCE, END OF YEAR	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
52																			
53 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING				17,572	377,572	683,632													
54 REVENUE - STATE AID			164,002	3,360,000	2,856,561														





Moraga-Orinda Fire Protection District  
 Long Range Financial Forecast  
 A - Same Assumptions as Prior Long Range Financial Forecast  
 November 2022

	ACTUAL 1920	ACTUAL 2021	ACTUAL 2022	PROJ 2023	PROJ 2024	PROJ 2025	PROJ 2026	PROJ 2027	PROJ 2028	PROJ 2029	PROJ 2030	PROJ 2031	PROJ 2032	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1 TOTAL REVENUE	29,957,000	33,428,881	33,786,893	34,142,656	34,438,745	34,747,490	35,077,603	35,431,300	35,816,361	36,230,215	36,674,281	37,148,281	37,652,881						
2 TOTAL EXPENDITURES	28,595,708	30,242,041	33,111,135	33,649,946	37,754,603	38,618,773	35,348,122	35,829,328	34,668,621	37,072,817	34,709,734	34,139,066	33,569,562						
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	14,061,006	13,464,811	13,977,040	15,138,817	17,928,725	21,494,621	27,180,160	34,412,161						
4 CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)	(1,767,000)	(470,000)	851,000	3,582,047	6,123,269	3,103,471	48,561	1,428,043	2,330,023	7,037,769	10,429,167	17,515,773	26,550,989						
5 CASH AND LAIF BALANCE DECEMBER 31	8,930,000	9,900,000	12,828,000	15,589,047	18,100,269	15,080,471	12,025,561	13,405,043	14,507,023	19,014,769	22,406,167	29,492,737	38,527,989						
6 GENERAL FUND REVENUES																			
7 PROPERTY AD VALOREM TAX	22,364,550	23,430,278	27,199,989	30,358,891	30,966,699	32,049,881	33,171,627	34,332,634	35,534,276	36,777,976	38,065,205	39,397,487	40,776,399						
9 USE OF MONEY & PROPERTY	172,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						
10 INTERGOVERNMENTAL REVENUE	235,278	468,048	496,532	348,720	233,148	235,479	237,834	240,213	242,615	245,041	247,491	249,966	252,466						
11 CHARGES FOR SERVICES/OTHER	274,611	343,071	284,849	211,414	213,528	215,663	217,820	219,988	222,198	224,420	226,664	228,931	231,220						
12 AMBULANCE FEES	1,353,072	1,290,442	1,843,739	1,588,060	1,611,801	1,636,308	1,660,621	1,685,530	1,710,813	1,736,475	1,762,253	1,788,960	1,815,795						
13 STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	309,000	318,270	327,818	337,653	347,782	358,216	368,962	380,031						
14 OTHER REVENUE (FEDERAL GRANTS)/FUEL BREAK ADMIN FEE	458,045	488,040	47,145	5,750	0	683,632	0	0	0	0	0	0	0						
15 TOTAL GENERAL FUND REVENUES	25,019,717	27,879,915	30,740,250	32,612,855	33,329,646	35,134,736	35,611,172	36,811,193	38,052,558	39,336,695	40,665,099	42,039,307	43,460,911						
16 GENERAL FUND EXPENDITURES*****																			
17 SALARIES - SAFETY	9,491,012	8,641,288	9,058,484	9,538,809	10,015,539	10,316,006	10,625,486	10,944,220	11,272,578	11,610,755	11,959,078	12,317,850	12,687,396						
18 SALARIES - NONSAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,354,772	1,354,772	1,480,296	1,524,808	1,570,552	1,617,669	1,666,199	1,715,696						
19 SALARIES - OTHER NONBENEFITTED		238,369	338,266	135,673	142,457	146,730	151,132	155,666	160,336	165,146	170,101	175,204	180,460						
20 OVERTIME (Excluding Strike Team)	1,367,427	1,922,002	2,634,718	2,293,680	2,408,364	2,480,615	2,555,033	2,631,684	2,710,635	2,791,954	2,871,513	2,951,984	3,030,843						
21 BENEFITS	2,231,693	2,604,655	2,734,763	2,954,284	3,042,913	3,134,200	3,228,226	3,325,073	3,424,825	3,527,570	3,633,397	3,742,399	3,854,671						
22 RETIREE HEALTH INSURANCE	874,316	854,258	826,874	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260						
23 OPERATING EXPENSES	2,648,750	2,693,328	2,864,498	3,441,849	3,545,104	3,651,458	3,761,001	3,873,331	3,990,046	4,109,748	4,233,040	4,360,031	4,490,832						
24 RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM				500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000						
25 CCERA EMPLOYER PAYMENT SAFETY - NORMAL COST*****	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,694,055	2,806,102	2,928,745	3,058,837	3,196,487	3,343,912	3,497,295	3,656,999						
26 CCERA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,395,564	4,252,061	4,125,847	3,964,471										
27 CCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST			11,300	156,000	172,682	128,365	164,361	169,292	174,371	179,602	184,990	190,540	196,256						
28 CCERA EMPLOYER PAYMENT NONSAFETY - UALAL PAYMENT			102,744	144,000	158,408	118,214													
29 OPEB FUNDING (INTO TRUST)	558,108	331,633	303,906	366,640	543,000	610,997	657,063	689,220	728,583	762,624	816,699	875,315	894,301						
30 PENSION RATE STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,382,470	2,108,577	982,104	942,796	964,882	980,239	5,191,754	3,060,326	2,380,441	1,143,540							
31 ADD SIX SINGLE ROLE PARAMEDICS + ONE SUPERVISOR				1,363,000	1,403,890	1,446,007	1,489,387	1,534,069	1,580,091	1,627,493	1,676,318	1,726,608							
32 TOTAL GENERAL FUND EXPENDITURES	23,230,510	25,533,326	27,599,013	29,133,191	31,754,191	32,730,931	33,098,943	33,648,416	34,164,647	34,668,799	35,170,560	35,707,306	36,284,345						
33 TRANSFER OUT TO CAPITAL FUND				(3,100,000)	(3,000,000)	(3,000,000)	(2,000,000)	(2,000,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)						
34 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	1,789,207	2,346,589	3,141,237	379,664	(1,424,545)	(996,195)	512,229	1,161,777	2,787,908	3,567,896	5,685,539	7,232,001	8,996,566						
35 GENERAL FUND BALANCE UNASSIGNED, END	9,618,061	11,964,650	15,105,887	15,485,551	14,061,006	13,464,811	13,977,040	15,138,817	17,928,725	21,494,621	27,180,160	34,412,161	43,408,727						
36 UNRESTRICTED FUND BAL AS % OF GENERAL FUND REVENUE	38.44%	42.91%	49.14%	47.48%	42.19%	38.32%	39.25%	41.13%	47.11%	54.64%	66.84%	81.86%	99.88%						
37																			
38 CAPITAL FUND BALANCE, BEGINNING OF YEAR	5,017,632	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640						
39 CAPITAL FUND REVENUES - FIRE FLOW TAX	1,227,886	1,663,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720						
40 CAPITAL EXPENDITURES	891,041	1,600,809	790,608	2,506,573	5,689,577	5,566,860	1,928,178	2,859,022	182,332	2,082,754	508,436	110,689	209,217						
41 TRANSFER IN FROM GENERAL FUND - PRIOR JOB MONEY				3,100,000	3,000,000	3,000,000	2,000,000	2,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000						
42 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX				(3,100,000)	(3,000,000)	(3,000,000)	(2,000,000)	(2,000,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)						
43 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	(674,702)	580,232	(427,762)	1,801,558	(1,901,313)	(1,775,083)	867,252	(29,798)	1,719,838	(176,498)	1,401,068	1,803,215	2,033,503						
44 CAPITAL FUND BALANCE, END OF YEAR	4,342,930	4,923,162	4,495,400	6,296,958	4,395,645	2,620,562	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	8,175,640	10,209,143						
45																			
46 DEBT SERVICE FUND BALANCE, BEGINNING	3,244,815	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0						
47 PROPERTY AD VALOREM TAX	3,709,403	3,684,811	3,731,375	0	0	0	0	0	0	0	0	0	0						
48 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,465,600	3,624,527	3,790,050	1,888,612	0	0	0	0	0	0	0	0	0						
49 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,548	923,379	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0						
50 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	1,011,547	922,814	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0						
51 DEBT SERVICE FUND BALANCE, END OF YEAR	3,487,608	3,747,327	1,888,612	0	0	0	0	0	0	0	0	0	0						
52																			
53 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING				17,572	377,572	683,632													
54 REVENUE - STATE AID				164,002	3,360,000	2,856,561													
55 EXPENDITURES - FUEL BREAK				146,430	3,000,000	2,550,501													
56 TRANSFER OUT TO GENERAL FUND						(683,632)													
57 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR				17,572	377,572	683,632													
58																			
59 COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	12,846,486	13,960,991	16,887,812	15,601,287	21,782,509	18,456,651	16,085												



Moraga-Orinda Fire Protection District

Long Range Financial Forecast

C - Investment return CCCERA -22% in 2023 and 2023, Investment Return PARS -20% in FY2023 and FY2024, Property tax revenue 2% in FY2024 and FY2025, Operating Expenses +5% throughout

November 2022

	ACTUAL 19/20	ACTUAL 20/21	ACTUAL 21/22	PROJ 2023	PROJ 2024	PROJ 2025	PROJ 2026	PROJ 2027	PROJ 2028	PROJ 2029	PROJ 2030	PROJ 2031	PROJ 2032	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM	
1 TOTAL REVENUE	29,597,008	33,428,551	33,769,895	34,142,556	34,438,745	35,783,004	36,246,855	37,433,734	38,961,377	39,931,201	41,244,670	42,603,303	44,008,669							
2 TOTAL EXPENDITURES	28,599,708	30,242,041	33,111,135	33,649,948	37,950,650	39,666,273	38,149,081	41,792,206	41,844,161	46,425,010	45,566,387	45,865,493	45,955,402							
3 GENERAL FUND BALANCE UNASSIGNED, BEGINNING	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	13,874,959	8,997,295	4,698,620	4,698,620	(204,001)	(6,521,312)	(12,244,096)	(17,309,501)	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32	
4 CASH AND LAF BALANCE DECEMBER 15 (MINIMUM CASH)	17,707,000	9,000,000	851,000	3,582,047	6,123,269	2,917,424	11,659,477	13,551,707	17,010,174	11,092,901	17,986,769	21,906,462	26,170,673							
5 CASH AND LAF BALANCE DECEMBER 31	8,900,000	9,900,000	12,628,000	15,596,047	18,100,269	14,984,424	10,327,623	8,425,298	4,066,628	884,043	(6,696,768)	(9,831,452)	(13,103,673)							
6 GENERAL FUND REVENUES	22,364,559	23,430,278	27,199,889	30,358,027	30,966,069	31,588,300	32,690,879	33,835,000	35,019,287	36,244,962	37,513,535	38,826,509	40,185,437	4.94%	2.00%	2.00%	3.50%	3.50%	3.50%	
7 PROPERTY AD VALOREM TAX	172,977	28,560	39,559	30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-24.16%	0.00%	0.00%	0.00%	0.00%	0.00%	
8 INTERGOVERNMENTAL REVENUE	235,276	468,048	496,532	348,720	233,148	236,470	263,234	240,213	242,615	245,041	247,491	249,966	252,466	-29.77%	1.00%	1.00%	1.00%	1.00%	1.00%	
9 CHARGES FOR SERVICES/OTHER	274,611	343,071	284,949	211,414	213,528	215,663	217,800	219,936	222,198	224,420	226,664	228,931	231,200	-20.18%	1.00%	1.00%	1.00%	1.00%	1.00%	
10 AMBULANCE FEES	1,353,072	1,280,442	1,843,739	1,588,080	1,611,901	1,638,080	1,660,621	1,685,530	1,710,813	1,736,475	1,762,523	1,788,960	1,815,795	-13.87%	1.50%	1.50%	1.50%	1.50%	1.50%	
11 STRIKE TEAM REVENUE (Net of Overtime Costs)	161,175	1,841,476	848,437	70,000	300,000	300,000	300,000	327,818	337,653	347,782	358,216	368,962	380,031	-91.75%	3.00%	3.00%	3.00%	3.00%	3.00%	
12 OTHER REVENUE (FEDERAL GRANTS/FUEL BREAK ADMIN FEE)	458,045	488,400	471,145	5,720	0	683,622	0	0	0	0	0	0	0	-87.80%	NA	NA	NA	NA	NA	
15 TOTAL GENERAL FUND REVENUES	25,019,717	27,879,915	30,740,250	32,612,865	33,329,646	34,670,245	35,130,424	36,313,616	37,537,868	38,803,680	40,113,420	41,468,326	42,889,945							
16 GENERAL FUND EXPENDITURES*****	9,491,012	8,641,289	9,058,484	9,538,609	10,015,539	10,316,006	10,625,486	10,944,250	11,272,578	11,610,755	11,959,078	12,317,850	12,687,386	5.30%	5.00%	3.00%	3.00%	3.00%	3.00%	
17 SALARIES - SAFETY	1,085,000	1,175,174	1,252,679	1,315,313	1,354,772	1,395,416	1,437,278	1,480,398	1,524,808	1,570,552	1,617,669	1,666,199	1,686,199	6.60%	5.00%	3.00%	3.00%	3.00%	3.00%	
18 SALARIES - OTHER NONBENEFITTED	236,398	338,255	338,255	338,255	338,255	338,255	338,255	338,255	338,255	338,255	338,255	338,255	338,255	-59.89%	5.00%	3.00%	3.00%	3.00%	3.00%	
19 OVERTIME (Excluding Strike Team)	1,367,427	1,822,002	2,634,718	2,293,680	2,408,384	2,480,615	2,555,033	2,631,694	2,710,635	2,791,954	2,875,713	2,961,984	3,050,943	-12.94%	5.00%	3.00%	3.00%	3.00%	3.00%	
20 BENEFITS	874,316	854,258	826,784	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	814,260	8.03%	3.00%	3.00%	3.00%	3.00%	3.00%	
21 RETIREE HEALTH INSURANCE	2,648,750	2,693,328	2,864,458	3,441,849	3,613,941	3,794,639	3,984,370	4,183,589	4,392,768	4,612,407	4,843,027	5,085,179	5,339,437	-1.51%	5.00%	5.00%	5.00%	5.00%	5.00%	
22 OPERATIONAL EXPENSES	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,520,059	5,477,685	6,764,003	8,044,992	9,312,158	9,255,937	9,131,301	8,769,538	500K	0.00%	0.00%	0.00%	0.00%	0.00%	
23 CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST****	2,013,742	2,072,000	2,001,392	2,089,372	2,570,297	2,770,359	3,367,291	4,145,679	4,930,802	5,707,452	6,672,994	5,996,604	5,374,877	CCCRER****					CCCRER/GovInvt	
24 CCCERA EMPLOYER PAYMENT SAFETY - UALAL PAYMENT*****	3,020,612	3,528,000	3,084,557	3,337,568	4,193,643	4,520,059	5,477,685	6,764,003	8,044,992	9,312,158	9,255,937	9,131,301	8,769,538	CCCRER****					CCCRER/GovInvt	
25 CCCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST	111,307	156,000	172,692	172,692	128,065	164,361	169,292	174,371	179,602	184,990	190,540	196,256	196,256	CCCRER****					CCCRER/GovInvt	
26 CCCERA EMPLOYER PAYMENT NONSAFETY - UALAL PAYMENT	559,108	331,633	303,906	368,640	680,210	804,653	857,072	895,521	941,289	981,909	1,042,794	1,108,402	1,134,529	CCCRER****					CCCRER/GovInvt	
27 OPEB FUNDING (INTO TRUST)	1,023,850	1,562,792	2,382,470	2,108,577	968,202	1,491,769	1,343,563	1,156,610	958,866	712,881	585,878	516,028	455,127	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary	
28 PENSION RISK STABILIZATION (INTO TRUST)	1,023,850	1,562,792	2,382,470	2,108,577	968,202	1,491,769	1,343,563	1,156,610	958,866	712,881	585,878	516,028	455,127	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary	
29 ADD SIX SINGLE ROLE PARAMEDICS + ONE SUPERVISOR	1,383,000	1,403,800	1,446,000	1,489,387	1,534,069	1,580,091	1,627,493	1,676,318	1,726,608					5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
32 TOTAL GENERAL FUND EXPENDITURES	23,230,510	25,533,326	27,599,013	29,133,191	31,940,238	33,778,431	35,899,002	38,612,294	41,340,187	44,020,992	44,736,213	45,433,734	45,750,185							
33 TRANSFER OUT TO CAPITAL FUND	1,789,207	2,348,989	3,141,237	379,664	(1,610,562)	(2,108,195)	(2,769,478)	(4,298,675)	(4,802,622)	(6,317,311)	(15,722,764)	(15,065,405)	(13,860,237)							
34 ANNUAL GENERAL FUND SURPLUS (DEFICIT)	9,618,061	11,964,650	15,105,887	15,485,551	13,874,959	11,766,773	8,997,295	4,698,620	(204,001)	(6,521,312)	(12,244,096)	(17,309,501)	(21,289,737)							
35 GENERAL FUND BALANCE UNASSIGNED, END	7,828,854	9,618,061	11,964,650	15,105,887	15,485,551	13,874,959	8,997,295	4,698,620	(204,001)	(6,521,312)	(12,244,096)	(17,309,501)	(21,289,737)							
36 UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE	38.44%	42.91%	49.14%	47.48%	41.63%	33.94%	26.61%	12.94%	-0.54%	-16.81%	-30.52%	-41.74%	-49.66%							
37 CAPITAL FUND BALANCE, BEGINNING OF YEAR	5,017,632	4,342,930	4,923,162	4,495,400	6,296,998	4,395,645	2,620,960	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	6,175,640	22/23	23/24	24/25	25/26	26/27	27/28 - 31/32	
38 CAPITAL FUND REVENUES - FIRE FLOW TAX	1,227,986	1,663,855	1,294,270	1,529,701	1,109,099	1,112,759	1,116,431	1,120,115	1,123,812	1,127,520	1,131,241	1,134,974	1,138,720	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	
39 CAPITAL EXPENDITURES	891,041	160,809	799,608	2,506,573	5,689,577	5,666,860	1,928,178	2,859,022	1,822,332	2,082,754	508,436	110,689	205,217*	NA	NA	NA	NA	NA	NA	
40 TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY	0	0	0	3,100,000	3,000,000	3,000,000	2,000,000	2,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000							
41 TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX	(1,011,847)	(822,814)	(822,814)	(321,570)	(320,835)	(320,835)	(321,011)	(320,890)	(321,641)	(321,264)	(321,737)	(321,071)	0							
43 ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	(674,702)	580,232	(427,762)	1,801,558	(1,901,313)	(1,775,083)	867,252	(59,750)	1,719,838	(176,489)	1,401,668	1,803,215	2,033,503	NA	NA	NA	NA	NA	NA	
44 CAPITAL FUND BALANCE, END OF YEAR	4,342,930	4,923,162	4,495,400	6,296,998	4,395,645	2,620,960	3,487,814	3,428,018	5,147,856	4,971,358	6,372,426	6,175,640	6,109,243	NA	NA	NA	NA	NA	NA	
45 DEBT SERVICE FUND BALANCE, BEGINNING	3,244,615	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0							
46 PROPERTY AD VALOREM TAX	3,705,003	3,894,811	1,731,375	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	
48 DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,466,609	3,624,527	3,790,000	1,688,612	0	0	0	0	0	0	0	0	0							
49 DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	1,011,548	923,379	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0							
50 TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	1,011,547	922,814	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0							
51 DEBT SERVICE FUND BALANCE, END OF YEAR	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	
52 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING				17,572	377,572	683,632	0	0	0	0	0	0	0							
53 REVENUE - STATE AID			164,002	3,360,000	2,856,561	0	0	0	0	0	0	0	0							
55 EXPENDITURES - FUEL BREAK			146,430	3,000,000	2,550,501	0	0	0	0	0	0	0	0							
56 TRANSFER OUT TO GENERAL FUND						(683,632)	0	0	0	0	0	0	0							
57 TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE,																				