



Moraga-Orinda Fire District

Board of Directors

REGULAR MEETING
November 15, 2023 – 5:00 PM
5:00 p.m. CLOSED SESSION
7:00 p.m. OPEN SESSION

MEETING LOCATION:
Sarge Littlehale Room
22 Orinda Way
Orinda, CA 94563

To access the meeting remotely:
please click the link below to join the webinar by Zoom:
<https://us02web.zoom.us/j/81736881768>

or By Phone: 1-669-900-6833
Webinar ID: 817 3688 1768

NOTICE OF TELECONFERENCED MEETING:
Pursuant to Government Code Section 54953, Subdivision (b), this meeting will include teleconference participation by Board Member Greg Hasler from:
Courtyard by Marriott
1717 Broadway
New York, NY 10019

Public Participation

This meeting will be conducted in a hybrid format with in-person and remote options for public participation. If you are participating via the Zoom meeting link (i.e. web platform), and experience personal technological difficulties, please re-join the meeting by phone via phone number provided above.

For In-person Attendees, face coverings are strongly encouraged and attendees are encouraged to be up-to-date on the COVID-19 vaccine. Social distance should be maintained when practical. If you are feeling sick, please do not attend the meeting in person.

SPEAKER CARDS: Members of the public may comment on any item on the agenda before or during the Board's consideration of the item. If you would like to speak during the public forum or on an item listed on the agenda, you are invited to submit a speaker card to the District Clerk. You will be permitted to speak even if you elect not to submit a speaker card or decline to provide information requested on the card. After the Board of Directors has heard from everyone who submitted speaker cards, anyone electing not to submit a speaker card may form a line at the lectern. Public comment is limited to 3 minutes per speaker per agenda item.

For Remote Attendees: Join via the ZOOM link or the dial-in information above. You can access the meeting via a smartphone or computer App (Zoom) or phone. Live Public Comment can be provided via the Zoom app (during the public comment period) by the raise hand feature. The District Clerk will announce, "the next speaker has been unmuted." A notification will appear for the speaker who has raised their hand, asking them to unmute their microphone. Please unmute your microphone and state your first and last name for the record (not required). If participating by phone, dial *9 to raise your hand. Staff will announce the last four (4) digits of the phone number for dial-in attendees. Participants will be called in the order of hands raised.

Submit Public Comment Before the Meeting: Members of the public can provide public comment by sending an e-mail to

info@mofd.org no later than 3:00 p.m. the day of the meeting. Those e-mails will be distributed to the Board of Directors and posted on the District's website as part of the public record by 5:00 p.m. on the day of the meeting. Note: any written public comments received after the deadline will not be distributed to the Board of Directors or posted on the District's website until the following day. Written comments will NOT be read into the record. All written public comments are available to view at mofd.org/agendas

The meeting will be live streamed via the [MOFD YouTube Channel](#). A link is accessible via the District's website.

1. **OPENING CEREMONIES**

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

2. **PUBLIC COMMENT - CLOSED SESSION ITEMS**

3. **CLOSED SESSION**

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

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

Name of Case: Sandia Pearson and Anita K. Pearson v Moraga-Orinda Fire District

Case No. [*not yet assigned*]

[Attachment: October 23, 2023 CEQA Notice Letter final.pdf](#)

[Attachment: October 25, 2023 Civil Case Cover Sheet.pdf](#)

3.2 **Conference with Labor Negotiator - Local 1230, IAFF**

(Government Code Section 54957.6)

Employee Organization: Local 1230, International Association of Firefighters IAFF

Agency Designated Representative: Luke Jensen

3.3 **Conference with Labor Negotiator - MOFCOA**

(Government Code Section 54957.6)

Employee Organization: Moraga-Orinda Fire Chief Officers' Association

Agency Designated Representative: Luke Jensen

3.4 **Conference with Labor Negotiator - Unrepresented Employees**

(Government Code Section 54957.6)

Employee Organization: Unrepresented Employees

Agency Designated Representative: Luke Jensen

4. **RECONVENE THE MEETING**

- Call the Meeting to Order
- Roll Call

5. **REPORT OF CLOSED SESSION ACTION**

6. **PUBLIC COMMENT – ITEMS NOT ON THE AGENDA**

At the beginning of each regular 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.

7. **ANNOUNCEMENTS**

7.1 **Brief information only reports related to meetings attended by a Director at District expense.**

(Government Code Section 53232.3(d))

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

7.3 **Communications Received**

[01 Roy Gilbert correspondence received.pdf](#)

[02 Tom Wylie Correspondence Recieved.pdf](#)

[03 Jonathan Goodwin Correspondence Received](#)

- 7.4 **Fire Chief Updates**
 - a. **Finance Report**
 - b. **Human Resources**
 - c. **Fire Marshal**
 - d. **Tunnel East Bay Hills Fuel Break Project**
 - e. **Home Hardening Grant Program**
 - f. **Operations**

[Attachment: Monthly Fire Marshal Report](#)

8. **CONSENT AGENDA**

- 8.1 **Meeting Minutes – September 20, 2023 (special), September 20, 2023 (regular), October 26, 2023 (special)**

Staff Recommendation: Approve and File

[Attachment: 09-20-23 Special Minutes DRAFT.pdf](#)

[Attachment: 09-20-23 Regular Minutes DRAFT.pdf](#)

[Attachment: 10-26-23 Special Minutes DRAFT.pdf](#)

- 8.2 **Monthly Incident Report – September 2023**

Staff Recommendation: Approve and File

[Attachment: Monthly Incident Report September 2023.pdf](#)

- 8.3 **Monthly Incident Report – October 2023**

Staff Recommendation: Approve and File

[Attachment: Monthly Incident Report October 2023.pdf](#)

- 8.4 **Monthly Check/Voucher Register – October 2023**

Staff Recommendation: Approve and File

[Attachment: Monthly Check Register October 2023.pdf](#)

- 8.5 **Monthly Financial Report – October 2023**

Staff Recommendation: Approve and File

[Attachment: October 2023 Financials.pdf](#)

- 8.6 **Quarterly Investment Report - September 30, 2023**

Staff Recommendation: Approve and File

[Attachment: Quarterly Investment Report 09.2023.pdf](#)

- 8.7 **Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$250,000 and Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$250,000 for the Grant of Funds from the State Coastal Conservancy for the Moraga-Orinda Fire District Grazing Project**

Staff Recommendation: Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$250,000 and Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$250,000 for the Grant of Funds from the State Coastal Conservancy for the Moraga-Orinda Fire District Grazing Project

[Attachment A: 22-32 Resolution State Coastal Conservancy Grazing Project - signed.pdf](#)

[Attachment B: Coastal Conservancy Grant.pdf](#)

- 8.8 **Authorize the Fire Chief to Enter Into an Agreement with Silicon Valley Paving for Cattle Fencing and Access Gates Design and Build Services in the Amount Not to Exceed \$158,700**

Staff Recommendation: Authorize the Fire Chief to enter into an agreement with Silicon Valley Paving not to exceed \$158,700 for the purchase of materials, and installation of cattle fencing, gates, etc. at the John Muir Land Trust's Painted Rock Property.

- 8.9 **Dissolve the Ad Hoc Committee Facilities Station 41 (Directors Danziger and Jex)**

Staff Recommendation: Dissolve the Ad Hoc Facilities Station 41 Committee

- 8.10 **Appoint Luke Jensen, Senior Analyst with Renne Public Law Group as Lead Negotiator**

Staff Recommendation: 1) Appoint Luke Jensen, Senior Analyst with Renne Public Law Group as Lead Negotiator for upcoming labor negotiations.

- 8.11 **Approval of the Annual Operating Budget Timeline Fiscal Year 2025**

Staff Recommendation: Approve and File

[Attachment: Budget Timeline.pdf](#)

- 8.12 **2024 Regular Board Meeting Schedule**

Staff Recommendation: Receive and File.

- 8.13 [Authorize the Fire Chief to Enter Into an Agreement with Gutterglove, Inc. for Stainless Steel Gutter Covering Material in the Amount Not to Exceed \\$99,970](#)

Staff Recommendation: Authorize the Fire Chief to enter into a purchasing agreement with Gutterglove Inc. in the amount not to exceed \$ 99,970

- 8.14 [Authorize Payment to Genasys in the Amount of \\$164,250 for Evacuation Software; Authorize FY2024 Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amounts of \\$164,250](#)

Staff Recommendation: 1) Authorize Payment to Genasys in the Amount of \$164,250 for Evacuation Software; Authorize FY2024 Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amounts of \$164,250

[Attachment A: CCC Board Approval_Reimburse MOFD for Zonehaven 3rd Year_10-17-23.pdf](#)

9. REGULAR AGENDA

- 9.1 [Fire Safe Moraga-Orinda Update: Grant Funding Submissions and Governing Board Establishment](#)

Staff Recommendation: 1) No Action. Information Only.

[Attachment A: FSMO Creation Update \(06Nov2023\).pdf](#)

- 9.2 [Provide Direction Regarding the Draft Annual Comprehensive Financial Report as of the Fiscal Year Ended June 30, 2023, Draft Memorandum on Internal Control for the Year Ended June 30, 2023, Draft Required Communications for the Year Ended June 30, 2023 and Draft Independent Accountant's Report on Applying Agreed-Upon Procedures for Appropriations Limit Calculation For the Year Ended June 30, 2023](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction Regarding the Draft Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023, Draft Memorandum on Internal Control for the Year Ended June 30, 2023, Draft Required Communication for the Year Ended June 30, 2023 and Draft Independent Accountant's Report on Applying Agreed-Upon Procedures for Appropriations Limit Calculation For the Year Ended June 30, 2023

[Attachment A: MOFPD ACFR DRAFT 11.08.2023.pdf](#)

[Attachment B: MOFPD RC FY23 DRAFT 11.06.23.pdf](#)

[Attachment C: MOFPD MOIC FY23 DRAFT 11.06.23.pdf](#)

[Attachment D: MOFPD GANN FY23 DRAFT 11.06.23.pdf](#)

- 9.3 [Overview of the District's Information Technology Infrastructure](#)

Staff Recommendation: 1) No Action. Information Only.

- 9.4 [Authorize Amendment to Contract with Definitive Networks, Inc. to Provide Management of Mobile Devices and Mobile Data Computers, Office 365 and Management of Additional Laptop Computers and Security in the Amount of \\$69,574 for the Period October 1, 2023 through June 30, 2025](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize Amendment to Contract with Definitive Networks, Inc. to Provide Management of Mobile Devices and Mobile Data Computers, Office 365 and Management of Additional Laptop Computers and Security in the Amount of \$69,574 for the Period October 1, 2023 through June 30, 2025

- 9.5 [Quarter One Financial Update and Budget Review FY2024](#)

Staff Recommendation: 1) No action required; Informational purposes only

[Attachment A: Quarter One Financial Update.pdf](#)

- 9.6 [Adopt Resolution 23-17 Authorizing a Service Contract for Legal Services with Downey Brand in an Amount Not to Exceed \\$125,000 for Litigation Under the California Environmental Quality Act \(CEQA\) from Sandia Pearson and Anita K. Pearson Challenging the Approval of Amended Fuel Break Ordinance No. 23-08](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Adopt Resolution 23-17 Authorizing a Service Contract for Legal Services with Downey Brand in an Amount Not to Exceed \$125,000 for Litigation from Sandia Pearson and Anita K. Pearson Challenging the Approval of Amended Fuel Break Ordinance No. 23-08

[Attachment A: 23-17 Authorize Downey Brand.pdf](#)

- 9.7 [Report from the Ad Hoc Committee Plans for Expanding the Fire Prevention Program; Expand the Home Hardening Grant Program to include Hiring Crews to Cut and Burn Brush Anywhere in the District, Advertising Availability of Screen and Gutter Guards to Increase Adoption, Pay for Outside Chipper Crews During the Summer Months and Provide Needs Based Grants for Elderly or Otherwise Infirm for Large Tree Removal](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve to amend and expand the Home Hardening Grant Program to include:

1. Hiring crews to cut and burn brush anywhere in the District
2. Advertising availability of screen and gutter guards to increase adoption
3. Paying for outside chipper crews during the summer months when our crews are inspecting
4. Needs based grants for elderly or otherwise infirm for large tree removal.

- 9.8 [Election of Board Officers](#)

Staff Recommendation: 1) Discuss; 2) Elect new board officers to be effective January 1, 2024.

- 9.9 [Review of Standing and Ad Hoc Committees to Approve and/or Dissolve the Committees for 2024](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve and/or Dissolve the Standing and Ad Hoc Committees for 2024

- 9.10 [Appointment of Standing and Ad Hoc Committee Members and District Liaisons](#)

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Appoint new Audit Committee members, Ad Hoc Committee members, and District Liaisons to be effective January 1, 2024

10. COMMITTEE REPORTS

- 10.1 **Standing Audit Committee (Directors Hasler and Jex)**

- 10.2 **Ad Hoc Committee Develop Plans for Expanding the Fire Prevention Program (Directors Hasler and Jorgens)**

- 10.3 **Ad Hoc Committee Joint Fire Prevention w/City of Orinda (Directors Jorgens and Roemer)**

11. ANNOUNCEMENTS

- 11.1 **Future Agenda Items**

12. 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.

I hereby certify that this agenda in its entirety was posted on November 9, 2023, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45 and electronically at www.mofd.org/agendas. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Marcia Holbrook
District Secretary/Clerk



SUSANN M. BRADFORD
2748 Adeline Street, Suite A
Berkeley, CA 94703
Phone: (510) 900-9502
Email: sbradford@greenfirelaw.com
www.greenfirelaw.com

October 23, 2023

By Email and U.S. Mail

Moraga-Orinda Fire District
Fire Chief Dave Winnacker
President John Jex
1280 Moraga Way
Moraga, CA 94556
Email: info@mofd.org,
Dwinnacker@mofd.org,
mmjjex@gmail.com

Re: Notice of Commencement of CEQA Litigation Challenging the Approval of Amended Fuel Break Ordinance No. 23-08 Without Conducting Environmental Review

Dear Moraga-Orinda Fire District Board of Directors and Fire Chief:

This letter is to notify you that Orinda residents, Sandia Pearson And Anita K. Pearson, will file suit against Moraga-Orinda Fire District (“the District”) for failure to observe the requirements of the California Environmental Quality Act (“CEQA”), Public Resources Code, section 21000 et seq., the CEQA Guidelines, California Code of Regulations, section 15000 et seq., in approving Amended Fuel Break Ordinance No. 23-08 without first conducting an environmental review, and for issuing a Notice of Exemption that misrepresents the administrative record. This notice is given pursuant to Public Resources Code section 21167.5.

Please note that, under Public Resources Code section 21167.6, the record of proceedings for the Department’s actions includes, among other items, all “internal agency communications, including staff notes and memoranda related to the project or to compliance with [CEQA].” Because all e-mails and other internal communications related to the Amended Fuel Break Ordinance are part of the administrative record for the lawsuit to be filed by the Pearsons, the Department may not destroy or delete such documents prior to preparation of the record in this case.

Respectfully,

Susann M. Bradford

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):
 Jessica L. Blome (CBN: 314898); Susann M. Bradford (CBN: 341338)
 2748 Adeline Street, Ste. A, Berkeley, CA 94703

TELEPHONE NO.: 510-900-9502 FAX NO. (Optional): 510-900-9502
 E-MAIL ADDRESS: jblome@greenfirelaw.com; sbradford@greefirelaw.com
 ATTORNEY FOR (Name): Sandia Pearson and Anita K. Pearson

FOR COURT USE ONLY

SUPERIOR COURT OF CALIFORNIA, COUNTY OF CONTRA COSTA
 STREET ADDRESS: 750 Court Street
 MAILING ADDRESS:
 CITY AND ZIP CODE: Martinez, CA 94553
 BRANCH NAME: Wakefield Taylor Courthouse

CASE NAME:
 SANDIA PEARSON AND ANITA K. PEARSON v MORAGA-ORINDA FIRE DISTRICT

<p>CIVIL CASE COVER SHEET</p> <p><input checked="" type="checkbox"/> Unlimited (Amount demanded exceeds \$25,000) <input type="checkbox"/> Limited (Amount demanded is \$25,000 or less)</p>	<p>Complex Case Designation</p> <p><input type="checkbox"/> Counter <input type="checkbox"/> Joinder</p> <p>Filed with first appearance by defendant (Cal. Rules of Court, rule 3.402)</p>	<p>CASE NUMBER:</p> <hr/> <p>JUDGE:</p> <p>DEPT.:</p>
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Items 1–6 below must be completed (see instructions on page 2).

1. Check **one** box below for the case type that best describes this case:

<p>Auto Tort</p> <p><input type="checkbox"/> Auto (22)</p> <p><input type="checkbox"/> Uninsured motorist (46)</p> <p>Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort</p> <p><input type="checkbox"/> Asbestos (04)</p> <p><input type="checkbox"/> Product liability (24)</p> <p><input type="checkbox"/> Medical malpractice (45)</p> <p><input type="checkbox"/> Other PI/PD/WD (23)</p> <p>Non-PI/PD/WD (Other) Tort</p> <p><input type="checkbox"/> Business tort/unfair business practice (07)</p> <p><input type="checkbox"/> Civil rights (08)</p> <p><input type="checkbox"/> Defamation (13)</p> <p><input type="checkbox"/> Fraud (16)</p> <p><input type="checkbox"/> Intellectual property (19)</p> <p><input type="checkbox"/> Professional negligence (25)</p> <p><input type="checkbox"/> Other non-PI/PD/WD tort (35)</p> <p>Employment</p> <p><input type="checkbox"/> Wrongful termination (36)</p> <p><input type="checkbox"/> Other employment (15)</p>	<p>Contract</p> <p><input type="checkbox"/> Breach of contract/warranty (06)</p> <p><input type="checkbox"/> Rule 3.740 collections (09)</p> <p><input type="checkbox"/> Other collections (09)</p> <p><input type="checkbox"/> Insurance coverage (18)</p> <p><input type="checkbox"/> Other contract (37)</p> <p>Real Property</p> <p><input type="checkbox"/> Eminent domain/Inverse condemnation (14)</p> <p><input type="checkbox"/> Wrongful eviction (33)</p> <p><input type="checkbox"/> Other real property (26)</p> <p>Unlawful Detainer</p> <p><input type="checkbox"/> Commercial (31)</p> <p><input type="checkbox"/> Residential (32)</p> <p><input type="checkbox"/> Drugs (38)</p> <p>Judicial Review</p> <p><input type="checkbox"/> Asset forfeiture (05)</p> <p><input type="checkbox"/> Petition re: arbitration award (11)</p> <p><input checked="" type="checkbox"/> Writ of mandate (02)</p> <p><input type="checkbox"/> Other judicial review (39)</p>	<p>Provisionally Complex Civil Litigation (Cal. Rules of Court, rules 3.400–3.403)</p> <p><input type="checkbox"/> Antitrust/Trade regulation (03)</p> <p><input type="checkbox"/> Construction defect (10)</p> <p><input type="checkbox"/> Mass tort (40)</p> <p><input type="checkbox"/> Securities litigation (28)</p> <p><input type="checkbox"/> Environmental/Toxic tort (30)</p> <p><input type="checkbox"/> Insurance coverage claims arising from the above listed provisionally complex case types (41)</p> <p>Enforcement of Judgment</p> <p><input type="checkbox"/> Enforcement of judgment (20)</p> <p>Miscellaneous Civil Complaint</p> <p><input type="checkbox"/> RICO (27)</p> <p><input type="checkbox"/> Other complaint (not specified above) (42)</p> <p>Miscellaneous Civil Petition</p> <p><input type="checkbox"/> Partnership and corporate governance (21)</p> <p><input type="checkbox"/> Other petition (not specified above) (43)</p>
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2. This case is is not complex under rule 3.400 of the California Rules of Court. If the case is complex, mark the factors requiring exceptional judicial management:
- | | |
|--|--|
| a. <input type="checkbox"/> Large number of separately represented parties | d. <input type="checkbox"/> Large number of witnesses |
| b. <input type="checkbox"/> Extensive motion practice raising difficult or novel issues that will be time-consuming to resolve | e. <input type="checkbox"/> Coordination with related actions pending in one or more courts in other counties, states, or countries, or in a federal court |
| c. <input type="checkbox"/> Substantial amount of documentary evidence | f. <input type="checkbox"/> Substantial postjudgment judicial supervision |
3. Remedies sought (check all that apply): a. monetary b. nonmonetary; declaratory or injunctive relief c. punitive
4. Number of causes of action (specify): two (2)
5. This case is is not a class action suit.
6. If there are any known related cases, file and serve a notice of related case. (You may use form CM-015.)

Date: October 25, 2023

Jessica L. Blome

 (TYPE OR PRINT NAME)



 (SIGNATURE OF PARTY OR ATTORNEY FOR PARTY)

NOTICE

- Plaintiff must file this cover sheet with the first paper filed in the action or proceeding (except small claims cases or cases filed under the Probate Code, Family Code, or Welfare and Institutions Code). (Cal. Rules of Court, rule 3.220.) Failure to file may result in sanctions.
- File this cover sheet in addition to any cover sheet required by local court rule.
- If this case is complex under rule 3.400 et seq. of the California Rules of Court, you must serve a copy of this cover sheet on all other parties to the action or proceeding.
- Unless this is a collections case under rule 3.740 or a complex case, this cover sheet will be used for statistical purposes only.

INSTRUCTIONS ON HOW TO COMPLETE THE COVER SHEET

CM-010

To Plaintiffs and Others Filing First Papers. If you are filing a first paper (for example, a complaint) in a civil case, you must complete and file, along with your first paper, the Civil Case Cover Sheet contained on page 1. This information will be used to compile statistics about the types and numbers of cases filed. You must complete items 1 through 6 on the sheet. In item 1, you must check **one** box for the case type that best describes the case. If the case fits both a general and a more specific type of case listed in item 1, check the more specific one. If the case has multiple causes of action, check the box that best indicates the **primary** cause of action. To assist you in completing the sheet, examples of the cases that belong under each case type in item 1 are provided below. A cover sheet must be filed only with your initial paper. Failure to file a cover sheet with the first paper filed in a civil case may subject a party, its counsel, or both to sanctions under rules 2.30 and 3.220 of the California Rules of Court.

To Parties in Rule 3.740 Collections Cases. A "collections case" under rule 3.740 is defined as an action for recovery of money owed in a sum stated to be certain that is not more than \$25,000, exclusive of interest and attorney's fees, arising from a transaction in which property, services, or money was acquired on credit. A collections case does not include an action seeking the following: (1) tort damages, (2) punitive damages, (3) recovery of real property, (4) recovery of personal property, or (5) a prejudgment writ of attachment. The identification of a case as a rule 3.740 collections case on this form means that it will be exempt from the general time-for-service requirements and case management rules, unless a defendant files a responsive pleading. A rule 3.740 collections case will be subject to the requirements for service and obtaining a judgment in rule 3.740.

To Parties in Complex Cases. In complex cases only, parties must also use the Civil Case Cover Sheet to designate whether the case is complex. If a plaintiff believes the case is complex under rule 3.400 of the California Rules of Court, this must be indicated by completing the appropriate boxes in items 1 and 2. If a plaintiff designates a case as complex, the cover sheet must be served with the complaint on all parties to the action. A defendant may file and serve no later than the time of its first appearance a joinder in the plaintiff's designation, a counter-designation that the case is not complex, or, if the plaintiff has made no designation, a designation that the case is complex.

CASE TYPES AND EXAMPLES

Auto Tort

Auto (22)–Personal Injury/Property Damage/Wrongful Death
 Uninsured Motorist (46) *(if the case involves an uninsured motorist claim subject to arbitration, check this item instead of Auto)*

Other PI/PD/WD (Personal Injury/Property Damage/Wrongful Death) Tort

Asbestos (04)
 Asbestos Property Damage
 Asbestos Personal Injury/Wrongful Death
 Product Liability *(not asbestos or toxic/environmental)* (24)
 Medical Malpractice (45)
 Medical Malpractice–Physicians & Surgeons
 Other Professional Health Care Malpractice
 Other PI/PD/WD (23)
 Premises Liability (e.g., slip and fall)
 Intentional Bodily Injury/PD/WD (e.g., assault, vandalism)
 Intentional Infliction of Emotional Distress
 Negligent Infliction of Emotional Distress
 Other PI/PD/WD

Non-PI/PD/WD (Other) Tort

Business Tort/Unfair Business Practice (07)
 Civil Rights (e.g., discrimination, false arrest) *(not civil harassment)* (08)
 Defamation (e.g., slander, libel) (13)
 Fraud (16)
 Intellectual Property (19)
 Professional Negligence (25)
 Legal Malpractice
 Other Professional Malpractice *(not medical or legal)*
 Other Non-PI/PD/WD Tort (35)

Employment

Wrongful Termination (36)
 Other Employment (15)

Contract

Breach of Contract/Warranty (06)
 Breach of Rental/Lease
 Contract *(not unlawful detainer or wrongful eviction)*
 Contract/Warranty Breach–Seller Plaintiff *(not fraud or negligence)*
 Negligent Breach of Contract/Warranty
 Other Breach of Contract/Warranty
 Collections (e.g., money owed, open book accounts) (09)
 Collection Case–Seller Plaintiff
 Other Promissory Note/Collections Case
 Insurance Coverage *(not provisionally complex)* (18)
 Auto Subrogation
 Other Coverage
 Other Contract (37)
 Contractual Fraud
 Other Contract Dispute

Real Property

Eminent Domain/Inverse Condemnation (14)
 Wrongful Eviction (33)
 Other Real Property (e.g., quiet title) (26)
 Writ of Possession of Real Property
 Mortgage Foreclosure
 Quiet Title
 Other Real Property *(not eminent domain, landlord/tenant, or foreclosure)*

Unlawful Detainer

Commercial (31)
 Residential (32)
 Drugs (38) *(if the case involves illegal drugs, check this item; otherwise, report as Commercial or Residential)*

Judicial Review

Asset Forfeiture (05)
 Petition Re: Arbitration Award (11)
 Writ of Mandate (02)
 Writ–Administrative Mandamus
 Writ–Mandamus on Limited Court Case Matter
 Writ–Other Limited Court Case Review
 Other Judicial Review (39)
 Review of Health Officer Order
 Notice of Appeal–Labor Commissioner Appeals

Provisionally Complex Civil Litigation (Cal. Rules of Court Rules 3.400–3.403)

Antitrust/Trade Regulation (03)
 Construction Defect (10)
 Claims Involving Mass Tort (40)
 Securities Litigation (28)
 Environmental/Toxic Tort (30)
 Insurance Coverage Claims *(arising from provisionally complex case type listed above)* (41)

Enforcement of Judgment

Enforcement of Judgment (20)
 Abstract of Judgment (Out of County)
 Confession of Judgment *(non-domestic relations)*
 Sister State Judgment
 Administrative Agency Award *(not unpaid taxes)*
 Petition/Certification of Entry of Judgment on Unpaid Taxes
 Other Enforcement of Judgment Case

Miscellaneous Civil Complaint

RICO (27)
 Other Complaint *(not specified above)* (42)
 Declaratory Relief Only
 Injunctive Relief Only *(non-harassment)*
 Mechanics Lien
 Other Commercial Complaint Case *(non-tort/non-complex)*
 Other Civil Complaint *(non-tort/non-complex)*

Miscellaneous Civil Petition

Partnership and Corporate Governance (21)
 Other Petition *(not specified above)* (43)
 Civil Harassment
 Workplace Violence
 Elder/Dependent Adult Abuse
 Election Contest
 Petition for Name Change
 Petition for Relief From Late Claim
 Other Civil Petition

From: [Moraga-Orinda Fire District](#)
To: [Holbrook, Marcia](#)
Subject: Email contact from Moraga-Orinda Fire District, CA
Date: Thursday, November 2, 2023 1:08:34 AM

Message submitted from the <Moraga-Orinda Fire District, CA> website.

Site Visitor Name: Roy Gilbert

Site Visitor Email: [REDACTED]

Please extend my thanks to the entire department for the quick and effective efforts on the house fire in Canyon.

Roy

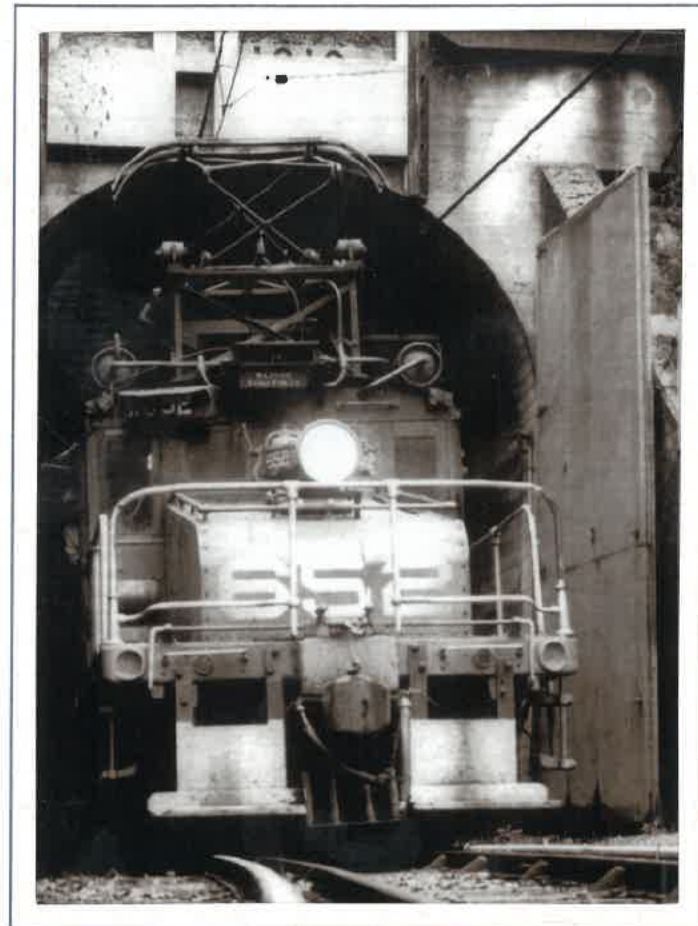
Original
P · H · O · T · O B · Y

Canyon Critter Creations


THE LAST TRAIN

1957

Canyon, CA 94516



192DSV-M

 Printed on Recycled Paper with Soybean Based Inks

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Reg. U.S. Patent 5,303,487 Made in the USA

NOVEMBER 2ND
2023

THANK YOU TO ALL AT THE
MORAGA FIRE DEPARTMENT
FOR STOPPING THE FIRE IN
CANYON LAST NIGHT!

CANYON APPRECIATES
YOU ALL

████████ RIDGECREST, CANYON CA
Tom Wyle

From: jonathan@sojourningsoul.net
To: [Info](#)
Subject: MOFD Overpaying CCCERA?
Date: Thursday, November 9, 2023 10:19:51 AM

To the MOFD Board:

Chief Nowicki suggested to yourselves in a letter some while back that you were leaving money on the table with respect to CCCERA, and none of you expressed interest. I brought this topic up at not one, but three of your public meetings, and you expressed not one word of interest. At one of these meetings I asked the CCCERA CEO about this--and Pres. Jex asked her three additional times for a response to my questions--yet there was not one single word uttered in reply, not even so much as a simple acknowledgement of the questions. And district board members remained mute. District staff said I would receive answers to my questions, and I have received not a single word.

Is this not a peculiar display of avoidance? What prevents you from looking into this, or merely showing curiosity?

If I'm correct on the facts, MOFD is unnecessarily paying out to CCCERA more than \$100k annually, and you have already paid out some multiple of that amount under an arrangement which appears to be bogus, given the *Nowicki v. CCCERA* ruling. Perhaps CCCERA's silence has something to do with the hundreds of thousands of dollars they would owe you, were you ever to bring suit against them, but what explains your persistent lassitude?

I can't say how long it will take the present or some future MOFD board to look into this, but when that happens someone may find that in 2009 or 2010 CCCERA de-pooled MOFD and San Ramon Valley Fire from the other agencies' funds expressly to ensure that the pension spiking of their respective chiefs would be paid for solely by those agencies. However, the Appellate Court found that the district's actions were within the spirit of CCCERA's policies, leaving CCCERA 100% at fault. Therefore, it seems reasonable to conclude that CCCERA has no business forcing MOFD to bear alone a financial burden which should be born by the retirement association as a whole.

And yet, a sticky ethical question remains, about which I would offer the following comment. Chief Nowicki drew a lot of attention by arranging to receive retirement checks that exceed his last year's salary by 33%. This prompts a moral question: is it fair that all other agencies and County employees should have to pay for this? Personally, I would say, "no," if MOFD and SRV Fire were the only ones spiking pensions. But the chiefs' actions "fell in conformity with the spirit of the law," to quote the court, and this implies that all agencies were able to do this, under CCCERA's supervision, to one extent or another. If that's the case, then all should pay for all.

Investigating what happened at that time is beyond the scope of a five horse fire agency, but not beyond the scope of a civil grand jury. CCCERA will probably never be held accountable in any way, but if a grand jury should ever take an interest in this particular outfit, then maybe they can look into this agency's longstanding informal reputation of having some of the highest employee contribution rates in the Bay Area. Maybe, with 65 employees, their overhead costs are higher? Maybe their investing isn't as skillful? Or maybe at the present time they are allowing some other off-color financial practice comparable to pension spiking to occur which is making their costs comparatively elevated? After all, if I'm correct and their silence is shielding a large payment owed to MOFD, this suggests they might be shielding other irregularities as well.

Just to be clear, gentlemen, I am suggesting to you one more time (last time, I hope) that you begin to pay attention to this matter. I may be wrong about this...or you may be

practicing poor stewardship in your persistent indifference.

Best Wishes,
~Jonathan Goodwin
Canyon, Calif.



Moraga-Orinda Fire District

Office of the Fire Marshal

FIRE PREVENTION REPORT OCTOBER 2023

Number/Types of Complaints: YTD

- Dead tree – **58**
- Exterior Hazard –**115**
- Property Transfer Inspections- **344**
 - Property Transfer Initial Pass-**86**
 - Property Transfer Initial Fail- **258** (mostly 2-foot non-combustible zone)

Exterior Hazard Inspections: YTD

- Number of Assessments 2023 – **2940**
- Initial Pass –**874** Initial Failed – **2066**
- Number of 30-day Notices – **0**
- Number of Cases Closed – **2842**
- Number of Open Cases – **98**
- Number of Notice to Abate – **0**
- Number of Pre-citations – **1795**
- Number of Citations – **495**
 - Exterior Hazards Violations – **493**
 - **4** Other CFC Violations

Exterior Hazard Inspections: October 1 – October 31

- Number of Assessments/Re-inspections – **222**
- Pass – **98** Failed – **178**
- Number of 30-day Notices – **0**
- Number of Cases Closed - **98**
- Number of Open Cases – **232**
- Number of Notice to Abate – **0**
- Number of Pre-citations – **44**
- Number of Citations – **62**
- Exterior Hazards Violations- **77**
 - **2** Other CFC Violations **issued after 10/31*

CHIPPING: Total YTD

- Total Number of Days–**22**
- Total Est. Tons of Material Removed– **65**

PLAN REVIEW COMPLETED:

- **2020 - 296**
- **2021 - 359**
- **2022 - 409**
- **2023 - 260**

January– 18	April–30	July-33	October-19
February– 22	May–27	August-24	November-
March–39	June–22	September-26	December-

STATE MANDATED INSPECTIONS:

- E-Occupancy *(Public & Private K-12 Schools)*
 - 1st Inspection= **15 (pass = 0, fail = 15)**
 - 2nd Inspection= **0 (pass = 0, fail = 0)**
 - Citations Issued= **0**
- R-2 Occupancy *(Apartments, Dorms, fraternities, sororities)*
 - 1st Inspection= **0 (pass = 0, fail = 0)**
 - 2nd Inspection= **0(pass = 0, fail = 0)**
 - Citations Issued= **0**
- R-1 Occupancy *(Boarding Houses, Motels, Hotels) = 0*
- I Occupancy *(Jails) = 0*

CURRENT PROJECTS

- Inspections
- Property Transfer Inspections
- Re-Inspections
- Complaints
- Fuel Break

CURRENT PROJECTS

- Grants
- County Fire Code
- Zone Zero Work Group



Moraga-Orinda Fire District

Office of the Fire Marshal

Code Enforcement Violation Counts For Date Period From 10/01/2023 Through 11/09/2023

Violation	Count
23.03 Zone Two (2) / Hazardous Vegetation	39
23.03 Zone Two (2) / Tree 6-foot clearance	31
23.03 Zone Two (2) / Brush	27
23.03 15-foot clearance	23
23.03 Zone Zero (non-combustible zone) Ground cover	22
23.03 Zone One / Tree 6-foot clearance	19
23.03 Zone Zero (non-combustible zone) 1-foot vertical clearance	19
23.03 Zone One / Brush	18
23.03 Zone Zero / Firewood, Lumber, Combustible Material	16
23.03 Zone One / Hazardous Vegetation	15
23.03 Zone Two (2) / Annual Grasses	12
23.03 Zone Zero / 6-foot roof clearance	11
23.03 Zone Zero / Tree 6-foot clearance	10
23.03 Zone One / Annual Grasses	10
23.03 Zone Zero / Brush	7
23.04 Requirements / 1 acre or less / developed	7
23.04 Requirements / 1 acre plus	7
23.03 3-foot roadside clearance	6
23.03 Zone Zero / Dead Material	6
23.08 Fuel Break / 1 acre plus	6
23.03 Zone Zero / Chimney 10-foot clearance	5
23.03 Zone Zero / Hazardous Vegetation	5
23.03 Zone Zero / Roof and Gutters	4
CFC 503.6 Security Gates	3
23.03 Property Transfer Inspection	2
23.03 Zone Zero / Annual Grasses	2
CFC 105.3.3 Occupancy Prohibited	2
CFC 604.5 Extension Cords	2
23.04 Requirements / 1 acre or less / undeveloped	1
23.04 Requirements / 1 acre or less / developed	1
23.03 Zone One / 10 feet bare mineral soil	1
23.03 Zone Two / 10 feet bare mineral soil	1
23.08 Fuel Break / 1 acre or less / undeveloped	1
CFC 503.1.5 Existing Fire Trail	1
TOTAL	342



Administrative Citation Report

Fine Amount \$500 of Above, Open Status

For Date Period From 01/01/2021 Through 11/9/2023

Citations	Citation Date	Property Address	GoGov Status	Data Ticket	Delinquent Notices	Appealed?	Responsible Party	FTB	Original Amount	Charge s Fees	Owing
222723005	10/5/2022	BARBARA RD	CLOSED	Open	3	No	SU VICTOR WEN	Yes	\$500.00	\$61.06	\$ 561.06
223256005	11/17/2022	BARBARA RD	Open	Open	3	No	GORDEN WILLIAM N & BETTY A	Yes	\$500.00	\$61.06	\$ 561.06
223256005	5/16/2023	BARBARA RD	Open	Open	3	No	GORDEN WILLIAM N & BETTY A	No	\$500.00	\$61.06	\$ 561.06
223631005	12/13/2022	BATES BLVD	Open	Open	3	No	SOUTHWOOD VALLEY ESTATES LLC	No	\$500.00	\$61.06	\$ 561.06
223631005	5/16/2023	BATES BLVD	Open	Open	3	No	SOUTHWOOD VALLEY ESTATES LLC	No	\$500.00	\$61.06	\$ 561.06
230275005	6/30/2023	BATES BLVD	Open	Open	3	No	SOUTHWOOD VALLEY ESTATES LLC	No	\$500.00	\$61.06	\$ 561.06
223957005	10/7/2022	BIRCHWOOD DR	CLOSED	Open	3	No	INZERILLO JOHN A & ANTONINA	Yes	\$500.00	\$61.06	\$ 561.06
220260005	6/2/2022	CALLE LA MESA	Open - On Hold	Hold	3	No	WILCOX RICHARD MORRIS TRE	Yes	\$500.00	\$61.06	\$ 561.00
2202600052	10/4/2023	CALLE LA MESA	Open - On Hold	Hold	1	No	WILCOX RICHARD MORRIS TRE	No	\$500.00		\$ 500.00
223806005	12/16/2022	CAMINO DON MIGUEL	Open	Open	2	No	CHICAGO TRUST COMPANY NA	No	\$500.00	\$61.06	\$ 561.06
223806005	5/16/2023	CAMINO DON MIGUEL	Open	Open	2	No	CHICAGO TRUST COMPANY NA	No	\$500.00	\$61.06	\$ 561.06
2238060053	9/28/2023	CAMINO DON MIGUEL	Open	Open	1	No	CHICAGO TRUST COMPANY NA	No	\$500.00	\$50.00	\$ 550.00
23295800501	10/27/2023	CAREY CT	Open	Open	0	No	DESHAZER TYLER & RORY	No	\$500.00		\$ 500.00
23283400501	10/31/2023	CORTE FORTUNA	Open	Open	0	No	EGELSTON JOHN & GENA	No	\$500.00		\$ 500.00
220175005	6/20/2023	CORTE ROYAL	Open	Open	3	No	NEHREBECKI PETER R TRE	Yes	\$500.00	\$61.06	\$ 561.06
2201750052	8/28/2023	CORTE ROYAL	Open	Open	2	No	NEHREBECKI PETER R TRE	No	\$500.00	\$55.50	\$ 555.50
2201750053	9/14/2023	CORTE ROYAL	Open	Open	1	No	NEHREBECKI PETER R TRE	No	\$500.00	\$50.00	\$ 550.00
2201750054	9/21/2023	CORTE ROYAL	Open	Open	1	No	NEHREBECKI PETER R TRE	No	\$500.00	\$50.00	\$ 550.00
2201750055	9/28/2023	CORTE ROYAL	Open	Open	1	No	NEHREBECKI PETER R TRE	No	\$500.00	\$50.00	\$ 550.00
2201750056	10/3/2023	CORTE ROYAL	Open	Open	1	No	NEHREBECKI PETER R TRE	No	\$500.00		\$ 500.00
2201750057	10/4/2023	CORTE ROYAL	Open	Open	1	No	NEHREBECKI PETER R TRE	No	\$500.00		\$ 500.00
2201750058	10/10/2023	CORTE ROYAL	Open	Open	0	No	NEHREBECKI PETER R TRE	No	\$500.00		\$ 500.00
23228300501	10/31/2023	DALEWOOD DR	Open	Open	0	No	DAORO ROBERT R & JOAN B TRE	No	\$500.00		\$ 500.00
231880005	10/18/2023	E ALTARINDA DR	Open	Open	0	No	WILKINSON MARILYN H	No	\$500.00		\$ 500.00
224258005	8/8/2023	EVANS PL	Open	Open	2	No	KAWAGUCHI JON	No	\$500.00	\$55.50	\$ 555.50

Citations	Citation Date	Property Address	GoGov Status	Data Ticket	Delinquent Notices	Appeals	Responsible Party	FTB	Original Amount	Charge Fees	Owing
224258005	8/8/2023	EVANS PL	Open	Open	2	No	KAWAGUCHI JON	No	\$500.00	\$55.50	\$ 555.50
231210005	8/31/2023	GLORIETTA BLVD	Open	Open	2	No	CONVERSE JOHN W & SARAH E	No	\$500.00	\$55.50	\$ 555.50
2312100052	10/3/2023	GLORIETTA BLVD	Open	Open	1	No	CONVERSE JOHN W & SARAH E	No	\$500.00		\$ 500.00
23178400501	10/23/2023	GLORIETTA BLVD	Open	Open	0	No	YEATMAN GRANT & ELIZABETH P	No	\$500.00		\$ 500.00
230839005	8/30/2023	HONEY HILL RD	Open - On Hold	Hold	2	No	HAMMAC SETH TRE	No	\$500.00	\$55.50	\$ 555.50
230839005	10/2/2023	HONEY HILL RD	Open - On Hold	Hold	1	No	HAMMAC SETH TRE	No	\$500.00	\$50.00	\$ 550.00
231956005	10/18/2023	IRONBARK CIR	Open	Open	0	No	TSAO DENIS TRE	No	\$500.00		\$ 500.00
220240005	5/16/2023	LAVINA CT	Open	Open	3	No	UHL VALERY	Yes	\$500.00	\$61.06	\$ 561.06
223401005	1/5/2023	MINER RD	Open - On Hold	Open	3	No	PERRY CYRLE H TRE	Yes	\$500.00	\$61.06	\$ 561.06
2234010052	5/16/2023	MINER RD	Open - On Hold	Open	3	No	PERRY CYRLE H TRE	Yes	\$500.00	\$61.06	\$ 561.06
2240000053	5/16/2023	MINER RD	Open - On Hold	Open	3	No	PERRY CYRLE H TRE	Yes	\$500.00	\$61.06	\$ 561.06
231335005	9/28/2023	MINER RD	Open	Open	1	No	MINER ROAD LLC	No	\$500.00	\$50.00	\$ 550.00
231358005	9/29/2023	MINER RD	Open	Open	1	No	MINER ROAD LLC	No	\$500.00	\$50.00	\$ 550.00
231016005	8/31/2023	MORAGA WAY	CLOSED	Open	2	No	ST MARKS METHODIST CH ORINDA	No	\$500.00	\$55.50	\$ 555.50
231092005	8/31/2023	MORAGA WAY	Open - On Hold	Open	2	No	LIU CHUN MING TRE	No	\$500.00	\$50.00	\$ 550.00
231092005	10/3/2023	MORAGA WAY	Open - On Hold	Open	1	No	LIU CHUN MING TRE	No	\$500.00		\$ 500.00
231142005	9/29/2023	MORAGA WAY	Open	Open	1	No	ROMERO JOSE M PAREDES	No	\$500.00	\$50.00	\$ 550.00
23114200502	10/31/2023	MORAGA WAY	Open	Open	0	No	ROMERO JOSE M PAREDES	No	\$500.00		\$ 500.00
23321200501	10/31/2023	MORAGA WAY	Open	Open	0	No	PEREZ ALBERT EST OF	No	\$500.00		\$ 500.00
23229100501	10/23/2023	MOSSBRIDGE LN	Open	Open	0	No	HOWARD WILLIAM SCOTT TRE	No	\$500.00		\$ 500.00
232079005	10/18/2023	NORMANDY LN	Open	Open	0	No	TU KIEN	No	\$500.00		\$ 500.00
223892005	10/11/2023	PAINTBRUSH LN	Open	Open	0	No	BROOKS STREET	No	\$500.00		\$ 500.00
23253900501	10/27/2023	PASEO DEL RIO	Open	Open	0	No	KNAPP KEVIN C TRE	No	\$500.00		\$ 500.00
231644005	10/18/2023	ROBERT RD	Open	Open	0	No	HACK KEVIN W & CARRIE S	No	\$500.00		\$ 500.00
231237005	11/8/2023	SAINT MARYS ROAD	Open	Closed	0	No	SAINT MARY'S COLLEGE OF CALIFORNIA	No	\$500.00		\$500.00
23123700502	11/9/2023	SAINT MARYS ROAD	Open	Open	0	No	SAINT MARY'S COLLEGE OF CALIFORNIA	No	\$500.00		\$500.00
231360005	6/5/2023	SYCAMORE RD	Open	Open	0	No	JOHNSTONE KYLE R	No	\$500.00		\$500.00
222561005	10/12/2022	VALENCIA RD	Open	Open	3	No	LEVINSON RUTH E	Yes	\$500.00	\$61.06	\$ 561.06
222561005	5/16/2023	VALENCIA RD	Open	Open	3	No	LEVINSON RUTH E	Yes	\$500.00	\$61.06	\$ 550.00

REPEATED FALSE ALARM RESPONSES
For Date Period From 01/01/2021 Through 10/31/2023

Citations	Invoice Date	Property Address	Responsible Party	# False Alarms	Original Amount	Owing
SMC-Aug 2022	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	4	\$748.00	\$748.00
SMC-Sept 2022	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	13	\$2431.00	\$2431.00
SMC-Oct 2022	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	11	\$2057.00	\$2057.00
SMC-Nov 2022	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	14	\$2618.00	\$2618.00
SMC-Dec 2022	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	7	\$1309.00	\$1309.00
SMC-Jan 2023	2/7/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	13	\$2431.00	\$2431.00
SMC-Feb 2023	3/17/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	11	\$2057.00	\$2057.00
SMC-Mar 2023	4/18/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	14	\$2618.00	\$2618.00
SMC-Apr 2023	6/14/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	3	\$600.00	\$600.00
SMC-May 2023	6/14/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	7	\$2200.00	\$2200.00
SMC-Jun 2023	7/31/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	8	\$3400.00	\$3400.00
SMC-Ju l2023	8/29/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	6	\$1800.00	\$1800.00
SMC-Aug 2023	9/15/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	7	\$2400.00	\$2400.00
SMC- Sept 2023	10/6/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	12	\$6000.00	\$6000.00
SMC- Oct 2023	11/6/2023	ST MARYS RD	SAINT MARY'S COLLEGE OF CALIFORNIA	15	\$8400.00	\$8400.00



Moraga-Orinda Fire District
BOARD OF DIRECTORS
SPECIAL BOARD MEETING MINUTES
September 20, 2023
(DRAFT – PENDING APPROVAL)

1. OPENING CEREMONIES

The Board of Directors convened Open Session at 5:00 p.m. on September 20, 2023, at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California 94563. This meeting was conducted in a hybrid format with in-person and remote options for public participation. President Jex called the meeting to order, requested an attendance roll call, and led the Pledge of Allegiance. Present were the following Directors and Staff (present in person unless noted):

President Jex	Dave Winnacker, Fire Chief (arrived 5:04)	Marcia Holbrook, District Clerk
Director Danziger	Gloriann Sasser, Admin Services Director	
Director Hasler	Jonathan Holtzman, District Counsel	
Director Jorgens (absent)		
Director Roemer		

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA

There were no requests to address the Board.

3. SPECIAL AGENDA

3.1 Contra Costa County Employees' Retirement Association Overview (CCCERA)

Christina Dunn, the Acting CEO of CCCERA, along with Henry Gudino, CCCERA's Accounting Manager, and Andy Yeung, Segal's Supervising Actuary, presented an informative session to provide insights into CCCERA's operations, investment strategies for pension funds, financial status, and the intricacies of the actuarial process.

Ms. Dunn began the presentation by giving an overview of CCCERA, established in 1945 as a Special District by the County of Contra Costa. CCCERA administers pension benefits for 16 participating employers within Contra Costa County. The organization operates under the guidance of the California Constitution, the County Employees' Retirement Law of 1937 (CERL), and the Public Employees' Pension Reform Act of 2013 (PEPRA). CCCERA employs approximately 65 staff members who handle various aspects of pension administration, including benefits administration for eligible members, collection of contributions, audits, legal matters, and investments. The governance structure of CCCERA involves a 12-member board with nine regular members and three alternates. These board members are appointed by the Board of Supervisors and elected by different segments of the membership, including retirees, general members, and safety members.

The presentation served as an opportunity for the Fire Board and the public to ask questions and gain insights into the operations and governance of CCCERA and its commitment to providing pension benefits to public employees in Contra Costa County. During the meeting, several questions and discussions regarding CCCERA's board members and their roles, and the actuarial process took place.

Director Danziger inquired about the terms for CCCERA board members. Ms. Dunn explained the term is a 3-year term with no term limits. At the end of each 3-year term, the person can either be reappointed or run for re-election. The Board of Supervisors handles the appointment process, which involves an application and interview process. Elected members go through a ballot process and must file nomination paperwork. Director Danziger asked if the elected positions come from member agencies. Ms. Dunn answered elected positions are open to CCCERA members. There are designated seats for general members and safety members.

President Jex inquired whether the District has ever had a representative serve on the CCCERA Board. Administrative Services Director Sasser replied not to her knowledge. President Jex inquired about the general background of board members. Ms. Dunn reviewed CCCERA board members come from diverse backgrounds to include the Treasurer-Tax Collector, a member of the Board of Supervisors (an attorney), the Board Chair (an attorney), an Executive from Delta Dental (retired), an Actuary, an Investment Consultant, a Firefighter, a Sheriff, and a Doctor.

Director Hasler asked about the balance between appointed and elected board members and if the alternates are elected. Ms. Dunn shared it is split between appointed and elected members. The Treasurer-Tax Collector holds an ex officio seat; four of the members are elected, and four are appointed. As for the alternates, one is appointed, one is a retired alternate, and one is a general

alternate (safety member) Ms. Dunn noted that to be appointed, individuals cannot have direct ties to the retirement system.

Director Roemer shared his familiarity with the Alameda County Employees' Retirement Association (ACERA) system. He questioned whether CCCERA's eligibility rules for board members differ from ACERA's. Ms. Dunn answered CCCERA follows the same laws as ACERA. Ms. Dunn added that once members retire, they can serve on the Board regardless of whether they were in the general or safety membership category. Director Hasler sought clarification on the term "safety member." Ms. Dunn defined a safety member as someone contributing to retirement while working in a position that falls under a safety retirement tier based on CERL.

Ms. Dunn concluded her portion of the presentation by discussing CCCERA's investment strategies. CCCERA's investment approach is tailored to a long-term perspective since it funds pension benefits spanning a member's lifetime. Investment decisions are based on an investment policy statement approved by the CCCERA board. The policy outlines objectives and responsibilities for the Board, Investment Team, External Consultants, and Asset Managers. Ms. Dunn highlighted the roles involved in managing CCCERA's investments:

- The CCCERA board holds ultimate authority and sets asset allocation.
- An external Investment Consultant advises the Board on investment strategies.
- Internal Investment Staff also provides recommendations.
- External Investment Managers are responsible for managing CCCERA's funds in the market.

Ms. Dunn explained that asset allocation is the key driver of the investment strategy and is determined by the CCCERA Board. The Board's external Investment Consultant conducts an asset-liability study every 3 to 5 years, assessing the fund's financial health and making recommendations. Based on these studies, adjustments to asset allocation targets are made, with annual reviews to ensure sufficient liquidity for benefit payments. Director Hasler asked when the last asset-liability study was conducted. Ms. Dunn answered that CCCERA just reviewed the asset allocation and rebalanced the portfolio within the last few months.

Mr. Gudino presented an overview of the financial and actuarial reports. These reports are audited by an external auditor, confirming cash and investment market values, accrued liabilities for retiree payroll, and member data samples used in valuation reports. The Governmental Accounting Standards Board (GASB) actuarial reports rely on several factors, including benefit provisions, member characteristics, plan assets, economic assumptions (investment returns, inflation, COLA), and demographic assumptions (length of service, life expectancy). The GASB 67 determines the Total Pension Liability, while GASB 68 allocates the employer's share of Net Pension Liability for financial statements. Director Jex asked about the external auditor firm, and Mr. Gudino replied it is Brown Armstrong, located in Bakersfield. Mr. Gudino explained the annual timeline for financial reporting and the Actuarial Valuation, emphasizing the importance of complying with GASB standards and auditors' requirements.

Mr. Yeung continued the presentation and reviewed the actuarial process for CCCERA's Annual Evaluation Report. CCCERA contracts with an independent Actuarial Consulting Firm to conduct the Actuarial Valuation each year. The actuarial process measures progress toward accumulating sufficient assets to cover benefits outlined in the valuation report. This process relies on actuarial assumptions, which can be economic (investment return, inflation) and demographic (length of service, life expectancy). The investment return assumption is critical as it affects the fund's ability to cover benefit payments.

Mr. Yeung explained how contributions, investment income, benefit payments, and expenses, affect the fund over a long-term horizon. He illustrated how the investment losses and gains are amortized over time, or otherwise called smoothing (five years for recognition purposes, and 18-years for funding purposes, not for financial reporting). President Jex expressed concern about the volatility of the deferred inflows and outflows and asked if the plan's maturity or the number of retirees impacted the cost over the long term. Mr. Yeung highlighted that the volatility relates to the GASB accounting standards and the shorter recognition periods imposed by these standards. He emphasized the need for the fund to consistently earn the assumed rate of return to cover future benefit obligations.

Director Danziger inquired if changes in the market would impact the smoothing period, to which Mr. Yeung confirmed that changes in market returns could impact the smoothing process. President Jex shared concerns about the District's Unfunded Pension Liability and the impact of CCCERA's prior actions. Mr. Yeung explained that the investment return assumption has gradually decreased over the years, impacting the funding requirements. President Jex questioned the decision of amortizing over an 18-year period. Mr. Gudino and Mr. Yeung explained the rationale behind the chosen amortization

period. Director Danziger asked about determining cost groups, and Ms. Dunn explained that CCCERA places Employers into different cost groups based on specific characteristics. Director Hasler inquired about the factors affecting member contributions. Mr. Gudino explained that PEPRA and regulatory changes are the factors. President Jex discussed the District's history of issuing bonds to pre-fund the pension liabilities and the challenge of understanding the fund's financial dynamics. Mr. Yeung elaborated on the cost group divisions and impact of reduced investment return assumptions on contributions. The presentation concluded with Mr. Gudino explaining the blend of funding sources for CCCERA pensions (54% investment earnings, 35% employer contributions, 11% member contributions) determined by the plan's asset allocation history over 20 years.

President Jex opened Public Comment.

Jonathan Goodwin, Canyon resident, requested more detailed data on CCCERA's performance, particularly in recent years, and inquired about the retirement-to-active employee ratio and the reasons behind CCCERA de-pooling. He also raised concerns about employee contributions to CCCERA, citing a specific case involving a prior Fire Chief. Mr. Goodwin wondered if higher contributions were part of a broader trend compared to neighboring retirement associations.

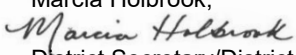
Jacob Airola, Firefighters Local 1230, inquired about how the percentages for employer and employee contributions to the pension plan are determined, whether there are caps on these percentages, the role employees play in influencing these percentages, and whether the calculations are based on negotiations or actuarial assessments.

There were no further requests to address the Board.

Mr. Yeung addressed employee contribution rates, explaining that they are primarily set by State law, with specific requirements for members hired before and after January 1, 2013. He noted that the contribution rates for the cost-of-living adjustment (COLA) are regulated by statute. Due to the meeting running over its scheduled time, President Jex inquired how the questions posed by Mr. Goodwin would be addressed. Staff responded that the District would provide responses directly to Mr. Goodwin and the Board.

4. ADJOURNMENT

At 6:08 p.m., Director Danziger motioned and seconded by Director Hasler to adjourn the meeting. Said Motion carried a 4-0-1-0 voice vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None)

Marcia Holbrook,

District Secretary/District Clerk

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting at www.mofd.org/agendas.



Moraga-Orinda Fire District
BOARD OF DIRECTORS
REGULAR BOARD MEETING MINUTES
September 20, 2023
(DRAFT – PENDING APPROVAL)

1. OPENING CEREMONIES

The Board of Directors convened Open Session at 6:11 p.m. on September 20, 2023, at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California 94563. This meeting was conducted in a hybrid format with in-person and remote options for public participation. President Jex called the meeting to order and requested an attendance roll call.

Present were the following Directors and Staff (present in person unless noted):

President Jex	Dave Winnacker, Fire Chief	Marcia Holbrook, District Clerk
Director Danziger	Gloriann Sasser, Admin Services Director	
Director Hasler	Jonathan Holtzman, District Counsel	
Director Jorgens (absent)		
Director Roemer		

2. PUBLIC COMMENT – CLOSED SESSION ITEMS (audio 00:01:05)

President Jex opened public comment.

Jonathan Goodwin, Canyon resident, commented on the definition of a Safety Employee. District Clerk Holbrook clarified the public comment period is specifically for closed-session agenda items. Mr. Goodwin acknowledged he did not have any public comment for the closed session items.

There were no requests to address the Board.

At 6:13 p.m., the Board adjourned to Closed Session.

3. CLOSED SESSION

3.1 Conference with Real Property Negotiators

(Government Code Section 54956.8)

Agency Negotiator: David Winnacker

Negotiating parties: Moraga School District

Under Negotiations: Consideration of and authorization to proceed with real estate negotiations by the Fire Chief regarding the potential acquisition of the real properties concerning price and terms of payment. Real Property: 257-210-013-5

3.2 Conference with Legal Counsel – Anticipated Litigation

Significant Exposure to Litigation under Government Code Sections 54956.9(d)(2) and 54956.9(d)(3) – two potential cases. First potential case: On January 18, 2023, a complaint of employment discrimination against the District was filed with the California Department of Fair Employment and Housing. Second potential case: August 2, 2023, CEQA threat of litigation

3.3 Conference with Labor Negotiator - Local 1230, IAFF

(Government Code Section 54957.6)

Employee Organization: Local 1230, International Association of Firefighters IAFF

Agency Designated Representative: Jonathan Holtzman

3.4 Conference with Labor Negotiator – MOFCOA

(Government Code Section 54957.6)

Employee Organization: Moraga-Orinda Fire Chief Officers' Association

Agency Designated Representative: Jonathan Holtzman

3.5 Conference with Labor Negotiator - Unrepresented Employees

(Government Code Section 54957.6)

Employee Organization: Unrepresented Employees

Agency Designated Representative: Jonathan Holtzman

At 7:14 p.m., the Board adjourned the Closed Session.

4. RECONVENE THE MEETING (audio 00:03:16)

President Jex reconvened the Moraga-Orinda Fire District Board of Directors regular meeting at **7:16 p.m.** and requested an attendance roll call. Present were the following Directors and Staff (present in person unless noted):

President Jex	Dave Winnacker, Fire Chief	Jonathan Holtzman, District Counsel
Director Danziger	Gloriann Sasser, Admin Services Director	Rubin Cruse, Jr., District Counsel (via Zoom)
Director Hasler	Jeff Isaacs, Fire Marshal	Marcia Holbrook, District Clerk
Director Jorgens (absent)	Lucas Lambert, Battalion Chief	
Director Roemer	Christine Russell, Human Resources Manager	
	Mary Smith, Finance Manager (via Zoom)	

5. REPORT OF CLOSED SESSION ACTION (audio 00:04:47)

District Counsel Holtzman reported on closed session item 3.2. On January 18, 2023, a complaint of discrimination against the District was filed with the California Department of Fair Employment and Housing to bring a charge of employment discrimination under Title VII of the Civil Rights Act of 1964. The District participated in the State mediation process. A settlement agreement was entered into, effective August 28, 2023, to resolve the complaint and pay the claimant \$97,500.

President Jex opened public comment. There were no requests to address the Board.

6. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 00:05:60)

Sandy Pearson, Orinda resident (attended in person), distributed copies of a Diablo Fire Safe Council brochure (the MOFD District referred to her) and Ecologically Sound Practices for Vegetation Management, attached to these minutes. Ms. Pearson stated the information provided was not useful and was irrelevant to the local area. Ms. Pearson requested information and resources tailored to our local area be made available for residents. *On 09/21/23, Ms. Pearson sent a letter to the Board of Directors, correcting the statements regarding the referral to the irrelevant material. The correspondence is attached and added to the website under public comments for the 09/20/23 meeting.

Marc Evans, Orinda resident (attended in person), expressed his objections to the public comment as it pertained to agenda item 9.1, amended Fuel Break Ordinance 23-08, and stated that receiving additional time to comment was inappropriate.

Jonathan Goodwin, Canyon resident (attended via Zoom), thanked the Pearson Family for funding the letter from Green Fire Law. He also addressed the issue of de-pooling within the Contra Costa County Employees' Retirement Association (CCCERA), highlighting alleged mishandling, and recommended the District pursue the recovery of any financial losses. Furthermore, Mr. Goodwin shared his observations regarding the historical process of hiring a Fire Chief, citing his past involvement on a citizen panel, emphasizing the importance of transparency and inclusivity.

There were no additional requests to address the Board.

7. ANNOUNCEMENTS (audio 00:13:32)

7.1 Brief information only reports related to meetings attended by a Director at District expense (Government Code Section 53232.3(d)). No Report.

7.2 Questions and informational comments from Board members and Staff. No Report.

7.3 Communications Received. Five communications were acknowledged (Charles Porges, John Muir Land Trust, Mary Williams, Notice of Receipt of Application - LAFCO 23-12 - Dissolution of Alamo Lafayette Cemetery District, and Daniel and Jo Ellen Levy).

7.4 Fire Chief Updates

a. Finance Report

Finance Manager Mary Smith presented the status of OES reimbursements, the financial status for the Tunnel East Bay Hills Fuel Break, and Treasury Bill updates, attached to these minutes, as item 7.4(a). On September 13, 2023, Staff attended the Contra Costa County Employees' Retirement Association Board meeting. Looking ahead it was noted that the draft Annual Comprehensive Financial Report (ACFR) would be made available in October. Director Danziger inquired about how the revenue generated from treasury bills is recorded. Administrative Services Director Sasser clarified that this revenue is budgeted as investment earnings.

b. Human Resources

Human Resources Manager Christine Russell provided an update on recruitment and employment changes within the District.

- 1. Firefighter-Paramedic Trainee Candidates:** Three candidates for the position are set to undergo the final background process, which involves a five-call evaluation. This evaluation is scheduled to take place during the first week of October. In addition to the above candidates, three more are undergoing background checks for the same position.
- 2. Fuels Mitigation Specialist Position:** Interviews for the Fuels Mitigation Specialist position were conducted on August 24, 2023. Two candidates have been selected to advance and undergo background checks.
- 3. Assistant Project Coordinator:** The Assistant Project Coordinator is scheduled to start work on September 25, 2023.
- 4. Office Specialist for Fire Prevention:** Shannon Hicks joined the organization as the Office Specialist supporting Fire Prevention on September 11, 2023.

Director Danziger asked for the name of the Assistant Project Coordinator. Ms. Russell answered Jennifer Jarske.

c. Fire Marshal

Fire Marshal Isaacs provided the statistics outlined in the Fire Prevention report and presented a PowerPoint presentation discussing Lot Splits and implications of Senate Bill 9, attached to these minutes, as item 7.4(c). Fire Marshal Isaacs reviewed the current status of a residential map displaying the results of fuel mitigation inspections. The map showed a visual representation of these results, with more "pass" (green) marks than "fail" (red) ones, indicating a positive trend in compliance with fire safety standards. This positive trend is expected to continue.

Director Danziger inquired if the District still employed a Plans Examiner Consultant or if Steve Chou had taken over all responsibilities. Fire Marshal Isaacs answered Mr. Chou has taken on the role of completing all inspections and is responsible for overseeing and conducting inspections within the District. Mr. Chou is transitioning into handling the residential plan reviews. The District continues to utilize West Coast Code Consultants for the more intricate or complex plan reviews. Director Danziger shared some positive feedback regarding the quality of service provided by Mr. Chou.

d. Tunnel East Bay Hills Fuel Break Project

Fire Marshal Isaacs provided the update and shared accompanying photos attached to these meeting minutes as item 7.4(d). Fire Marshal Isaacs presented a map showing the areas where project activities occurred. These areas were categorized based on the East Bay MUD Habitat Conservation Plan, the Parcels covered by CAL FIRE's Vegetation Treatment Program (VTP), and the Project Specific Analysis (PSA) areas for which the environmental consultant has prepared documentation. The project involves chipping, pile burning, and removing brush and dead trees. Fire Marshal Isaacs emphasized that each activity within the project is meticulously documented and reported to CAL FIRE, ensuring compliance with regulations and standards related to fire prevention and environmental conservation.

Director Danziger inquired about the distinction between the green and orange areas shown on the map. Fire Marshal Isaacs explained that the colors represent parcels falling under two different environmental categories. The first category is related to the East Bay MUD (East Bay Municipal Utility District) Habitat Conservation Plan (HCP) and the East Bay MUD lands covered by the CAL FIRE VTP (Vegetation Treatment Program). Each category has different environmental requirements, hence the need to track them separately. Fire Marshal Isaacs provided a breakdown of the treatment activities and acres completed (537.1 acres). The treatment activities included grazing, brush removal, and burning 150 acres on Painted Rock in Moraga. The project is tracked and reported to CAL FIRE in the quarterly reports. The Project Coordinator provides this data, which is then incorporated into the GIS map. The quarterly reporting demonstrates the work accomplished that aligns with the funding and invoices.

Director Danziger inquired about the grazing activity. Fire Marshal Isaacs answered that the grazing is completed with cattle. The cattle grazing acts as a buffer and adds depth to the fuel break lines. Fire Chief Winnacker added with grazing on the East Bay Municipal Utility District land, there are ongoing challenges with encroaching brush, particularly during the winter months when the cattle are not grazing. Uncontrolled brush growth can obstruct cattle movement and reduce the effectiveness of prescribed grazing activities. The project proposed thinning the brush in accordance with the Best Management Practices (BMP) requirements and the Habitat Conservation Plan (HCP). The thinning helps manage brush growth, enhancing the habitat and making future-year grazing more effective in creating a varied fuel mosaic which mimics the natural state and creates a safer fire landscape.

Fire Marshal Isaacs shared images of areas where work has been completed, noting that while they couldn't provide before-and-after pictures in this presentation, he will include them in an upcoming slide for next month. The images showcased areas where dead trees had been cleared, ladder fuels removed, and encroaching brush managed. The presentation concluded with a view of a fire trail and the work done adjacent to it, emphasizing the importance of creating shaded fuel breaks to enhance fire protection efforts.

e. Virtual Evacuation Exercise, scheduled 9/30/23

Fire Chief Winnacker provided an update on the upcoming Lamorinda virtual evacuation exercise, scheduled for September 30, 2023, 8:00–9:30 a.m. The evacuation exercise is a collaboration with Moraga, Orinda, and Lafayette partners. Fire Chief Winnacker encouraged all residents to register their cell phones with the Community Warning System (CWS), the Contra Costa County evacuation notification system.

Director Danziger inquired about the evacuation exercise process for residents. Fire Chief Winnacker explained that residents would receive a notice indicating it was a test and that no action was required. However, at the neighborhood or family level, residents should engage in pre-evacuation planning and coordination within their neighborhoods or families without physically leaving the area during the virtual exercise.

Director Danziger asked if there was any relationship between the Evacuation Exercise and Zonehaven EVAC, the Evacuation Management Platform and if people needed to know their evacuation zones. Fire Chief Winnacker stated that while it is never a bad idea for residents to know their Zone, the Zonehaven system is not designed to publish a list of zones and then expect residents to determine if they are on the list. Zonehaven was created to facilitate fire-police-CWS coordination of timely evacuation warnings and orders to residents.

f. Home Hardening Program/Gutter Glove Material Distribution

During the recent report, Fire Chief Winnacker informed that the District has completed the first Home Hardening Grant Gutter Glove materials distribution. A total of 2,306 linear feet of the material was distributed among 65 residents. A second order for 25,300 feet was placed. The second distribution is scheduled for September 22nd and 23rd. After the second distribution, the Staff will assess the need for more materials, keeping in mind that approval may be required to purchase more materials if the spending reaches \$100K. Director Danziger expressed his satisfaction with the Home Hardening Grant program and thanked Mark Evans for organizing the volunteers.

g. Operations

Battalion Chief Lambert provided the report, attached to these minutes, as item 7.4(g). Battalion Chief Lambert highlighted the ongoing efforts of MOFD firefighters in responding to various emergencies, both locally and through mutual aid efforts. Since the previous board meeting, the State has experienced a series of storms with lightning strikes that resulted in several fires in the northern part of the State. MOFD firefighters provided mutual aid to the Six Rivers National Forest, Klamath National Forest, Tahoe National Forest, and Shasta-Trinity National Forest. MOFD crews assisted Contra Costa County with a structure fire that spread into adjacent vegetation in Lafayette. On August 22, 2023, MOFD firefighters responded to a vegetation fire near Bear Creek Road and Wildcat Canyon Road. The fire was successfully contained to one acre, and no structures were involved. The cause of the fire is still being investigated.

On August 24, 2023, an Orinda police officer collided with Wells Fargo Bank in Orinda while pursuing a vehicle believed to be involved in criminal activity. On September 20, 2023, MOFD crews responded to a fire incident at the Orinda Country Club, discovered light smoke, and quickly extinguished the fire, limiting damage to the area of origin. The incident is under investigation. Despite a lighter-than-average fire season, MOFD urged the public not to let their guard down. The National Weather Service issued a statement indicating heightened fire potential due to drought, lightning, and dry winds.

Fire Chief Winnacker noted the Painted Rock Fire Effects Observation Report, attached in the board packet as item 7.4g. The report reviewed the recent Painted Rock training (prescribed fire event) a few weeks ago. During this event, experts conducted fire effects monitoring. The monitoring results are available and serve as a valuable resource for those interested in learning more about prescribed fires and their positive impact on the landscape.

President Jex opened Public Comment.

Jonathan Goodwin, Canyon resident (attended via Zoom), asked about the impact of the deployments on the District's operational capacity to respond to fires in wooded areas and similar environments. He sought to understand whether these experiences have enhanced the District's capabilities and if the District's operational capacity had improved due to these deployments and experiences.

Battalion Chief Lambert affirmed and explained the District's participation enables the Firefighters to gain valuable experience in various areas throughout the State and beyond. The experience is then applied within the District, enhancing operational capacity and helping establish the District's recognition and relationships across the State and Nation. The experiences and relationships acquired through mutual aid efforts contribute to the District's ability to respond to a wide range of incidents within the jurisdiction. Mr. Goodwin asked if there were other ways to expand the District's capabilities in responding to wildfires and similar emergencies. District Clerk Holbrook announced the conclusion of the three-minute public comment limit.

Battalion Chief Lambert emphasized that the images in the operational update are an excellent example of the varied experiences gained through mutual aid deployments. Over the last month, Firefighters have been

deployed to diverse regions, including areas with redwoods, coastal regions, interior valleys, and national forests. These deployments have exposed the Firefighters to various fuel types, communities, and demographics. The diversity of experiences ultimately enhances their ability to apply their skills effectively within our District. Battalion Chief Lambert stated he would follow up directly with Mr. Goodwin with more information.

There were no additional requests to address the Board.

8. CONSENT AGENDA (audio 00:56:00)

8.1 Meeting Minutes – August 16, 2023 (regular)/September 6, 2023 (special)

8.2 Monthly Incident Report – August 2023

8.3 Monthly Check/Voucher Register – August 2023

8.4 Monthly Financial Report – August 2023

8.5 Authorize Acceptance of the FY2022 FEMA Assistance to Firefighters Grant in the Amount of \$414,540.90 to Purchase 45 Portable Radios; Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$414,541 and Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$281,000

8.6 Authorize Amendment to Increase Fire Ready Contract in the Amount of \$55,508

President Jex opened Public Comment. There were no requests to address the Board.

Motion by Director Danziger and seconded by Director Roemer to approve Consent Agenda items 8.1-8.6. Said Motion carried a 4-0-1-0 roll call vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None).

9. REGULAR AGENDA

9.1 Second Reading and Adoption of Ordinance No. 23-08, An Ordinance of the Moraga-Orinda Fire District of Contra Costa County, California, adopting requirements for fuel breaks on certain parcels in both the state responsibility and local responsibility areas within the fire district, adopting findings of fact regarding fire hazards in the fire district, adopting findings of exemption under the California Environmental Quality Act, and repealing ordinance 23-04; and find that Ordinance No. 23-08 is exempt from the California Environmental Quality Act for the reasons stated in the Ordinance (audio 00:57:11). *The fuel break and fire history presentation is also available here: https://youtu.be/sefiYx_tu1M?si=l92XVVoo7Jt7jueH*

Fire Chief Winnacker presented a comprehensive report on the development of Ordinance 23-08 Fuel Break requirements and an overview of the Fire District Strategic Wildfire Risk Reduction Plan. The report emphasized the unique challenges the Bay Area's fire-prone and fire-dependent landscape poses. Historical wildfire data was presented, including maps illustrating past wildfires in the area, with reference to the 1923 Berkeley Hills Fire and the 1970 and 1991 Oakland Hills fires. The 1988 fire in the Lost Valley Area in Orinda, California, was referenced but not shown on the illustrated maps.

Fire Chief Winnacker discussed fire science principles, including the recurrent nature of wildfires in the region, the factors influencing fire spread, and the challenges in modeling wildfire spread, especially when structures become the primary fuel source. Factors such as fuel load, configuration, and moisture levels were examined in detail, emphasizing the need for accurate and up-to-date information for site-specific modeling.

Fire Chief Winnacker explained the historical transformation of the landscape, transitioning from a natural equilibrium to the current state defined by the changes to wildfire potential related to urban development and unmanaged vegetation growth—the importance of actively managing the landscape for fire safety and habitat preservation. Fire Chief Winnacker emphasized the critical need for proactive measures to reduce fuel loading and create a fire-resilient landscape while considering the complex interplay between fire safety and environmental conservation.

Fire Chief Winnacker discussed fire modeling and its implications for understanding wildfire behavior in specific areas. He presented examples of fire modeling scenarios using different weather conditions in the fire district, emphasizing the importance of accurate data and its limitations with the current modeling process. One example focused on a fire starting on the south side of Bear Creek Road near Orinda Downs, considering factors like temperature, humidity, and wind speed. The Fire modeling showed how a fire would likely spread across the landscape in response to those conditions.

Fire Chief Winnacker discussed the importance of accurate fuel data in Fire Modeling and the challenges associated with obtaining it. The current fuel models have limitations, which often have a multi-year lag and lower resolutions, leading to the exclusion of fine-scale details like individual homes and their construction details.

Fire Chief Winnacker highlighted the ongoing efforts by the District to address wildfire risk outlined in MOFD's Wildfire Prevention Strategic Plan:

<https://www.mofd.org/home/showpublisheddocument/526/637177117261930000>, including external fuel mitigation projects such as the shaded fuel breaks and other fuel treatment methods, as well as encouraging internal fuel mitigation around homes, pre-planning for wildfire responses, evacuation planning, progressive updates to building codes, community outreach and education, and early detection and the notification systems like the Alert Wildfire Camera System. Fire Chief Winnacker reviewed the importance of proactive measures to reduce fire risk and enhance community resilience in the face of a wildfire, considering the specific challenges and conditions in the Moraga-Orinda area.

Fire Chief Winnacker discussed the distinctions between exterior and internal fuel breaks and emphasized the need to differentiate between the two types. Exterior fuel breaks are typically created in open spaces around communities and serve as buffers between vegetative fuels and the Wildland Urban Interface (WUI). These linear fuel breaks are seen as a starting point for fire management and are often favored due to state funding. Internal fuel breaks are found within developed areas, such as Moraga, Orinda, Canyon, and Bollinger. These fuel breaks enhance defensible space around structures and create a mosaic landscape that mimics the natural environment. They are considered distinct from external fuel breaks and are more nuanced in their approach. Fire Chief Winnacker acknowledged the challenges in terminology and naming conventions related to fuel breaks and internal fuel management but emphasized the importance of making these distinctions in fire science and policy.

Fire Chief Winnacker provided context for the recent changes in the fuel break ordinance, noting that these changes are a continuation of previous ordinances and are designed to address concerns raised by agencies like the East Bay Regional Park District. The proposed Ordinance allows for retaining non-irrigated brush within fuel breaks under certain conditions. It specifies exemptions for specific parcels not adjacent to designated Communities-at-Risk or habitable structures.

Fire Chief Winnacker highlighted the complexities and nuances of fuel break management and how the District is working to address them through policy and collaboration with various stakeholders. He explained that the main purpose of the amended Ordinance is to more clearly assert a categorical exemption from the California Environmental Quality Act (CEQA). Additionally, the Ordinance includes a minor adjustment specific to non-irrigated brush that is less restrictive than the prior Ordinance 23-04.

Fire Chief Winnacker explained the reason for the urgency of adopting Ordinance 23-08 was that enforcement of Ordinance No. 23-04 was suspended due to the threatened litigation in early August 2023. If it were not for the legal challenges and suspension of the current Ordinance, there would have been more extensive community engagement and a longer period for making updates. Fire Chief Winnacker reiterated that the proposed changes are not substantial as they pertain to compliance and are not expected to impact residents as they seek to comply with MOFD's fire safety requirements.

Fire Chief Winnacker discussed the defensible space requirements, clarifying that the Ordinance distinguishes between combustible ground cover, mulch, or bark. Combustible ground cover is restricted within two feet of a structure, while mulch or bark are not prohibited when evenly spread but are not allowed to accumulate in large mounds. The April 2022 staff report highlighted three common elements contributing to wildfire structure loss (topography, fuel, and weather conditions). Ember exposure can be mitigated by two approaches: one is fuel reduction, relocation, or reconfiguration, and the other is structure or home hardening. Achieving fire safety requires a combination of hardening structures and fire-resistant landscapes. Our community has limitations around hardening existing structures due to practical and regulatory constraints associated with structural retrofits. Wildfire risk reduction's primary focus must be reducing exposure by mitigating the fuels. The Ordinance helps the community's ability to withstand a wildfire.

Fire Chief Winnacker highlighted the changes in Ordinance 23-08, including regulations on non-irrigated brush and tree trimming standards. The changes are minor and less restrictive than previous enforcement. The Staff has added various documents to the District's website, including a guide to environmental best practices, FAQs, contact information for wildlife-related queries, and a modified extension request form to help residents navigate the process more easily. Residents can use the form to submit the relevant documents if there are environmental concerns, riparian areas or the presence of recognized protected habitat.

Director Danziger asked who receives the modification request forms. Fire Chief Winnacker answered extensions of time go to the Office Specialist and the more complex modifications to the Fire Marshal. Director Danziger asked if there was a previous form before the new form. Fire Chief Winnacker answered yes. The new form is broken into smaller sections to guide people through the process in

response to concerns that the prior form was too general in nature. Director Danziger asked if the FAQ addressed modifications. Fire Chief Winnacker confirmed. Director Roemer expressed his positive impressions of the form, highlighting its simplicity and efficiency.

District Counsel Holtzman recognized Mr. Rubin Cruse, District Counsel, to provide an update on technical aspects of the legislation and how it relates specifically to the California Environmental Quality Act (CEQA). Mr. Cruse began his report by mentioning that the Ordinance in question is not entirely new, as it had been adopted in February of 2023. However, due to the threat of litigation, it was temporarily suspended. Since then, the Staff has been diligently working to address potential concerns related to applying the Ordinance. These efforts have included clarifying the modification process and criteria and addressing any possible environmental concerns.

Staff consulted with an Environmental Consulting team comprised of biologists and other experts specializing in assessing the environmental impacts of various project types. Additionally, the District engaged specialized legal Counsel knowledgeable in the California Environmental Quality Act (CEQA) to confirm that the project is eligible for the CEQA exemptions included in Ordinance 23-08 as outlined in the Ordinance and supporting documentation. In consultation with this expert team, Staff has reviewed all public comments on the proposed Ordinance, which included comments on the potential for unforeseen environmental consequences or uncertainty about the process for obtaining a modification from the Fire Official. After review by the Environmental Consulting team and Counsel, it was concluded that all potential environmental concerns have been adequately addressed in the Ordinance, which falls within the referenced CEQA exemptions.

Mr. Cruse addressed concerns raised by members of the public about whether some of the costs for complying with the Ordinance would qualify as either tax or a taking. The costs associated with complying with Ordinance 23-08 do not meet the legal definition of a tax. A tax is limited to charges payable to or for the benefit of a local government. Cost of compliance are not charges made payable to the District, and they are not the equivalent of charges made payable to the District.

Mr. Cruse explained it also does not meet the legal definition of a taking. Taking is a complex legal issue, and it involves evaluating various factors. One important factor they mention is the character of the governmental action. Mr. Cruse asserted the Ordinance represents regulations to protect public health and safety, which is the type of action that does not generally qualify as a taking under the law.

Director Danziger asked if the Ordinance qualified for class 7 and class 8 CEQA exemptions. Mr. Cruse answered the Ordinance qualified for three types of exemptions: the statutory exemption, categorical exemptions (class 7 and class 8), and the common sense exemption with the general understanding that CEQA only applies to projects that have the potential for causing a significant effect on the environment. The categorical exemptions are actions taken by the regulatory agency (such as this Fire Board) as authorized by State Law or Local Ordinance to ensure the maintenance, restoration, or enhancement of a natural resource or the environment. The regulatory process involves procedures for the protection of the environment. The Ordinance is designed to assure the maintenance, restoration, or enhancement of the environment and natural resources, which is why it qualifies to be exempt from CEQA. The Ordinance contains numerous findings that established those facts and reduced the severity of wildfire and the environmental impacts that would be caused by uncontrolled wildfire. Director Danziger asked if Ordinance 23-08 is similar to other ordinances in other jurisdictions in the State. Mr. Cruse confirmed.

President Jex opened Public Comment and Public Comment on the Motion.

District Clerk Holbrook announced that 18 written public comments were received. Mr. Finch sent additional public comments after the 3:00 p.m. deadline in response to communications between himself and Fire Chief Winnacker, which were read into the record. Mark Evans also submitted a late copy of his public comments to the City of Orinda City Council on September 19, 2023, supporting the Ordinance. All comments were forwarded to the Board of Directors and made available for viewing on the District website.

Summary of Submissions 9/18-9/20/2023

1 Sandy Pearson	8 Suzanne Jones	15 City of Orinda
2 Sandy Pearson	9 Judi Wellens	16 Sheida Vakili
3 Sandy Pearson	10 Bob Finch, Wilder HOA	17. Bob Finch, Wilder HOA
4 Greenfire Law	11 Daniel Burrows	18. Moraga Orinda Firewise Network
5 Kalpana Ravinarayanan	12 Jonathan Goodwin	
6 Jonathan Goodwin	13 Sandy Pearson	
7 East Bay Municipal Utility District	14 jrikeda	

Sandy Pearson, Orinda resident (attended in person), stated her written public comments were framed as a series of questions and expressed hope that these questions would be answered. Ms. Pearson disagreed that perimeter fuel breaks were common in other jurisdictions. She questioned the effectiveness of the perimeter fuel break strategy and pointed out that it is a departure from practices in other areas, such as Marin County. Ms. Pearson opposed the Ordinance. Fire Chief Winnacker responded that Marin County requires 300 feet of defensible space.

Inga Miller, Mayor of the City of Orinda (attended in person), understood that the Ordinance had been part of the Fire Code until the previous year; however, changes were introduced in February, and concerns were expressed about the definition of brush and unirrigated brush on hillsides. Mayor Miller appreciated the development of the modification form and other initiatives, noting that the City had requested some of these resources in the past but had not received them. Mayor Miller acknowledged the positive changes in the Ordinance, such as the adjustments related to trees, but also raised questions about the exemption of scenic trees. She emphasized the City's desire to collaborate with the Fire District and regional partners as well as involving residents in addressing these issues together.

Mark Evans, Orinda resident and Representative for the Moraga-Orinda Firewise Network (attended in person) voiced his support for approving the Ordinance. Mr. Evans highlighted his concern that opposing the Ordinance would be a disservice to the residents who had already complied with the current 2023 exterior hazard abatement requirements.

Jonathan Goodwin, Canyon resident (attended via Zoom), expressed appreciation for the tremendous work accomplished of the Fire Chief; however, he raised concerns about the Fire Chief not understanding his limitations and the potential for significant legal fees if the Board does not address these limitations. Mr. Goodwin criticized the Board for not fully understanding the California Environmental Quality Act (CEQA). Mr. Goodwin voiced concerns about the written public comments from East Bay Municipal District that indicated the Ordinance could hinder EBMUD's ability to protect their watershed and provide clean water. Mr. Goodwin referenced the Green Fire Law correspondence and MOFD's exposed legal action. He advised the Board to hire a qualified environmental planner to address these issues and avoid potential struggles and lawsuits in the future.

District Counsel Holtzman responded by assuring that the Board has already hired high-quality environmental consultants and a reputable environmental law firm. The Board has closely collaborated with these experts in developing the Ordinance.

Steve Hoyt, Moraga resident (attended via Zoom), expressed his support for the Ordinance and praised the efforts of the Fire Chief and his team in enhancing safety for the community, noting that it is crucial to protect against the risk of wildfires.

Don Thompson, Orinda resident (attended via Zoom), The commenter praised the presentation by the Fire Chief and recommended it be disseminated to the public to address any questions. Mr. Thompson understood from the presentation that mulches are not banned outside two feet from the structure. The mulch should be clarified in amendments 23-03 and 23-08, and the language in the two ordinances should be brought into alignment or conformance for consistency.

There were no additional requests to address the Board.

Director Danziger sought clarification that Ordinance 23-08 does not change anything for parcels under one acre. The unirrigated requirements would still apply to parcels of that size.

Fire Chief Winnacker provided a detailed response regarding Ordinance 23-03 and its application to defensible space around structures. Fire Chief Winnacker explained its application to defensible space around structures and clarified that the Ordinance specifies that the more restrictive regulation shall apply. When new state regulations pertaining to Zone Zero are released, there may be a significant reduction in the amount of vegetation allowed in proximity to the structure, particularly non-irrigated brush. Non-irrigated brush presents concerns due to its potential for direct flame impingement and ember production, especially when it's dry in the late fall months. Fire Chief Winnacker emphasized and discussed the fundamental difference between fuel breaks and defensible space, particularly on small parcels less than an acre.

Fire Chief Winnacker emphasized that while Ordinance 23-08 is written to apply to most cases, there are unique situations. These could include irregularly shaped parcels, riparian areas, habitats, or other elements not common to all properties. The modification process is designed to address these unique circumstances in such cases.

Director Danziger asked if the East Bay Regional Park District received a modification. Fire Chief Winnacker confirmed. Director Danziger stated that since the Park District did not submit any comments, they seem not to have issues with the Ordinance. Fire Chief Winnacker deferred to the East Bay Regional Park District regarding concerns their agency may have, but concurred with the general sentiment of the statement.

District Counsel Holtzman continued with the report and announced a typographical correction needed to be made to the Ordinance, and it did not require a formal motion to modify—Page 4 of the Ordinance should say “whether ~~climatic~~ climatic conditions”

Director Danziger opined that the Ordinance 23-08 adoption process has been transparent. The Ordinance was initially passed in February 2023, and there was ample opportunity for public input and comments during its development. Director Danziger asserted that the proposed amendments were less restrictive than the original Ordinance 23-04 and felt confident in the legal Counsel's assessment of its compliance with CEQA requirements. The Ordinance includes provisions for the public to apply for modifications to help mitigate environmental concerns. Director Danziger favored the proposed Ordinance and made the Motion to adopt the proposed Ordinance (as stated below).

President Jex opened public comment on the Motion.

Robert Finch, Orinda resident (participate via Zoom), commented on his communications with Fire Chief Winnacker, and it was clarified that the Wilder Community is not subject to Ordinance 23-08 but is subject to a separate regulation called the Wildfire Hazard Assessment and Plan (WHAP). Mr. Finch expressed concern that the Ordinance did not reflect or mention this exemption for communities with a WHAP in place and recommended that be added.

Fire Chief Winnacker stated the establishment of the WHAP was a condition for the approval of the Wilder development in 2000. The WHAP is more restrictive than the proposed Ordinance and takes precedence as a matter of procedure regarding the more restrictive requirement applying in cases of administrative overlap. The Fire Chief mentioned that several developments in the community are subject to WHAPs and deferred to the Counsel to determine whether it would be beneficial to include them in the proposed Ordinance. He also highlighted that the District has approved various WHAPs for developments.

Director Danziger asked if the WHAPs are enforced. Fire Chief Winnacker answered the WHAPs include hiring an expert to report compliance but that has not happened for several years. There is an element in the WHAP that anticipated enforcement challenges and included inspection mechanisms via a third party.

Director Danziger asked if the inspectors go to Wilder and perform inspections. Fire Chief Winnacker answered the District could inspect Wilder; however, it was anticipated by the WHAP that an external third party would be retained by the HOA, the Geologic Hazard Abatement District (GHAD), and/or the other entities that own the land in and around the large developments that have conservation easements to inspect to the WHAP standards. A report would then be submitted to the Fire District by June 15 every year. Danziger inquired if citizens should call the District if they see a dead tree on the Wilder development. Fire Chief Winnacker confirmed.

Ben Zarrin, Orinda resident (participated via Zoom), expressed agreement with the public comment and requested if there is a way to spell out or clarify the information. It would benefit all the new homeowners and residents in our area.

Fire Chief Winnacker concurred and clarified that in the case of the Wilder properties, he was unaware that any of those parcels being greater than one acre would fall under different regulations. Fire Chief Winnacker stated that Staff can clarify in the guide and FAQ where WHAPs are in place and include links to them. Director Danziger requested that this information be added to the FAQ so that anyone who lives in those communities can easily access it. Mr. Zarrin stated a few parcels are larger than an acre.

Motion by Director Danziger and seconded by Director Roemer to Adopt Ordinance No. 23-08, An Ordinance of the Moraga-Orinda Fire District of Contra Costa County, California, adopting requirements for fuel breaks on certain parcels in both the state responsibility and local responsibility areas within the fire district, adopting findings of fact regarding fire hazards in the fire district, adopting findings of exemption under the California Environmental Quality Act, and repealing ordinance 23-04; and find that Ordinance No. 23-08 is exempt from the California Environmental Quality Act for the reasons stated in the Ordinance, and also changing the word

from Climactic to Climatic. Said Motion carried a 4-0-1-0 roll call vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None)

9.2 Second Reading and Adoption of Ordinance No. 23-05, an Ordinance of the Moraga- Orinda Fire Protection District of Contra Costa County, California, amending the Purchasing and Contracting Procedures and Authorities; Adopt Resolution No. 23-15 A Resolution of the Board of Directors of the Moraga-Orinda Fire Protection District Establishing Contracting Procedures for Special Services Contracts (audio 02:18:39)

District Counsel Holtzman presented the report. The update to the existing Purchasing Ordinance 16-01 was deemed necessary during the April 6, 2023, Audit Committee meeting, where it was recognized that incorporating more permissive elements of State law would provide greater flexibility in selecting professional services. Ordinance 23-05 draws on the Contra Costa County purchasing procedures, in particular, allowing for greater discretion in certain types of Professional Service contracts to consider not just the lowest bidder but also quality of services. The waiving of the first reading and introduction was held on August 16, 2023. No changes were made from the first reading.

President Jex opened Public Comment.

James Duff, City of Orinda and Moraga resident (attended in person), shared an anecdote regarding lowest-bidder contracts and mentioned that the Forest Service had hired a fuel attendant who mistakenly filled vehicles with the wrong fuel type. Fire Chief Winnacker replied that the compartments in the fuel truck were switched, generally absolving the attendant for the damage to vehicles filled with wrong fuel type.

There were no additional requests to address the Board.

Motion by Director Hasler and seconded by Director Danziger to Adoption of Ordinance No. 23-05, an Ordinance of the Moraga- Orinda Fire Protection District of Contra Costa County, California, amending the Purchasing and Contracting Procedures and Authorities; Adopt Resolution No. 23-15, a Resolution of the Board of Directors of the Moraga-Orinda Fire Protection District Establishing Contracting Procedures for Special Services Contracts. Said Motion carried a 4-0-1-0 roll call vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None)

9.3 Draft GASB 75 OPEB Valuation Report as of June 30, 2023, and Approval of OPEB Funding Policy (audio 02:22:56)

Administrative Services Director Sasser presented the report, stating that a draft of the District's GASB 75 OPEB Actuarial Valuation Report as of June 30, 2023, had been completed, and the Other Post-Employment Benefits (OPEB) Funding Policy had been reviewed and updated. On August 16, 2023, the Board directed the use of a 6.39% assumed investment rate of return based on long-term capital market return estimates for asset classes related to the District's OPEB Plan. The Board also directed the use of a 6.25% discount rate to measure the liability, keeping the same assumptions as the prior year. However, ASD Sasser noted that the draft report uses a 6.25% rate for both plans, per the Actuary's recommendation. Evi Laksana, Chief OPEB Actuary with GovInvest, was introduced to review the draft Actuarial Valuation.

Ms. Laksana provided a high-level overview of the OPEB Actuarial valuation results, attached to these minutes as item 9.3. The presentation explained that OPEB encompassed all benefits provided to employees at retirement, excluding pensions. Four components were discussed: benefit provisions, healthcare projections, retirement assumptions, and demographic assumptions.

Ms. Laksana reviewed a summary of valuation results. The Net OPEB Liability is \$11.655M from \$11.698M. The Funded Ratio is currently at 23.3% from 19.3%. The total liability increased slightly to \$14.6M due to demographic experience and healthcare cost changes. The assets increased due to the District contributing more than expected, resulting in higher assets at \$3.5M.

Ms. Laksana shared graphical representations illustrating the reduction of the unfunded liability and an increasing funded ratio. The actuarially determined contributions (ADC) were discussed, comprising normal costs and unfunded liability amortization payments. The amortization period was expected to decrease over time. Historical data showed the District's contributions to the trust, distinguishing between payments from the general assets and contributions to the trust. Benefit payment projections indicated a gradual increase due to factors like the retirement of active employees and rising premium rates.

President Jex commented that the projected status of the unfunded benefit liability should be fully funded by the year 2037.

President Jex opened Public Comment. There were no requests to address the Board.

Motion by Director Danziger and seconded by Director Roemer to approve the OPEB Funding Policy. Said Motion carried a 4-0-1-0 roll call vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None)

9.4 PARS Other Post Employment Benefits Pre-Funding and Pension Rate Stabilization Trust Program Annual Client Review (audio 02:40:20)

Administrative Services Director Sasser provided the report. The District pre-funds retiree healthcare benefits using an irrevocable trust. The District also sets aside money in a pension rate stabilization trust. The District participates in the Public Agency Retirement Services (PARS) Public Agencies Post-Employment Benefits Trust. Representatives from PARS and HighMark Capital Management attended the meeting to present the annual review. Ashley Baires, the Client Services Coordinator, and Andrew Brown from Highmark Capital Management shared details about the District's investment and pension plans. A copy of the Annual Client Review was included in the board packet.

Ms. Baires reported the OPEB (Other Post-Employment Benefits) plan, stating that the District had contributed \$2.7M to pre-fund the plan, with no disbursements as of date. Total investment earnings were approximately \$946K, resulting in a current account balance of \$3.7M. The District had contributed \$8.8M to the pension trust with no disbursements, plus total investment earnings of \$1.6M, resulting in an account balance of \$10.3M.

Mr. Brown continued the presentation and discussed the investment performance for the OPEB plan. He highlighted the total managed return for the fiscal year, which was 13.82% net after investment fees. Mr. Brown provided a breakdown of returns for different asset classes, such as cash equivalents, fixed income, and equities. Andrew discussed the District's investment policy statement, which allowed for a range of allocations in different asset classes. He mentioned that they had been slightly underweight in equities due to cautious economic forecasts but indicated they were not aggressively running into the equity market. He also touched on the similarity in returns between the OPEB and pension plans, with only slight differences due to cash flows. The presentation concluded with a summary of the underlying index funds used for investments and the corresponding returns for those indices. In summary, the presentation covered the District's investments, asset allocation, and performance results and highlighted the cautious approach taken in light of economic conditions.

Director Danziger asked if the investments are the same for both plans. Mr. Brown confirmed. Director Danziger stated last year that the District changed the Investment Policy, stopped investing in Emerging Markets, and asked if that was a good decision. Mr. Brown responded that it was a pretty good decision at the time. President Jex asked if Mr. Brown would change that decision today. Mr. Brown responded affirmatively and mentioned that he is a member of their Allocation Committee and recently motioned to decrease their exposure to Emerging Markets (citing concerns about China).

President Jex opened the Public Comment. There were no requests to address the Board.

9.5 Quarter Four Financial Update and Budget Review FY2023 (audio 02:57:47)

Administrative Services Director Sasser presented a PowerPoint presentation, attached to these minutes, as item 9.5. The fiscal year 2023 is complete. The original budget projected a General Fund surplus of \$292K. Based on actual results through quarter four, the actual results show a surplus of \$3.2M.

The \$3.2M surplus was generated as follows:

- General Fund revenue exceeded the budget by \$387K.
- Property tax revenue exceeded the budget by \$776K due to supplemental property taxes resulting from property reassessment following ownership changes or new construction.
- Investment earnings exceeded the budget by \$374K, driven by increased interest rates and a strategic shift of investments into higher-yielding US Treasury Bills.
- A surplus of \$476K was generated through strike team activity.
- Ambulance revenue was lower than budgeted due to a backlog of write-offs, which have now been addressed.

Total expenditures for the fiscal year were less than budget by \$2.3 million, with reductions in salaries, overtime, retirement costs, and operating expenses contributing to the savings. The presentation highlighted monthly cash flow. The District ended the 2023 fiscal year with \$26.4M in cash and investments, exceeding the starting balance of \$18.7M. The General Fund unrestricted fund balance increased to \$17.5M, surpassing policy minimums and goals. The Capital Projects Fund, Debt Service Fund, Tunnel East Bay Hills Fuel Break Fund, and Fire Risk Reduction Grant Fund showed surpluses or planned expenditures aligned with their budgets.

President Jex inquired about the ambulance revenue compared to prior years. ASD Sasser did not have that information available. Fire Chief Winnacker discussed the billing issue and its challenges and expressed skepticism about the value of conducting a deeper investigation into the matter. Fire Chief Winnacker explained the billing processes are intricate and depend on various factors such as the carrier, the type of services provided, and the service provider. This complexity makes it challenging to determine when the payments should have been made. Director Hasler asked if the numbers presented are the numbers currently being audited. ASD Sasser confirmed.

President Jex inquired whether the numbers presented considered the adjustment discussed during the previous audit valuation. In response, ASD Sasser clarified that the numbers did not reflect that adjustment because it had no impact on the budget; it is an unrealized accounting entry.

President Jex opened Public Comment.

Jacob Airola, Local 1230 Union Representative (attended in person), asked whether it would be accurate to describe the District's current financial status as the healthiest it has ever been. Fire Chief Winnacker responded that characterizing the District's financial health as the healthiest it has ever been involves considering various factors such as liabilities and income. It would require a more detailed analysis.

Mark Evans, Orinda resident (attended in person), raised questions regarding hiring more Fuels Mitigation Specialists through the grant. He believed these specialists are vital in promoting participation in fuel reduction efforts. Fire Chief Winnacker explained that the current model for hiring fuel mitigation specialists operates at capacity. He noted that they have run out of space for these specialists to work, and the supervisory structure would need to be reconsidered to expand further. The District has experienced challenges filling the additional positions despite a state budget allocation for two extra positions over three years due to the transient nature of these roles.

There were no additional requests to address the Board.

9.6 Saint Mary's College Nuisance and False Alarm History (audio 03:07:27).

Fire Chief Winnacker presented a brief staff report in response to a director's request at the last board meeting regarding nuisance and false alarms. The report includes definitions from the California fire code distinguishing between false alarms (typically not reflecting an actual emergency) and nuisance alarms (resulting from system malfunctions). Staff believes that progress is being made towards resolving the issue. Staff recommended that the Board postpone further discussion on this matter to a future date. Fire Chief Winnacker recognized Mr. Kirk Trost, Attorney at Law, representing Saint Mary's College of California, and Mr. Isidro Farias, Vice President of Facilities Services, in attendance to address the Board.

Mr. Trost reiterated and supported the remarks made by Fire Chief Winnacker. He emphasized that the College and the District share a common goal of ensuring the safety of the college campus and the surrounding community. St. Mary's College expressed eagerness to foster a highly productive relationship going forward, with a strong commitment to working together to achieve shared objectives. Mr. Trost mentioned that he attended at the request of President Brother Thomas, who wanted to convey the College's dedication to aligning with the District on these mutual goals and taking the necessary steps to advance them.

President Jex raised two key issues regarding the numerous violations and inquired about a timeline for rectifying the violations.

Fire Chief Winnacker responded by emphasizing that not all violations are equally important, especially concerning fire safety. The College is currently prioritizing these violations and addressing them promptly. Some issues may require more time due to their significance. Chief Winnacker cautioned against seeking assurances and setting specific timelines at this early stage as they are still determining the priorities. Fire Chief Winnacker appreciated the College's commitment to collaborating on prioritization, ensuring that the most critical elements are addressed first. Staff will be able to provide a more detailed report with timelines associated with correcting those items in the near future. President Jex also brought up another concern related to the meeting agenda: allocating resources for responding to false alarms. President Jex sought clarification on whether addressing this issue was part of the agenda and inquired about plans to rectify it.

Fire Chief Winnacker indicated that addressing nuisance alarms and their associated impacts is part of their comprehensive approach to the issue. He appreciated the College's commitment and the president's involvement in addressing these concerns. Chief Winnacker expressed confidence that they could provide a detailed plan and demonstrate the importance of their collaborative efforts in the near future.

Mr. Trost acknowledged the longstanding working relationship between the College and the District. He noted that circumstances have evolved, as discussed in the previous month's meeting, where the Fire Chief indicated a need for operational changes concerning nuisance and false alarms. Mr. Trost acknowledged the concerns raised by President Jex regarding violations and emphasized the commitment to addressing these issues collaboratively. Mr. Trost rejected the notion of numerous nuisance alarms or unaddressed violations. He aligned with the Fire Chief's statements regarding different levels of violations at the College and their intention to provide a draft plan to address them soon. Additionally, he mentioned plans for high-level meetings involving the College's President to discuss strengthening the partnership and improving communications and plans to engage in discussions with the Fire Chief and his team to enhance alarm systems at the College and ensure that unnecessary district responses are avoided.

President Jex appreciated the comments and the value of Saint Mary's College to the community. President Jex reiterated the issue of the unpaid fines. Mr. Trost clarified that the College never intended not to pay the fees in question. However, there were concerns regarding the amounts and whether they were appropriately charged. Conversations have taken place with the District's legal Counsel on the matter. Saint Mary's College expressed readiness to pay the fees once the appropriate amount is determined. Mr. Trost stressed the focus is on building a stronger foundation for their partnership and working together more effectively.

Director Roemer disclosed he had a conversation with Mr. Trost after last month's meeting. The conversation reiterated their shared concerns about the safety of students, Staff, and all individuals at St. Mary's while also considering the well-being of the District's firefighters responding to these incidents. Director Roemer expressed his willingness to assist in any way possible, including meetings with other individuals or entities, while ensuring compliance with the Brown Act and not negotiating on behalf of the Board, as such decisions are within the Board's purview. Mr. Trost stated that such a meeting would not be necessary given the positive developments in discussions with the District's Counsel, Jon Holtzman, and Fire Chief Winnacker.

Mr. Trost emphasized two key points to the Board. First, he expressed that he had not intended to discuss this with the Board during the meeting, as he believed the foundations for a strong partnership and communication with Fire Chief Winnacker had already been established. Mr. Trost conveyed his satisfaction with the progress made and his confidence that there would be no need for the Board's involvement in addressing issues at St. Mary's College, as the College's leadership and the fire department were deeply committed to the community's safety.

Second, Mr. Trost wanted to clarify that he did not wish to engage in an extensive discussion regarding violations, fees, or related matters. He assured the Board that these issues would be resolved, and he did not want the Board to understand that the College was indifferent or had not been attentive to these concerns.

Fire Chief Winnacker expressed some reservations, stating that a year had passed since the start of these conversations, yet they had only recently begun meaningful discussions. He did express confidence, however, that moving forward, they would have productive conversations to address the concerns effectively.

Mr. Trost acknowledged the break in communication and expressed the issue was not due to a lack of concern from the College but rather a communication breakdown. He affirmed the College's commitment, on behalf of the College and its President, to address the problems and prevent them from happening again.

Mr. Hasler was satisfied with the ongoing conversation and commended the collaborative approach. He emphasized that this is precisely how they want things to progress and work together. He viewed this conversation as an opportunity to strengthen the partnership between the District and the College.

President Jex opened Public Comment. There were no requests to address the Board.

10. COMMITTEE REPORTS (audio 03:22:20)

10.1 Standing Audit Committee (Directors Jex & Hasler).

President Jex presented the report. The audit committee met to assess the audit results and posed questions to the Staff and the Auditors. The Committee expressed satisfaction with the new auditing team and noted that the audit is progressing well, with an anticipated earlier delivery this year.

10.2 Ad Hoc Committee Develop Plans for Expanding the Fire Prevention Program (Directors Hasler & Jorgens). No Report

10.3 Ad Hoc Facilities Station 41 (Directors Danziger & Jex).

Fire Chief Winnacker recommended, based on the discussed developments, that a consent item be added to next month's agenda to dissolve the ad hoc committee for station 41. Director Danziger requested the establishment of an ad hoc committee for station 45.

10.4 Ad Hoc Committee Joint Fire Prevention w/City of Orinda (Directors Jorgens & Roemer).

Director Roemer reported that the Committee has not convened a meeting yet and is currently scheduling one for November.

President Jex opened Public Comment. There were no requests to address the Board.

11. ANNOUNCEMENTS (audio 03:25:27)

11.1 Future Agenda Items

None.

President Jex opened Public Comment.

Mark Evans, Orinda resident (attended via Zoom), requested to move the update on Fire Safe Moraga-Orinda to the November meeting.

There were no additional requests to address the Board.

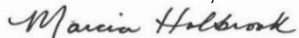
Director Danziger inquired about the date of the open house. District Clerk Holbrook responded that the open house would take place on October 14, featuring a pancake breakfast at Station 41 from 8 a.m. to 10:30 a.m.

Director Danziger also asked Fire Chief Winnacker about the evacuation exercise scheduled for September 30, 2023, specifically inquiring if there would be any modeling or presence at any firehouses that morning. Fire Chief Winnacker clarified that there would be no presence at the firehouses on that day for the exercise. Instead, they would conduct a mock Emergency Operations Center (EOC) activation involving collaboration with the City of Orinda and the Town of Moraga staff to practice coordination and information flow in response to the exercise.

12. ADJOURNMENT

At 10:40 p.m., Director Danziger motioned and seconded by Director Hasler to adjourn the meeting. Said Motion carried a 4-0-1-0 voice vote (Ayes: Danziger, Hasler, Roemer, and Jex; Noes: None; Absent: Jorgens; Abstain: None)

Marcia Holbrook,



District Secretary/District Clerk

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting at www.mofd.org/agendas.

Date: 9-20-23

Moraga-Orinda Fire District

PUBLIC SPEAKER REQUEST FORM

PLEASE PRINT CLEARLY

Please complete this form and give to the District Clerk before item is considered.

Name: Sandy Pearson Phone: _____
Address: [Redacted] Miner Rd City: Orinda

I am speaking for myself _____ OR organization: _____
(Name of Organization)

Check one:

- Public Announcements Items NOT in agenda
- I wish to speak during Public Comment (Topics **not** on the Agenda)
- I wish to speak on Agenda Item # 400

Please indicate: For Against

I do not wish to speak but leave these comments for the Board to consider. **(No more than 50 words to be read into the record.)**

Speakers

1. You will be called by the President to speak. Please speak into the microphone.
2. You are requested to start your comments by stating your name and address; whether you are speaking for yourself or as a representative of an organization.
3. If you have copies of materials for the Board, please hand them to the Clerk, who will distribute them.
4. The President may reduce the time limit so all persons can be heard.

Please be respectful.

Here's How to Get Started: Create a Fire Safe Landscape in Seven Steps

Step One

Evaluate the environment around your home. What will catch on fire? Be on the lookout for those "little things" that can burn your home; this can include lounge cushions, papers or anything flammable outside your home. Also consider slope, prevailing winds, vegetation type and density, and exposure to direct sun.

Step Two

Determine what you need to do. Start with the closest Home Ignition Zone and work toward the Defensible Space Zone and through the Wildland Fuel Reduction Zone.

Step Three

Develop a plan for correcting any fire safe problems identified in steps one and two. Consider completing your work prior to June 1 of each year before fuel conditions become too dry. Make sure your power tools have approved spark arresters and, if working in the summer months, complete all work before 10 a.m. Coordinate with adjacent land owners if possible and incorporate existing formal landscape features.

Step Four

Consider codes and regulations related to *defensible space*, burning, work performed near waterways, and tree removal; if necessary, secure permits such as burn permits.

- The Department of Forestry & Fire Protection (CDF) should be consulted if any wood products from your property are sold, traded or bartered. Types of regulated wood products include sawmill logs, firewood or wood chips. For more information, contact your local CDF unit.
- The Department of Fish & Game should be notified and consulted if work occurs near a river, stream, lake, or tributaries. Go to: www.dfg.ca.gov/1600/1600.html
- Before cutting down trees, residents should check local association and special district regulations.

Step Five

Implement the plan. Get help and any needed equipment. Begin work in the Home Ignition Zone and work out from there. Remember: It's the little things—such as patio furniture and cushions, leaves, needles, bark, etc.—that can ignite and cause a fire to your home.

Step Six

Remove all slash and debris generated during the fuel modification process by chipping, burning or disposal at your local vegetative waste site. Contact your local fire department for permit requirements. Contact your local Fire Safe Council about their chipping, home consultation and other programs. Find your local Fire Safe Council at www.FireSafeCouncil.org.

Step Seven

Continue to monitor and evaluate the fire safe condition of your home and landscape. Maintain your home's resistance to fire and the *defensible space* in the surrounding property on a routine basis—annually or more frequently, if needed. For new construction, consider fire resistant materials such as concrete panels, stone, brick or other material that doesn't burn easily.

Design and printing: www.FireSafeHelp.com. To order, call: 530/872-0850
Special thanks to the Butte County Fire Safe Council

Is Your Home a Safe Place to Stay?

You live in an area of natural beauty—but it's also prone to wildfire. In fact, it's not a matter of *if* the brushlands of California will burn, it's a matter of *when* that will happen.

Fortunately, you can take steps today to dramatically improve your odds of survival by making your property "fire safe."

A fire safe property is one where the home and landscape resist the impact of fire. A fire safe landscape is a beautiful landscape that not only protects your home from fire but can also increase the value of your home.

The Fire Environment

Fire behavior is affected by a variety of factors—some of these you can do something about and others are weather-related and beyond your control. Understanding these terms will help you make your home and the surrounding property fire safe.

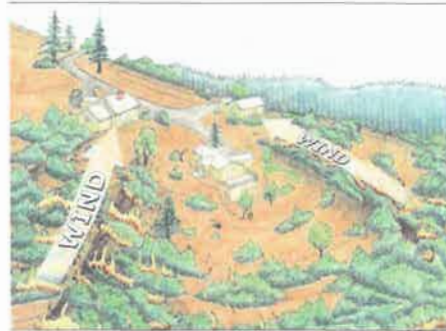
Fuels: Any flammable materials that will burn. This includes everything from the home itself to plants, dried leaves in the rain gutter, brush, wood shingles, patio furniture and decking material. If it will burn, it's a fuel.

Ignition: The point at which a fire starts as a result of fuel contacting with embers, firebrands (hot, flying embers), direct flame, or superheated air.

Topography: Primarily slope or the steepness of the incline on which your house is situated. Also your home's location on the slope and proximity to canyons or ravines.

Weather: Primarily wind, but also air temperature and humidity (moisture content of the air).

eXtreme X-Factor: A multiplication factor used to increase the *defensible space* around a home due to eXtreme fire behavior factors such as slope, and/or constant or unusually strong winds. If your home is located on or near the top of a slope and/or receives constant or unusually strong winds you must increase the *defensible space* in Zones 2 and 3 by a multiplication of 1.5 (X-Factor). For instance, in Zone 2, increase the *defensible space* from 100 feet to 150 feet.



During the summer and fall months, a combination of low humidity, high temperatures and strong winds results in a "red flag" weather warning. During such a condition, the fire danger is very high. The X-Factor explained above helps provide that extra margin of *defensible space* necessary to keep your property fire safe.

July 2007

DIABLO FIRESAFE COUNCIL

Diablo FireSafe Council
1404 Franklin Street, # 300
Oakland, CA 94612

www.DiabloFireSafe.org
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1-877-725-6803

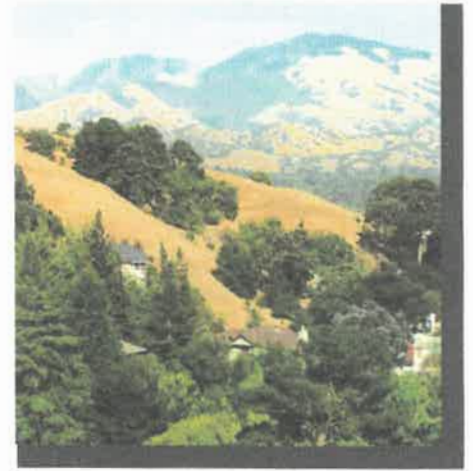
This brochure made possible
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The Diablo FireSafe Council offers the following services as funds permit:

- Community organizing
- Education/speakers
- Chipping services/fuel reduction
- Red Flag Program

The DFSC is a 510(c)(3) non-profit; your donations are tax deductible. See our website for membership information and our latest meeting schedule. Thank you!

A Homeowner's Guide to Fire Safe Landscaping



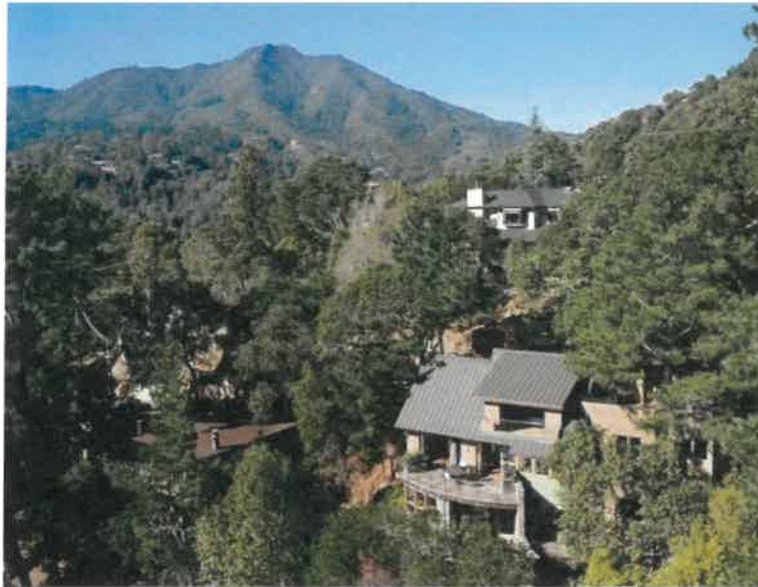
Brushland

The Diablo FireSafe Council serves as a resource and catalyst for bringing together residents and agencies in Alameda and Contra Costa Counties. Science tells us the East Bay has ideal conditions for recurring wildfires. While we cannot stop the next devastating wildfire from occurring in our communities, we can prepare for a wildfire event to help reduce potential damage and speed recovery.



www.DiabloFireSafe.org

ECOLOGICALLY SOUND PRACTICES FOR VEGETATION MANAGEMENT



Marin Wildfire Prevention Authority
ESP Partnership

May 14, 2021 Final Draft

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ECOLOGICALLY SOUND PRACTICES FOR REDUCING WILDFIRE RISK IN MARIN COUNTY

Intensifying climate change and extensive fuel build-up are contributing to the increasing threat of wildfire throughout Marin County and, to the extent possible, should be addressed through ecologically sound practices that minimize release of greenhouse gases and protect the biodiversity and resilience of Marin's landscapes . . .

--Joint Powers Agreement, Marin Wildfire Prevention Authority

The Ecologically Sound Practices Partnership (ESP Partnership) is a collaboration of fire agencies and the environmental community in Marin whose purpose is to assist the Marin Wildfire Prevention Authority (MWPA) in delivering its work in an environmentally sound manner.

The ESP Partnership's primary goals are to prepare a set of recommended best practices to guide work and to provide expertise during the development of projects, particularly those related to managing vegetation on wildlands, home landscapes, and other properties. In June 2020, interested parties began working on three areas of focus: vegetation management and habitat protection, carbon resource management, and defensible space for ecological benefit.

Like much of California, Marin is at high risk from increased wildfire, in large part driven by climate change. Our deepening global environmental crisis also includes biodiversity loss and increased drought, flooding, and pollution. The ESP Partnership's recommended practices are intended to produce positive results in meeting these multiple threats at the same time.

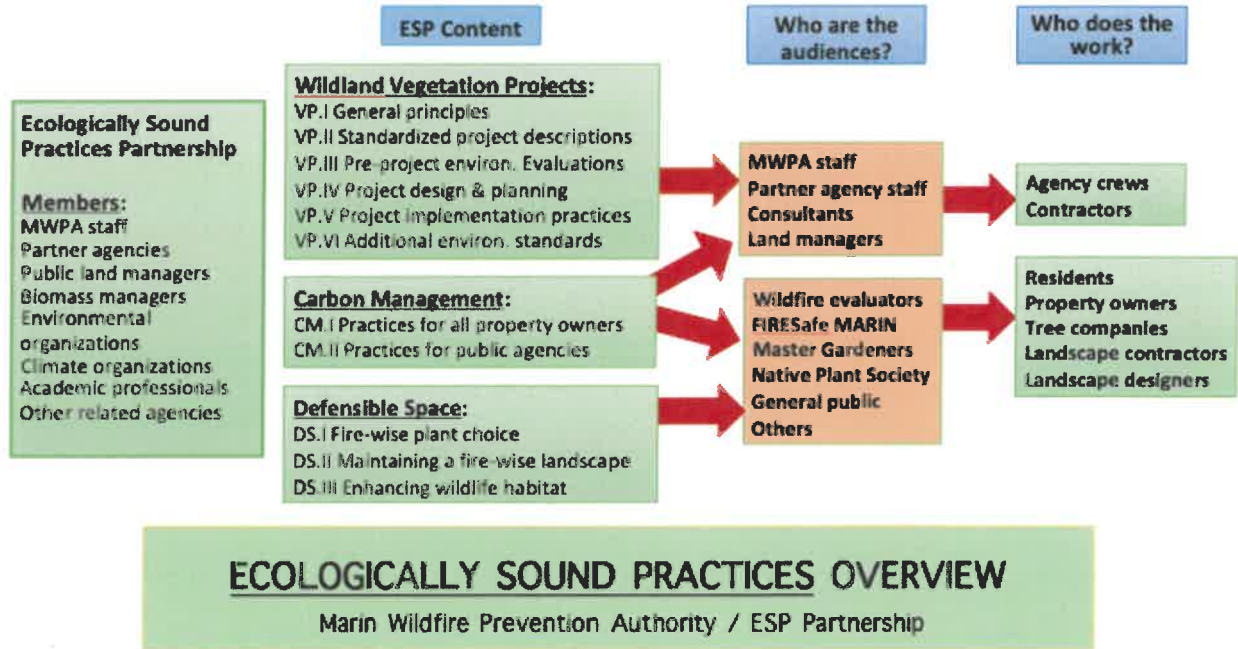
The following set of Ecologically Sound Practices have direct value to a number of audiences: MWPA and its partner agency staff and consultants, land managers, public education and landscape professionals, and the residents and property owners of Marin.

The first section, **Ecologically Sound Practices for Vegetation Treatment Projects in Wildlands**, recognizes that large fires can start in these lands, but also that these areas protect important natural resources and critical habitat. The recommendations strive to improve long term fire protection while taking into account the role that fire has always played on these lands.

The second section, **Ecologically Sound Practices for Carbon Management**, recognizes that actions taken to reduce wildfire risk can also reduce carbon emissions and improve carbon sequestration. Healthy vegetation and healthy soils can pull carbon out of the atmosphere and help counter climate change, and thus ultimately reduce fire danger.

The third section, **Ecologically Sound Practices for Defensible Space**, lists actions that will improve defensible space while also supporting biodiversity, fighting climate change, and reducing pollution.

We present these Ecologically Sound Practices in hopes that they become part of the operational fabric for the work funded through MWPA, so that our communities and our natural lands are both fire adaptive and ecologically sound.



Ecologically Sound Practices for Vegetation Treatment Projects in Wildlands

Marin Wildfire Prevention Authority

Introduction

The MWPA will be funding vegetation treatment projects on open lands in the wildland urban interface. These projects, such as “fuel breaks” or “fuel reduction zones,” are typically aligned with the perimeter of communities and are intended to reduce wildfire intensity and provide firefighters an increased chance of stopping a wildfire. Projects to improve safety along escape routes also may involve extensive roadside treatments where these recommendations would be applicable. Treatment methods may include the use of hand and power tools, heavy equipment, prescribed burning, and livestock grazing, among others. The following recommendations are provided to support implementation of projects in a way that maintains ecological values to the greatest extent possible.

These guidelines are intended to assist MWPA and fire agency staff or their consultants in developing projects. Sections I and II are general principles or guidelines that provide a framework for managing fuel breaks and reporting project detail. The remaining sections are primarily actions that take place during environmental compliance or California Environmental Quality Act (CEQA) review, project implementation, and post project evaluations.

I. General best management principles

1. Projects should strive to protect the biodiversity and resilience of Marin’s landscape and ensure that ecological values are retained or restored. Ecological values may include protection of special status wildlife and plants, special status plant communities, important wildlife habitats, and native species cover and diversity.
2. Vegetation management projects should be considered permanent facilities that require long-term maintenance and monitoring of impacts on natural resources, invasions by exotic plant species, and outcomes as compared to desired conditions. In general, the MWPA should monitor for maintenance, and the lead agency or property owner should monitor for environmental impacts.
3. Project proponents and contractors should have or obtain expertise concerning environmental resources that may exist on or near vegetation management project sites and contractors should be trained regarding mitigation requirements of the environmental compliance documents associated with the project.
4. Projects will comply with all CEQA requirements; however, even projects that are categorically exempt should be subject to a consistent evaluation of on-site natural resources and potential impacts to these resources. In all instances, project proponents must provide substantial evidence that the project meets exemption criteria (see

section IV below).

5. In support of full transparency and public accountability the MWPA should maintain a web-based project database that provides project detail, current status, long term monitoring needs, and links to CEQA documentation (see section II. below for detail).
6. The burden of periodic maintenance requirements from past projects increases over time, even as new projects come on line. To ensure that the MWPA does not exceed its financial or operational capacity to maintain desired conditions in completed projects, annual work plans should include follow-up maintenance.
7. MWPA should also monitor and maintain the efficacy of all treatments, including broom removal, grazing, and prescribed burning.
8. The recently completed update of Marin's Community Wildfire Prevention Plan provides a framework from which MWPA-funded member agencies can develop plans and programs for treatment projects.

II. Project proponents should provide standardized project descriptions/data for a MWPA Project Tracking Database that includes the following:

1. physical address if applicable
2. project map with standard map conventions (preferably linked to GIS database managed by MarinMap or others)
3. habitat type/plant community
4. acreage
5. slope & aspect
6. past treatments or disturbances
7. methods/equipment
8. treatment protocol (spacing, species choices, etc.)
9. timing of work
10. extent of ground disturbance
11. amount of vegetation to be cut (including plant types, sizes and spacing)
12. methods for disposal of vegetation: chipping, masticating in place, lop and scatter, pile burning including technique, or removal (including destination and process for disposal)
13. access routes
14. smoke management plan/permit requirements
15. post-treatment maintenance frequency and intensity (especially for sites with existing invasive plant species or other issues that may require follow-up treatments)
16. links to: survey reports, CEQA compliance documents, notices of exemption, permits
17. project status (e.g. planning, implementation, completed, follow-up)
18. before and after project photographs

III. Pre-project environmental evaluations

Habitat assessments should be conducted by qualified professionals before and after site treatments. Minimum qualifications for biological professionals are set forth in Section 3.6.3 of the Final Program EIR for the California Vegetation Treatment Program, page 3.6-117.

Assessments should cover the following:

1. invasive plants
2. special status plants and wildlife
3. sensitive habitats/natural communities, such as oak woodlands, bay forests, coastal scrub, chaparral, perennial grasslands, bishop pine woodlands
4. watercourses, wetlands, riparian corridors and aquatic habitats
5. wildlife nursery sites or habitat (including bird nests and burrows)
6. Northern spotted owl habitat
7. slope stability/erosion

IV. Project design and planning best practices

1. Describe desired habitat conditions.
2. Identify potential impacts on natural resources in the project area.
3. Design projects to avoid or mitigate adverse impacts on special status species and sensitive natural communities.
4. Assure that native plant diversity and wildlife habitat are retained or improved.
5. Assure that the proportion of native plant species compared to non-native invasive plant species remains the same or preferably increases; take steps to prevent or mitigate reinvasion after project completion.
6. Give priority to fuel-breaks close to communities.
7. Consistent with maintaining the functionality of shaded fuel breaks, keep canopy trees, maintain native understory, keep large down wood and snags to the greatest extent feasible, and remove as much non-native vegetation as possible.
8. Give priority to removal of non-native trees, e.g. eucalyptus, acacia, Monterey pines.
9. Include erosion and sediment control measures that limit discharge and protect all downstream aquatic resources. Minimize soil disturbance and compaction.
10. Consistent with CALFIRE Vegetation Treatment Plan (VTP) goats, cattle, or other herbivores should not be used on steep slopes (over 50% grade) or on sites with special

status plant species or over 10% native herbaceous cover. Timing and duration of grazing should be designed to protect and promote native plants.

V. Best practices for implementation of vegetation management projects

1. Avoid wetlands, riparian habitats, stream conservation areas, and stream banks, and establish buffer areas in accordance with VTP guidelines or other applicable agency vegetation management plans.
2. Avoid work in bird nesting season; however, if not feasible, conduct timely surveys (within 1 week of work) and provide buffers around active nests, or wait until young have fledged.
3. Protect special status plants and wildlife with visibly marked buffers and/or avoidance, in accordance with VTP guidelines or other applicable agency vegetation management plans.
4. Take steps to assure that the proportion of native plant species compared to non-native invasive plant species remains the same, or preferably increases.
5. When removing invasive plants, use Integrated Pest Management treatments. Implement Early Detection Rapid Response methods on sites vulnerable to invasion by new species.
6. Protect Northern spotted owl habitat and wood rat nests.
7. Implement long-term monitoring by appropriate parties, as necessary.

VI. Comply with additional environmental standards of practice

In addition to the practices listed above, project proponents should implement the best management practices, mitigation measures and standard treatment requirements set forth in Section 3.6.3 of the Program EIR for the CalFire Vegetation Treatment Plan (entitled Impact Analysis and Mitigation Measures). Where applicable, however, the practices and mitigation measures set forth in vegetation treatment plans developed by California State Parks, the National Park Service or Marin agencies may instead be implemented.

Ecologically Sound Practices for Carbon Management Marin Wildfire Prevention Authority

A fundamental way to reduce the threat of wildfire is to reduce the greenhouse gases that are causing climate change to intensify. Lowering fuel loads can help prevent the release of large amounts of carbon dioxide from catastrophic wildfire. Reusing the carbon contained in vegetation cuttings for productive purposes, like mulch, energy, and wood products can further reduce greenhouse gas emissions. And maintaining and enhancing the health of Marin's diverse landscape can enable it to keep drawing down carbon out of the atmosphere. These carbon management practices apply to every scale of landscape, from large open space to single yard. They are addressed to individual property owners, supplementing Defensible Space practices, with a separate section addressing additional concerns of public agencies managing larger properties and projects.

I. Carbon Management Practices for all Property Owners

A. Maintain healthy vegetation for optimal carbon capture and sequestration

1. Follow pruning, mulching, watering, and other maintenance practices that sustain healthy vegetation while reducing wildfire risk.
 - i. See associated ESP for 'Wildland Vegetation Projects' and 'Defensible Space'
 - ii. See 'Maintain Your Fire-smart Garden' at UC Marin Master Gardeners

B. Maintain an extensive tree canopy

1. Protect and promote the health of large trees (except for designated fire-hazardous trees). The trunks of large trees ignite less readily than smaller vegetation while sequestering large amounts of carbon for long periods of time.
2. Decrease 'laddering' of fire into canopy by removing lower branches, generally up to 6 - 10' or 1/3 of the tree's height, whichever is less.
3. Where needed to protect structures or other improvements, create 'shaded fuel breaks' by reducing fuel at ground level while maintaining a healthy canopy.
4. Space trees to reduce competition and provide growing conditions that allow each tree to reach full size without crowding other trees or structures, reducing future pruning and slowing the spread of fire. (Over time, a few large trees sequester more carbon, with less fire hazard, than an overcrowded stand of smaller trees.)
5. Locate and maintain trees where they can cool buildings, reduce heat islands, and help maintain moisture at ground level.
6. Prioritize planting and maintenance of larger 'high sequestration' trees.
 - i. See 'large trees' list at CA Native Plant Society Marin Chapter

- ii. [Also see San Rafael Street Trees \(4' planter size and larger\) list](#)
- iii. [The Firesafe Marin 'Fire Smart' tree list includes a few additional large species](#)
- iv. [Some top sequestration trees are at Drawdown Marin 'Carbon Capture' \(slides 9 & 10\):](#)
- v. [You can calculate the carbon sequestered by a given species at i-tree](#)
- vi. [See 'Considerations for Choosing Plants' at UC Marin Master Gardeners](#)

C. Protect and enhance native plant communities

1. Reduce fuel loads to levels typical of Marin's fire-tolerant native plant communities subject to natural fire return intervals.
2. When reducing fuel loads, focus first on removing/reducing non-native invasive and highly flammable species, timing work to limit the spread of their seeds.
3. Remove dead or diseased vegetation (leaving a few dead trees for wildlife benefits).
4. Re-plant with fire-tolerant and fire-resilient native species adapted to site conditions.
 - i. [See 'plant replacement lists' for 'fire-smart' native trees, grasses, groundcovers, and shrubs at Ca. Native Plant Society Marin Chapter](#)

D. Maintain healthy soil able to absorb and store carbon

1. Maintain groundcover and use mulch, jute geotextile material, erosion catchment wattles that biodegrade over time, and other practices to protect soil from erosion and runoff. Plant and maintain deep-rooted perennial native grasses.
2. Avoid chemical pesticides and fertilizers that are often derived from fossil fuels and can cause the release of nitrous oxide, a potent greenhouse gas; use natural means instead (e.g., attracting birds and other insect predators, applying compost).
3. Minimize disturbance and compaction of soil from equipment or grazing.
4. Encourage retention, spread, and continuity of mycelia and other constituents of the soil biome to support healthy roots and vegetation.
5. Use compost and composted mulch to help maintain soil cover, soil moisture, fertility, and carbon.
 - i. [Purchase compost and mulch derived from Marin green cart yard & kitchen trimmings at local suppliers such as Redwood Landfill and West Marin Compost](#)
 - ii. [See more on mulch at Firesafe Marin](#)
 - iii. [See 'Putting Carbon Back in Your Soil' at UC Marin Master Gardeners](#)
 - iv. [Track biomass from truck or green cart to organic compost at Redwood Landfill](#)
 - v. [Marin Sanitary Service green cart information](#)

- vi. Marin Carbon Farms convert compost to food & sequestration

E. Choose ways to dispose of cuttings that reduce greenhouse gases or increase sequestration

1. Consider using a chipper, then spreading the material on site as mulch.
2. Ask your hauler if the cuttings can be directed to one or more of these products:
 - a) Compost & mulch – maintains soil moisture, fertility, sequestration
 - b) Biochar – sequesters carbon long-term, retains soil moisture
 - i. Biochar basics at Carbo Culture
 - c) Anaerobic digestion (wet or dry) for electricity, fertilizer
 - i. Track landfill gas to electricity at Redwood Landfill
 - ii. Marin Sanitary Service commercial ‘food to energy’ conversion
 - d) Gasification/pyrolysis for electricity, biochar, hydrogen (potential Marin pilot)
 - e) Combustion for electricity (potential Marin pilot)
 - f) Wood products—sequester carbon for product’s life (potential Marin pilot)

II. Additional Carbon Management Practices for Public Agencies

A. Reduce fire threats to the Marin landscape

1. Manage vegetation to avoid the release of large amounts of carbon dioxide from catastrophic wildfire on Marin’s landscapes, which currently sequester about 25% of Marin’s greenhouse gas emissions every year.
 - i. View Marin Community Wildfire Prevention Plan
2. Continue to monitor countywide vegetation maps to identify ‘carbon sinks’ and develop practices that maintain, enhance, and track their health and extent.
 - i. View One Tam Marin Vegetation Map project
3. Follow local tree ordinances, urban forestry programs, and climate action plans.

B. Manage biomass for low greenhouse gas emissions and high sequestration

1. Minimize GHG release during vegetation management and disposal, including from sources such as saws, chippers, transportation, and processing where feasible.
2. Determine and use lowest-emission/highest sequestration methods of biomass disposal, including onsite practices such as:

- a) Chipping (or masticating) and broadcasting (e.g., create mulch for use onsite).
- b) Lopping and reuse of larger material (e.g., to border trails or cover old trails).
- c) Controlled burns – prescribed burns, pile burns, ‘conservation’ pile burns, ‘air curtain burners’ to reduce emissions, ‘flame-cap kilns’ to increase biochar.
 - i. Onsite way to produce biochar & reduce emissions
 - ii. Community prescribed burns
- d) Grazing – employ livestock and practices that increase the health of plants.
 - i. ‘Match.Graze’ onsite options

3. Optimize carbon sequestration and minimize GHG emissions at all stages of management, with the goal of balancing the emissions from management activities with the carbon sequestered.

- i. Marin Biomass Recovery Study
- ii. California Biomass Collaborative overview of biomass & GHG goals
- iii. Drawdown Marin GHG emission reduction & sequestration strategies

C. Provide fire-wise and climate-smart public educational materials & presentations

- 1. Prioritize hardening structures & safe evacuation in disaster preparedness materials.
 - i. See more on home hardening: <https://www.firesafemarin.org/home-hardening>
- 2. Emphasize ecologically sound practices for vegetation management.
 - i. Also see ‘Earth-Friendly Gardening’ at UC Marin Master Gardens:
 - ii. See ‘The Climate-Friendly Gardener’
- 3. Include ecologically sound disposal practices for vegetation removed.
- 4. Provide workforce training and public education on maintenance practices, including their carbon management and climate mitigation rationale.

Ecologically Sound Practices for Defensible Space

Marin Wildfire Prevention Authority

Defensible Space is needed to reduce the intensity of wildfires as they approach homes or other structures, and reduce the likelihood that vegetation near buildings will ignite from embers. Defensible space creates a safer place for firefighters to operate and for residents to evacuate. Defensible space may also reduce the likelihood that a structural fire will spread to neighboring homes or wildlands.

Defensible space landscapes also can play an important role in combating climate change and maintaining a biodiverse and sustainable environment. Increased public outreach, expanded home and property inspections, and more frequent enforcement of wildfire ordinances offer the opportunity to transform under-managed properties into fire smart, water wise, biodiverse, and climate friendly landscapes throughout Marin. These Ecologically Sound Practices for Defensible Space provide guidance for making landscapes more sustainable and biodiverse by emphasizing maintenance practices and design modifications that reduce fire intensity, remove fire prone plants, and use native and other plants needed for bees, butterflies, birds, and other wildlife to thrive.

The intended audience for these practices is ultimately the individual residents or property owners who are responsible for designing and maintaining defensible space. In addition, these practices are intended to inform and assist the development of educational and training materials by organizations who deliver information to residents and landscape professionals, such as FIRESafe Marin, UCCE Master Gardeners, California Native Plant Society, and fire service home inspectors as well as potential certification programs for fire agency inspectors.

I. Plant choice

Focus on geographically appropriate California native plants and low-water-use plants that thrive in a Mediterranean climate and are easy to maintain.

1. Grow 'the right plant in the right place' for microclimate and garden conditions.
2. Choose plants that store water in leaves and stems, do not produce excessive dead, dry, or fine debris, maintain high moisture content with limited watering, require little maintenance, and contribute to the ecological health of the surrounding area.
3. See the '[how to choose plants](#)' page of the UC Marin Master Gardeners website.
4. See the '[fire smart landscaping](#)' page of the Marin chapter of the California Native Plant Society for a list of native plants to replace plants considered fire-hazardous by Marin fire authorities. These native plants can serve similar functions in the garden as those

fire-hazardous species.

5. Choose plants that attract pollinators, support songbirds, foster biological pest control, and reduce the need for pesticides.
6. When designing a garden for new plantings, generally space shrubs so they will be 3-5ft apart at maturity. Avoid or reduce situations where shrubs are under tree canopies. Space shrubs and trees for easy maintenance, with increased spacing on slopes. See CA Public Resources Code 4291.
7. Do not introduce invasive plants and remove existing ones.
8. Prune and thin for plant health and vegetative fuel reduction.

II. Maintenance

A. Clean up – Start with the house and work out

Prior to fire season assess your yard and home landscape for flammable materials. See Marin Master Gardeners 'firesmart landscaping maintenance.'

1. Remove dead or dry leaves and pine needles from your roof and rain gutters, and within 5ft of structures. Repeat regularly during fire season.
2. Prune branches that overhang any roofs or deck.
3. Remove combustible material on or under decks, overhangs and fences.
4. Do not allow construction materials, recreational equipment, or other debris to accumulate next to structures.
5. Move wood piles at least 30 feet from any structure.
6. Keep propane tanks clear of debris and set 30 feet away from structures.

B. Mulch and Compost

Soil that retains moisture keeps plants greener and less flammable. The higher the soil's carbon content, the more water it can absorb. Add compost and composted mulch where needed to help retain soil moisture, fertility, and carbon and to encourage mycelia and other constituents of the soil biome that support healthy vegetation.

1. Use permeable, noncombustible (inorganic) mulch materials 0-5' around the perimeter of any structure and to create fuel breaks throughout the property. If

planting within the 0-5ft zone, succulent or high water content plants are suitable.

2. Use compost or composted mulch beyond 5 feet, to hold moisture and eliminate weeds, while leaving some bare soil for ground nesting bees.
3. Limit the depth of wood chips or other organic mulch to 3 inches.
4. Separate large composted wood chip areas with paths or non-flammable materials such as gravel, rocks, decomposed granite or stones to break up continuity of flammable materials on the landscape.
5. Where hardscape is required, use permeable materials to allow rainwater to percolate below ground, reducing run-off and erosion.
6. Secure mulch, compost, and biochar (which also helps retain soil moisture) from local suppliers like West Marin Compost and Redwood Landfill.

C. Water Management

Be water-wise. Design landscapes and irrigation systems to work together. Use drip or low-flow overhead spray irrigation where appropriate and adjust the schedule to irrigate deeply and less frequently to keep your plants appropriately hydrated throughout the year.

1. Group and irrigate plants according to their watering needs. Watering more than necessary can encourage quick and excessive plant growth, increasing the fuel load, or cause root rot that results in increased flammability.
2. Maintain irrigation systems to avoid leaks and ensure proper plant hydration.
3. Irrigate as normal on Red Flag Days. Overwatering depletes the water our fire departments need and does not help plants resist embers or heat from fire.

D. Erosion and Steep Slopes

Slow runoff by maintaining plant cover and using strategically located berms, swales and rain gardens, as well as water-permeable surfaces.

1. Leave in place or restore enough vegetation and roots to maintain a stable slope and prevent erosion. Preferably, use deep-rooted native plants.
2. When vegetation is removed from steep slopes, erosion control measures should be added to reduce runoff, improve infiltration, and recharge groundwater.
3. Include jute geotextile material and erosion catchment wattles that will biodegrade over time. See Marin Master Gardeners '[preventing erosion](#).'

E. Pruning, Thinning, and Mowing

Cut out dead, dried, and diseased wood to increase space between plant groupings and tree branches while being sensitive to nesting birds, wood rats or other wildlife habitats.

1. Monitor plant height and prune lower vegetation to reduce the risk of fire spreading into tree canopies.
2. Regularly prune woody, twiggy or overgrown shrubs to remove accumulated dry material and remove dead wood.
3. Cut back vines and groundcovers to remove build-up of dry stems and dead leaves.
4. Prune lower tree limbs away from understory vegetation that would allow fire to move from the ground to the upper portion of the tree. Remove climbing vines from trees.
5. Gently thin tree canopies to remove deadwood and twiggy growth and maintain separation between trees. Avoid topping trees.
6. Mow annual grasses and weeds to about 4-6 inches tall. Mow before 10 am and not on hot or windy days.
7. Prior to mowing, inspect for invertebrates or other wildlife.
8. Use hand pulling or string trimmers (vs. lawnmowers) for clearing weeds, grasses, or other fine vegetation.

F. Tree and Plant Care

Prune at the right time of the year; fall and winter are best to remove excess growth and dead wood. Avoid pruning in the spring or summer to discourage the spread of disease and prevent excess growth of certain species.

1. Remove tree branches within 6-10 feet of the ground or up to $\frac{1}{2}$ the height of the tree, whichever is less, to mimic the conditions in a healthy forest.
2. Leave the branch collar when making flush cuts to reduce injury to the tree.
3. The space between an understory shrub and the lowest branch of a tree should be 3 times the height of the understory shrub.
4. Remove the portion of a tree that extends within 10 feet of the outlet of a chimney or stovepipe. See CA Public Resources Code 4291 (a)(2).
5. Avoid planting trees under power lines to prevent having to remove them later. Pre-existing trees and shrubs under power lines should be pruned to prevent contact with

the lines. When planting near power lines, choose fire-resistant species, favoring natives where possible. See [PG&E's 'Right Tree, Right Place' guidelines](#).

6. Trees should only be removed if dead or advised to do so by inspectors because they pose a fire hazard.

G. Climate Change

Climate change is a major factor contributing to increased wildfires in Marin. See the Carbon Management Section of these Ecologically Sound Practices for more ways to reduce it.

1. As temperatures increase, keep plants hydrated during heat events, and frequently monitor. Thriving plants are more resistant to embers and radiant heat from wildfire.
2. Choose electric or battery powered gardening tools over gas powered.
3. A primary goal of all fuel treatments, including the maintenance of defensible space, is to encourage reduced fire intensity and healthy plants. Such treatments generally release less carbon, restore vital soil nutrients, and encourage healthy forests and new growth that maximizes long-term carbon sequestration.
4. Consider household energy efficiency improvements and other steps to reduce the greenhouse gas emissions that are driving climate change and intensifying wildfires. For comprehensive climate mitigation and adaptation actions, see [Resilient Neighborhoods](#).

H. Home Hardening

Hardening the home to resist ignition is important since buildings are often more vulnerable than surrounding vegetation. Strategies include installing ignition resistant roofing, retrofitting ember resistant screens over vents, enclosing eaves, closing in the open space under decks, separating wooden fences and gates from the house, and installing ignition resistant siding. See Firesafe Marin '[harden your home](#)'.

III. Wildlife habitat

Coordinate with neighboring Firewise USA sites to create fire-resilient wildlife habitat corridors; provide drinking water and plants suitable for wildlife diets; limit the use of pesticides, herbicides, and chemical fertilizers; and reduce the likelihood of habitat destruction from high intensity wildfires. Our landscapes are shared with a host of other living creatures. Each decision we make also affects them.

A. Structural habitat

A well maintained defensible space can create or enhance structural habitat for wildlife use, often including an open understory canopy ideal for foraging bats, raptors, and owls.

1. Leave Dusky-footed wood rat nests intact. Dusky-footed wood rats are an important food source for raptors. Multiple generations use these 'pile of sticks' homes.
2. Install bat, owl, and bird nest boxes 10-15ft above ground and away from buildings. Boxes require annual cleaning.
3. Space plants for wildlife shelter; clear dead leaf litter under shrubs less than 5ft high.
4. Dead branches, limbs close to the ground, and logs serve as wildlife habitat. Material should be left in place beyond the 30ft zone around structures.

B. Food/ Forage

Encourage plants that serve as perennial food sources for pollinators, insects and small mammals. The most suitable food sources are native plants with which wildlife has co-evolved. See Marin Master Gardeners plant lists.

1. Plant native nectar plants for pollinators and native trees and shrubs that produce berries for songbirds and mammals. Remove invasive vines that reduce nesting habitat for songbirds.
2. If one cannot plant natives, best practice is to plant non-invasive Mediterranean drought-tolerant plants that are not designated fire-hazardous.

C. Sources of Water

Provide summer water sources for butterflies, birds and mammals.

1. Encourage the use of non-chlorinated ponds and birdbaths.
2. Keep swimming pools and water troughs covered when not in use or build wildlife escape ramps.

D. Bare Ground

Bare ground is beneficial for ground nesting insects and sun basking for reptiles such as lizards and snakes.

1. Maintain ample areas of bare ground within the zone 0-5ft from the house and integrate strategically throughout the landscape.

E. Decomposers

Slow, spread, and sink rainwater to support nematodes, fungal network, and nutrient cycling.

1. Wet months in Mediterranean climates are the most valuable time for rainfall to slowly move through soil profile. This allows decomposers to cycle nutrients, and for

mycorrhizae and nematodes to build up soil.

2. Outside the 0-5ft zone, leave dead leaves on the ground in the winter to encourage decomposers.
3. Use composted mulch where feasible in the 5ft- 30ft zone, to a depth of about 3 inches, to keep roots moist in the summer months, as well as provide habitat for soil organisms and other wildlife.
4. Beyond the 30ft zone, leaf material and dead branches are encouraged to a maximum depth of 3" to reduce evapotranspiration and enhance habitat in the top soil horizon.

F. Bird Nesting Season

Marin County is part of a migratory bird flyway, and many birds nest here. Reduce impacts to bird nesting and foraging.

1. Inspect for the presence of nesting birds prior to performing vegetation work, and when possible, perform work outside of bird nesting season. See 'when exactly is the breeding season?' at the Marin Audubon Society Breeding Bird Atlas.
2. When cutting grass in the spring and summer months (as required to reduce flammable fine fuels) inspect the area first for ground nesting birds, reptiles, and mammals.
3. Remove dead branches and prune trees adjacent to structures in the winter whenever possible. Winter work is less likely to disturb nests and reduces the maintenance required during fire season.

IV. General Resources:

1. Ecologically Sound Practices Partnership (ESP)
2. University of California Marin Master Gardeners (MMG)
3. University of California Integrated Pest Management (UCIPM)
4. FIRESafe Marin (FSM)
5. California Native Plant Society & CalScape (CNPS)
6. Marin Municipal Water District (MMWD) Watershed Approach to Landscaping
7. Marin Audubon Society
8. University of California Climate Wise Gardening
9. University of California Tree Care and Management
10. PG&E planting considerations
11. CalPoly SelecTree
12. California Invasive Plant Council (CalIPC)
13. Ecological Artisans Effective Erosion Control: Straw Wattle

V. Wildlife Resources:

1. International Bat Conservation Biologist – Bethany Shultz
2. Xerces Society List of habitat guide for pollinators –
3. Bruns Lab- Point Reyes Vision Fire- study- UC Berkeley lab that study mycological community. [Reference to be confirmed.]
4. SF Mycological group - grow mushrooms in your garden - Ken Lenshfield
5. Marin Native Plant Society - Replacement plant list
6. Habitat Structure in Montane Forests –US Forest Service
7. Point Reyes National Seashore Wildlife and Bird Biologist – Dave Press
8. Water Wise - Greg Ruben - micro sprinklers (drip saturates the drip zone). Landscaper in S. California
9. Marin Municipal Water District – Watershed Approach to Landscaping
10. Marin Beekeepers – Bonnie Morse

Sept 13, 2023

To Fire Chief Winnacker

Moraga Orinda Fire District Board Members:

President John Jex,

Board Members Jorgens, Roemer, Danziger, and Hasler

Dear Chief and Board members,

I am writing to emphasize my continuing opposition to Amended Fuel break Ordinance 23-08, to be considered for adoption at the regular MOFD meeting September 20.

Ordinance 23-08 inflicts the same damage on small acreage parcels that Ordinance 23-02 did: small, 2- or 3- acre parcels have to cut the same size perimeter fuelbreak as a parcel of 10 acres or larger. I repeat: a 2- acre parcel has the same requirements as a lot that's FIVE TIMES LARGER. And since an acre is only about 200 feet on a side, a 100 foot fuelbreak takes almost all your property, even if you have 4 acres.

The PREVIOUS Ordinance, 22-02, appropriately recognized that a parcel of just a couple acres doesn't have space for the 100 –foot perimeter fuelbreak. Parcels over an acre and under 10 acres were required to have a 30 ' fuelbreak on the perimeter, representing a reasonable burden on the landowner and a modest percent of the total acreage.

The difference between a 30 foot fuelbreak and a 100-foot fuelbreak is enormous on a small acreage parcel. Between 70 and 80% of the parcel has to be cut to Fire District fuelbreak standards under the last two ordinances . This doesn't even count the fuelbreak more obviously needed around any house that may be built on the parcel.

The act of MORE THAN TRIPLING the width of perimeter fuelbreak required is a significant change imposing a financial burden on the property owner that will not end. It affects the desirability and value of the property. And it limits the property owner's ability to use the property as they might prefer. This is a taking of the owner's rights, and a tax imposed on larger parcels. Given the lack of notification or outreach from the Fire District, you could fairly describe the process as taxation without representation.

To add insult to injury, the Fire Chief has stated that this fuelbreak change, from 30 feet to 100 feet, was NOT DONE FOR FIRE SAFETY REASONS, but in an effort to simplify the regulations. Instead of three size categories:

1 acre and less, 1 – 10 acres, and over 10 acres, there are now only two:

1 acre and less, and over 1 acre.

The owners of small acreage parcels are NOT confused about the size of their parcel, nor about the impact this drastic change has on their property. We should not be damaged in this way solely to make the rules read easier. I believe the requirements of Ordinance 22-02 should be restored; they were good enough in 2022, they are good enough for 2023.

The change in fuelbreak width affects over 500 parcels in the Moraga-Orinda area, and results in an additional 1000 acres being converted to fuelbreak. This is a similar size to that being treated by the Tunnel East Bay Shaded Fuel Break project, for which a thorough environmental analysis was required. The standards applied to private owners are stricter than for the Shaded Fuel breaks. Why would environmental analysis NOT be required?

In addition, since adjoining parcels EACH have to clear 100 feet, the fuelbreak required at the property line ends up being 200' wide. This is a width more typical of the community-wide Shaded Fuel Breaks being implemented to protect whole cities. And, the Fuel Break Projects allow more leeway in protecting habitat islands and occasional native shrubs. Why are private landowners subjected to more stringent regulation than that required by CalFire and accepted by EBMUD and the EBRPD?

It is my opinion that the proposed Ordinance will have significant impacts on the environment, and that more study is needed to mitigate its effects. Following are some of the more specific questions and concerns I have about the proposal.

The most serious potential problem with the severe cutting required for fuelbreaks is erosion. Orinda has many larger lots in areas of steep hillsides that were hard to develop. Drastically reducing the vegetation on steep slopes is an invitation to soil loss and landslide. Clearly, that is not the Fire District's intent. But it will be an unintended consequence of clearing the vegetation. Simply including a paragraph of boilerplate legal language on the Pre-Citation does nothing to avoid it. Since the Fire District is making this requirement, it is responsible for the consequences. It would be helpful to have a geologist prepare a map of the District service area, showing where avoidance or mitigation might be necessary. Pressuring homeowners to make unwise decisions is not a good long-term strategy.

Riparian Areas are another source of confusion. Citizens may not be familiar with the term, and in any case, the width of the protected area may vary by location. It does not seem impossible that the District could create a map showing where extra attention on these issues should be focused. The District is fortunate to have someone on staff with GIS expertise who was able to generate parcel maps showing compliance/non compliance with inspections. It would not be impossible to map the creeks, or the steeper slopes, on a similar map.

It would be a big step forward if the Inspectors could be trained and armed with this information when they make their site visits. It's my understanding that there is a lot of turnover in this department. That's certainly unfortunate, because these employees are the face of the Fire District, and the best opportunity for getting helpful information to the public. In my view, it would be worth investing more in these employees, and trying to keep more of them on the job from year to year.

The Fire Chief stated at the Sept. 6 meeting that adjoining landowners could request to have their mutual fuelbreak reduced to just 100' instead of 200. This is a great idea, but it begs the question... so what IS the rule? Does this mean 200 ' isn't really necessary? When does this exception apply? We need

confidence that the regulations are being fairly and openly applied in the same way, to everyone. We need information about the alternatives collected in one place, and presented in a coherent, understandable way.

The changes in the proposed Ordinance specifically allowing some bushes to remain are certainly welcome. The width of the required fuelbreak is less troubling if the requirements are less severe. However, there are still issues remaining around acceptable groundcovers, as well as dead trees/snags, down logs, leaf litter, twigs, mulch, and other soil-enriching, habitat-providing natural materials.

The letter from the Orinda City Council to the Fire District asked for a more measured, more inclusive process. Instead, three significant Amendments to the proposed Ordinance were hastily added, one so recently as to not be available in writing at the meeting. The City Council is willing to invest its time and attention in bringing the public together around fire prevention efforts. The Fire District should jump at this opportunity to assess the public's understanding of the issues and build consensus and support for their programs.

I was looking forward to the proposed Public Meeting to discuss the Fire Science behind the Ordinance. I hope adoption of the Ordinance can be postponed, to allow this information to be heard.

District Counsel cited Urgency, contending that the Fire District is impaired by the temporary pause in enforcement of the fuelbreak ordinance. However, all other ordinances continue in force. Defensible Space and Roadway regulations continue to be enforced, and work on Evacuation Routes and the Gutter Guard program are proceeding. I doubt that a lull in enforcement activities is even detectable.

Amendment 1 notes that in a fire storm, "winds can move a wildfire across the landscape at tremendous speeds, including the ability to jump large perceived barriers such as Highway 24..." That is undoubtedly true, but it highlights the USELESSNESS of fuelbreaks in the red-flag conflagration we need to plan for. Efforts would be better spent improving Evacuation Routes and home hardening to save lives and property.

Amendment 3, regarding tree trimming, is a welcome addition, although I believe it was already a practice approved by the Fire District. Highlighting these kinds of practical regulations in some kind of Guidelines for Citizens as a companion to the Ordinance would make it far more accessible. No one should have to wade thru 18 pages of preamble and jargon to find one page of practical instruction.

There has been mention of the Ecologically Sound Practices developed through a collaboration of Fire agencies and conservationists in Marin County. It is a 20 page document produced through a volunteer effort, and largely based on recommendations found in the California Vegetation Treatment Plan. It was an inexpensive, community-based effort that resulted in a vegetation management plan that balances environmental concerns with efficient fire hazard reduction. I think it is something our area could use to broaden community participation and increase support for the Fire District's mission while fine-tuning the management prescriptions to suit local resources and characteristics.

At the last meeting, there was some skepticism from a boardmember that citizens need help navigating the Modification process. The problem is not the one-page form. The problem is the conflicting signals from the Fire District. You can apply for Modification, but it will only be approved if it produces the same result or better. That doesn't sound like there's much leeway. If I apply for an extension of time, am I then accepting the requirements as written? These dilemmas are confusing, even paralyzing. Add in

uncertainty over the effects on unspecified threatened and endangered species, sedimentation and erosion, and you can better understand citizens' lack of response.

I am going to stretch a metaphor here and say it's something like the decision on whether to file a police report. The form is not the problem – it's deciding whether any good is likely to come of it, or whether it will just subject me to unwelcome scrutiny, embarrassment, or censure. Evidently, the prospects don't look that good.

Finally, I want to stress my willingness to partner with the Fire District, and hopefully the cities of Orinda and Moraga, to organize the informational materials and make them more useful and accessible to citizens, and perhaps also their contractors. I hope they will also include more consideration of the value and fire resilience of some of our native plant communities.

Sincerely,

Sandy Pearson

■■■■ Miner Rd Orinda

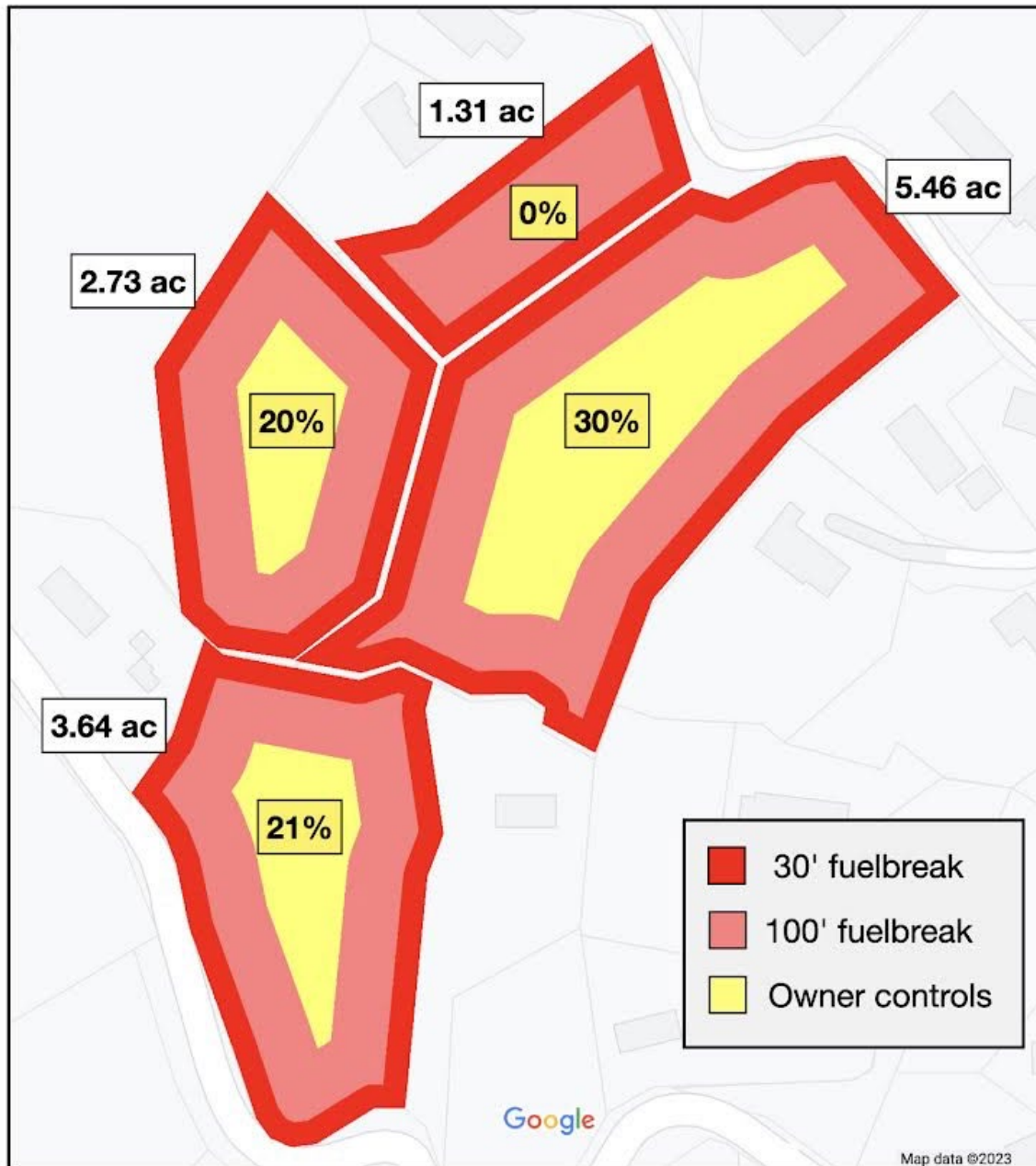
From: [Sandy Pearson](#)
To: [Holbrook, Marcia](#)
Subject: mofd comments
Date: Friday, September 15, 2023 3:39:08 PM

Hi Marcia,

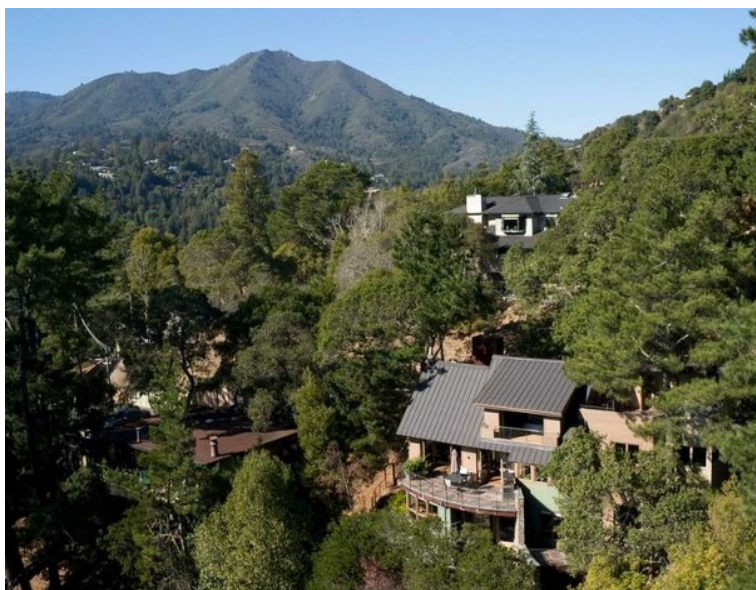
meant to go with my comments:

Thanks

VACANT LOTS



ECOLOGICALLY SOUND PRACTICES FOR VEGETATION MANAGEMENT



Marin Wildfire Prevention Authority
ESP Partnership

May 14, 2021 Final Draft

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contributed to the creation of
these Ecologically Sound
Practices for Vegetation
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ECOLOGICALLY SOUND PRACTICES FOR REDUCING WILDFIRE RISK IN MARIN COUNTY

Intensifying climate change and extensive fuel build-up are contributing to the increasing threat of wildfire throughout Marin County and, to the extent possible, should be addressed through ecologically sound practices that minimize release of greenhouse gases and protect the biodiversity and resilience of Marin's landscapes . . .

--Joint Powers Agreement, Marin Wildfire Prevention Authority

The Ecologically Sound Practices Partnership (ESP Partnership) is a collaboration of fire agencies and the environmental community in Marin whose purpose is to assist the Marin Wildfire Prevention Authority (MWPA) in delivering its work in an environmentally sound manner.

The ESP Partnership's primary goals are to prepare a set of recommended best practices to guide work and to provide expertise during the development of projects, particularly those related to managing vegetation on wildlands, home landscapes, and other properties. In June 2020, interested parties began working on three areas of focus: vegetation management and habitat protection, carbon resource management, and defensible space for ecological benefit.

Like much of California, Marin is at high risk from increased wildfire, in large part driven by climate change. Our deepening global environmental crisis also includes biodiversity loss and increased drought, flooding, and pollution. The ESP Partnership's recommended practices are intended to produce positive results in meeting these multiple threats at the same time.

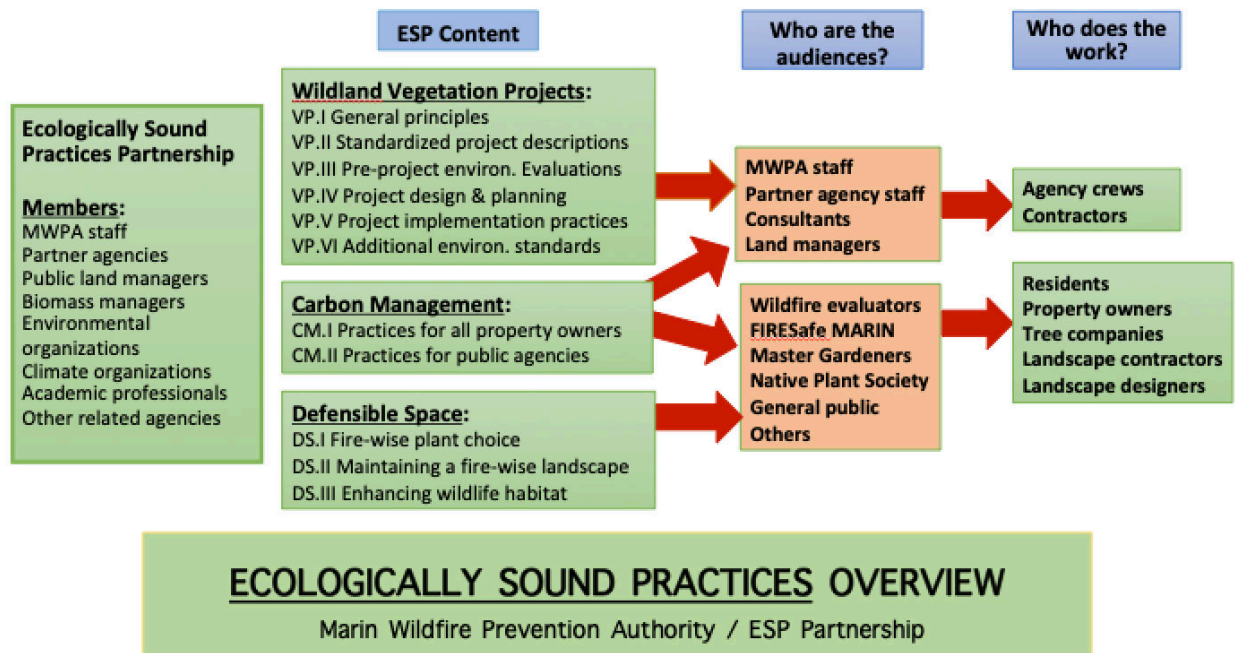
The following set of Ecologically Sound Practices have direct value to a number of audiences: MWPA and its partner agency staff and consultants, land managers, public education and landscape professionals, and the residents and property owners of Marin.

The first section, **Ecologically Sound Practices for Vegetation Treatment Projects in Wildlands**, recognizes that large fires can start in these lands, but also that these areas protect important natural resources and critical habitat. The recommendations strive to improve long term fire protection while taking into account the role that fire has always played on these lands.

The second section, **Ecologically Sound Practices for Carbon Management**, recognizes that actions taken to reduce wildfire risk can also reduce carbon emissions and improve carbon sequestration. Healthy vegetation and healthy soils can pull carbon out of the atmosphere and help counter climate change, and thus ultimately reduce fire danger.

The third section, **Ecologically Sound Practices for Defensible Space**, lists actions that will improve defensible space while also supporting biodiversity, fighting climate change, and reducing pollution.

We present these Ecologically Sound Practices in hopes that they become part of the operational fabric for the work funded through MWPA, so that our communities and our natural lands are both fire adaptive and ecologically sound.



Ecologically Sound Practices for Vegetation Treatment Projects in Wildlands

Marin Wildfire Prevention Authority

Introduction

The MWPA will be funding vegetation treatment projects on open lands in the wildland urban interface. These projects, such as “fuel breaks” or “fuel reduction zones,” are typically aligned with the perimeter of communities and are intended to reduce wildfire intensity and provide firefighters an increased chance of stopping a wildfire. Projects to improve safety along escape routes also may involve extensive roadside treatments where these recommendations would be applicable. Treatment methods may include the use of hand and power tools, heavy equipment, prescribed burning, and livestock grazing, among others. The following recommendations are provided to support implementation of projects in a way that maintains ecological values to the greatest extent possible.

These guidelines are intended to assist MWPA and fire agency staff or their consultants in developing projects. Sections I and II are general principles or guidelines that provide a framework for managing fuel breaks and reporting project detail. The remaining sections are primarily actions that take place during environmental compliance or California Environmental Quality Act (CEQA) review, project implementation, and post project evaluations.

I. General best management principles

1. Projects should strive to protect the biodiversity and resilience of Marin’s landscape and ensure that ecological values are retained or restored. Ecological values may include protection of special status wildlife and plants, special status plant communities, important wildlife habitats, and native species cover and diversity.
2. Vegetation management projects should be considered permanent facilities that require long-term maintenance and monitoring of impacts on natural resources, invasions by exotic plant species, and outcomes as compared to desired conditions. In general, the MWPA should monitor for maintenance, and the lead agency or property owner should monitor for environmental impacts.
3. Project proponents and contractors should have or obtain expertise concerning environmental resources that may exist on or near vegetation management project sites and contractors should be trained regarding mitigation requirements of the environmental compliance documents associated with the project.
4. Projects will comply with all CEQA requirements; however, even projects that are categorically exempt should be subject to a consistent evaluation of on-site natural resources and potential impacts to these resources. In all instances, project proponents must provide substantial evidence that the project meets exemption criteria (see

section IV below).

5. In support of full transparency and public accountability the MWPA should maintain a web-based project database that provides project detail, current status, long term monitoring needs, and links to CEQA documentation (see section II. below for detail).
6. The burden of periodic maintenance requirements from past projects increases over time, even as new projects come on line. To ensure that the MWPA does not exceed its financial or operational capacity to maintain desired conditions in completed projects, annual work plans should include follow-up maintenance.
7. MWPA should also monitor and maintain the efficacy of all treatments, including broom removal, grazing, and prescribed burning.
8. The recently completed update of Marin's Community Wildfire Prevention Plan provides a framework from which MWPA-funded member agencies can develop plans and programs for treatment projects.

II. Project proponents should provide standardized project descriptions/data for a MWPA Project Tracking Database that includes the following:

1. physical address if applicable
2. project map with standard map conventions (preferably linked to GIS database managed by MarinMap or others)
3. habitat type/plant community
4. acreage
5. slope & aspect
6. past treatments or disturbances
7. methods/equipment
8. treatment protocol (spacing, species choices, etc.)
9. timing of work
10. extent of ground disturbance
11. amount of vegetation to be cut (including plant types, sizes and spacing)
12. methods for disposal of vegetation: chipping, masticating in place, lop and scatter, pile burning including technique, or removal (including destination and process for disposal)
13. access routes
14. smoke management plan/permit requirements
15. post-treatment maintenance frequency and intensity (especially for sites with existing invasive plant species or other issues that may require follow-up treatments)
16. links to: survey reports, CEQA compliance documents, notices of exemption, permits
17. project status (e.g. planning, implementation, completed, follow-up)
18. before and after project photographs

III. Pre-project environmental evaluations

Habitat assessments should be conducted by qualified professionals before and after site treatments. Minimum qualifications for biological professionals are set forth in Section 3.6.3 of the Final Program EIR for the California Vegetation Treatment Program, page 3.6-117.

Assessments should cover the following:

1. invasive plants
2. special status plants and wildlife
3. sensitive habitats/natural communities, such as oak woodlands, bay forests, coastal scrub, chaparral, perennial grasslands, bishop pine woodlands
4. watercourses, wetlands, riparian corridors and aquatic habitats
5. wildlife nursery sites or habitat (including bird nests and burrows)
6. Northern spotted owl habitat
7. slope stability/erosion

IV. Project design and planning best practices

1. Describe desired habitat conditions.
2. Identify potential impacts on natural resources in the project area.
3. Design projects to avoid or mitigate adverse impacts on special status species and sensitive natural communities.
4. Assure that native plant diversity and wildlife habitat are retained or improved.
5. Assure that the proportion of native plant species compared to non-native invasive plant species remains the same or preferably increases; take steps to prevent or mitigate reinvasion after project completion.
6. Give priority to fuel-breaks close to communities.
7. Consistent with maintaining the functionality of shaded fuel breaks, keep canopy trees, maintain native understory, keep large down wood and snags to the greatest extent feasible, and remove as much non-native vegetation as possible.
8. Give priority to removal of non-native trees, e.g. eucalyptus, acacia, Monterey pines.
9. Include erosion and sediment control measures that limit discharge and protect all downstream aquatic resources. Minimize soil disturbance and compaction.
10. Consistent with CALFIRE Vegetation Treatment Plan (VTP) goats, cattle, or other herbivores should not be used on steep slopes (over 50% grade) or on sites with special

status plant species or over 10% native herbaceous cover. Timing and duration of grazing should be designed to protect and promote native plants.

V. Best practices for implementation of vegetation management projects

1. Avoid wetlands, riparian habitats, stream conservation areas, and stream banks, and establish buffer areas in accordance with VTP guidelines or other applicable agency vegetation management plans.
2. Avoid work in bird nesting season; however, if not feasible, conduct timely surveys (within 1 week of work) and provide buffers around active nests, or wait until young have fledged.
3. Protect special status plants and wildlife with visibly marked buffers and/or avoidance, in accordance with VTP guidelines or other applicable agency vegetation management plans.
4. Take steps to assure that the proportion of native plant species compared to non-native invasive plant species remains the same, or preferably increases.
5. When removing invasive plants, use Integrated Pest Management treatments. Implement Early Detection Rapid Response methods on sites vulnerable to invasion by new species.
6. Protect Northern spotted owl habitat and wood rat nests.
7. Implement long-term monitoring by appropriate parties, as necessary.

VI. Comply with additional environmental standards of practice

In addition to the practices listed above, project proponents should implement the best management practices, mitigation measures and standard treatment requirements set forth in [Section 3.6.3 of the Program EIR for the CalFire Vegetation Treatment Plan \(entitled Impact Analysis and Mitigation Measures\)](#). Where applicable, however, the practices and mitigation measures set forth in vegetation treatment plans developed by California State Parks, the National Park Service or Marin agencies may instead be implemented.

Ecologically Sound Practices for Carbon Management Marin Wildfire Prevention Authority

A fundamental way to reduce the threat of wildfire is to reduce the greenhouse gases that are causing climate change to intensify. Lowering fuel loads can help prevent the release of large amounts of carbon dioxide from catastrophic wildfire. Reusing the carbon contained in vegetation cuttings for productive purposes, like mulch, energy, and wood products can further reduce greenhouse gas emissions. And maintaining and enhancing the health of Marin's diverse landscape can enable it to keep drawing down carbon out of the atmosphere. These carbon management practices apply to every scale of landscape, from large open space to single yard. They are addressed to individual property owners, supplementing Defensible Space practices, with a separate section addressing additional concerns of public agencies managing larger properties and projects.

I. Carbon Management Practices for all Property Owners

A. Maintain healthy vegetation for optimal carbon capture and sequestration

1. Follow pruning, mulching, watering, and other maintenance practices that sustain healthy vegetation while reducing wildfire risk.
 - i. See associated ESP for 'Wildland Vegetation Projects' and 'Defensible Space'
 - ii. See ['Maintain Your Fire-smart Garden' at UC Marin Master Gardeners](#)

B. Maintain an extensive tree canopy

1. Protect and promote the health of large trees (except for designated fire-hazardous trees). The trunks of large trees ignite less readily than smaller vegetation while sequestering large amounts of carbon for long periods of time.
2. Decrease 'laddering' of fire into canopy by removing lower branches, generally up to 6 - 10' or 1/3 of the tree's height, whichever is less.
3. Where needed to protect structures or other improvements, create 'shaded fuel breaks' by reducing fuel at ground level while maintaining a healthy canopy.
4. Space trees to reduce competition and provide growing conditions that allow each tree to reach full size without crowding other trees or structures, reducing future pruning and slowing the spread of fire. (Over time, a few large trees sequester more carbon, with less fire hazard, than an overcrowded stand of smaller trees.)
5. Locate and maintain trees where they can cool buildings, reduce heat islands, and help maintain moisture at ground level.
6. Prioritize planting and maintenance of larger 'high sequestration' trees.
 - i. See 'large trees' list at [CA Native Plant Society Marin Chapter](#)

- ii. [Also see San Rafael Street Trees \(4' planter size and larger\) list](#)
- iii. [The Firesafe Marin 'Fire Smart' tree list includes a few additional large species](#)
- iv. [Some top sequestration trees are at Drawdown Marin 'Carbon Capture' \(slides 9 & 10\):](#)
- v. [You can calculate the carbon sequestered by a given species at i-tree](#)
- vi. See ['Considerations for Choosing Plants' at UC Marin Master Gardeners](#)

C. Protect and enhance native plant communities

1. Reduce fuel loads to levels typical of Marin's fire-tolerant native plant communities subject to natural fire return intervals.
2. When reducing fuel loads, focus first on removing/reducing non-native invasive and highly flammable species, timing work to limit the spread of their seeds.
3. Remove dead or diseased vegetation (leaving a few dead trees for wildlife benefits).
4. Re-plant with fire-tolerant and fire-resilient native species adapted to site conditions.
 - i. See ['plant replacement lists' for 'fire-smart' native trees, grasses, groundcovers, and shrubs at Ca. Native Plant Society Marin Chapter](#)

D. Maintain healthy soil able to absorb and store carbon

1. Maintain groundcover and use mulch, jute geotextile material, erosion catchment wattles that biodegrade over time, and other practices to protect soil from erosion and runoff. Plant and maintain deep-rooted perennial native grasses.
2. Avoid chemical pesticides and fertilizers that are often derived from fossil fuels and can cause the release of nitrous oxide, a potent greenhouse gas; use natural means instead (e.g., attracting birds and other insect predators, applying compost).
3. Minimize disturbance and compaction of soil from equipment or grazing.
4. Encourage retention, spread, and continuity of mycelia and other constituents of the soil biome to support healthy roots and vegetation.
5. Use compost and composted mulch to help maintain soil cover, soil moisture, fertility, and carbon.
 - i. Purchase compost and mulch derived from Marin green cart yard & kitchen trimmings at local suppliers such as [Redwood Landfill](#) and [West Marin Compost](#)
 - ii. See more on [mulch at Firesafe Marin](#)
 - iii. See ['Putting Carbon Back in Your Soil' at UC Marin Master Gardeners](#)
 - iv. Track [biomass from truck or green cart to organic compost at Redwood Landfill](#)
 - v. [Marin Sanitary Service green cart information](#)

- vi. [Marin Carbon Farms convert compost to food & sequestration](#)

E. Choose ways to dispose of cuttings that reduce greenhouse gases or increase sequestration

1. Consider using a chipper, then spreading the material on site as mulch.
2. Ask your hauler if the cuttings can be directed to one or more of these products:
 - a) Compost & mulch – maintains soil moisture, fertility, sequestration
 - b) Biochar – sequesters carbon long-term, retains soil moisture
 - i. [Biochar basics at Carbo Culture](#)
 - c) Anaerobic digestion (wet or dry) for electricity, fertilizer
 - i. [Track landfill gas to electricity at Redwood Landfill](#)
 - ii. [Marin Sanitary Service commercial ‘food to energy’ conversion](#)
 - d) Gasification/pyrolysis for electricity, biochar, hydrogen (potential Marin pilot)
 - e) Combustion for electricity (potential Marin pilot)
 - f) Wood products—sequester carbon for product’s life (potential Marin pilot)

II. Additional Carbon Management Practices for Public Agencies

A. Reduce fire threats to the Marin landscape

1. Manage vegetation to avoid the release of large amounts of carbon dioxide from catastrophic wildfire on Marin’s landscapes, which currently sequester about 25% of Marin’s greenhouse gas emissions every year.
 - i. [View Marin Community Wildfire Prevention Plan](#)
2. Continue to monitor countywide vegetation maps to identify ‘carbon sinks’ and develop practices that maintain, enhance, and track their health and extent.
 - i. View [One Tam Marin Vegetation Map project](#)
3. Follow local tree ordinances, urban forestry programs, and climate action plans.

B. Manage biomass for low greenhouse gas emissions and high sequestration

1. Minimize GHG release during vegetation management and disposal, including from sources such as saws, chippers, transportation, and processing where feasible.
2. Determine and use lowest-emission/highest sequestration methods of biomass disposal, including onsite practices such as:

- a) Chipping (or masticating) and broadcasting (e.g., create mulch for use onsite).
- b) Lopping and reuse of larger material (e.g., to border trails or cover old trails).
- c) Controlled burns – prescribed burns, pile burns, ‘conservation’ pile burns, ‘air curtain burners’ to reduce emissions, ‘flame-cap kilns’ to increase biochar.
 - i. [Onsite way to produce biochar & reduce emissions](#)
 - ii. [Community prescribed burns](#)
- d) Grazing – employ livestock and practices that increase the health of plants.
 - i. [‘Match.Graze’](#) onsite options

3. Optimize carbon sequestration and minimize GHG emissions at all stages of management, with the goal of balancing the emissions from management activities with the carbon sequestered.

- i. [Marin Biomass Recovery Study](#)
- ii. [California Biomass Collaborative overview of biomass & GHG goals](#)
- iii. [Drawdown Marin GHG emission reduction & sequestration strategies](#)

C. Provide fire-wise and climate-smart public educational materials & presentations

- 1. Prioritize hardening structures & safe evacuation in disaster preparedness materials.
 - i. See more on home hardening: <https://www.firesafemarin.org/home-hardening>
- 2. Emphasize ecologically sound practices for vegetation management.
 - i. Also see [‘Earth-Friendly Gardening’ at UC Marin Master Gardens](#):
 - ii. See [‘The Climate-Friendly Gardener’](#)
- 3. Include ecologically sound disposal practices for vegetation removed.
- 4. Provide workforce training and public education on maintenance practices, including their carbon management and climate mitigation rationale.

Ecologically Sound Practices for Defensible Space

Marin Wildfire Prevention Authority

Defensible Space is needed to reduce the intensity of wildfires as they approach homes or other structures, and reduce the likelihood that vegetation near buildings will ignite from embers. Defensible space creates a safer place for firefighters to operate and for residents to evacuate. Defensible space may also reduce the likelihood that a structural fire will spread to neighboring homes or wildlands.

Defensible space landscapes also can play an important role in combating climate change and maintaining a biodiverse and sustainable environment. Increased public outreach, expanded home and property inspections, and more frequent enforcement of wildfire ordinances offer the opportunity to transform under-managed properties into fire smart, water wise, biodiverse, and climate friendly landscapes throughout Marin. These Ecologically Sound Practices for Defensible Space provide guidance for making landscapes more sustainable and biodiverse by emphasizing maintenance practices and design modifications that reduce fire intensity, remove fire prone plants, and use native and other plants needed for bees, butterflies, birds, and other wildlife to thrive.

The intended audience for these practices is ultimately the individual residents or property owners who are responsible for designing and maintaining defensible space. In addition, these practices are intended to inform and assist the development of educational and training materials by organizations who deliver information to residents and landscape professionals, such as FIRESafe Marin, UCCE Master Gardeners, California Native Plant Society, and fire service home inspectors as well as potential certification programs for fire agency inspectors.

I. Plant choice

Focus on geographically appropriate California native plants and low-water-use plants that thrive in a Mediterranean climate and are easy to maintain.

1. Grow ‘the right plant in the right place’ for microclimate and garden conditions.
2. Choose plants that store water in leaves and stems, do not produce excessive dead, dry, or fine debris, maintain high moisture content with limited watering, require little maintenance, and contribute to the ecological health of the surrounding area.
3. See the [‘how to choose plants’](#) page of the UC Marin Master Gardeners website.
4. See the [‘fire smart landscaping’](#) page of the Marin chapter of the California Native Plant Society for a list of native plants to replace plants considered fire-hazardous by Marin fire authorities. These native plants can serve similar functions in the garden as those

fire-hazardous species.

5. Choose plants that attract pollinators, support songbirds, foster biological pest control, and reduce the need for pesticides.
6. When designing a garden for new plantings, generally space shrubs so they will be 3-5ft apart at maturity. Avoid or reduce situations where shrubs are under tree canopies. Space shrubs and trees for easy maintenance, with increased spacing on slopes. See [CA Public Resources Code 4291](#).
7. Do not introduce invasive plants and remove existing ones.
8. Prune and thin for plant health and vegetative fuel reduction.

II. Maintenance

A. Clean up – Start with the house and work out

Prior to fire season assess your yard and home landscape for flammable materials. See Marin Master Gardeners '[firesmart landscaping maintenance](#).'

1. Remove dead or dry leaves and pine needles from your roof and rain gutters, and within 5ft of structures. Repeat regularly during fire season.
2. Prune branches that overhang any roofs or deck.
3. Remove combustible material on or under decks, overhangs and fences.
4. Do not allow construction materials, recreational equipment, or other debris to accumulate next to structures.
5. Move wood piles at least 30 feet from any structure.
6. Keep propane tanks clear of debris and set 30 feet away from structures.

B. Mulch and Compost

Soil that retains moisture keeps plants greener and less flammable. The higher the soil's carbon content, the more water it can absorb. Add compost and composted mulch where needed to help retain soil moisture, fertility, and carbon and to encourage mycelia and other constituents of the soil biome that support healthy vegetation.

1. Use permeable, noncombustible (inorganic) mulch materials 0-5' around the perimeter of any structure and to create fuel breaks throughout the property. If

planting within the 0-5ft zone, succulent or high water content plants are suitable.

2. Use compost or composted mulch beyond 5 feet, to hold moisture and eliminate weeds, while leaving some bare soil for ground nesting bees.
3. Limit the depth of wood chips or other organic mulch to 3 inches.
4. Separate large composted wood chip areas with paths or non-flammable materials such as gravel, rocks, decomposed granite or stones to break up continuity of flammable materials on the landscape.
5. Where hardscape is required, use permeable materials to allow rainwater to percolate below ground, reducing run-off and erosion.
6. Secure mulch, compost, and biochar (which also helps retain soil moisture) from local suppliers like West Marin Compost and Redwood Landfill.

C. Water Management

Be water-wise. Design landscapes and irrigation systems to work together. Use drip or low-flow overhead spray irrigation where appropriate and adjust the schedule to irrigate deeply and less frequently to keep your plants appropriately hydrated throughout the year.

1. Group and irrigate plants according to their watering needs. Watering more than necessary can encourage quick and excessive plant growth, increasing the fuel load, or cause root rot that results in increased flammability.
2. Maintain irrigation systems to avoid leaks and ensure proper plant hydration.
3. Irrigate as normal on Red Flag Days. Overwatering depletes the water our fire departments need and does not help plants resist embers or heat from fire.

D. Erosion and Steep Slopes

Slow runoff by maintaining plant cover and using strategically located berms, swales and rain gardens, as well as water-permeable surfaces.

1. Leave in place or restore enough vegetation and roots to maintain a stable slope and prevent erosion. Preferably, use deep-rooted native plants.
2. When vegetation is removed from steep slopes, erosion control measures should be added to reduce runoff, improve infiltration, and recharge groundwater.
3. Include jute geotextile material and erosion catchment wattles that will biodegrade over time. See Marin Master Gardeners '[preventing erosion](#).'

E. Pruning, Thinning, and Mowing

Cut out dead, dried, and diseased wood to increase space between plant groupings and tree branches while being sensitive to nesting birds, wood rats or other wildlife habitats.

1. Monitor plant height and prune lower vegetation to reduce the risk of fire spreading into tree canopies.
2. Regularly prune woody, twiggy or overgrown shrubs to remove accumulated dry material and remove dead wood.
3. Cut back vines and groundcovers to remove build-up of dry stems and dead leaves.
4. Prune lower tree limbs away from understory vegetation that would allow fire to move from the ground to the upper portion of the tree. Remove climbing vines from trees.
5. Gently thin tree canopies to remove deadwood and twiggy growth and maintain separation between trees. Avoid topping trees.
6. Mow annual grasses and weeds to about 4-6 inches tall. Mow before 10 am and not on hot or windy days.
7. Prior to mowing, inspect for invertebrates or other wildlife.
8. Use hand pulling or string trimmers (vs. lawnmowers) for clearing weeds, grasses, or other fine vegetation.

F. Tree and Plant Care

Prune at the right time of the year; fall and winter are best to remove excess growth and dead wood. Avoid pruning in the spring or summer to discourage the spread of disease and prevent excess growth of certain species.

1. Remove tree branches within 6-10 feet of the ground or up to $\frac{1}{3}$ the height of the tree, whichever is less, to mimic the conditions in a healthy forest.
2. Leave the branch collar when making flush cuts to reduce injury to the tree.
3. The space between an understory shrub and the lowest branch of a tree should be 3 times the height of the understory shrub.
4. Remove the portion of a tree that extends within 10 feet of the outlet of a chimney or stovepipe. See [CA Public Resources Code 4291 \(a\)\(2\)](#).
5. Avoid planting trees under power lines to prevent having to remove them later. Pre-existing trees and shrubs under power lines should be pruned to prevent contact with

the lines. When planting near power lines, choose fire-resistant species, favoring natives where possible. See [PG&E's 'Right Tree, Right Place' guidelines](#).

6. Trees should only be removed if dead or advised to do so by inspectors because they pose a fire hazard.

G. Climate Change

Climate change is a major factor contributing to increased wildfires in Marin. See the Carbon Management Section of these Ecologically Sound Practices for more ways to reduce it.

1. As temperatures increase, keep plants hydrated during heat events, and frequently monitor. Thriving plants are more resistant to embers and radiant heat from wildfire.
2. Choose electric or battery powered gardening tools over gas powered.
3. A primary goal of all fuel treatments, including the maintenance of defensible space, is to encourage reduced fire intensity and healthy plants. Such treatments generally release less carbon, restore vital soil nutrients, and encourage healthy forests and new growth that maximizes long-term carbon sequestration.
4. Consider household energy efficiency improvements and other steps to reduce the greenhouse gas emissions that are driving climate change and intensifying wildfires. For comprehensive climate mitigation and adaptation actions, see [Resilient Neighborhoods](#).

H. Home Hardening

Hardening the home to resist ignition is important since buildings are often more vulnerable than surrounding vegetation. Strategies include installing ignition resistant roofing, retrofitting ember resistant screens over vents, enclosing eaves, closing in the open space under decks, separating wooden fences and gates from the house, and installing ignition resistant siding. See Firesafe Marin '[harden your home](#)'.

III. Wildlife habitat

Coordinate with neighboring Firewise USA sites to create fire-resilient wildlife habitat corridors; provide drinking water and plants suitable for wildlife diets; limit the use of pesticides, herbicides, and chemical fertilizers; and reduce the likelihood of habitat destruction from high intensity wildfires. Our landscapes are shared with a host of other living creatures. Each decision we make also affects them.

A. Structural habitat

A well maintained defensible space can create or enhance structural habitat for wildlife use, often including an open understory canopy ideal for foraging bats, raptors, and owls.

1. Leave Dusky-footed wood rat nests intact. Dusky-footed wood rats are an important food source for raptors. Multiple generations use these 'pile of sticks' homes.
2. Install bat, owl, and bird nest boxes 10-15ft above ground and away from buildings. Boxes require annual cleaning.
3. Space plants for wildlife shelter; clear dead leaf litter under shrubs less than 5ft high.
4. Dead branches, limbs close to the ground, and logs serve as wildlife habitat. Material should be left in place beyond the 30ft zone around structures.

B. Food/ Forage

Encourage plants that serve as perennial food sources for pollinators, insects and small mammals. The most suitable food sources are native plants with which wildlife has co-evolved. See [Marin Master Gardeners plant lists](#).

1. Plant native nectar plants for pollinators and native trees and shrubs that produce berries for songbirds and mammals. Remove invasive vines that reduce nesting habitat for songbirds.
2. If one cannot plant natives, best practice is to plant non-invasive Mediterranean drought-tolerant plants that are not designated fire-hazardous.

C. Sources of Water

Provide summer water sources for butterflies, birds and mammals.

1. Encourage the use of non-chlorinated ponds and birdbaths.
2. Keep swimming pools and water troughs covered when not in use or build wildlife escape ramps.

D. Bare Ground

Bare ground is beneficial for ground nesting insects and sun basking for reptiles such as lizards and snakes.

1. Maintain ample areas of bare ground within the zone 0-5ft from the house and integrate strategically throughout the landscape.

E. Decomposers

Slow, spread, and sink rainwater to support nematodes, fungal network, and nutrient cycling.

1. Wet months in Mediterranean climates are the most valuable time for rainfall to slowly move through soil profile. This allows decomposers to cycle nutrients, and for

mycorrhizae and nematodes to build up soil.

2. Outside the 0-5ft zone, leave dead leaves on the ground in the winter to encourage decomposers.
3. Use composted mulch where feasible in the 5ft- 30ft zone, to a depth of about 3 inches, to keep roots moist in the summer months, as well as provide habitat for soil organisms and other wildlife.
4. Beyond the 30ft zone, leaf material and dead branches are encouraged to a maximum depth of 3" to reduce evapotranspiration and enhance habitat in the top soil horizon.

F. Bird Nesting Season

Marin County is part of a migratory bird flyway, and many birds nest here. Reduce impacts to bird nesting and foraging.

1. Inspect for the presence of nesting birds prior to performing vegetation work, and when possible, perform work outside of bird nesting season. See '[when exactly is the breeding season?](#)' at the Marin Audubon Society Breeding Bird Atlas.
2. When cutting grass in the spring and summer months (as required to reduce flammable fine fuels) inspect the area first for ground nesting birds, reptiles, and mammals.
3. Remove dead branches and prune trees adjacent to structures in the winter whenever possible. Winter work is less likely to disturb nests and reduces the maintenance required during fire season.

IV. General Resources:

1. [Ecologically Sound Practices Partnership \(ESP\)](#)
2. [University of California Marin Master Gardeners \(MMG\)](#)
3. [University of California Integrated Pest Management \(UCIPM\)](#)
4. [FIRESafe Marin \(FSM\)](#)
5. [California Native Plant Society & CalScape \(CNPS\)](#)
6. [Marin Municipal Water District \(MMWD\) Watershed Approach to Landscaping](#)
7. [Marin Audubon Society](#)
8. [University of California Climate Wise Gardening](#)
9. [University of California Tree Care and Management](#)
10. [PG&E planting considerations](#)
11. [CalPoly SelecTree](#)
12. [California Invasive Plant Council \(CalIPC\)](#)
13. [Ecological Artisans](#) Effective Erosion Control: Straw Wattle

V. Wildlife Resources:

1. [International Bat Conservation Biologist](#) – Bethany Shultz
2. [Xerces Society List of habitat guide for pollinators](#) –
3. [Bruns Lab- Point Reyes Vision Fire- study-](#) UC Berkeley lab that study mycological community. [Reference to be confirmed.]
4. SF Mycological group - grow mushrooms in your garden - Ken Lenshfield
5. [Marin Native Plant Society - Replacement plant list](#)
6. [Habitat Structure in Montane Forests](#) –US Forest Service
7. Point Reyes National Seashore Wildlife and Bird Biologist – Dave Press
8. Water Wise - Greg Ruben - micro sprinklers (drip saturates the drip zone). Landscaper in S. California
9. [Marin Municipal Water District – Watershed Approach to Landscaping](#)
10. [Marin Beekeepers](#) – Bonnie Morse

Sept 2, 2023

Dear Orinda City Council Members,

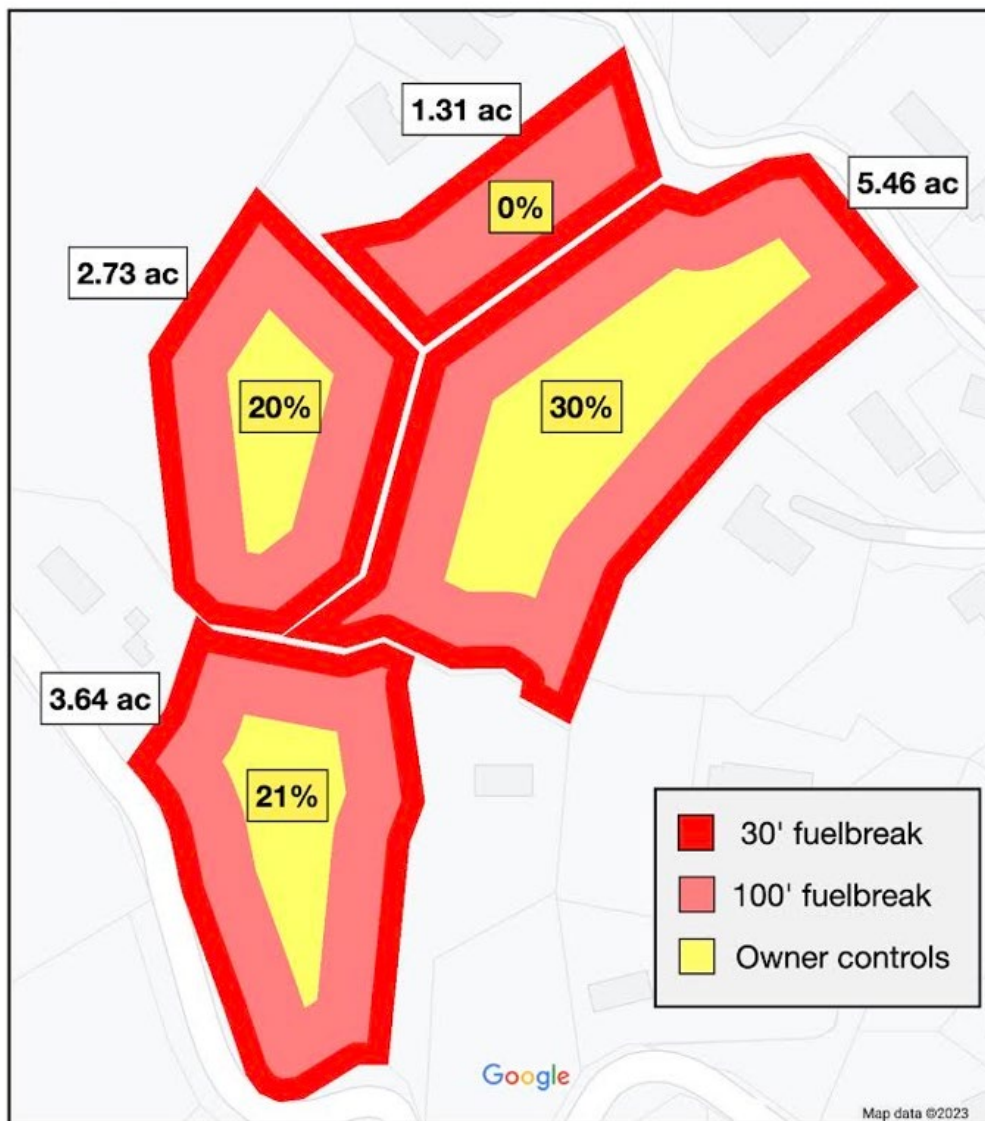
My family has several vacant parcels on Miner Road in Orinda. We have been caring for this property for over 60 years now. It is not overgrown; much of it is open and park-like. We love the beautiful landscape and the wildlife, which are much enjoyed by our neighbors.

Last February, MOFD increased the width of the fuelbreak required around the PERIMETER of our lots, from 30 feet to 100 feet, more than triple. According to tape recordings from this meeting, the change was made to simplify regulations, and make the rules for parcels in the 1 – 5 acre range the same as for 10 acres plus.

This change, which was not in response to new fire science, has a devastating effect on parcels like ours. The map below shows how much of the remaining property is now under our own control – less than 30% of a parcel as big as 4 or 5 acres. MOFD has appointed itself the new managers, although we have to pay the bills for their decisions. These bills amount to many thousands of dollars annually, and far exceed what we pay in property taxes.

PLEASE SEE NEXT PAGE

VACANT LOTS



Yes, we could ask MOFD for permission to treat our lots as a single parcel and make one 100' fuelbreak around the whole. But this doesn't help our neighbors who are struggling with the same problem – 100 feet is just too wide a fuelbreak. And actually, it is 200 feet because the next door owner has to do the same amount. There are over 500 parcels in Moraga-Orinda that are affected by this change, and over 1000 acres of additional clearing will be required.

In fairness, I should point out that this map is not entirely accurate because it applies only to VACANT parcels. If there was a house in the middle of the property, it would ALSO require a 100 foot fuelbreak around it, so that the ENTIRE parcel would be subject to MOFD regulation. Yes, a parcel as large as 5 acres or more would be subject to management entirely outside the owner's control.

My family objects strenuously to this regulation, not only for the impact on native plants and animals, but also due to the taking of our property rights and the expense it imposes on us every year going forward. We were never consulted nor advised of this change, and learned of it only upon receiving a 30-Day Pre-Citation in the mail last May.

I hope that the City Council can exert some influence on MOFD to reconsider this ordinance. We can't fuelbreak all of Orinda. There are other more effective ways to protect our lives and homes, like safe evacuation routes, community alarm systems, and home hardening. We don't have to eliminate nature to be fire safe.

Sincerely,

Sandy Pearson

■ Miner Rd

Sept 2, 2023

Dear Orinda Council Members,

I would like to offer my comments on the Proposed Ordinance 2308 being considered at Tuesday night's Council Meeting. My background is in natural history, and native plants and animals are my interest, so I can offer a different perspective on the proposals at hand.

My main observation: this document offers some improvements over the previous ordinances, but is still most remarkable for what is missing. MOFD continues to deny the effects of their requirements, instead of collaborating to find better ways to accomplish their worthy goals.

Here are my comments, which I hope will explain my statement. They are organized by topic.

VEGETATION MANAGEMENT - BUSHES

One of the improvements in this proposed Ordinance is a paragraph explaining that properly spaced shrubs can indeed be left in the fuelbreak area. I believe this standard was used before, but it was not described anywhere that residents were likely to find it. The Ordinance now describes the horizontal spacing that is considered fire-safe.

What is still missing here is the vertical spacing which is required when bushes are growing under trees. An air gap is required, something like 2 ½ times the shrub height, so that they don't carry fire to trees growing above. Where is this information to be found?

Bushes are crucially important for all our ground nesting birds, including California quail. They should be preserved wherever it is safe. Many people are planting drought-tolerant native plants, which provide food for native wildlife. Since these are mostly unirrigated, and unirrigated brush is declared to be Hazardous, it is not clear whether gardeners would be obliged to remove the very bushes they have planted.

GROUND COVER

There is also still no direction about green groundcovers, including things like native ferns and Yerba Buena. Since they are low growing and green all year, these plants seem to be vastly better than dry annual grasses, and might even be useful in catching drifting embers that would otherwise lodge against houses. Some properties in our neighborhood have had their clearing approved and have left both ferns and monkey flower. It is not at all clear if land must be cleared to bare dirt, or 3 inches, or if certain low green plants can remain. These standards need to be available so that the same rules can be applied to everyone.

Leaving some low green vegetation is also the only way to provide shelter for brush rabbits and quail. These animals are such sought after snacks, it is hard for them to safely cross large

denuded areas. Baby quail are especially vulnerable. Extensive swaths of bare land eliminates them from the area.

TREES

This Ordinance preserves mature trees, as did the last version, but more explicitly here. The bottom branches up to 6 feet must still be removed. What is not explained is that young trees can remain, and that the bottom branches should be removed up to 1/3 the height of the small tree. Eventually the tree will be big enough that the clearance will also grow to 6 feet. This is good news, but where is this information?

DEAD TREES and LOGS

Large dead trees and down woody debris are some of the most valuable wildlife habitat in the landscape, and its removal is a severe blow to animals. Because we are talking about old, long dead trees, they do not have the twigs and other fine fuels that spread fire quickly. They are hard to light and tend to smolder for a long time after the fire front has passed, so they are one of the least hazardous fuels out there.

Large dead trees, called snags, are pretty rare – especially those over 18 inches which are most useful to hawks, owls, and all the cavity nesting birds that seek out the hollows where branches have fallen off with age. Considering the cost vs. benefit and overall scarcity, snags deserve special consideration. They are not mentioned in this or any other ordinance.

Another very important wildlife resource is the granary trees use by colonies of acorn woodpeckers. You may have noticed old trees or telephone poles stuffed full of acorns. This is the winter food supply for a group of up to 20 native acorn woodpeckers, who spend months stocking their larder. These woodpeckers nest in a group in large hollow trees and have a fascinating social structure, with aunts and uncles helping to raise the chicks produced by the dominant pair. They could thrive in our oak woodland if we would take reasonable steps to assure their food stores and shelter.

Down woody debris and logs on the ground are another extremely valuable feature in the landscape, a haven for lizards, salamanders, field mice, beetles, and many other creatures. They conserve moisture in the soil, prevent the soil from drying, and provide a substrate for interesting mushrooms, which support their own animal kingdom. They will burn, but without twigs and fine fuels, they do not burn rapidly. They eventually become mulch and enrich the soil. We need to consider their great value to the environment against their modest contribution to fire risk. They are not so different from the piles of wood chips remaining all around after clearing operations.

GRASS

The dry annual grasses that cover our hillsides are invasives; they have replaced the native perennial bunch grasses that once covered California. The natives grow year after year, some living for decades. They put long roots deep into the soil, holding steep hillsides in place. And they allow rainfall to infiltrate into the soil preventing excess run-off that leads to flooding.

There is a wonderful exhibit at the Oakland Museum showing a California Oat grass bunch removed intact from the soil, with a thick tangle of roots dangling 6 feet below it.

There are a few areas that still have native perennial bunch grass around – they thrive when mowed to 3 inches, as required. The mowing or weedeating also helps them spread into areas dominated by the invasive annuals. Fire fighters recognize that they carry fire much less rapidly than the annual grasses, since they stay a bit moist all thru the year. We need to be sure we conserve the perennials where they occur, and avoid damaging them, which would surely lead to their replacement by the far more flammable annuals.

The regulations call for grasses to be cut to 3 inches; in practice, most areas that are weedeaten are cut closer to zero. Some contractors are proud to offer treatments which involve triple cutting the grass stems, and result intentionally in hillsides that look like they have been raked. This is not only unnecessary, according to past and present Ordinance requirements, but exposing the soil to the baking sun makes it hard and less able to absorb water the following winter. This makes it harder for small herbaceous plants to get started the next spring and gradually renders the area less able to support life.

Weedeating has consequences; it is not harmless, though it may be necessary. A field that is weedeaten no longer supports field mice which are the principal food for hawks, owls, foxes, coyotes, and bobcats, all our largest and most interesting animals. It cannot be true that the vast amount of weedeating going on now has no environmental consequences. We need to acknowledge our impacts, and plan how to minimize or mitigate them.

Here are some more general comments and questions related to the Ordinance:

1. The Moraga Orinda Fire District is creating the Tunnel Shaded Fuel Break using the somewhat more nature-friendly standards adopted by CalFire, the State Board of Forestry and Fire Protection. They are applied on EBMUD and the East Bay Regional Park District lands. Why can't we apply them to our private property as well?
2. Repeated disturbance of native vegetation can lead to its replacement by more flammable annual grasses and other invasive weeds, making the fire hazard WORSE. All plants are not created equal when it comes to fire. We can be more selective and just as effective.
3. Fuelbreaks are not the most effective way of reducing fire risk. Creating safe evacuation routes, developing community alert systems, and the hardening of homes and other structures to resist fire are all important strategies to save lives and property. Fuelbreaks are simply far less controversial than telling homeowners their wood fence or deck skirting is a problem.

The Fire District has gotten a bulk shipment of gutter guard – I look forward to getting some for my own home, and seeing more emphasis on protecting structures directly.

4. At least 4 of my immediate neighbors have spent over \$10,000 this year on vegetation clearing. It's true that much of it was overdue and needed to be done. But annual expenses will

continue. The grass will grow back, possibly thicker where the brush was removed. And the brush will keep trying to come back for many years, for better or worse. This continuing expense is like a tax suddenly imposed on people with larger yards, most of which are quite steep and difficult to treat. The benefits are spread to the neighborhood in reduced fire risk, but the cost is borne by the individual.

5. The proposed Ordinance expands on the availability of Modifications to the requirements, and is a welcome addition. However, they are not the complete answer to addressing environmental concerns. Modifications may not lessen the fire safety requirements, and must provide the Same Practical Effect as the original requirements. It is hard to imagine what trade-offs would be acceptable, other than perhaps relocating a fuelbreak.

This section of the Ordinance also suggests that homeowners may submit an individualized fire protection plan. This may be something useful, but all detail is deferred to the State Fire Code. Still, this could be a step in the right direction and is a welcome development.

6. One of the biggest problems with the vegetation management program is the difficulty of finding out what is really required. In the neighborhoods, you can see wildly different treatments which have all been approved. Owners who are pressured to respond within 30 days don't have time for a research project. They may order something more severe than they would like because they just don't know. Many decisions are being left to the contractors, who also lack information.

The Fire District's Pre-Citation notice warns owners against the "taking of endangered, rare or threatened plant or animals species" or causing "significant erosion and sedimentation of surface waters". But there is zero guidance on what that means or how to accomplish it. What ARE the rare and threatened species? How do we avoid taking them? How much erosion is significant? How are we supposed to find out? And still meet the 30-day deadline?

There is clearly a lot of guidance missing, but the Ordinance is probably not the best place to put it. And if the Best Practices evolve, the Ordinance would have to be amended. Perhaps there is a way to tie the Ordinance to a document outlining the specific requirements, hopefully produced by a collaboration of fire officials, biologists, and other citizens. Marin County has produced an excellent example in their Ecologically Sound Practices for Reducing Wildfire Risk.

7. The final paragraphs of the proposed Ordinance is particularly troubling to me. It says:

"These requirements will be beneficial to the environment by preventing the emergence and spread of wildfires, which can cause immense environmental harm. Further, the Ordinance contains provisions requiring it to be interpreted and implemented in a manner that avoids environmental impacts, and directs property owners to seek modifications of the applicable requirements if compliance would cause any such impacts. Due to these requirements, there is no possibility that it will cause significant environmental effects."

Our Fire District is focused on protecting our community and environment from wildfire. Of course we all support that. But their continuing denial that there is ANY impact on the natural world from the large scale disturbance of vegetation makes it impossible to find ways to mitigate it.

And the insistence that ordinary homeowners can make appropriate decisions on complex environmental issues in the complete absence of any information is ridiculous.

For the district to try to shed all responsibility for the decisions that get made this way is an affront to common sense. It's as if I left a 6 year old child alone in the kitchen with orders to have dinner on the table by the time I come home or else suffer the consequences. Oh, and you have to buy the groceries yourself!

Requiring provisions to be interpreted and implemented correctly is senseless. It seems like an embarrassingly transparent ruse to avoid responsibility and duck the requirements of California's environmental regulations.

I'm sorry to be so blunt, and I understand this is the best advice of the District's Counsel, but our community is increasingly losing its native plants and wildlife and facing a dramatic increase in erosion, run-off, and landslide and we are not even beginning to deal with our problems due directly to this charade.

It's time to start working together to protect our environment, both the built and the natural.

Thank you, City Council, for providing a forum where citizens can finally share their concerns. I hope some helpful discussions and partnerships can emerge from this process.

Sincerely,

Sandy Pearson



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September 18, 2023

By email only

Moraga-Orinda Fire District
Fire Chief Dave Winnacker
President John Jex
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RE: Public Comments on Amended Fuel Break Ordinance No. 23-08, Agenda Item 9.1 for the September 20, 2023, regular meeting of the Moraga-Orinda Fire District Board of Directors

Dear MOFD Board of Directors and Fire Chief:

I am writing on behalf of Orinda residents, Sandy Pearson and Anita K. Pearson, to submit public comments regarding the proposed Amended Fuel Break Ordinance 23-08 (“Amended Ordinance”). These comments supplement the comments submitted by Sandy Pearson, including those relayed to MOFD by the City of Orinda on September 6, 2023. This letter also incorporates comments raised in our letter of August 2, 2023 (“Notice Letter”), which were directed at Fuel Break Ordinance, No. 23-04 but remain applicable to the Amended Ordinance. (**Exhibit A, Notice Letter**).

First, we would like to acknowledge the importance of preventive actions to reduce the risk of catastrophic wildfires in our communities. We appreciate your efforts to advance this objective and thank you for your willingness to make revisions to the Fuel Break Ordinance to address compliance with the California Environmental Quality Act (CEQA) and respond to community concerns. At the same time, however, we remain concerned that the Amended Ordinance, like its predecessor, not only fails to examine the potentially significant environmental impacts of the proposed fuel breaks, but denies the possibility that such impacts exist. (Ord. 23-08 § 9.) Ultimately, the Amended Ordinance fails to address the key issues raised in our previous letter.

The Amendments Fail to Address Environmental Concerns.

The Amended Ordinance substantially maintains the scope and applicability of the previous ordinance’s Fuel Break Requirements (*Id.*, § 4(c).) While the amended language

eliminates a loophole for perennial grasses and makes allowances for shrubs and small trees, the requirement that each landowner, lessee, or property manager must create and maintain 100-foot wide fuel breaks around the entire perimeter of their properties remains unchanged. (*Id.*, § 4(a) and (c).) Again, the potential environmental impacts of these actions were not evaluated and our previous comments addressing the potentially significant impacts on biological resources, slope stability, and water quality remain applicable. (*See* Exhibit A, at pp. 2-3, 4-5.)

The scope of applicability for the Amended Ordinance also appears similar to the suspended Ordinance 23-04, although this has been reformulated to reference the state list of “Communities at Risk,” which has included Orinda and Moraga since 2001. Under the Amended Ordinance, the “Affected Parcels” includes all parcels within or adjacent to Orinda and Moraga, or adjacent to any other Community at Risk bordering the District, and all parcels within the unincorporated areas of the District that have at least one “habitable structure” or are adjacent to a parcel with a habitable structure. While “habitable structure” is not defined, this appears to include nearly every parcel within the District.¹ As with the previous ordinance, there is no estimate of the number of parcels or acreage affected, and no map provided to indicate what areas, if any, are excluded.

Also like the suspended Ordinance 23-04, the Amended Ordinance provides no explanation for the decision to increase the size of mandatory fuel breaks for parcels under 10 acres from 30 feet, as required in 2022 (*See* repealed Ord. 22-02), to 100 feet in 2023. As noted in our previous letter, this change appears to be completely arbitrary. (*See* Exhibit A, at p. 5.) There is no evidence that the increase was necessary because 30 foot fuel breaks were found to be inadequate, or that conditions changed so dramatically in the past year as to warrant more than tripling their size. When asked about this in public meetings, the Fire Chief has stated only that the change was intended to simplify the requirement and reduce confusion by making it uniform for all parcels.² However, there is no evidence of widespread confusion. If anything, the expanded requirement has created confusion by suddenly increasing the size without explanation, and thereby increasing the burden on local residents and cost of compliance, as well as the impacts on the environment. Given that abutting parcels must both have fuel breaks in most cases, this is actually an increase from 60 feet to 200 feet. For comparison, the width of a football field is only 160 feet. The need for such immense clearings around every property line has not been established. In fact, the Fire Chief stated in a recent Guest Column for a national trade journal that many fuel breaks are ineffective when they are remote from roadways, lacking vehicular access for firefighters, or not strategically placed along ridgetops, and “yet we keep putting in shaded fuel breaks without any validation that they will work.” (**Exhibit B, Daily Dispatch Guest Column, “We Can Do It Better”** by MOFD Fire Chief Dave Winnacker (Aug. 7, 2023), <https://www.dailydispatch.com/Columns/GuestColumn.aspx>.)

The Amended Ordinance’s new language highlighting the availability of Modifications is unlikely to effectively protect sensitive natural resources or significantly reduce potential environmental impacts to more than a few parcels. (Ord. 23-08 § 5.) As discussed at the Orinda City Council Meeting on September 5, 2023, many residents and landowners are unaware whether

¹ As with the previous ordinance there is no estimate of the number of parcels or acreage affected, and no map to indicate what areas, if any are excluded.

² See e.g., Audio Recording of MOFD Board of Directors Special Meeting (Sept. 6, 2023).

sensitive biological resources even exist on their property and would see no need to request a modification.³ While the Ordinance boldly asserts that individual landowners, lessees, or managers of parcels with sensitive or protected resources “shall request a modification,” there is no information provided to assist these persons, or Fire District Officials, in determining which lands fall into this category. (*Id.*, § 4(d).) In addition, each person requesting modifications must provide documentation prepared by a certified biologist or geologist, which could cost thousands of dollars in each instance, which is both inefficient and likely to deter many residents from pursuing this option. There is also no guarantee that a modification request will be approved, even after going to the trouble and expense of hiring certified experts, as the Fire Chief or his designee may find modification inadequate. (*Id.*, § 5(a).) Thus, although the modification provisions purport to address environmental concerns, this approach delegates the burden of environmental compliance to the individuals served by the District. Ultimately, it would far more efficient and effective for the District to conduct a single survey of impacted resources at the District level, and to make this information available to members of the public to facilitate compliance, as well as enforcement and accountability.

Again, like the suspended Ordinance 23-04, there is no analysis of the potentially significant impacts of the Fuel Break Requirements. While the Amended Ordinance repeatedly notes that fire prevention will help prevent adverse impacts associated with catastrophic wildfires, it fails to acknowledge that the actions required by the ordinance will also have significant impact. As explained in our additional comments, the potential impacts to natural resources include the destruction of wildlife habitat and native plant communities, disruption of wildlife and protected species, increased soil erosion, increased risk of landslides, and impairment of water quality. (*See e.g.*, Notice Letter at 2-3, 4-5.) This could significantly impair the biodiversity, ecology, and hydrology of these areas. Fuel break construction may also spread invasive species,⁴ and pathogens such as sudden oak death,⁵ generate significant noise pollution, and impair the aesthetic enjoyment of the natural landscape. None of these potential impacts have been properly evaluated.⁶

The Orinda-Moraga area is home to an abundance of native wildlife and sensitive natural plant communities. As noted in the Orinda general plan:

Information from the Natural Diversity Data Base of the California Department of Fish and Game shows that several rare or endangered species have been located in or near the Orinda Planning Area. State and federal law protects rare, threatened and endangered animal species by preserving habitats.

³ A recording of the Sept. 5, 2023, Orinda City Council meeting is available here:

<https://orindaca.iqm2.com/Citizens/Board/1000-City-Council#>.

⁴ *See e.g.*, California Invasive Plant Council, “IPCW Plant Report: Cytisus scoparius” (Scotch broom), <https://www.cal-ipc.org/resources/library/publications/ipcw/report39/> (last visited Sept. 14, 2023).

⁵ *See e.g.*, California Oak Mortality Task Force. Sudden Oak Death Guidelines for California Landscapers & Gardeners (July 2021), <https://www.suddenoakdeath.org/diagnosis-and-management/best-management-practices/>.

⁶ Public comments on the Amended Ordinance, including those submitted through the City of Orinda, further describe the potential for widespread clearing of vegetation to adversely impact rare and sensitive native plants and wildlife; *see e.g.*, Letters from California Native Plant Society East Bay Chapter, Friends of Orinda Creeks, John Muir Land Trust Custodian Tyler Rust, and Plant Ecologist Barbara Leitner. (Public Comments, MOFD Special Meeting (Sept. 6, 2023), <https://www.mofd.org/transparency/resources/board-agendas-minutes>.)

(Orinda General Plan, at 4-1.⁷) Endangered species known to occur within the Orinda-Moraga area include California red-legged frog,⁸ Alameda whipsnake,⁹ and pallid manzanita.¹⁰ Many other rare and sensitive species are also known to inhabit the area.

Notably, the Endangered Species Act (ESA) prohibits the unauthorized “take” of endangered species, which includes actions that kill, harass, or harm such species. (16 U.S.C. §§ 1538 (B), 1532 (19)). As defined by the Act’s implementing regulations, “harm” includes “significant habitat modification or degradation” that “kills or injures wildlife by significantly impairing essential behavioral patterns, including breeding, feeding or sheltering.” (50 CFR § 17.3). Here, the removal of vegetation to create football-field-sized fuel breaks along property lines throughout the District would likely entail significant habitat modification that could easily disrupt the normal behavior of protected species through the elimination of food plants, food plants of prey species, denning and mating sites, and cover.¹¹

Potential impacts of massive fuel breaks on soil erosion and slope stability are also significant. The Contra Costa County General Plan notes that there are multiple landslide deposits within the Orinda-Moraga area, and finds that “the presence or absence of deep-rooted vegetation . . . can exert a controlling effect on the intensity of natural processes occurring on a particular hillside.” (Safety Element, at p. 10-22).¹² While the Amended Ordinance acknowledges that the area is hilly and subject to landslides, which can impact evacuation routes and firefighting response times, it does not evaluate the potential for large scale vegetation removal to exacerbate this issue. (Ord. 23-08 §§ 2(k)(iii)(A) and (B).) In contrast, public comments on the Ordinance raise concerns that compliance with the ordinance could trigger mudslides and threaten homes, and reported that some fuel breaks have removed grasses and vegetation all the way down to the soil, even on steep slopes and within riparian areas.¹³ This excessive clearing exposes bare soil, which increases soil erosion, and may also kill some plants, thereby decreasing the soil stability provided by healthy root systems.¹⁴ Such factors increase the risk that soils will begin to slide, especially on steep slopes, which could threaten homes or impact evacuation routes.¹⁵

Similarly, excessive clearing in riparian zones can destabilize streambanks and increase water pollution by eliminating the vegetative buffer and allowing sediments from runoff to flow

⁷ See City of Orinda General Plan, Conservation Element, <https://cityoforinda.app.box.com/s/zb07kq9r9eiafrwu6i9w>.

⁸ U.S. Fish and Wildlife Service, “California Red-Legged Frog,” <https://www.fws.gov/species/california-red-legged-frog-rana-draytonii> (last visited September 14, 2023).

⁹ U.S. Fish and Wildlife Service, “Alameda Whipsnake,” <https://www.fws.gov/species/alameda-whipsnake-masticophis-lateralis-euryxanthus> (last visited September 14, 2023).

¹⁰ California Dept. of Fish and Wildlife, “Pallid Manzanita,” <https://wildlife.ca.gov/Conservation/Plants/Endangered/Arctostaphylos-pallida> (last visited September 14, 2023).

¹¹ See e.g., Miguel Lurgi, *Habitat loss doesn’t just affect species, it impacts networks of ecological relationships*, The Conversation (May 30, 2019), <https://theconversation.com/habitat-loss-doesnt-just-affect-species-it-impacts-networks-of-ecological-relationships-117687>.

¹² See Contra Costa County General Plan, Safety Element, at pp. 10-24, 10-25.

¹³ See e.g., Comment Letters from Friends of Orinda Creeks and Julia Hunting. (Public Comments, MOFD Special Meeting (Sept. 6, 2023), <https://www.mofd.org/transparency/resources/board-agendas-minutes>.)

¹⁴ *Id.*, at p. 10-22.

¹⁵ See e.g., Comment Letters from Friends of Orinda Creeks and Julia Hunting. (Public Comments, MOFD Special Meeting (Sept. 6, 2023), <https://www.mofd.org/transparency/resources/board-agendas-minutes>.)

directly into creeks.¹⁶ Increased sediment loads could degrade aquatic habitat, harm fish by increasing siltation of stream beds required for spawning, and contribute to the clogging and sedimentation of human constructed waterworks.¹⁷ In sum, these potential impacts merit careful evaluation and point to the need for additional guidance to prevent serious resource damage and minimize the risk of landslides.

The Proposed CEQA Exemptions Are Inapplicable.

Notwithstanding the potentially significant impacts outlined above, and in other comment letters, the District asserts that the Amended Ordinance will have “no significant or potentially significant negative environmental impacts” and adds a new language claiming multiple exemptions from compliance with CEQA. (Ord. 23-08 § 9.) In particular, the new ordinance claims categorical exemptions under CEQA Guidelines section 15307 and 15308, the statutory exemption designed for emergencies, and the common sense exemption. (*Id.*)

First, as to the categorical exemptions, we addressed these in our Notice Letter concerning Ordinance 23-04, and incorporate the same comments here. (Exh. A, at pp. 4-5.) The Amended Fuel Break Ordinance does not qualify for the Class 7 or Class 8 exemptions because these apply only to actions that maintain, restore, enhance, or protect natural resources and the environment. (*See* CEQA Guidelines, §§ 15307, 15308.) Where the proposed action seeks to protect some natural resources by eliminating protections for others, courts have found these exemptions inapplicable. (*See Save Our Big Trees v. City of Santa Cruz* (2105) 241 Cal.App.4th 694, 712). Here, the requirement for residents to remove natural vegetation from large tracts of land throughout the District will disrupt natural resources and sensitive species with no mitigation measures to minimize harm or ensure their protection. Simply declaring that other parties will “interpret” the Ordinance in a manner that avoids all impacts does nothing to ensure that they will do so.

There is also no rational analysis to support the assertion that: “[n]o exception identified in CEQA Guideline Section 15300.2 applies to this Ordinance.” (Ord. 23-08 § 9(a); 14 C.C.R. § 15300.2.) In fact, the mandate requiring major habitat modifications to be undertaken by hundreds of different landowners with no guidance or mitigation measures in place to prevent potentially significant adverse impacts could have very significant cumulative effects on natural resources. Additional fuel clearing activities on lands within and surrounding the district could also have cumulative effects on wildlife and plant communities whose range overlaps with other projects (e.g., defensible space clearings) and other jurisdictions. The existence of protected species, slide areas, nature preserves, and critical watershed lands within and around the District may also justify application of the location exception. In addition, existing stress on natural resources due to climate change, the recent extended drought, and habitat fragmentation may constitute unusual circumstances. Failure to analyze these existing conditions does not render them inapplicable.

Second, as to the commonsense exemption, the mere recitation of the phrase, “it can be seen with certainty that there is no possibility that the activity in question may have a significant

¹⁶ *See e.g., California Riparian Habitat Restoration Handbook*, 2nd ed. (July 2009), <https://coveredactions.delta.council.ca.gov/services/download.ashx?u=a3689597-31c2-4140-adb0-9200fa71c0e0>.

¹⁷ *See e.g.,* USDA Natural Resources Conservation Service, Water Quality Degradation: Sediment (March 2012), https://efotg.sc.egov.usda.gov/references/public/AR/Water_Quality_Degradation_Sediment.pdf.

effect on the environment” does not make it so. (Ord. 23-08 § 9(c); 14 C.C.R. § 15601(b)(3).) As discussed in this letter, and in other comments, there are many reasons to support the finding that the Fuel Break Ordinance may have a significant effect on the environment. The possibility that the Amended Ordinance will benefit some natural resources by reducing the impacts of future wildfires does not imply that the potentially significant adverse impacts of clearing massive fuel breaks can be ignored or disregarded.

Third, as to the emergency exemption, this applies only to “[s]pecific actions necessary to prevent or mitigate an emergency.” (Pub. Resources Code § 21080(b)(4); 14 C.C.R. § 15269.) Here, there is no evidence to support the finding that requiring fire breaks of this magnitude, placed non-selectively around every inhabited parcel within the are *necessary* to prevent an emergency. Pursuant to CEQA,

“Emergency” means a sudden, unexpected occurrence, involving a clear and imminent danger, demanding immediate action to prevent or mitigate loss of, or damage to, life, health, property, or essential public services. “Emergency” includes such occurrences as fire, flood, earthquake, or other soil or geologic movements, as well as such occurrences as riot, accident, or sabotage.

(Pub. Resources Code § 21060.3.) While there is no question that specific actions to prevent the “immanent” risk of a wildfire emergency, and “demanding immediate action” would fall within this definition, this does not mean every action to prevent wildfires qualifies for this exemption. Notably, here, there is no established evidence that the proposed action would even be effective in preventing a fire emergency. (*See* Exh. B, at p. 3 (“Critically, there does not appear to be a body of evidence supporting the efficacy of fuel breaks, shaded or otherwise.”).)

Courts tasked with reviewing the applicability of this exemption agree that unless substantial evidence “support[s] each element of the definition of an emergency,” this exemption is inapplicable. (*CalBeach Advocates v. City of Solana Beach* (2002), 103 Cal.App.4th 529, 536; *Western Mun. Water Dist. v. Superior Court* (1986) 187 Cal.App.3d 1104, 1113.). In *CalBeach Advocates*, where an eroding bluff posed an immediate threat to homes located above the bluff, the court found that this standard was met but clarified that a preventative action need not be *unexpected*. (*CalBeach Advocates, supra*, 103 Cal.App.4th pp. 537-38.) However, in *Western Mun. Water Dist.*, where an agency claimed that dewatering wells were necessary to mitigate the risk of liquefaction during an earthquake emergency, the court found “no substantial evidence that liquefaction was an imminent threat or that it demand[ed] immediate action.” (*Western Mun. Water Dist., supra*, 187 Cal.App.3d, at pp. 1113.) Courts have also rejected the applicability of the emergency exemption where the proposed action exceeded what was necessary to respond to an emergency, or the alleged emergency reflected a political choice to delay taking appropriate action. (*See Castaic Lake Water Agency v. City of Santa Clarita* (1995) 41 Cal.App.4th 1257 (finding City’s redevelopment plan to recover from earthquake exceeded scope of action “necessary to prevent or mitigate an emergency”); *Los Osos Valley Associates v. City of San Luis Obispo* (1994) 30 Cal.App.4th 1670 (finding City project to drill new wells did not warrant emergency exemption because City was aware of drought and failed to conserve water for years.).

In addition, application of the emergency exemption must be narrowly construed to remain consistent with CEQA's broad mandate for the protection of the environment. (*Western Mun. Water Dist.*, *supra*, 187 Cal.App.3d, at pp. 1111-12.) Otherwise,

in the name of "emergency" it would create a hole in CEQA of fathomless depth and spectacular breadth. Indeed, it is difficult to imagine a large-scale public works project, such as an extensive deforestation project or a new freeway, which could not qualify for emergency exemption from an EIR on the grounds that it might ultimately mitigate the harms attendant on a major natural disaster.

(*Id.*) At the same time,

if a project arises for which the lead agency simply cannot complete the requisite paperwork within the time constraints of CEQA, then pursuing the project without complying with the EIR requirement is justifiable. For example, if a dam is ready to burst or a fire is raging out of control and human life is threatened as a result of delaying a project decision, application of the emergency exemption would be proper.

(*Id.* (citation omitted).) No dam is threatening to burst right now, metaphorically, or literally.

Indeed, the Amended Ordinance itself demonstrates that it is born of general statewide conditions, statutes, and directives, rather than the *specific emergency conditions* mandated by CEQA to justify invocation of an exemption from environmental review for an *imminent* emergency. (Ord. 23-08 § 2.) The Amended Ordinance discusses generalized fire behavior and conditions within the District, as well as five historic fires between 1923 and 2019, one of which, in 1988, destroyed five homes within the district. (*Id.*) However, there is no substantial evidence that fuel breaks of such extreme size and scope are *necessary* to prevent an *imminent* emergency. As discussed above, a similar ordinance that was in place just last year held that, for parcels under 10 acres, much smaller fuel breaks were adequate to achieve the same objective. (*See* Ord. 22-02.) The decision to enlarge the fuel breaks was not based on fire science or changed conditions that dramatically increased the risk of an imminent emergency, but reflected the Fire Chief's belief that a more uniform requirement would be less confusing for the general public. There is no substantial evidence to support the need for 100 foot fuel breaks instead of 30 foot fuel breaks. While action to reduce fuel loads should remain an ongoing priority, the actions here at issue should not be construed as an emergency as a means to circumvent CEQA's mandate to assess and mitigate potentially significant environmental impacts.

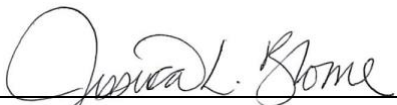
There can be no doubt that undergoing a CEQA process would allow the District to engage the local community to help develop reasonable standards that balance the need for fire prevention with local values and policies established to preserve natural resources. To the extent that delayed implementation of fuel breaks is a concern, the Fire District could set aside the current and Amended Ordinances and reinstate a more moderate requirement for the interim.

In conclusion, we do not object to reasonable fire prevention measures, including the use of appropriately sized and strategically placed fuel breaks to reduce fire danger. However, the Amended Ordinance imposes an extreme approach that is not supported by substantial evidence.

The requirement to create fuel breaks more than three times the size of those required just last year, in areas that are remote from structures and not strategically located, places an unreasonable burden on local residents, including the Pearsons. Because the current and Amended Ordinance, may cause significant and irreversible harm to natural resources, an environmental review is necessary to evaluate potential impacts, alternatives, and appropriate mitigation measures.

Thank you for the opportunity to comment on this important issue.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jessica L. Blome", is written over a horizontal line.

Jessica L. Blome
Susann Bradford
Greenfire Law, PC

EXHIBIT A



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August 2, 2023

By email only

Fire Chief Dave Winnacker
Dwinnacker@mofd.org
President John Jex
mmjjex@gmail.com
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, CA 94556

RE: Demand for Compliance with the California Environmental Quality Act
Fuel Break Ordinance No. 23-04

Dear President Jex and Fire Chief Winnacker:

I am writing on behalf of Orinda resident, Anita K. Pearson, who on June 7, 2023, was served with a “Pre-Citation Notification” demanding that she comply with Moraga-Orinda Fire District Ordinance No. 23-04 (“Fuel Break Ordinance” or “Ordinance”) by creating a 100-foot fuel break around the entire perimeter of her family’s 9.5 acre property located at 629 Miner Road in Orinda.

The Pre-Citation Notification listed the requirements of Fuel Break Ordinance, which directs that all owners, lessees, or persons controlling parcels greater than one acre must create and maintain a fuel break that complies with the following criteria:

- (A) Annual grasses cut to less than 3".
- (B) Removal of all Hazardous Vegetation.
- (C) Removal of non-irrigated brush.
- (D) Removal of all Combustible Material.
- (E) Removal of dead, diseased, or dying trees.
- (F) Maintain trees to remove Ladder Fuels so that foliage, twigs, or branches are greater than 6 feet above the ground.

(MOFD Notification, June 7, 2023.) The Notification then goes on to state that:

Fuel mitigation and defensible space work shall be conducted in a manner that the activities will not result in the taking of endangered, rare or threatened plant or

animal species or cause significant erosion and sedimentation of surface waters in accordance with California Environmental Quality Guidelines Section 15304.

(sic) (*Id.*) No further guidance or assistance is offered concerning how to prevent the taking of sensitive plants or animals, or even how residents will know how to identify whether such species or sensitive natural plant communities are present on one's property. Nor is any guidance offered concerning best practices for preventing erosion control and sedimentation, such as guidelines for riparian buffer zones, or how to determine if clearing a site could induce erosion or landslides. The Notification does, however, threaten to impose significant fines if compliance is not documented within 30 days.

Ms. Pearson and other residents are extremely concerned by the Notification and by the Ordinance's unreasonable demand that she and other residents undertake to destroy many acres of native plants and wildlife habitat adjoining their property lines.¹ The property in question includes multiple small parcels that Ms. Pearson has devoted many years to maintaining as a conservation area for native plants and wildlife. The directive to remove "all hazardous vegetation," which is not explained in the Notification, is defined by the Ordinance as "including but not limited to seasonal and recurrent grasses, weeds, stubble, brush, dry leaves, dry needles, dead, dying, or diseased trees, ... bark, mulch, non-irrigated brush, ... or any other vegetation identified by the Fire Code Official [or their designee]." (Ord. 23-04, § 3.) As confirmed by the discussion during the February 15, 2023, Board hearing, this list includes virtually all native vegetation and ground cover, excepting mature healthy trees, which would effectively result in denuding large swaths of wildlife habitat in areas that are largely undeveloped and remote from buildings. As such, the Ordinance will not only significantly impair Ms. Pearson's use and enjoyment of her property, but appears to have been enacted with no regard for the significant environmental impacts that will result from such draconian measures.²

Indeed, the Ordinance makes little effort to ensure habitat protection. While the Ordinance purports to restrict actions that would harm listed species or water quality, it delegates all compliance to individual landowners, with no training, who are subject to serious penalties if they fail to clear their land. The Ordinance does not identify exceptions or exemptions for environmentally sensitive species, or direct landowners to resources to assist compliance, instead dismissing any concerns about impacts to native habitat as a non-issue. The District appears to have made no effort to estimate the number of acres or quality of habitat that will be impacted, or to identify the sensitive species that are likely to occur in these areas. For example, no effort was made to minimize potentially significant adverse effects on California red-legged frogs, Alameda whipsnake, pallid manzanita, sensitive natural plant communities,³ or any other biological resources that are likely to be impacted by the Ordinance's requirements. This complete disregard for native species is particularly alarming given that the Ordinance is likely to affect more than 500 parcels and impact over a thousand acres of lands—yet the District appears to

¹ The Ordinance also imposes a significant financial burden on Ms. Pearson and other residents, who report that cost estimates in the range of \$15,000 to \$20,000 per property—just for the first year—are not uncommon.

² Because adjoining properties are each required to maintain 100-foot perimeter clearings, the Ordinance actually requires 200-foot clearings to be constructed along each property boundary.

³ Sensitive natural communities are required to be inventoried and mitigated for as part of CEQA. See CDFW, Protocols for Surveying and Evaluating Impacts to Special Status Native Plant Populations and Sensitive Natural Communities (March 20, 2018), available at: <https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=18959&inline>.

have failed to conduct any analysis of potentially significant environmental impacts of its vegetation clearance policy, in clear violation of the California Environmental Quality Act (CEQA).⁴ This neglect occurred in spite of UC Berkeley, East Bay Regional Parks District and East Bay Municipal Utilities District informing the District that even the reduced level of fuel break clearance required by the predecessor iteration of this policy, Ordinance No. 22-02, would result in unacceptable levels of environmental destruction in violation of the CEQA obligations of those entities.

To confirm that the District wholly ignored CEQA, on July 10, 2023, my office inquired with the District to determine whether it had at least claimed an exemption for the Ordinance. In response, the District's outside counsel acknowledged that the District never adopted a notice of exemption but claimed that the holding in *Robinson v. City & County of San Francisco* (2012) 208 Cal. App. 4th 950, allowed the District to proceed with implementing the Ordinance. According to District counsel, the *Robinson* court absolves an agency from filing a *written* notice of exemption. Though the court declared a writing unnecessary, the court found that—in every instance—the lead agency in that case had issued a CEQA exemption certificate before on-the-ground activity commenced. (*Id.* at 960.) In so holding, the *Robinson* court upheld CEQA's clear statutory requirement that public agencies at least “conduct a preliminary review to determine whether CEQA applies to a proposed project” as a “first tier” of project evaluation. (*Save Our Big Trees v. City of Santa Cruz* (2015) 241 Cal.App.4th 694, 704.) “[A categorical] exemption can be relied on only if a factual evaluation of the agency's proposed activity reveals that it applies.” (*Muzzy Ranch Co. v. Solano County Airport Land Use Com.* (2007) 41 Cal.4th 372, 386.) “[T]he agency invoking the [categorical] exemption has the burden of demonstrating” that substantial evidence supports its factual finding that the project fell within the exemption. (*Id.*)

Indeed, every CEQA case analyzing this issue recognizes CEQA's mandate that a preliminary environmental review is required before an exemption determination can be made. (*See Davidon Homes v. City of San Jose* (1997) 54 Cal. App. 4th 106, 117.) In *Davidon*, the Court of Appeals observed:

There is no indication that any preliminary environmental review was conducted before the exemption decision was made. The agency produced no evidence to support its decision and we find no mention of CEQA in the various staff reports. A determination which has the effect of dispensing with further environmental review at the earliest possible stage requires something more. We conclude the agency's exemption determination must be supported by evidence in the record demonstrating that the agency considered possible environmental impacts in reaching its decision.

(*Id.*) Similarly, here, the staff reports, draft and final Ordinance and recordings of the discussion at both Board hearings have no mention of a CEQA exemption. It appears that the District failed to conduct any threshold analysis of whether the Ordinance qualified for a CEQA exemption and certainly never made any determination that a specific CEQA exemption applied before charging ahead with its harmful vegetation clearing policy. Paradoxically, District counsel's letter asserts

⁴ There is also no evidence that the District identified alternatives or analyzed the cost of compliance that the Ordinance imposes upon individual property owners, lessees, or managers.

that the Class 7 and 8 exemptions apply to the Ordinance, though no mention of a CEQA is made in the Ordinance itself, while the Pre-Citation Notice claims exemption under Class 4.

Furthermore, even if the District had procedurally complied with CEQA and declared the Ordinance exempt, the only potentially applicable CEQA exemptions are the Class 4, 7, and 8 Categorical Exemptions—but none of these apply to this specific Ordinance. (*See* CEQA Guidelines, §§ 15304(i), 15307, and 15308.)

With respect to Class 4 Categorical Exemptions, the Ordinance requires the creation of a 100-foot perimeter, which dramatically *exceeds* the level of fuel management allowed by a Class 4 Exemption, which covers:

Fuel management activities within 30 feet of structures to reduce the volume of flammable vegetation, provided that the activities will not result in the taking of endangered, rare, or threatened plant or animal species or significant erosion and sedimentation of surface waters. This exemption shall apply to fuel management activities within 100 feet of a structure if the public agency having fire protection responsibility for the area has determined that 100-feet of fuel clearance is required due to extra hazardous fire conditions.

(CEQA Guidelines, § 15304(i).) In contrast, the Ordinance requires vegetation to be cleared within 100-feet of the entire property boundary—not around a structure—which significantly increases the area of habitat loss by pushing individual homeowners to clear a much larger area, all around the edges of their property, and to clear away virtually all vegetation—even where no structures are present.⁵

The Ordinance also provides no means of ensuring that such clearings “will not result in the taking of endangered, rare, or threatened plant or animal species or significant erosion and sedimentation of surface waters.” (Ord. 23-04, § 4(c).) The recitation of this desired outcome does not magically achieve this purpose. “Mitigation measures are not mere expressions of hope.” (*Lincoln Place Tenants Assn. v. City of Los Angeles* (2005) 130 Cal. App. 4th 149, 1508.) The District itself must “ensure that feasible mitigation measures will actually be implemented as a condition of development, and not merely adopted and then neglected or disregarded.” (*Id.* (citation omitted).) The District has not taken any steps to uphold its own obligation to enforce the environmental protections. Instead, the District treats listed species, erosion, and sedimentation as special exception from liability that owners have the burden to claim, rather than circumstances that the District must in every instance affirmatively ascertain and avoid.

Moreover, unlike clearings around structures where human activity is already present, creating clearings along property lines will disrupt many areas that were previously secluded from human activity and thus more likely to be favored by wildlife.

⁵ To put this in perspective, an acre is 43,560 sq. ft. Under the Ordinance, a 5-acre parcel (217,800 sq. ft.) measuring 600 ft. x 363 ft. would be required to clear an area of 152,600 sq. ft., which 3.5 acres—or 70% of the entire property. In contrast, the Class 4 Exemption describes a 100-ft clearing around a building or structure, which, estimated as a circle of 100 ft. radius, amounts to 31,400 sq. ft. (or 14.4% of the property). (This difference also has a major impact on costs, as local estimates for weed-eating alone range from \$0.20 to \$1.50 per sq. ft., depending on the slope.)

The large size of the clearings may cause habitat fragmentation, eliminate food sources and cover, and create barriers to movement that impair species' reproduction. The activities required by the Ordinance are thus significantly different and potentially more impactful than the much smaller defensible space clearings included under the Class 4 Categorical Exemption.

As to the Class 7 and 8 Categorical Exemptions, these apply only to actions that maintain, restore, enhance, or protect natural resources and the environment. (*See* CEQA Guidelines, §§ 15307, 15308.) In *Save Our Big Trees v. City of Santa Cruz*, the court wholly rejected application of Class 7 and 8 Categorical Exemptions for ordinance amendments meant to allegedly enhance “heritage” protections for some trees while eliminating protections for others because it “removes rather than secures . . . protections.” (241 Cal.App.4th at 712 (quoting *Mountain Lion Found. v Fish & Game Comm'n* (1997) 16 Cal. 4th 105, 125.) That is, an ordinance that enhances protections for some natural resources while eliminating protections for others does not necessarily protect the environment. Here, too, the Ordinance compels the incontrovertible destruction of many acres of natural habitat to allegedly protect other natural resources from wildfire. The Ordinance does not afford any “assurance” that each requirement of the Ordinance will result in the “maintenance, restoration, or enhancement of a natural resource” (CEQA Guidelines, § 15307), and relies on individual homeowners, through the threat of penalties and fines, to decide which resources to save and which to destroy. Worse than the realignment of protection priorities at issue in *Save Our Big Trees*, the Ordinance directly orders District homeowners to destroy their environment.

In addition, the state Fire Safe Regulations require that “Fuel Breaks shall be constructed using the most ecologically and site appropriate treatment option, such as, but not limited to, prescribed burning, manual treatment, mechanical treatment, prescribed herbivory, and targeted ground application of herbicides.” (14 Cal. Code Regs. § 1276.03(f).) Ordinance 23-04 includes no consideration of ecologically and site appropriate treatment options and contains no provision requiring landowners to use these. Instead, the Ordinance imposes a one-size-fits-all treatment for all properties within the District, regardless of parcel size and location, or any ecological or site specific features or characteristics. Moreover, the public record contains no justification for the District’s decision to expand the size of Fuels Breaks for parcels under 10 acres from 30 feet around the perimeter of each parcels, as required by the District’s previous fire break ordinance (Ord. 22-02 (repealed)), to 100 feet under the current Ordinance.⁶ (*See e.g.*, Agenda Packet and Regular Meeting Minutes, MOFD Bd. of Directors Meeting, Jan. 18, 2023.) There is also no evidence that the District considered ecological impacts or how many parcels or acres would be affected in making this decision.⁷ (*Id.*)

Please accept this letter as formal notice that Ms. Pearson and her daughter, Sandy Pearson, intend to file a lawsuit in Contra Costa County Superior Court to ensure compliance with CEQA. Ms. Pearson is confident she would prevail in litigation if the District refuses to

⁶ At the Hearing on Ord. 23-04, the Fire Chief stated only that this provision was being revised because the variation in requirements for inhabited versus uninhabited parcels and the “sliding scale” was too complicated and confusing for the public. (*See* Audio Recording, MOFD Bd. of Directors Meeting, Jan. 18, 2023.)

⁷ There is also no evidence that the District considered the increased financial burden this expansion would impose on the affected property owners, lessees, or managers.

immediately cease and desist further efforts to implement the Fire Break Ordinance, rescind the Fire Break Ordinance, and comply with CEQA before taking any action to approve a new Fire Break Ordinance. At a minimum, Ms. Pearson expects to the District to evaluate the potentially significant environmental impacts of clearing 100 feet of vegetation from the perimeter of every property subject to the Ordinance, which would first require that the District determine how many acres are likely to be impacted, and to identify the specific landscape features, sensitive natural plant communities and protected species that are likely to be present within these areas and in need of protection.

Thank you for your prompt attention to this issue. If you have any questions, you may contact me at the address listed herein.

Sincerely,



Jessica L. Blome
Susann Bradford
Greenfire Law, PC

cc:

Director Greg Hasler, ghasler@mofd.org
Director Steven Danziger, stevedformofd@gmail.com
Director Mike Roemer, mroemer@mofd.org
Director Craig Jorgens, craig.jorgens@gmail.com

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We Can Do It Better

Author: Dave Winnacker, Fire Chief, Moraga-Orinda Fire District

Published: 8/07/2023

Shaded Fuel Breaks Will Not Deliver a Fire Adapted Future in the WUI, but Strategic Placement of Treatments (SPLATs) Can Help

In the face of unprecedented wildfire loss and an increasingly uncertain insurance market, resources and attention have been directed to reducing the wildfire risk facing our WUI communities. Understanding that public attention and budgets are fickle, it is critical that these resources be used in the most effective manner to achieve measurable outcomes. In many WUI communities, including my own, fuel breaks, particularly shaded fuel breaks have become the primary risk reduction measure. Having been involved in the construction of several shaded fuel breaks in the WUI, I have come to believe we are inappropriately and unwittingly applying controversial techniques developed for landscape level management of natural resources in an inefficient and potentially ineffective manner.

For review, a fuel break is an area of modified fuels designed to reduce fire intensity and provide a location from which suppression efforts can be successful. Traditionally, fuel breaks included the clearance of trees and ground fuels and were constructed in a manner designed to allow for the passage of vehicles. Perhaps the greatest example of this type of fire control measure was the Ponderosa Way, an 800 mile fuel break constructed as part of the New Deal in 1933 and 1934. As an aside indicating how much has changed, this project was undertaken to prevent foothill brush fires from burning into valuable Sierra timber.

For a fuel break to work as designed, by providing a location from which suppression efforts can be successful, it must include access for firefighting resources and there must be an effective force of available firefighters to make use of the location. All of which includes a temporal component as the opportunity to hold the fire will be lost once fire is over the line.

Which raises the question of shaded fuel breaks, which are areas of modified fuels designed to reduce fire intensity, but critically, do not include access. In the absence of access, a shaded fuel break becomes a strip of modified fuels, over which fire will inevitably cross as firefighters are unable to rapidly access the critical points in time to make a difference. Early reference to shaded fuel breaks suggests widths of 400' or less are not effective without suppression efforts and "defensible fuel profile zones" of up to ¼ mile are more effective. When constructed with sufficient depth as roadside clearance, shaded fuel breaks can be very effective since access is assured and fuel modifications build upon the inherent fire control qualities of the existing road. However, many shaded fuel breaks are being built far from roadways and it is unclear how these projects will reduce the probability of wildfire loss in the communities they surround.

All fuel breaks must be located on the right topography to be effective, and ridge tops are often the most effective place for their construction. However, many communities are not located on or near ridgetops, leading to either fuel break placement far from WUI communities or sub-optimal mid-slope fuel breaks.

Fuel breaks are fixed linear features that have no value if the fire starts and or burns in a location

that does not cross the fuel break. As a Marine Corps infantry officer, I look no further than the Maginot Line's performance in 1940 for the definitive critique of a fixed fortification's value. Defensive measures of this nature simply lack the adaptability to address dynamic threats.

Critically, there does not appear to be a body of evidence supporting the efficacy of fuel breaks, shaded or otherwise.

In the absence of quantifiable reductions in the potential for wildfire loss, we cannot show our communities the value of the work we have completed and lack a mechanism to link our efforts to insurance access and affordability. Recent studies have shown the potential for up to 75% reduction to the average annual loss calculation used for community level insurance rate setting based on mitigations. However, these benefits can only be achieved through projects carried out in an effective manner.

This raises the question of what we should be doing instead of fuel breaks.

In his 2001 paper, Design of Regular Landscape Fuel Treatment Patterns for Modifying Fire Growth and Behavior, Dr Mark Finney outlined a concept to model and implement "treatment patterns reduce the spread rate or fireline intensity over much of the area burned, even outside the treatment units where the fire was forced to flank". These have since been implemented at test scale in the Tahoe Basin as Strategic Placement of Treatment (SPLATS).

SPLATS can be created through a variety of fuel treatments to include grazing, prescribed fire, and thinning of vegetation to create a varied fuel mosaic, mimicking the natural state in fire adapted and dependent landscapes such as the American West. This varied mosaic serves as a labyrinth through which fire must find its way, thus slowing its advance and buying time for a firefighting response to protect homes and communities. The additional time gained through a reduced rate of spread, also opens opportunities to manage a naturally occurring fire for beneficial outcomes. Further, by virtue of their distributed nature, SPLATS can be used to minimize disruptions in environmentally sensitive areas.

When combined with defensible space in the form of rigorous fuel reduction efforts within 100' of homes and thoughtful home hardening retrofits at actuarially significant levels of adoption, the combination of mitigations sets the stage for significant reductions in potential wildfire loss experience.

This is no secret weapon, the New Yorker featured them in a 2019 article, yet we keep putting in shaded fuel breaks without any validation that they will work.

As fire service professionals, we are charged with protecting our community from a number of perils, one of which is wildfire. Part of protecting a community is ensuring the limited resources available to mitigate risk, in the area of our expertise, are used in the most effective manner. Another part of protecting our communities is ensuring our work is focused on beneficial outcomes and not performative acts which may provide a false sense of security. It is time to follow the science through advocacy and implementation of risk reduction measures that will work.

From: [Kalpana Ravinarayanan](#)
To: [Info](#)
Cc: ssmith@cityoforinda.org; imiller@cityoforinda.org
Subject: Re: Amended Fuel Break Ordinance 23-08
Date: Tuesday, September 19, 2023 12:11:54 AM

Dear President and Directors of Moraga-Orinda Fire Protection District and Mayor and representatives on the Orinda City Council,

We are new residents building our home in Orinda. We have lived in the bay area for over 23 years and have come to love the quiet, scenically beautiful town of Orinda nestled within the rolling hills of east bay. We specifically bought our property to live sustainably with nature around us.

We were forwarded the amended fuel break ordinance 23-08 and are very confused by its language. Some parts seem to suggest that we need to completely clear cut large areas of vegetation around the home and community (which I am sure are not the intent as that will significantly create native habitat loss, heat islands, erosion, water and air quality issues, aquifer loss and landslide/mudslide risks) - but it is hard to understand the proposed rules without multiple examples, models and clarifications of intent and how it balances fire safety with necessary local ecological balance. We do believe fire safety is an important consideration in the times we live in and we want to support the MOFD in its continued vigilance for the community - however, we would like opportunity and time to understand, clarify and perhaps suggest amendments to the proposed ordinance. In particular, we would like the ordinance to come with very clear models and examples of dos and don'ts, zone/micro-environment specific adjustments (again with examples and models), what alternatives were considered and rejected and would definitely like to understand how this compares with steps taken in other cities and towns and state-wide policies.

Please give us (the community) time and opportunity to participate and collaborate in this process with forums for public comment, collaboration with our city council, and other voices in the community and environmental research. In addition, please consider this a vote toward establishing a balance between long term environmental stewardship, conservation, health, community voice and fire safety taken as whole instead of in silos.

Thank you for your consideration.

Regards,
Kalpana Ravinarayanan
Wilder, Orinda

From: jonathan@sojourningsoul.net
To: [Holbrook, Marcia](#)
Subject: Correspondence for MOFD
Date: Tuesday, September 19, 2023 8:35:31 AM

To MOFD,

I wish to bring your attention to an occurrence at your Sept. 6th, 2023 special meeting where the Mayor of Orinda asked you to slow down the process of approving your new ordinance to allow some time for the City Council's political process to come up to speed with your own. You see, as I recall it, at a previous meeting the fire chief explained that the text in question was being taken out of the fire code (which requires approval by local governments) and being made an ordinance (which requires only MOFD's approval), in part, to avoid the approval process offered by local the governments. Or, put another way, by turning these codes into an ordinance MOFD thereby enjoys a minimum of public input and political discussion.

So, what happened? Not only did the MOFD board cut the City Council out of an opportunity to have full participation in the approval process, but you also utterly ignored the mayor's request to slow down the approval process on your end.

Doubtless, you have your reasons for expediting your timetable by minimizing public input, but, I ask you, is this what good stewardship looks like? Or good governance? Is this how a good neighbor behaves?

Perhaps not.

Indeed, it appears that you have misbehaved on this score from the very beginning in 2018 by taking a know-it-all posture rather than, over time, building strong public approval for your draconian rule changes. On the one hand, the fire chief was admirably generous with his time, meeting with any and all groups who requested that he deliver to them the top down assessment of the problems as well as the solutions which would be expediently visited upon them.

But, unfortunately, this know-it-all, go it alone attitude also led the district to avoid learning from the experience of sister agencies with decades of experience in vegetation management. (Five years ago, MOFD had no such experience whatsoever.) As a consequence of this, now under threat of a writ of mandate lawsuit, the district is paying consultants for a "crash course" in environmental law, spurred by the ladies of Greenfire Law who (in a letter to the district dated August 2, 2023*) caught MOFD with its pants down regarding standard CEQA policies and practices. Had the fire district shown humility and been more amenable to genuinely partnering with--and endeavoring to learn from--fellow stakeholders from the beginning, it could have, and should have, begun learning these lessons five years back.

Well, humility is out of style these days, one might observe (and I am certainly no paragon thereof, myself), but as the swell of public discontent continues to grow over your harsh tactics (as citizens may perceive them) you might consider trying to borrow some of that precious stuff if you can't find enough on hand to meet the occasion.

Best wishes.
~Jonathan Goodwin
Canyon, Calif.

* https://legistarweb-production.s3.amazonaws.com/uploads/attachment/pdf/2130157/Second_potential_case_2023-08-02_Greenfire_Law_Jessica_L._Blome_Susann_M._Bradford_CEQA_Notice_re_MOFD_Ord_23-04_Final.pdf



Subject: Request for Modification to MOFD Ordinance 23-08

Dear Mayor Miller and Orinda City Council members,

I am writing to address the proposed Moraga-Orinda Fire District (MOFD) Ordinance 23-08, which pertains to wildfire management and fuel break requirements, this potential regulation poses serious impediments for East Bay Municipal Utility District's (EBMUD) watershed management.

EBMUD is dedicated to the safety of Orinda's residents, especially regarding the ongoing risk of wildfire. We understand that robust fire hazard management is vital for safeguarding both the surrounding communities and our watershed lands. Our goal is to enhance fire safety measures through risk reduction efforts and stringent protections.

As you may recall, EBMUD had previously corresponded with MOFD regarding proposed Ordinance 22-02 on March 14, 2022, expressing our concerns and seeking certain modifications to ensure the effective management of our watershed lands. These lands are vital for safeguarding water quality and natural resources and fall within the jurisdiction of the California Department of Forestry and Fire Protection (CalFire).

MOFD's proposed ordinance could significantly hinder EBMUD's ability to manage our watershed lands effectively. EBMUD lands fall within the State Responsibility Area (SRA) under CalFire administration, necessitating rigorous measures to protect water quality and natural resources. To this end, we have developed and implemented a comprehensive set of management plans and environmental safeguards, including the East Bay Watershed Master Plan, Fire Management Plan, Ranger Resource Management Plan, and Low Effect Habitat Conservation Plan (HCP), among others.

EBMUD's fuel management activities within MOFD jurisdiction, must adhere to the guidelines outlined in our HCP. The HCP prescribes specific measures to mitigate the impact of EBMUD activities on habitats and sensitive species, such as the California red-legged frog, Alameda whipsnake, and pallid manzanita.

In alignment with our counterparts at the East Bay Regional Park District (EBRPD), we share common concerns about the potential impact of Ordinance 23-08 on our respective operations. EBRPD has diligently articulated their legal analysis and reasons for requesting an exemption from certain provisions of this ordinance, which we endorse and support.

As with EBRPD, if necessary, we plan to apply for a modification exemption from MOFD for Ordinance 23-08 to continue our vital work in protecting our lands. This exemption would enable us to fulfill our responsibilities while upholding the ecological balance of our watershed.

We appreciate the City of Orinda's dedication to making our community safer from wildfires and look forward to the opportunity to work together toward a mutually beneficial resolution. Please do not hesitate to reach out if you require any further information or if you would like to discuss this matter in more detail.



Moreover, EBMUD remains open to participating in any future forums or discussions concerning wildfire protection, and land management where MOFD, the City of Orinda, the Town of Moraga, and EBRPD may seek to engage the community on this critical issue. Together, we can ensure the continued safety and well-being of our community and protection of our vital resources.

Thank you for your continued commitment to matters of shared concern and your diligence in keeping EBMUD informed, we appreciate your thoughtful consideration of this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mike Tognolini', is written over a light blue horizontal line.

Mike Tognolini

Director of Water and Natural Resources

East Bay Municipal Utility District (EBMUD)

From: [Suzanne Jones](#)
To: [Info](#)
Subject: Comment re Ordinance 23-08
Date: Wednesday, September 20, 2023 9:05:11 AM

Dear MOFD Board of Directors:

Thank you for the opportunity to comment on proposed Ordinance 23-08 (“Ordinance”) on your agenda tonight, and for the profound dedication of MOFD staff and leadership to providing for the safety of our community.

As an owner of a large parcel (>1 acre) who seeks both to comply with the Ordinance and protect habitat for native plants and wildlife, I request that the following additional amendments be incorporated into the Ordinance:

1. Modify Section 4 (a)(1)(A) to read: “**Annual** grasses cut to less than 3”. **Native California grasses cut to less than 6” once dormant.**”

Native California perennial bunchgrasses constitute a significantly lower fire hazard than non-native annual grasses, as the former remain green well into summer and typically retain some moisture year-round. They also provide significant soil stabilizing and habitat values, and grow in isolated bunches rather than a continuous mat. Many of the large, locally native species will not tolerate cutting to 3”. Additionally, native bunchgrasses should be cut only during dormancy, which generally occurs well after June 1. The proposed revision above will allow for the appropriate treatment of annual vs. native perennial grasses so that the latter can continue to exist in fuel break areas without creating a significant fire hazard. (As one example, I have California fescue plants growing on my property; once they are dormant I cut them to 4”-6”, depending on size, with good results. Photo attached.)

2. Add a provision to Section 4(c)(1) allowing for collaboration between adjoining property owners to obtain a **modification for a shared 100’ fuel break**.

My understanding from conversations with District staff is that neighboring landowners may jointly apply for a modification allowing for a shared 100’ fuel break along their common property boundary, provided any structures within 100’ of the boundary are surrounded by a 100’ break on all sides. This modification will make compliance *significantly more feasible* for owners of large parcels, while greatly reducing unnecessary impacts to wildlife and habitat, and warrants explicit mention in the Ordinance.

3. Remove the qualifiers “**mature**” and “**scenic**” before “trees” in Section 4(d)(2) and 9(a) and clarify exemptions for saplings.

The Ordinance does not define the term “mature, scenic” as applied to trees in Sections 4(d) (2) and 9(a). These qualifiers could be interpreted to require removal of “immature” or “un-scenic” trees. A healthy tree should not be removed because someone considers it less-than-scenic, and unlimited removal of immature trees would impair the ongoing

regeneration of native trees in fuel break areas, which is vitally important for a variety of reasons, not least of which is fire safety, as native trees pose less of a hazard than annual grasses. As such, Section 4(d)(2) and 9(a) should state simply that “healthy trees” are not to be removed. Section 4(a)(1)(F)(2) should also be revised to state clearly that small saplings whose survival would be imperiled by any trimming may remain unaltered until mature enough to tolerate trimming up 1/3 from the ground.

4. Add to Section 9 a statement to the effect that **removal of riparian vegetation or damage to riparian habitat is unlawful** and shall not occur as a result of efforts to comply with the Ordinance.

The absence of such a statement sets the stage for homeowners to unwittingly commit violations of state protections for riparian areas in their attempt to comply with the Ordinance, as most property owners (and many contractors) are entirely unaware of these protections. Its omission would also seem to jeopardize the District’s claimed exemption from CEQA. The fact that the Ordinance neither requires nor allows fuel abatement impacts to riparian zones should be made explicit, and the term “riparian” should be incorporated into the Ordinance’s “definitions” section.

5. Add language to the Ordinance providing for the publication of **supplemental guidelines** to help landowners simultaneously comply with the Ordinance and applicable laws protecting natural resources.

Additional guidance is needed to educate property owners and their contractors as to what constitutes sensitive habitat, and to illustrate options available for avoiding that habitat while meeting the Same Practical Effect standard of the Ordinance. Inadvertent violations of CA Fish and Game Code § 1602 have already occurred in my community and others, as discussed with District staff on prior occasions, due to the mis-application by landowners and their contractors of the District’s fuel break requirements in riparian areas. In the absence of very clear visual and written guidance in plain language, future takings of protected species and/or unlawful water quality and habitat impacts in violation of CEQA appear inevitable. I and others in the community who share a commitment to both fire safety and natural resource protection would be eager to work with the District to develop such guidelines.

I ask that the District incorporate the revisions outlined above to help ensure that the Ordinance successfully enables landowners to achieve fuel mitigation goals while also complying with state laws protecting the environment.

Many thanks for your consideration.

Sincerely,

Suzanne Jones

██████ Bollinger Canyon Rd.

Moraga, CA 94556



From: [Judi Wellens](#)
To: [Info](#)
Subject: Re: Amended Fuel Break Ordinance 23-08
Date: Wednesday, September 20, 2023 9:20:56 AM

Attention MOFD Board of Directors:

I am a resident of Orinda. I'm writing today to ask that you table the ordinance to give Orinda and Moraga residents time to comment and seek clarification on this extremely important matter.

Thank you,

Judi Wellens

From: [Robert Finch](#)
To: [Info](#)
Subject: Amended Fuel Break Ordinance 23-08
Date: Wednesday, September 20, 2023 10:26:20 AM

MOFD Board— I am writing in connection with the proposed fire code Ordinance 23-08, which will be considered at the MOFD Board Meeting on September 20, 2023. Consistent with the Orinda City Council’s communication with you, I believe that this novel and controversial Ordinance requires more than two weeks between introduction and vote on approval. This is a very complex proposal that has not been sufficiently taken note of by the Orinda community; while it is very detailed, it is at the same time confusing and vague insofar as it raises many and varied questions as to interpretation and is a major departure from what the residents of Orinda are currently attempting to comply with.

Moreover, the residents of Orinda are not yet, in general, even aware of the new proposal. It will take some time to educate the residents, your constituents, as to the intent and effect of the proposal sufficient for them to be able to consider it, ask for clarification, etc. This educational effort will take some time and require town hall or similar meetings. It will also require significant general education materials produced by MOFD in the form of templates, specific guidelines, pictorial representations, etc.

In addition, while it is undeniable that fire protection/mitigation is crucial and must be top-of-mind, and while MOFD’s remit is exclusively focused on that issue, there are other issues that deeply affect Orinda and its residents and all of these must be considered.

For example, the economic impact on the value of Orindans’ homes and Orindans' ability to sell their homes, which is a function of many factors including aesthetics, raises legal issues as to whether the proposed Ordinance would constitute a ‘taking’. The MOFD Board should anticipate that the proposal could generate significant new litigation.

In light the above, I urge the MOFD Board to *slow the process down* and not approve the proposed Ordinance at this time. The Ordinance was introduced just before the long Labor Day weekend and the following two week period is clearly a rush to judgment, especially unfair when the proposal has such deeply significant consequences and would put Orindans to great expense. It took the Orinda City Council many years to finalize and approve its Downtown Precise Plan, which has far fewer direct impacts on its residents' principal investment, their homes.

I urge the MOFD Board to slow the the process down and not approve the proposal at your September 20 meeting. Thank you.

Bob Finch
Wilder HOA Director and Vice President

From: [Daniel Burrows](#)
To: [Info; ssmith@cityoforinda.org](mailto:ssmith@cityoforinda.org)
Cc: [Annissa Alusi](#)
Subject: Amended Fuel Break Ordinance 23-08
Date: Wednesday, September 20, 2023 1:03:28 PM

Hello,

I am writing about the Amended Fuel Break Ordinance 23-08. While details still remain hazy, I am deeply, deeply concerned about the potential impact to our town and a general lack of outreach/engagement with the community. I do not feel like there has been enough consultation for such a change and would urge the council to rethink the speed of this dramatic and unprecedented proposal on the livability of the city.

I get a notification if my garbage cans are picked up a day late. This type of sweeping change to our town and environment warrants multiple outreaches to all residents explaining the proposal and the rationale. I urge the council to reconsider the speed and lack of community engagement that has taken place so far.

Thank you,
Daniel Burrows
[REDACTED] Tomcat Way, Orinda

--

Daniel Burrows
[REDACTED]
[REDACTED]
+

From: jonathan@sojourningsoul.net
To: [Holbrook, Marcia](#)
Subject: Comments
Date: Wednesday, September 20, 2023 1:09:00 PM

Good afternoon, Mrs. Holbrook. Please copy this missive to our "usual suspects." Thanks.
~JG

1. Your legal consultant's presentation at your last meeting was mere boilerplate which could be generalized to any fire agency in the State, essentially arguing that every fire agency is entirely exempt from CEQA compliance. Your argument is that your dictates are legitimate environmental planning simply because you are protecting resources and lives, but this argument has no standing in the world of environmental law because it is, evidently, completely unsupported by case law. In the world of environmental law this a massive red flag. Unlike Health & Safety Codes or Building Codes, there are few statutes defining appropriate behavior. Rather, much or most of what we call CEQA is understood through case law, and to overlook this diminishes your standing to near zero. Where are the precedents supporting your claims? What other fire agencies are operating under such premises? If there are none, then why would any judge listen to your wishful thinking?
2. According to Greenfire Law, you have overlooked UCB, EBRPD & EBMUD telling you that your policies would be environmentally destructive. Do you suppose a judge would accept your newly found unsupported arguments over the documented planning of sister agencies which have been practicing environmental stewardship since long before the night of your conception? Maybe not.
3. Your consultant spoke only of your purported exemption from CEQA, but if you read the Migratory Bird Treaty Act of 1918 you will find there no exceptions. Should someone in the district do something very stupid and be turned in by a neighbor, that somebody will go to jail, and from there on to prison. Should anyone say that they did so per the order of this fire district, your legal fees will fly away with themselves, in a manner of speaking. I point this out just to expand your picture of the territory you have entered. Welcome to environmental law.
4. I could go on, but I would rather introduce a solution which might smooth all of this over. Rather than throwing thousands or tens of thousands of dollars at environmental and legal consultants, find \$100k or so for a year or two and hire a competent environmental planner to join your management team and, rather than moving the buckets around the floor to catch new leaks every time it rains (as they did for over ten years in the old Station 44), actually repair your roof. After all, this fire district is trying to make advances unknown to other agencies, and to deploy a second metaphor, it may be more sensible to build a bridge to other agencies and to local governments which traverses the quagmire than it is to become hopelessly bogged down in it. You decide.

We Can Do It Better

Published: 8/07/2023

Author: [Dave Winnacker, Fire Chief, Moraga-Orinda Fire District](#)

Shaded Fuel Breaks Will Not Deliver a Fire Adapted Future in the WUI, but Strategic Placement of Treatments (SPLATs) Can Help

In the face of unprecedented wildfire loss and an increasingly uncertain insurance market, resources and attention have been directed to reducing the wildfire risk facing our WUI communities. Understanding that public attention and budgets are fickle, it is critical that these resources be used in the most effective manner to achieve measurable outcomes. In many WUI communities, including my own, fuel breaks, particularly shaded fuel breaks have become the primary risk reduction measure. Having been involved in the construction of several shaded fuel breaks in the WUI, I have come to believe we are inappropriately and unwittingly applying controversial techniques developed for landscape level management of natural resources in an inefficient and potentially ineffective manner.

For review, a fuel break is an area of modified fuels designed to reduce fire intensity and provide a location from which suppression efforts can be successful. Traditionally, fuel breaks included the clearance of trees and ground fuels and were constructed in a manner designed to allow for the passage of vehicles. Perhaps the greatest example of this type of fire control measure was the [Ponderosa Way](#), an 800 mile fuel break constructed as part of the New Deal in 1933 and 1934. As an aside indicating how much has changed, this project was undertaken to prevent foothill brush fires from burning into [valuable Sierra timber](#).

For a fuel break to work as designed, by providing a location from which suppression efforts can be successful, it must include access for firefighting resources and there must be an effective force of available firefighters to make use of the location. All of which includes a temporal component as the opportunity to hold the fire will be lost once fire is over the line.

Which raises the question of shaded fuel breaks, which are areas of modified fuels designed to reduce fire intensity, but critically, do not include access. In the absence of access, a shaded fuel break becomes a strip of modified fuels, over which fire will inevitably cross as firefighters are unable to rapidly access the critical points in time to make a difference. Early reference to shaded fuel breaks suggests widths of 400’ or less are not effective without suppression efforts and “defensible fuel profile zones” of up to [¼ mile are more effective](#). When constructed with sufficient depth as roadside clearance, shaded fuel breaks can be very effective since access is assured and fuel modifications build upon the inherent fire control qualities of the existing road. However, many shaded fuel breaks are being built far from roadways and it is unclear how these projects will reduce the probability of wildfire loss in the communities they surround.

All fuel breaks must be located on the right topography to be effective, and ridge tops are often the [most effective place](#) for their construction. However, many communities are not located on or near ridgetops, leading to either fuel break placement far from WUI communities or sub-optimal

mid-slope fuel breaks.

Fuel breaks are fixed linear features that have no value if the fire starts and or burns in a location that does not cross the fuel break. As a Marine Corps infantry officer, I look no further than the [Maginot Line's](#) performance in 1940 for the definitive critique of a fixed fortification's value. Defensive measures of this nature simply lack the adaptability to address dynamic threats.

Critically, there does not appear to be a body of evidence supporting the efficacy of fuel breaks, shaded or otherwise.

In the absence of quantifiable reductions in the potential for wildfire loss, we cannot show our communities the value of the work we have completed and lack a mechanism to link our efforts to insurance access and affordability. Recent studies have shown the potential for up to 75% reduction to the [average annual loss calculation](#) used for community level insurance rate setting based on mitigations. However, these benefits can only be achieved through projects carried out in an effective manner.

This raises the question of what we should be doing instead of fuel breaks.

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SPLATS can be created through a variety of fuel treatments to include grazing, prescribed fire, and thinning of vegetation to create a varied fuel mosaic, mimicking the natural state in fire adapted and dependent landscapes such as the American West. This varied mosaic serves as a labyrinth through which fire must find its way, [thus slowing its advance](#) and buying time for a firefighting response to protect homes and communities. The additional time gained through a reduced rate of spread, also opens opportunities to manage a naturally occurring fire for beneficial outcomes. Further, by virtue of their distributed nature, SPLATS can be used to minimize disruptions in environmentally sensitive areas.

When combined with defensible space in the form of rigorous [fuel reduction efforts within 100'](#) of homes and thoughtful [home hardening retrofits](#) at [actuarially significant](#) levels of adoption, the combination of mitigations sets the stage for significant reductions in potential wildfire loss experience.

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As fire service professionals, we are charged with protecting our community from a number of perils, one of which is wildfire. Part of protecting a community is ensuring the limited resources available to mitigate risk, in the area of our expertise, are used in the most effective manner. Another part of protecting our communities is ensuring our work is focused on beneficial

outcomes and not performative acts which may provide a false sense of security. It is time to follow the science through advocacy and implementation of risk reduction measures that will work.

Sept 20, 2023

To Chief David Winnacker,

President Jex and members of the MOFD Board;

Dear Chief and Boardmembers,

At the City Council meeting last night, it was again made clear that the Council is sincerely interested in collaborating with all of you, to facilitate the flow of information between and among MOFD, the city's residents, and Orinda's staff and representatives. They feel strongly that landowners need better resources in order to make appropriate decisions with regard to their property, and our community's safety.

Speaking for myself, I have some questions I feel are significant and deserving of answers , discussion, or explanation. I save the hardest ones for last.

1.The public meeting scheduled for the Founder's Room yesterday was called off. I can find no information regarding the posted videos that were said to replace it.

QUESTION: Is there a plan to better inform residents about the Fire District's plans and procedures? Will MOFD be available to attend or help the City organize a community forum to publicize the fire requirements and listen to residents' concerns?

2. In an effort to provide you with some valuable feedback, I have begun research on the publications and information available to citizens. The brochures I was directed to by the Fire Chief were developed by Butte County Fire Safe Council in 2007. They include helpful advice such as: spark arresters are required on your tractors and harvesters; grinding and welding operations require a permit plus a 46-inch round point shovel...; don't drive your vehicle onto dry grass or brush; consult CDF if any wood products from your property are sold, traded, or bartered, including sawmill logs.

In several different paragraphs, they advise that "hazardous vegetation should be replaced with less flammable, irrigated landscape vegetation including lawn... and flowering plants." Bad advice for water conservation.

Where regulations are clear, they may be incorrect for our area, such as the statement that "Mature trees should be limbed up to 10 feet..."

These brochures are also printed in microscopic print, I have enlarged the copies I provide you.

QUESTION – What is MOFD's plan to develop printed brochures appropriate to our city? Who is responsible for improvements to the website, and what is their task? Wouldn't you like to have some input from well-meaning citizens to assist you?

3. Quite a few letter writers mentioned concerns about landslides and soil erosion on steep slopes. The lidar mapping and GIS technology available today make mapping much simpler, and good maps of topography may already exist. MOFD should NOT REQUIRE landowners to clear all the vegetation from the steep areas. MOFD need not be responsible for production of the map or making decisions about which properties are steep/not steep.

QUESTION: Will MOFD be proactive in identifying geologic hazard areas so as to avoid liability for “unintended consequences” of inappropriate clearing mandated by the District?

4. Wildlife and Plant Communities of Concern: As I have written before, admonishing residents to protect threatened species without telling them what those species are is a shabby dodge. Where is the brochure for Orinda Nature?

For those who object that this information belongs on the website, I can only say, try leaving that in someone’s mailbox.

QUESTION: Where are the brochures educating us about our unique and beautiful plants and animals and how to protect them when possible?

5. The Chief is collecting data on how many Requests for Modification have been made, and how many approved. While this information is welcome, there is a bigger question behind it. How many landowners SHOULD have made a request due to steep slope, landslide, riparian area, threatened species habitat etc. BUT DID NOT owing to lack of information? How many people deeply regretted the damage they were obliged to inflict on their own property but did not know they had any options?

The City of Orinda’s request to provide templates or models for the Modification process was met with skepticism if not derision by some board members. Is this an example of the kind of collaboration we should expect to see?

QUESTION: Are the 2x2 meetings with representatives of MOFD, Orinda, and Moraga capable of producing results?

6. It was stated at the last meeting that instructions for requesting a Modification appear on the Pre-Citation Notice. That does not seem to be true.

QUESTION: Why not advise the public of the existence of Modifications on the Pre-Citation Notice?

7. Ordinance 23-08 Section 4 (a) (1) (C) is one of the very few meaningful changes in this document. It allows landowners to retain some scattered “non-irrigated” brush. The Fire Chief mentioned at the last meeting September 6 that this change was instigated by the CEQA lawyers.

I am profoundly troubled that this one, lonely change with the potential to benefit wildlife and preserve native plants was NOT intentional, does NOT reflect any concern for nature nor an awareness of the drastic effects the fuelbreak Ordinance would have on our natural landscape. No, this change was made at the behest of lawyers, who evidently felt that demanding complete scalping of hillsides might somehow appear to have SIGNIFICANT ENVIRONMENTAL EFFECTS AFTER ALL, and could oblige the Fire District to actually do the environmental studies it is trying to avoid.

At the suggestion of the lawyers, then, some unirrigated brush could be saved. Since the Fire Chief would never allow a change to be made that was not in accord with modern Fire Science, the inescapable conclusion is that the previous rule prohibiting such “brush” entirely was NOT necessary,

and NOT required by Fire Science. And it seems this could never have been discovered, let alone implemented, except by threat of legal action.

This is what happens when you have no open channels of communication with the public, who can sometimes be helpful in pointing out things in your blind spot.

It also reminds me of the time the MOFD board approved increasing the PERIMETER fuelbreak from 30 feet to 100 feet in order to simplify regulations, and not for any reasons of fire safety.

QUESTION: Is MOFD planning to, or at all willing to, discuss fine-tuning their regulations to avoid unnecessary damage to Nature and the environment?

8. In a recent Op-Ed piece in the Daily Dispatch, (Daily News for America's Fire Service) Chief Winnacker questions the effectiveness of shaded fuel breaks in no uncertain terms. He points out that fuelbreaks no longer typically include vehicle access, without which "firefighters are unable to rapidly access the critical points in time to make a difference." And, "the opportunity to hold the fire will be lost once fire is over the line."

More quotes:

"Fuel breaks are fixed linear features that have no value if the fire starts and or burns in a location that does not cross the fuel break." "Critically, there does not appear to be a body of evidence supporting the efficacy of fuelbreaks, shaded or otherwise." "In the absence of quantifiable reductions in the potential for wildfire loss, we cannot show our communities the value of the work we have completed..."

I admire the Chief for following the science here, and for his concern that limited local resources be spent as effectively as possible. As he says in closing,

"Another part of protecting our communities is ensuring our work is focused on beneficial outcomes and not performative acts which may provide a false sense of security. It is time to follow the science through advocacy and implementation of risk reduction measures that will work."

I suggest that we follow the Chief's lead in examining other options for increasing our fire safety. Fuelbreaks may be effective in some areas, but probably not on inaccessible, randomly placed lot lines.

In addition, risk reduction measures that will work are those that are embraced by the public. The best way to ensure that outcome is to involve the public in their development.

QUESTION: Are perimeter fuelbreaks proven to be effective in controlling fire? Are other strategies more promising? What makes sense for our community?

FINALLY –

I think we can do better. I am willing to help. I am trying to help! I hope you will find the strength to accept the help that is being offered from so many sides.

Sincerely,

Sandy Pearson

Daily Dispatch – Daily News for America’s Fire Service

We Can Do It Better

Published: 8/07/2023

Author: [Dave Winnacker, Fire Chief, Moraga-Orinda Fire District](#)

Shaded Fuel Breaks Will Not Deliver a Fire Adapted Future in the WUI, but Strategic Placement of Treatments (SPLATs) Can Help

In the face of unprecedented wildfire loss and an increasingly uncertain insurance market, resources and attention have been directed to reducing the wildfire risk facing our WUI communities. Understanding that public attention and budgets are fickle, it is critical that these resources be used in the most effective manner to achieve measurable outcomes. In many WUI communities, including my own, fuel breaks, particularly shaded fuel breaks have become the primary risk reduction measure. Having been involved in the construction of several shaded fuel breaks in the WUI, I have come to believe we are inappropriately and unwittingly applying controversial techniques developed for landscape level management of natural resources in an inefficient and potentially ineffective manner.

For review, a fuel break is an area of modified fuels designed to reduce fire intensity and provide a location from which suppression efforts can be successful. Traditionally, fuel breaks included the clearance of trees and ground fuels and were constructed in a manner designed to allow for the passage of vehicles. Perhaps the greatest example of this type of fire control measure was the [Ponderosa Way](#), an 800 mile fuel break constructed as part of the New Deal in 1933 and 1934. As an aside indicating how much has changed, this project was undertaken to prevent foothill brush fires from burning into [valuable Sierra timber](#).

For a fuel break to work as designed, by providing a location from which suppression efforts can be successful, it must include access for firefighting resources and there must be an effective force of available firefighters to make use of the location. All of which includes a temporal component as the opportunity to hold the fire will be lost once fire is over the line.

Which raises the question of shaded fuel breaks, which are areas of modified fuels designed to reduce fire intensity, but critically, do not include access. In the absence of access, a shaded fuel break becomes a strip of modified fuels, over which fire will inevitably cross as firefighters are unable to rapidly access the critical points in time to make a difference. Early reference to shaded fuel breaks suggests widths of 400’ or less are not effective without suppression efforts and “defensible fuel profile zones” of up to [¼ mile are more effective](#). When constructed with sufficient depth as roadside clearance, shaded fuel breaks can be very effective since access is assured and fuel modifications build upon the inherent fire control qualities of the existing road. However, many shaded fuel breaks are being built far from roadways and it is unclear how these projects will reduce the probability of wildfire loss in the communities they surround.

All fuel breaks must be located on the right topography to be effective, and ridge tops are often the [most effective place](#) for their construction. However, many communities are not located on or near ridgetops, leading to either fuel break placement far from WUI communities or sub-optimal

mid-slope fuel breaks.

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In his 2001 paper, Design of Regular Landscape Fuel Treatment Patterns for Modifying Fire Growth and Behavior, Dr Mark Finney outlined a concept to model and implement “treatment patterns reduce the spread rate or fireline intensity over much of the area burned, even outside the treatment units where the fire was forced to flank”. These have since been implemented at test scale in the Tahoe Basin as Strategic Placement of Treatment ([SPLATS](#)).

SPLATS can be created through a variety of fuel treatments to include grazing, prescribed fire, and thinning of vegetation to create a varied fuel mosaic, mimicking the natural state in fire adapted and dependent landscapes such as the American West. This varied mosaic serves as a labyrinth through which fire must find its way, [thus slowing its advance](#) and buying time for a firefighting response to protect homes and communities. The additional time gained through a reduced rate of spread, also opens opportunities to manage a naturally occurring fire for beneficial outcomes. Further, by virtue of their distributed nature, SPLATS can be used to minimize disruptions in environmentally sensitive areas.

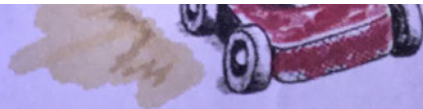
When combined with defensible space in the form of rigorous [fuel reduction efforts within 100'](#) of homes and thoughtful [home hardening retrofits](#) at [actuarially significant](#) levels of adoption, the combination of mitigations sets the stage for significant reductions in potential wildfire loss experience.

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**Here's how
to do it the
RIGHT WAY:**



- Mow before 10 a.m. If it's too hot for you, it's too hot to mow. **REMEMBER, DON'T MOW DURING THE HEAT OF THE DAY OR WHEN THE WIND IS BLOWING!**
- **Beware**—Lawn mowers are designed to mow lawns, not dry grass, weeds or rocks! A grass-hidden rock is enough to start a fire when struck by a metal blade. Remove rocks from the area before you begin mowing.
- In wildland areas, **spark arresters are required on all portable gasoline powered equipment. This includes tractors, harvesters, chainsaws, weedeaters and mowers.**
- Keep the exhaust system, spark arresters and mower in proper working order and free of carbon buildup. Use the recommended grade of fuel and don't top off.
- In wildland areas, **grinding and welding operations require a permit plus 10 feet of clearance, a 46-inch round point shovel, and a backpack watertype fire extinguisher—all ready to use.**
- Hot exhaust pipes and mufflers can start fires you won't even see—until it's too late! **Don't drive your vehicle onto dry grass or brush.**
- Keep a cell phone nearby and call 911 **immediately** in case of fire.

© 2007 FireSafeHelp

2007

Here's How to Get Started: Create a Fire Safe Landscape in Seven Steps

Step One
Evaluate the environment around your home. What will catch on fire? Be on the lookout for those "little things" that can burn your home; this can include lounge cushions, papers or anything flammable outside your home. Also consider slope, prevailing winds, vegetation type and density, and exposure to direct sun.

Step Two
Determine what you need to do. Start with the closest Home Ignition Zone and work toward the Defensible Space Zone and through the Wildland Fuel Reduction Zone.

Step Three
Develop a plan for correcting any fire safe problems identified in steps one and two. Consider completing your work prior to June 1 of each year before fuel conditions become too dry. Make sure your power tools have approved spark arresters and, if working in the summer months, complete all work before 10 a.m. Coordinate with adjacent land owners if possible and incorporate existing formal landscape features.

Step Four
Consider codes and regulations related to defensible space, burning, work performed near waterways, and tree removal; if necessary, secure permits such as burn permits.

- The Department of Forestry & Fire Protection (CDF) should be consulted if any wood products from your property are sold, traded or bartered. Types of regulated wood products include sawmill logs, firewood or wood chips. For more information, contact your local CDF unit.
- The Department of Fish & Game should be notified and consulted if work occurs near a river, stream, lake, or tributaries. Go to: www.dfg.ca.gov/1600/1600.html
- Before cutting down trees, residents should check local association and special district regulations.

Step Five
Implement the plan. Get help and any needed equipment. Begin work in the Home Ignition Zone and work out from there. Remember: It's the little things—such as patio furniture and cushions, leaves, needles, bark, etc.—that can ignite and cause a fire to your home.

Step Six
Remove all slash and debris generated during the fuel modification process by chipping, burning or disposal at your local vegetative waste site. Contact your local fire department for permit requirements. Contact your local Fire Safe Council about consultation and other programs. Find your

Is Your Home a Safe Place to Stay

You live in an area of natural beauty—but it's also a wildfire. In fact, it's not a matter of if the grasslands around your home will burn, it's a matter of when that will happen.

Fortunately, you can take steps today to dramatically increase your odds of survival by making your property "fire safe."

A fire safe property is one where the home and its surrounding landscape are designed to resist the impact of fire. A fire safe landscape is a beautiful landscape that not only protects your home from fire but also increases the value of your home.

The Fire Environment

Fire behavior is affected by a variety of factors—so you can do something about and others are weather beyond your control. Understanding these terms will help you make your home and the surrounding property fire safe.

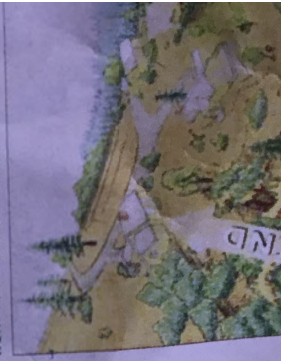
Fuels: Any flammable materials that will burn. This includes everything from the home itself to plants, dried leaves, rain gutter, brush, wood shingles, patio furniture, and other material. If it will burn, it's a fuel.

Ignition: The point at which a fire starts as a result of contacting with embers, firebrands (hot, flying embers), flame, or superheated air.

Topography: Primarily slope or the steepness of the land on which your house is situated. Also your home's location, slope and proximity to canyons or ravines.

Weather: Primarily wind, but also air temperature and humidity (moisture content of the air).

eXtreme X-Factor: A multiplication factor used to determine the defensible space around a home due to extreme factors such as slope, and/or constant or unusually strong wind if your home is located on or near the top of a hill. The defensible space in Zones 2 and 3 by a minimum (X-Factor). For instance, in Zone 2, increase the defensible space from 100 feet to 150 feet.



Defensible Space Zone (100 feet or more distance) • Keep this area lean and green!

Your "defensible space" is the area that is a minimum of 100 feet from your home (as required under State Public Resources Code 4291 or other local ordinances). This is the area where you've modified the landscaping to allow your house to survive on its own—greatly improving the odds for firefighters who are defending your home.

If your home is on a slope or subject to high winds, extend the distance of this zone based upon the "X-Factor." For instance, this zone may increase, then, to 150 feet (1.5 X 100 feet).

Create a Defensible Space Zone by keeping in mind the three R's of defensible space:

- Remove—dead and dying grass, shrubs and trees.
- Reduce—the density of vegetation (fuel) and ladder fuels, those fuels extending from the ground to the tree canopies.
- Replace—hazardous vegetation with less flammable, irrigated landscape vegetation including lawn, or other low growing groundcovers and flowering plants.



Wildland Fuel Reduction Zone (Beyond 100 feet distance)

Getting rid of the undergrowth and thinning out densely-crowded smaller trees in this outlying area will reduce fire intensity and slow the spread of a fire moving toward your home. Defensible space increases the odds of your home's survival.

Experts recommend a minimum of 10 feet of spacing between individual trees and shrubs, measured at the crown (widest part) of the tree or shrub. You may need to increase this distance based on your property's X-Factor.

Mature trees should also be limbed up 10 feet, or 1/3 of their live crown height, whichever is greater. It'll be limited by your property boundary and unable to complete the fire safe measures identified in Zones 2 and 3. If this happens, talk with your neighbors and ask for their cooperation. A safer home means a safer neighborhood for everyone.



100's of feet

not one

Fire "climbs" neighboring trees—don't give it a ladder that reaches from low to high. Limb live trees up to 10 feet or 1/3 of live crown height, whichever is greater.

current regulations prohibit bushes



After a night, Khalilah, 4, stroll on a trail at Roberts Regional Recreation Area in the 87-acre location that's known for its lush setting in a grove of fragrant

Services aid English learners in h

language skills, in addition to English language arts and all other academic classes.

But at Hernandez's high school, Mountain Empire High School in the mountains of rural San Diego County, English learners enroll in English as a second language classes through the local community college. They earn college credit while learning English.

Researchers and advocates say that dual enrollment — taking college courses during high school — can increase rates of graduation, college enrollment and college success. Yet students who are still learning English in high school often face barriers to dual enrollment courses.

According to one study by Wheelhouse: The Center for Community College Leadership and Research at UC Davis, 10% of English learners had taken at least one community college class while in high school, compared with 18% of all students.

English learners are less likely than many other groups to finish the required courses for entering UC and CSU — known as A-G requirements — and to attend college in the first year after graduating from high school. Only 16.8% of students not proficient in English were marked as "prepared" for college and career on the California School Dashboard in 2019, compared with 44.1% of all students.

A Different Kind of Memory

Pleasanton your loved one isn't a

Take a tour - (925)

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Step Two
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Step Four
Consider codes and regulations related to defensible space burning, performing maintenance, and tree removal, if necessary. Local permits such as those from the Department of Forestry & Fire Protection (DDP) should be consulted if any wood products from your property are sold, traded or bartered. Types of regulated wood products include sawmill logs, firewood or wood chips. For more information, contact your local CDF unit.

- The Department of Fish & Game should be notified and consulted if work occurs near a river, stream, lake, or tributaries. Go to: www.dfg.ca.gov/160011600.html
- Before cutting down trees, residents should check local association and special district regulations.

Step Five
Implement the plan. Get help and any needed equipment. Begin work in the Home Ignition Zone and work out from there. Remember: It's the little things—such as patio furniture and cushions, leaves, needles, bark, etc.—that can ignite and cause a fire to your home.

Step Six
Remove all slash and debris generated during the fuel modification process by chipping, burning or disposal at your local vegetative waste site. Contact your local fire department for permit requirements. Contact your local Fire Safe Council about their chipping, home consultation and other programs. Find your local Fire Safe Council at www.FireSafeCouncil.org.

Step Seven
Continue to monitor and evaluate the fire safe condition of your home and landscape. Maintain your home's resistance to fire and the defensible space in the surrounding property on a routine basis—annually or more frequently if needed. For new construction, consider fire resistant materials such as concrete pavers, stone, brick or other material that doesn't burn easily.

Design and printing: www.FireSafe.org. To order, call: 530.872.0650
Special thanks to the Alameda County Fire Safe Council

Is Your Home a Safe Place?
You live in an area of natural wildfire. In fact, 45% of homes will burn. It's a scary thought. Fortunately, you can reduce your odds of survival by making a fire safe property. It's one of the best ways to reduce the impact of fire. A fire safe landscape that not only protects your home, but also increases the value of your home.

The Fire Environment
Fire behavior is affected by a vast number of factors. Beyond your control, these include the amount of fuel, the slope of your home and the amount of wind.

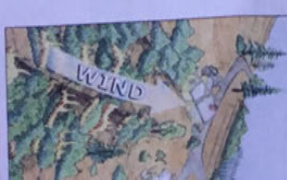
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Ignition: The point at which a fire starts. It can be caused by a lightning strike, a cigarette, a flame, or superheated air.

Topography: Primarily slope or wind direction, which your house is situated. All slopes and proximity to canyons or ridges can affect fire behavior.

Weather: Primarily wind, but a combination of wind, humidity, and moisture content of the air.

Extreme X-Factor: A multiple defensible space around a home such as a river, stream, lake, or other natural barrier. If your home is located on or near a river, stream, lake, or other natural barrier, the defensible space in Zones 2 (X-Factor), for instance, is 200 feet from 100 feet to 150 feet.



During the summer and fall months, high temperatures and dry winds can increase the risk of fire. The X-Factor is a multiple defensible space in

From: jrikeda@aol.com
To: [Info](#)
Subject: Amend Fuel Break Ordinance
Date: Wednesday, September 20, 2023 1:57:28 PM

We all agree that fire is a major danger.

However the proposed ordinance, although well intended, appears to be a draconian overstep. This allows for the department to make up rules as they go along without public input.

I have recent experience with their randomness in building a fire safe house and yard. The MOFD staff did not even define what plants were safe for our yard and have allowed various sized non combustible zones in our neighborhood.

Strongly suggest a slow down in the process, hold public forums and educational sessions with better written definitions and policies contemplated that can placed in the public record and can be relied upon.

Thank you.

[Sent from the all new AOL app for iOS](#)



City of Orinda
22 Orinda Way • Orinda • California • 94563

September 20, 2023

Honorable President and Directors
Moraga-Orinda Fire Protection District
1280 Moraga Way
Moraga, CA 94556

RE: Proposed Ordinance 23-08

Dear Hon. President Jex and Directors Jorgens, Danzinger, Roemer, and Hasler,

Last night, at our September 19th City Council meeting, the Council received an update on the District’s proposed Ordinance 23-08, on which the Council commented in our letter of September 8, 2023, to the Board. A copy of the agenda item is attached so you can see what information was shared, as it summarized our understanding of the discussions and actions that the Board took at your meeting on September 8th.

We acknowledge the changes made to the Ordinance upon introduction, and that the Fire Chief indicated a number of steps the District will be taking to inform and educate our residents about the requirements of the Ordinance. We look forward to having the opportunity to continue to engage with the District in a collaborative manner in the development, evolution, and dissemination of this information as we all work towards a more fire-safe Orinda.

At our meeting last night, we did receive additional written and in-person public comments, including the attached letter from the East Bay Municipal Utility District, which we want to call to the attention of the Fire Board.

The Council wanted to convey to the Fire Board that the concerns and considerations outlined in our original comment letter remain, and as we all look towards not only making our community more fire-safe, we also need to do so with environmental considerations in mind and with the goal of doing so in ways that address climate adaptability.

Clearly, there is a need for ongoing engagement with not only the community, but with the City of Orinda, the Town of Moraga, and regional agencies like East Bay MUD and East Bay Regional Parks, and our Council would like to be co-convenor regarding these consultations and outreach with the Fire District and we look forward to working with the Fire Board to do so.

Sincerely yours,

Inga Miller
Mayor

Attachments:

- City Council Agenda Item – September 19, 2023
- East Bay MUD Letter – September 19, 2023

cc: City Council, City Manager, City Attorney



City Council Staff Report

Agenda Item: H.1
Date: September 19, 2023
Department: Administration

AGENDA TITLE: Moraga Orinda Fire District Ordinance 23-08

RECOMMENDATION:

Receive Report, Discuss, and Provide Direction, if any.

BACKGROUND: On September 5, 2023, the City Council reviewed MOFD proposed Ordinance 28-08, staff report, and attachments (Attachment A). The Council opted to provide a comment letter to the MOFD Board, which is attached as Attachment B. That letter was provided to the Fire Board for their Special Meeting on September 6th.

The Fire Board considered written and oral comments and introduced Ordinance 23-8 at that meeting including a number of minor modifications including clarifying trees less than fifteen (15) feet would require limbing up one-third of their height and allowing maintenance of clusters of non-irrigated brush with separation. In addition, the Fire Chief indicated they would continue to address the concerns raised including:

- Developing a list of best management practices with templates/model drawings on the North Orinda Shaded Fuel Break to share with the community;
- Making Fire District contractors/consultants like biologists/geologists available for a fee to assist residents;
- Will develop and provide a list of firms/consultants familiar with the requirements and area to assist residents;
- Will develop a Modification Guide with templates, including information of how multi-year efforts can be approved; and,
- They will host a community forum to better explain the requirements in Ordinance 23-08 (Since that time Chief Winnacker has shared that they will initially be providing a recorded on demand workshop soon and will host a community forum later in the year given scheduling concerns).

The MOFD Board will be considering the adoption of Ordinance 23-08 at their regular meeting of September 20, 2023. This item is being presented to update the City Council and to provide another opportunity for Council comments to be shared, if any, with the Fire Board prior to adoption.

NEXT STEPS: Should the Council have any additional comments to share with the Fire Board, those will be forwarded to them prior to their September 20th meeting.

FISCAL IMPACT: None as a result of this item.

ATTACHMENTS:

- A. Staff Report for City Council Meeting of September 5, 2023
- B. City of Orinda's Comments to MOFD Proposed Ordinance 23-08

Respectfully Submitted by:
David Biggs
City Manager

Prepared By: Sheri Smith, City Clerk

Approved by:

David Biggs
David Biggs, City Manager 9/12/2023



Subject: Request for Modification to MOFD Ordinance 23-08

Dear Mayor Miller and Orinda City Council members,

I am writing to address the proposed Moraga-Orinda Fire District (MOFD) Ordinance 23-08, which pertains to wildfire management and fuel break requirements, this potential regulation poses serious impediments for East Bay Municipal Utility District's (EBMUD) watershed management.

EBMUD is dedicated to the safety of Orinda's residents, especially regarding the ongoing risk of wildfire. We understand that robust fire hazard management is vital for safeguarding both the surrounding communities and our watershed lands. Our goal is to enhance fire safety measures through risk reduction efforts and stringent protections.

As you may recall, EBMUD had previously corresponded with MOFD regarding proposed Ordinance 22-02 on March 14, 2022, expressing our concerns and seeking certain modifications to ensure the effective management of our watershed lands. These lands are vital for safeguarding water quality and natural resources and fall within the jurisdiction of the California Department of Forestry and Fire Protection (CalFire).

MOFD's proposed ordinance could significantly hinder EBMUD's ability to manage our watershed lands effectively. EBMUD lands fall within the State Responsibility Area (SRA) under CalFire administration, necessitating rigorous measures to protect water quality and natural resources. To this end, we have developed and implemented a comprehensive set of management plans and environmental safeguards, including the East Bay Watershed Master Plan, Fire Management Plan, Ranger Resource Management Plan, and Low Effect Habitat Conservation Plan (HCP), among others.

EBMUD's fuel management activities within MOFD jurisdiction, must adhere to the guidelines outlined in our HCP. The HCP prescribes specific measures to mitigate the impact of EBMUD activities on habitats and sensitive species, such as the California red-legged frog, Alameda whipsnake, and pallid manzanita.

In alignment with our counterparts at the East Bay Regional Park District (EBRPD), we share common concerns about the potential impact of Ordinance 23-08 on our respective operations. EBRPD has diligently articulated their legal analysis and reasons for requesting an exemption from certain provisions of this ordinance, which we endorse and support.

As with EBRPD, if necessary, we plan to apply for a modification exemption from MOFD for Ordinance 23-08 to continue our vital work in protecting our lands. This exemption would enable us to fulfill our responsibilities while upholding the ecological balance of our watershed.

We appreciate the City of Orinda's dedication to making our community safer from wildfires and look forward to the opportunity to work together toward a mutually beneficial resolution. Please do not hesitate to reach out if you require any further information or if you would like to discuss this matter in more detail.



Moreover, EBMUD remains open to participating in any future forums or discussions concerning wildfire protection, and land management where MOFD, the City of Orinda, the Town of Moraga, and EBRPD may seek to engage the community on this critical issue. Together, we can ensure the continued safety and well-being of our community and protection of our vital resources.

Thank you for your continued commitment to matters of shared concern and your diligence in keeping EBMUD informed, we appreciate your thoughtful consideration of this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mike Tognolini', is written over a light blue horizontal line.

Mike Tognolini

Director of Water and Natural Resources

East Bay Municipal Utility District (EBMUD)

From: [Sheida Vakili](#)
To: [Info](#)
Cc: ssmith@cityoforinda.org
Subject: Amended Furl Break Ordinance 23-08
Date: Wednesday, September 20, 2023 2:54:54 PM

To whom it may concern

I believe, it was discussed at the Orinda city council meeting that the amended plan essentially removes the majority of landscaping, all grass and all mulch/bark in parcels under 1 acre and would allow only scenic trees with a mandatory 6' clearance, and a minimum of 3-4' between any single plants. It would be punishable as a misdemeanor offense if not implemented? In addition, homeowners will be required to saturate the ground in the summer which goes against current water regulations.

Besides the massive personal costs and decrease of value in property, there are environmental impacts for removing all slope plantings - like mud/landslides and erosion.

Is this all accurate? And why has the community not been given more time to voice their concerns?

Best

From: [Robert Finch](#)
To: [Info](#)
Cc: [Sheri Smith](#)
Subject: Fwd: Amended Fuel Break Ordinance 23-08
Date: Wednesday, September 20, 2023 3:09:36 PM

MOFD Board — I received the below responses from Chief Winnacker to the letter I sent to the MOFD Board this morning and he encouraged me to share my responses to him with the Board; thus I am forwarding this chain to you.

Bob Finch

Begin forwarded message:

From: Robert Finch <rpfinch@comcast.net>
Subject: Re: Amended Fuel Break Ordinance 23-08
Date: September 20, 2023 at 3:03:04 PM PDT
To: "Winnacker, David" <dwinacker@mofd.org>
Cc: "S. K. Gupta" <sk.gupta.us@gmail.com>, "Isaacs, Jeff" <jisaacs@mofd.org>, "Holbrook, Marcia" <mholbrook@mofd.org>

David — I will share my response to your reply with the Board. Your reply adds to my confusion, though, because I thought that currently there can be no combustible material like bark chip mulch within 2' of the home (perhaps 5' in Wilder?), whereas under the proposal that prohibition would extend over the entire Lot I believe. In any event there is no doubt that there is confusion afoot (and ignorance) in the community. I am unavailable by phone today but I thank you for your outreach. Bob

On Sep 20, 2023, at 2:40 PM, Winnacker, David <dwinacker@mofd.org> wrote:

Bob,

I would encourage you to share your thoughts with the MOFD board. I would be happy to share more context via a phone call if that is helpful to your understanding of the issue.

As a minor point below, parcels one acre or less have been subject to identical requirements (less the brush item addressed below) for many years and the ordinance imposes no new requirements.

Thank you,

Dave Winnacker
Fire Chief
Moraga-Orinda Fire District
<image002.jpg>

From: Robert Finch <rpfinch@comcast.net>
Sent: Wednesday, September 20, 2023 1:51 PM
To: Winnacker, David <dwinacker@mofd.org>
Cc: S. K. Gupta <sk.gupta.us@gmail.com>; Isaacs, Jeff <jisaacs@mofd.org>; Holbrook, Marcia <mholbrook@mofd.org>
Subject: Re: Amended Fuel Break Ordinance 23-08

David — thanks so much for your reply. Your comments are enlightening and point up the need for slowing down the approval process. For example, there appear to be inconsistencies in the proposed Ordinance, including as far as ‘grasses’ are concerned: at one point it is stated that all grasses must be kept to a 3” or less height (as currently required) by June 1 but there are other references to ‘seasonal and recurrent’ (defined?) grasses requiring removal.

Also, while you say that the new amendment is less restrictive, there’s a provision, for example, that rather than the various 2’, 5’ and other zones that apply to residential parcels of any size that we all have been dealing with, the *entirety* of a one-acre-or-less parcel requires removal of *all* bark and mulch. As to trees, there is an exemption for scenic trees but I have not seen a definition of ‘scenic’.

My point was not to take issue with any particular provisions. My point was, and in light of your reply and the above, is, that there is a serious need to slow the process down in order that residents within the affected areas have an opportunity to seek clarification, provide comments, participate in forums as the Orinda City Council has noted to the MOFD Board, etc. Two weeks for these purposes is not enough. *My personal experience is that the vast majority of residents have not even heard about any of this.* My ‘ask’ and, I believe, that of the Orinda City Council, is simply to slow down the approval process.

Thank you again for your helpful reply, it is much appreciated.
Bob

On Sep 20, 2023, at 12:24 PM, Winnacker, David <dwinacker@mofd.org> wrote:

Bob,
Your email has been received and will be provided to the MOFD board as part of these evening’s board packet.

I wish to clarify several points you made below.

As addressed on page 3 of the staff report, the new ordinance carries forward the existing fuel break requirements included in MOFD Ordinance 23-03 with the following changes:

1. Now allows separated examples of non-irrigated brush within fuel breaks. The prior ordinance banned all instances of non-irrigated brush within fuel breaks.
2. Now only applies to parcels within a community at risk (Moraga, Orinda, Canyon), adjacent to a community at risk (Moraga, Orinda, Canyon, Oakland, Berkeley, Kensington), or those parcels that have, or are adjacent to a parcel that has a habitable structure. The prior ordinance applied to all parcels in the fire district.

All other changes to the ordinance are specific to documentation regarding CEQA exemptions.

As a result, the only practical change for the Wilder HOA is that some non-irrigated brush is now allowed within fuel break areas, a less restrictive standard.

Please let me know if this explanation addresses your concerns or if there are other perceived changes to the fuel break ordinance that are of concern to your HOA.

Thank you,

Dave Winnacker
Fire Chief
Moraga-Orinda Fire District
<image002.jpg>

From: Robert Finch <rpfinch@comcast.net>
Sent: Wednesday, September 20, 2023 10:26 AM
To: Info <Info@mofd.org>
Subject: Amended Fuel Break Ordinance 23-08

MOFD Board— I am writing in connection with the proposed fire code Ordinance 23-08, which will be considered at the MOFD Board Meeting on September 20, 2023. Consistent

with the Orinda City Council's communication with you, I believe that this novel and controversial Ordinance requires more than two weeks between introduction and vote on approval. This is a very complex proposal that has not been sufficiently taken note of by the Orinda community; while it is very detailed, it is at the same time confusing and vague insofar as it raises many and varied questions as to interpretation and is a major departure from what the residents of Orinda are currently attempting to comply with.

Moreover, the residents of Orinda are not yet, in general, even aware of the new proposal. It will take some time to educate the residents, your constituents, as to the intent and effect of the proposal sufficient for them to be able to consider it, ask for clarification, etc. This educational effort will take some time and require town hall or similar meetings. It will also require significant general education materials produced by MOFD in the form of templates, specific guidelines, pictorial representations, etc.

In addition, while it is undeniable that fire protection/mitigation is crucial and must be top-of-mind, and while MOFD's remit is exclusively focused on that issue, there are other issues that deeply affect Orinda and its residents and all of these must be considered.

For example, the economic impact on the value of Orindans' homes and Orindans' ability to sell their homes, which is a function of many factors including aesthetics, raises legal issues as to whether the proposed Ordinance would constitute a 'taking'. The MOFD Board should anticipate that the proposal could generate significant new litigation.

In light the above, I urge the MOFD Board to *slow the process down* and not approve the proposed Ordinance at this time. The Ordinance was introduced just before the long Labor Day weekend and the following two week period is clearly a rush to judgment, especially unfair when the proposal has such deeply significant consequences and would put Orindans to great expense. It took the Orinda City Council many years to finalize and approve its Downtown Precise Plan, which has far fewer direct impacts on its residents' principal investment, their homes.

I urge the MOFD Board to slow the the process down and

not approve the proposal at your September 20 meeting.
Thank you.

Bob Finch
Wilder HOA Director and Vice President

From: marc.evans6@yahoo.com
To: [Info](#)
Cc: [Winnacker, David](#)
Subject: Moraga Orinda Firewise Network Written Comments for Sep 20, 2023 MOFD Board Meeting
Date: Wednesday, September 20, 2023 4:56:39 PM

Please accept these written comments for the Sep 20 MOFD Board Meeting. These were provided last night to the Orinda City Council plus verbal comments were provided. Thank You - Marc Evans

----- Forwarded Message -----

From: marc.evans6@yahoo.com <marc.evans6@yahoo.com>
To: cityclerk@cityoforinda.org <cityclerk@cityoforinda.org>
Cc: David Biggs <dbiggs@cityoforinda.org>
Sent: Monday, September 18, 2023 at 04:01:44 PM PDT
Subject: Moraga Orinda Firewise Network Written Comments for Sep 19, 2023 City Council Meeting, Agenda Item H.1: Moraga Orinda Fire District Ordinance 23-08.

Please accept these written comments prior to the City of Orinda City Council Meeting on Sep 19, 2023.

Mayor Igna Miller, Vice Mayor Darlene Gee, Council Members Brady Iverson, Latika Malkani, and Janet Riley,

The requirements that Moraga Orinda Fire Protection District (MOFD) include in their ordinance 23.08 is intended to make our community Safer from Wildfire. Specifically, the requirement to create fuel breaks around larger parcels (greater than 1.0 acres) is not new. I became familiar with this MOFD requirement in Spring 2020, when my neighborhood in Northwest Orinda created a recognized National Fire Protection Association (NFPA) Firewise USA Neighborhood (aka Firewise Neighborhood). The majority of my neighbors, with larger parcels, comply with this fuel break requirement. In fact, some of us have performed the necessary defensible space / fuel reduction work on our entire properties that are greater than 1.0 acre, similar to what is required for all properties less than 1.0 acre.

In my role as chairperson of the Moraga Orinda Firewise Network, we understand that not all residents of Orinda are familiar with MOFD Exterior Hazard Abatement Requirements, nor the underlying Fire Science that these ordinances are based on. I will admit that until 2020, I was unfamiliar with how wildfire could spread, and the preventative measures we should take, to significantly reduce the risk of loss of lives and property in our community.

Additionally, we understand that some neighbors do not perform defensible space work that is required by the MOFD exterior hazard abatement ordinances. We recognize these residents as **Reluctant Neighbors**. There are several reasons that residents are reluctant; it can be expensive, the work needs to be done every year; they do not believe our community is at risk of wildfire; they do not want to change the beauty and seclusion of their private property; and their concerns related to wildlife protection including protecting creeks and

avoiding land movements during heavy rains. Additionally, some **Reluctant Neighbors** do not know what to do, who to hire, and just as importantly, what to plant instead when they remove highly flammable plants. None of these examples of why people are reluctant was collected scientifically; **Reluctant Neighbors** typically will not explain why they will not perform necessary defensible space work, but instead remain silent until their property is inspected by MOFD and found not in compliance with the exterior hazard abatement ordinances.

How Can we Help?

The Moraga Orinda Firewise Network (MOFN) recently changed our name from the Orinda Firewise Council (OFC). We started as a wildfire prevention advocacy group of 6 Firewise Neighborhoods in North Orinda in 2019; we now are a network of over 30 Firewise Neighborhoods, representing over 4,000 private properties in Moraga and Orinda. Our purpose is to perform wildfire prevention Outreach and Education across our Fire District to benefit our entire community.

MOFN has volunteers available to help residents throughout our community. Our volunteer skills include:

- Experience in creating defensible space on our own properties as well as within our neighborhoods. Several of our Firewise Leaders have helped plan and execute fuel reduction work on large properties as well as on groups of properties to reduce costs to individual property owners.
- Knowledgeable about availability of State and Local grants to perform defensible space work on private properties; ability to mentor Neighborhoods to apply for available grants.
- Trained MOFD Ambassador volunteers who perform Fire Adapted Community home assessments. Note: it is not a requirement to live in a Firewise Neighborhood to volunteer as a MOFD Ambassador.
- Familiarity with home hardening products and how to install them.
- Familiarity with Emergency Preparedness and Response (many of our Firewise Volunteers are also volunteers with the Lamorinda Community Emergency Response Team (CERT)).
- Sharing information across our Firewise Network through bi-monthly meetings, website, and (future) monthly newsletters. MOFN also performs outreach at community events such as the annual Orinda Fourth of July parade, upcoming Moraga Pear and Wine Festival, and MOFD Open Houses.
- Firewise Leaders who are available to meet with resident groups to explain the benefits of working together as a neighborhood to reduce wildfire risk. As was demonstrated by the August 8, 2023 Fire in Lahaina, Maui – the “government” cannot do it all – strong

engagement from the community, working together as neighbors, is required to make us Safer from Wildfire.

Recommendation:

Please do not support delay or suspension of MOFD ordinance 23.08.

MOFN Leaders are available to help educate and support all residents to make our Community Safer from Wildfire.

Marc Evans

Moraga Orinda Firewise Network Chairperson

Sept 21, 2023

Dear MOFD BoardMembers,

I'm afraid my obsession with finding homeowner -appropriate information has caused Chief Winnacker some distress; that is certainly not my intention. In fact, I had not thought to trouble him at all with my request, which I addressed to Marcia Holbrook, and am sincerely sorry to have distracted him from far more important priorities.

The Chief was kind enough to make some references to brochures. I gave my reviews of these materials to the Board, simply for their information. No action was required or expected. I simply thought to show the need for better handouts for the public.

The brochures are credited to Butte County Fire Safe Council, and orders go to a Northern California phone number. I was surprised that Diablo Fire Safe Council, who is presently distributing the brochures, hadn't edited the paragraphs relating to safe grinding and welding operations, as well as spark arresters on tractors and harvesters. Not that relevant to Orindans/Moragans!

I thought it was amusing, sorry it didn't come across that way.

Sincerely,

Sandy Pearson

- Before cutting down trees, residents should check local association and special district regulations.

Step Five

Implement the plan. Get help and any needed equipment. Begin work in the Home Ignition Zone and work out from there. Remember: It's the little things—such as patio furniture and cushions, leaves, needles, bark, etc.—that can ignite and cause a fire to your home.

Step Six

Remove all slash and debris generated during the fuel modification process by chipping, burning or disposal at your local vegetative waste site. Contact your local fire department for permit requirements. Contact your local Fire Safe Council about their chipping, home consultation and other programs. Find your local Fire Safe Council at www.FireSafeCouncil.org.

Step Seven


Continue to monitor and evaluate the fire safe condition of your home and landscape. Maintain your home's resistance to fire and the defensible space in the surrounding property on a routine basis—annually or more frequently, if needed. For new construction, consider fire resistant materials such as concrete panels, stone, brick or other material that doesn't burn easily.

*Design and printing: www.FireSafeHelp.com. To order, call: 530.872.0850
Special thanks to the Butte County Fire Safe Council*

defensible space around a home due to extreme fire behavior factors such as slope, and/or constant or unusually strong winds if your home is located on or near the top of a slope and/or receives constant or unusually strong winds you must increase the defensible space in Zones 2 and 3 by a multiplication of 1 (X-Factor). For instance, in Zone 2, increase the defensible space from 100 feet to 150 feet.



During the summer and fall months, a combination of low humidity, high temperatures and strong winds results in a "flag" weather warning. During such a condition, the fire danger is very high. The X-Factor explained above helps provide that margin of defensible space necessary to keep your property safe.



Moraga-Orinda Fire District
Board of Directors

Finance Report
September 20, 2023

Strike Team Reimbursement - OES

- Strike Team Receivable Update:

	Estimated <u>2022-2023</u>	Estimated <u>2023-2024</u>
OES Strike Team Receivable	\$1,130,463	\$386,154
OES Payments Received	<u>\$1,013,804</u>	<u>\$0</u>
Net Receivable Outstanding	\$ 120,217	\$386,154
- Invoices have been received for all FY23 assignments – check received 9/5/23
- FY24 estimates based on F42's received to date

Tunnel East Bay Hills - Financial Update

- Tunnel East Bay Hills Financial Update:

Project Budget	\$6,380,563
Invoiced to Cal Fire through 6/30/23	\$ 475,620
Payments Received from Cal Fire	<u>\$ 475,620</u>
Outstanding Receivable	\$ 0
July – Aug 2023 Expenses not yet billed	\$ 398,821 to be billed 9/30
Total Expenses Outstanding	\$ 398,821
- Invoices are presently being submitted to CalFire quarterly until new Assistant Project Coordinator is hired. The District will change to submit monthly invoices.

Treasury Bill Update:

- On August 27th, purchased \$4.5 million 30 day treasury bill with 5.28% yield
- The District now has \$13.5 million invested in Treasury Bills
- Treasury bill maturity in September:
 - \$3 million matures 9/23/23
 - \$4.5 million matures 9/26/23
- Staff will project October cash flows to determine amount of reinvestment available from matured treasury bills.

Other Items

- Staff attended the CCCERA Board meeting on 9/13/23
- Audit update – a draft ACFR will be available in October

Moraga-Orinda Fire District
Board of Directors

LOT SPLIT

During the 2021/2022 legislative session, Senate Bill 9 was passed and signed into law by Governor Newsom on September 16, 2021. This law changed sections of the California Government Code that deal with planning law for city and county planning departments. Nothing in this legislation changed fire laws found in CCR Title 24 part 9 (CFC), CCR Title 14, Public Resource Code, or the health and safety code sections that address fire and life safety. In SB 9, the legislature identified a local agency as a city or county or city and county, not a district.

When a resident submits an SB 9 lot split, we advise that SB 9 has requirements for the planning department but not the Fire District and that we review the lot split under MOFD Fire Code Section 105.6.27.

Moraga-Orinda Fire District
Board of Directors

LOT SPLIT

MOFD Fire Code section 105.6.27 Subdivision of Land. Plans shall be submitted to the fire code official, and a construction permit is required for all developments or improvements proposed within the District that involve the subdivision of land.

The Fire District plan review of lots splits or subdividing of land is required to allow the fire district to address the following:

1. Road standards for fire equipment access including road widths (MOFD Amendment), lengths, and turnarounds (MOFD Amendment).
2. Standards for signs identifying streets, roads, and buildings.
3. Minimum public and private water supply for emergency fire use.
4. Fuel breaks (MOFD Amendment) and greenbelts (state law).

Moraga-Orinda Fire District
Board of Directors

LOT SPLIT

90° DIAMETER CUL-DE-SAC
60-FOOT "Y"
100' HAMMERHEAD
ACCEPTABLE ALTERNATIVE TO 100' HAMMERHEAD

Moraga-Orinda Fire District
Board of Directors

LOT SPLIT

When we receive an application for a lot split or subdivision, we must first identify whether the project is in a Very High Fire Hazard Zone (VHFHSZ) in LRA or any Fire Hazard Severity Zone in SRA. If located in a VHFHSZ, we must ensure that the new lot will meet the State Board of Forestry's minimum fire-safe regulations found in California Code of Regulations Title 14. The MOFD fire code and fire safety ordinances meet or exceed the state's minimum road standards in all areas but dead-end road lengths.

CCR Title 14 § 1273.08. Dead-end Roads.
(a) The maximum length of a Dead-end Road, including all Dead-end Roads accessed from that Dead-end Road, shall not exceed the following cumulative lengths, regardless of the number of parcels served:
parcels zoned for less than one acre - 800 feet
parcels zoned for 1 acre to 4.99 acres - 1,320 feet
parcels zoned for 5 acres to 19.99 acres - 2,640 feet
parcels zoned for 20 acres or larger - 5,280 feet

All lengths shall be measured from the edge of the Road surface at the intersection that begins the Road to the end of the Road surface at its farthest point. Where a dead-end road crosses an area of differing zoned parcel sizes requiring different length limits, the shortest allowable length shall apply. If a project in a VHFHSZ cannot meet the dead-end road requirements, the project is not approved until the condition can be met.

For areas of the Fire District that are outside of a VHFHSZ, we look to make sure the new lot or subdivision would meet the requirements of the current MOFD Fire Code. If all conditions are satisfied, then the project will be approved.

Moraga-Orinda Fire District
Board of Directors

Tunnel East Bay Hills Fuel Break Project –
Status Report

Moraga-Orinda Fire District
Board of Directors

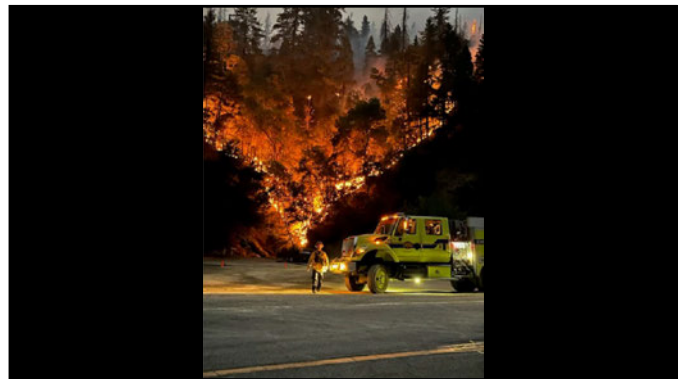
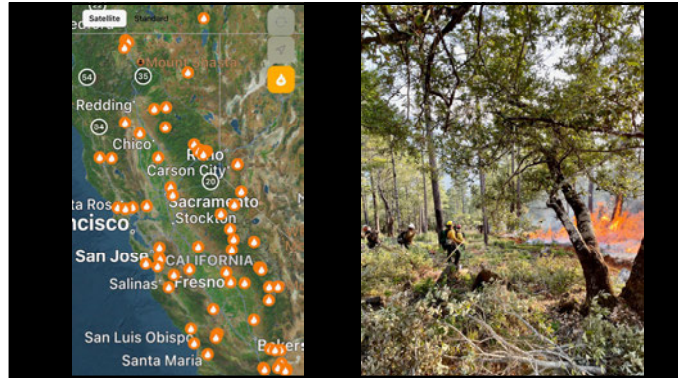
TUNNEL EAST BAY HILLS FUEL BREAK PROJECT

**Moraga-Orinda Fire District
Board of Directors**

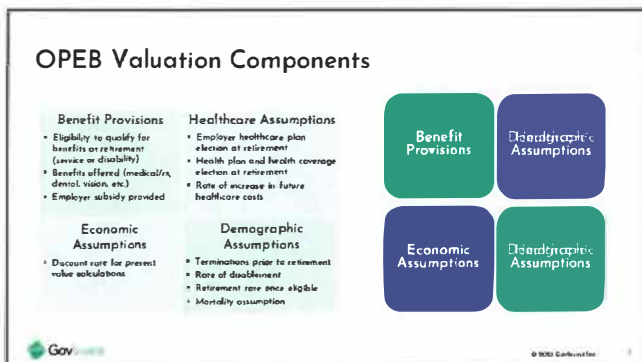
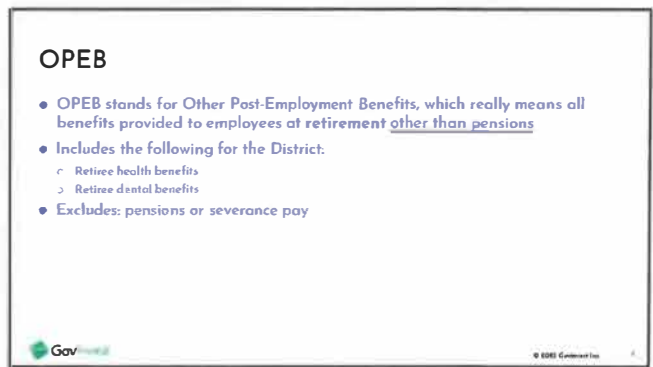
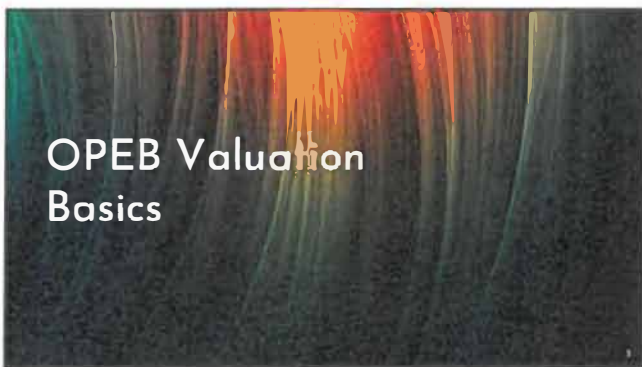
EMALD HCP Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	2.77
CalVTP PSA Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	0.63
CalVTP PSA Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	0.80
EMALD HCP Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	25.81
EMALD HCP First treatment	Grazing	Grazing	1	18.73
EMALD HCP First treatment	Grazing	Brush removal, mesquite, chipping	1	7.96
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	0.11
CalVTP PSA First treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	0.83
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	0.96
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	1	0.66
EMALD HCP Second treatment	Hand work	Brush removal, mesquite, chipping	1	0.79
CalVTP PSA Second treatment	Hand work	Brush removal, mesquite, chipping	1	0.12
EMALD HCP First treatment	Grazing	Grazing	1	24.81
EMALD HCP First treatment	Grazing	Grazing	1	56.51
EMALD HCP First treatment	Grazing	Grazing	1	14.89
CalVTP PSA First treatment	Grazing	Grazing	1	15.31
CalVTP PSA First treatment	Grazing	Grazing	1	1.06
EMALD HCP Second treatment	Grazing	Grazing	1	1.05
EMALD HCP First treatment	Grazing	Grazing	1	163.37
CalVTP PSA First treatment	Grazing	Grazing	1	30.87
CalVTP PSA First treatment	Burning	Strawstack burn	4	122.04
EMALD HCP Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	1.24
EMALD HCP Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	1.24
CalVTP PSA Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	7.04
CalVTP PSA Second treatment	Hand work	Brush removal, tree limbing, chipping, weed eating	2	1.04
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, fuel mosaic in cone scrub, chipping, dead tree removal	1	18.21
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, fuel mosaic in cone scrub, chipping, dead tree removal	1	0.39
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, fuel mosaic in cone scrub, chipping, dead tree removal	1	0.38
EMALD HCP First treatment	Hand work	Brush removal, tree limbing, fuel mosaic in cone scrub, chipping, dead tree removal	1	8.27
Total:			537.71	



MOFD Board Update September 20, 2023







Summary of Valuation Results

Measurement Date (MD)	6/30/2023	6/30/2022	6/30/2021
Fiscal Year Ending Financial Disclosure	6/30/2023	6/30/2022	6/30/2021
Valuation Date	6/30/2023	6/30/2021	6/30/2021
Discount Rate	6.25%	6.25%	6.14%
Total OPEB Liability (TOL)	\$ 15,203,977	\$ 14,496,567	\$ 14,486,398
Fiduciary Net Position (FNP)	(3,548,145)	(2,798,054)	(2,948,603)
Net OPEB Liability (NOL)	\$ 11,655,832	\$ 11,698,513	\$ 11,537,795
Funded Ratio	23.3%	19.3%	20.4%

Actuarially Determined Contribution (ADC) ¹	FY 2023/23	FY 2021/22	FY 2020/21
\$ amount	\$ 1,444,236	\$ 1,413,286	\$ 1,579,300
As % of covered-employee payroll	16.8%	10.7%	14.5%

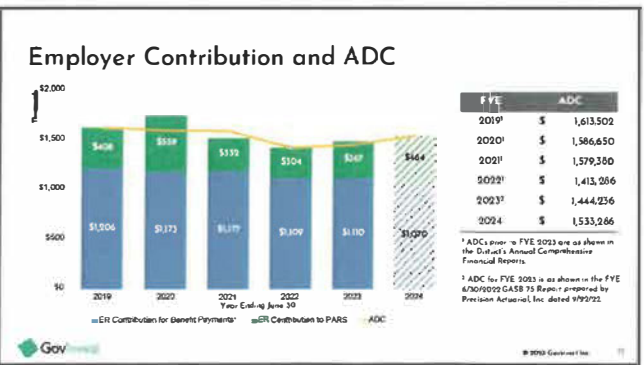
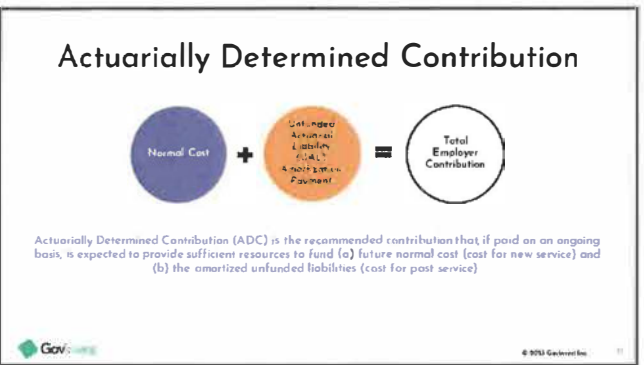
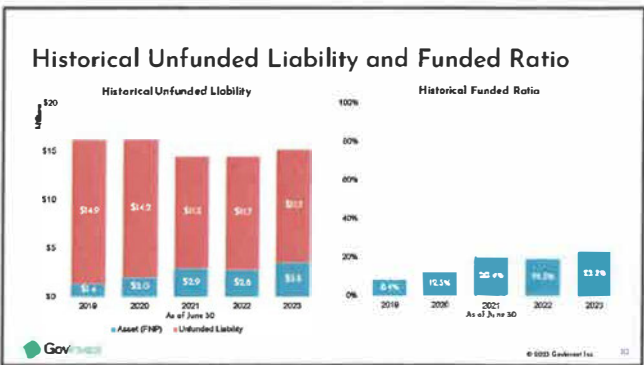
¹ The unfunded liability is amortized as a level percentage of pay over 10 years for FY 2020/21, 15 years for FY 2021/22, and 16 years for FY 2023/23.

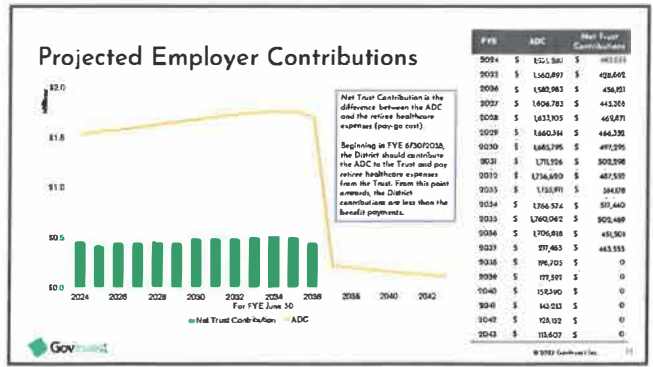
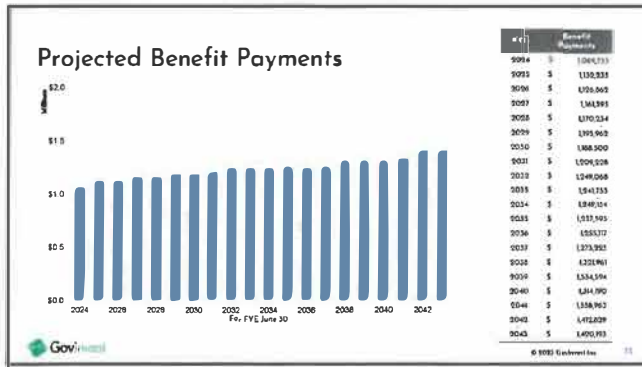
Changes Since Prior Valuation

Description of Changes	Impact	
Demographic Assumptions	Updated mortality, disability, termination, and retirement rates from rates used in CCERA actuarial valuation as of December 31, 2015 to December 31, 2022 actuarial valuation	Net reduction in liability
Healthcare Assumptions	<ul style="list-style-type: none"> Health care trend rates have been updated from Getzen 2020 table to Getzen 2023 that reflects actual premium changes from 2023 to 2024 PEMICA minimum trend has been updated from 3.00% to 4.00% from 2023 to 2024 followed by 3.50% 	Increase in liability
Other Assumptions	<ul style="list-style-type: none"> Updated payroll growth assumption from rates used in CCERA actuarial valuation as of December 31, 2015 to December 31, 2022 actuarial valuation Increase % of male active employees electing spousal coverage from 75% to 85% 55% of active employees in Tier 1 are assumed to elect dependent coverage at retirement. Dependent liability is also valued for existing retirees with family coverage. 	Net increase in liability

Gain/Loss Reconciliation

Liability	Asset
Total OPEB Liability (TOL) as of 6/30/2022	Asset as of 6/30/2022
\$ 14,497,000	\$ 2,798,000
Expected TOL as of 6/30/2023 due to passage of time	Expected contributions ¹
\$ 14,593,008	334,000
	Expected investment income (6.39%)
	189,000
	Expected asset as of 6/30/2023
	\$ 3,321,000
	<small>¹ Net Actuarially Determined Contribution above retiree health expenses.</small>
Actuarial (gain) / loss attributable to:	Asset as of 6/30/2022
Demographic experience	\$ 2,798,000
Healthcare cost experience	Total contributions
Demographic assumption changes	1,477,000
All other changes	Benefit payments and administrative expenses
Total actuarial (gain) / loss	(1,126,000)
\$ 611,000	Actual investment income
	399,000
TOL as of June 30, 2023	Actual asset as of 6/30/2023
\$ 15,204,000	\$ 3,548,000






THANK YOU

The purpose of this presentation is to provide a summary of valuation results. The content of this presentation may not be modified, reproduced, or provided to third parties, either in whole or in part, without our permission. GovIntell is not responsible for usage, inference, or misinterpretation of this presentation by third parties.

Results presented in this report are based on the June 30, 2023 OPEB valuation. Refer to the preliminary Maraga-Osinda Fire District GASB 75 Disclosures (Version 02) for Fiscal Year Ending June 30, 2023 for complete information on substantive plan provisions and actuarial methods and assumptions.

For questions on the content of this information, please contact our Support Team (support@govintell.com)

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Financial Update Quarter Four

July 1, 2022 – June 30, 2023

Quarter Four General Fund Surplus

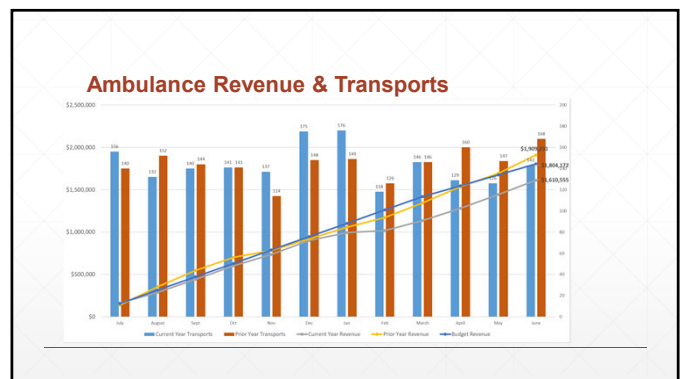
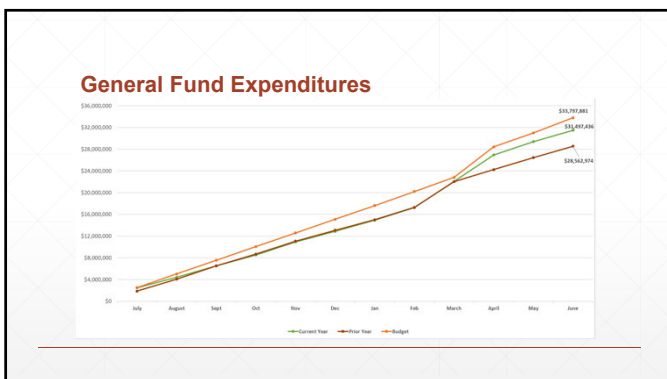
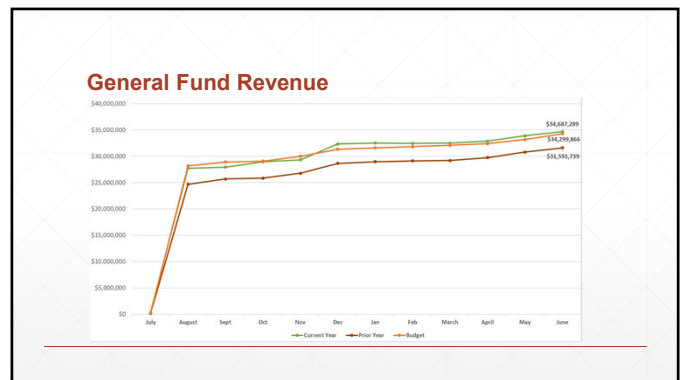
- Original Budget surplus \$292K
- Amended Budget surplus \$502K
- Actual surplus \$3.2M

	Budget June 2022	Actual After Quarter Four
Revenue	\$33.5M	\$34.7M
Expenditures	\$30.1M	\$28.4M
Transfer out to Capital Projects Fund	\$3.1M	3.1M
Surplus	\$292K	\$3.2M

Quarter Four Financial Update

Revenue – Exceeded budget +\$387K **Expenditures – Less than budget \$2.3M**

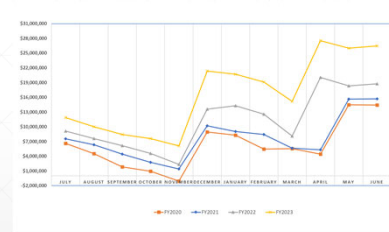
- Property tax exceed budget +\$776K
- Investment earnings exceed budget +\$374K
- Ambulance services -\$336K
- Salaries less than budget \$456K
- Overtime less than budget \$106K
- Retirement contributions less than budget \$456K due to vacancies and reclassification
- Operating expenses less than budget \$866K



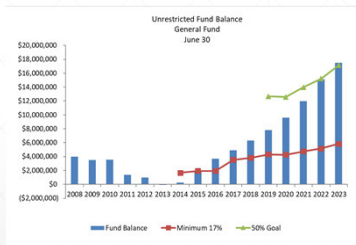
Strike Team Activity



Unrestricted Cash and Investments



General Fund Unrestricted Fund Balance



Other Funds

- Capital Projects Fund – Surplus \$3.6M
- Debt Service Fund –Deficit \$1.7M
- Tunnel East Bay Hills Fuel Break Fund –Surplus \$33K
- Fire Risk Reduction Grant Fund – Surplus \$1K

Financial Update Plan FY2023





Moraga-Orinda Fire District
BOARD OF DIRECTORS
SPECIAL BOARD MEETING MINUTES
October 26, 2023
(DRAFT – PENDING APPROVAL)

1. OPENING CEREMONIES

The Board of Directors convened Open Session at 3:01 p.m. on October 26, 2023, at the Orinda Library Garden Room, 26 Orinda Way, Orinda, California 94563. This meeting was conducted in-person only. President Jex called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Jex	Dave Winnacker, Fire Chief (<i>arrived 3:03</i>)	Marcia Holbrook, District Clerk
Director Danziger	Gloriann Sasser, Admin Services Director	
Director Hasler (<i>absent</i>)		
Director Jorgens		
Director Roemer		

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA: There were no requests to address the Board.

3. CONSENT AGENDA

3.1 Approval of GASB 75 OPEB Valuation Report Measured as of June 30, 2023

President Jex opened Public Comment. There were no requests to address the Board.

Motion by Director Jorgens and seconded by Director Roemer to approve Consent Agenda item 3.1. Said Motion carried a 4-0-1-0 roll call vote (Ayes: Danziger, Jorgens, Roemer, and Jex; Noes: None; Absent: Hasler; Abstain: None).

4. PUBLIC COMMENT - CLOSED SESSION ITEMS: There were no requests to address the Board.

At 3:03 p.m., the Board adjourned to Closed Session.

5. CLOSED SESSION

5.1 Conference with Labor Negotiator - Local 1230, IAFF
(Government Code Section 54957.6)
Employee Organization: Local 1230, International Association of Firefighters IAFF
Agency Designated Representative: Jonathan Holtzman

5.3 Conference with Labor Negotiator - Unrepresented Employees
(Government Code Section 54957.6)
Employee Organization: Unrepresented Employees
Agency Designated Representative: Jonathan Holtzman

5.2 Conference with Labor Negotiator – MOFCA
(Government Code Section 54957.6)
Employee Organization: Moraga-Orinda Fire Chief Officers' Association
Agency Designated Representative: Jonathan Holtzman

At 5:24 p.m., the Board adjourned Closed Session.

6. RECONVENE THE MEETING

President Jex reconvened the Moraga-Orinda Fire District Board of Directors regular meeting at 5:25 p.m. and requested an attendance roll call. Present were the following Directors and Staff:

President Jex	Director Roemer	Marcia Holbrook, District Clerk
Director Danziger	Dave Winnacker, Fire Chief	
Director Hasler (<i>absent</i>)	Gloriann Sasser, Admin Services Director	
Director Jorgens		

7. REPORT OF CLOSED SESSION ACTION

President Jex reported Mr. Luke Jensen, Senior Analyst with Renne Public Law Group was selected as the MOFD Labor Negotiator.

8. ADJOURNMENT

At 5:26 p.m., Director Jorgens motioned and seconded by Director Roemer to adjourn the meeting. Said Motion carried a 4-0-1-0 voice vote (Ayes: Danziger, Jorgens, Roemer, and Jex; Noes: None; Absent: Hasler; Abstain: None)

Marcia Holbrook,
Marcia Holbrook
District Secretary/District Clerk

MOFD Response Time Summary by Incident Type (grouped) for All Code 2 and Code 3 Responses.

Will only show Incident Types that are applicable. EMS/Rescue \ Structure Fires (actual type is in a structure) \ Vegetation Fires \ Other Types Grouped - Alarms/Hazards/Pub Svc/Etc... Data Is Based On Completed RMS Incident Report Data Entered by Company Officer. Resp. Data Based on "First Arriving Unit". "In District" = Moraga, Orinda, Canyon. "Out of District" = Lafayette & any Other City Aid Provided to.

	September, 2023									Totals
	All Others (Alarms / Pub Service / ..)		EMS / Rescue		Structure Fires		Veg Fires	Vehicle Accidents		
	In District	Out of Dist.	In District	Out of Dist.	In District	Out of Dist.	In District	In District	Out of Dist.	
Incident Totals	85	2	125	3	2	1	1	8	2	229
Median Turnout	1.07	3.04	1.13	1.57	1.67	1.88	0.43	1.53	1.88	1.13
Median Resp Time	5.68	8.36	5.00	19.58	7.28	9.75	7.43	6.33	10.03	5.66
Resp Time (90th%)	8.86	9.15	8.81	29.57	8.12	9.75	7.43	7.85	12.53	9.24

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

		September, 2023			
		Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)
Orinda	EMS / Rescue	60	1.09	5.92	9.07
	Structure Fires	1	2.37	6.43	6.43
	All Other Types	16	1.12	4.80	7.35
	Totals for City	77	1.10	5.80	8.68
Moraga	EMS / Rescue	52	1.25	4.27	7.05
	All Other Types	21	1.02	7.03	8.32
	Totals for City	73	1.20	4.68	8.24
Lafayette	EMS / Rescue	2	1.84	7.45	7.52
	Structure Fires	1	1.88	9.75	9.75
	Totals for City	3	1.88	7.52	9.75
Overall Total		153	1.15	5.22	8.62

Response Totals By Incident Type

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
All Others (Alarms / Pub Service / Etc.)	91	111	113	140	90	151	88	102	107	128	140	135	1,396
EMS / Rescue	164	166	212	196	144	179	179	143	186	162	192	129	2,052
Structure Fires	2	2	4		6	3		2	2	2	2	3	28
Veg Fires	2						1	1	1	1	5	1	12
Vehicle Accidents	17	23	31	24	23	32	19	28	22	11	20	10	260
Grand Total	276	302	360	360	263	365	287	276	318	304	359	278	3,748

Incident Types

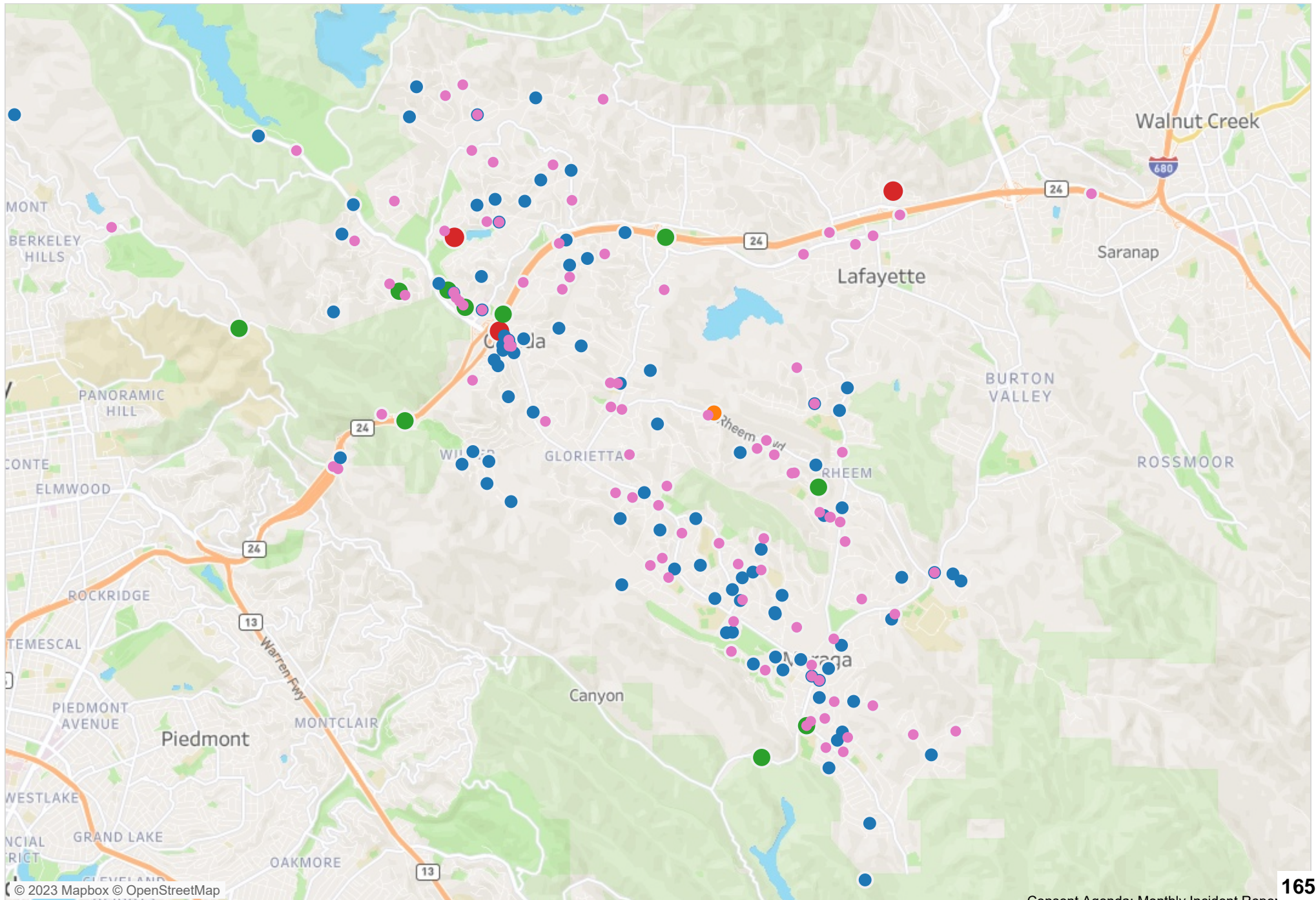
■ All Others (Alarms / Pub Service .. ■ EMS / Rescue

■ Veg Fires

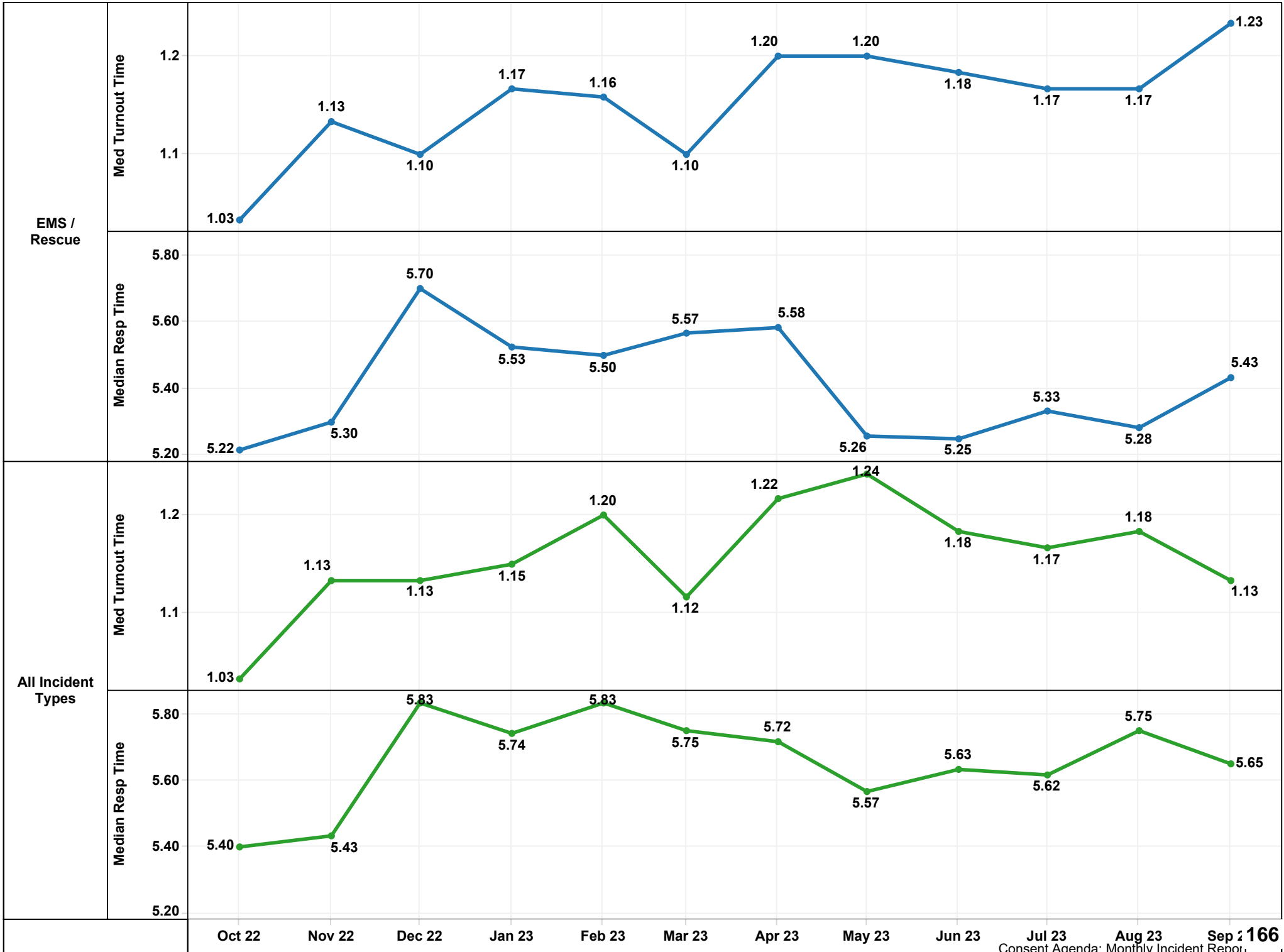
■ Vehicle Accidents

■ Structure Fires

Incident Location Map for MOFD September 2023



Run Chart for MOFD EMS / Rescue and All Incident Types for the last full 12 months. Median Turnout and Response Times By Month for First At Scene Units



MOFD Response Time Summary by Incident Type (grouped) for All Code 2 and Code 3 Responses.

Will only show Incident Types that are applicable. EMS/Rescue \ Structure Fires (actual type is in a structure) \ Vegetation Fires \ Other Types Grouped - Alarms/Hazards/Pub Svc/Etc... Data Is Based On Completed RMS Incident Report Data Entered by Company Officer. Resp. Data Based on "First Arriving Unit". "In District" = Moraga, Orinda, Canyon. "Out of District" = Lafayette & any Other City Aid Provided to.

	October, 2023								Totals
	All Others (Alarms / Pub Service / Etc.)		EMS / Rescue		Structure Fires	Veg Fires	Vehicle Accidents		
	In District	Out of Dist.	In District	Out of Dist.	Out of Dist.	In District	In District	Out of Dist.	
Incident Totals	94	3	146	3	1	2	18	4	271
Median Turnout	1.00	1.08	1.13	1.17	1.27	2.03	1.31	1.59	1.13
Median Resp Time	6.23	8.17	4.93	14.45	8.07	10.98	5.98	7.63	5.45
Resp Time (90th%)	10.60	8.71	7.86	14.98	8.07	12.10	9.03	14.38	9.67

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

		October, 2023			
		Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)
Orinda	EMS / Rescue	65	1.17	5.37	7.90
	All Other Types	18	0.98	6.23	11.29
	Totals for City	83	1.13	5.62	8.37
Moraga	EMS / Rescue	63	1.15	4.63	6.17
	All Other Types	12	0.73	6.57	9.63
	Totals for City	75	1.01	4.68	6.93
Lafayette	EMS / Rescue	4	1.44	7.05	7.73
	Structure Fires	1	1.27	8.07	8.07
	Totals for City	5	1.27	7.52	8.07
Canyon	EMS / Rescue	2	0.92	9.75	10.98
	Totals for City	2	0.92	9.75	10.98
Overall Total		165	1.12	5.03	8.33

Response Totals by Incident Type

	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Total
All Others (Alarms / Pub Service / Etc.)	111	113	140	90	151	88	102	107	128	140	133	146	1,449
EMS / Rescue	166	212	196	144	179	179	143	186	162	192	131	150	2,040
Structure Fires	2	4		6	3		2	2	2	2	3	1	27
Veg Fires						1	1	1	1	5	1	2	12
Vehicle Accidents	23	31	24	23	32	19	28	22	11	20	10	22	265
Grand Total	302	360	360	263	365	287	276	318	304	359	278	321	3,793

Incident Types

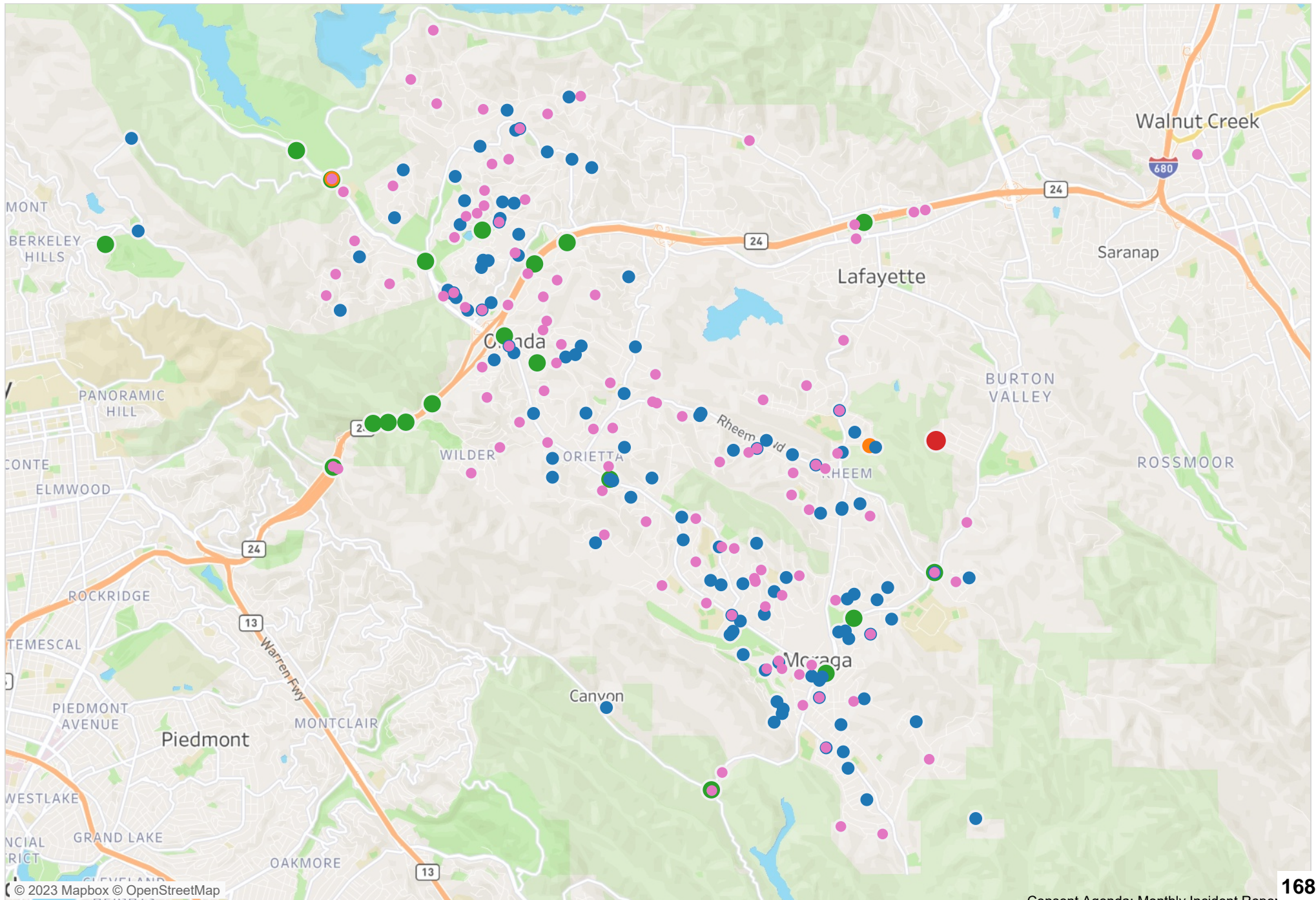
■ All Others (Alarms / Pub Service .. ■ EMS / Rescue

■ Veg Fires

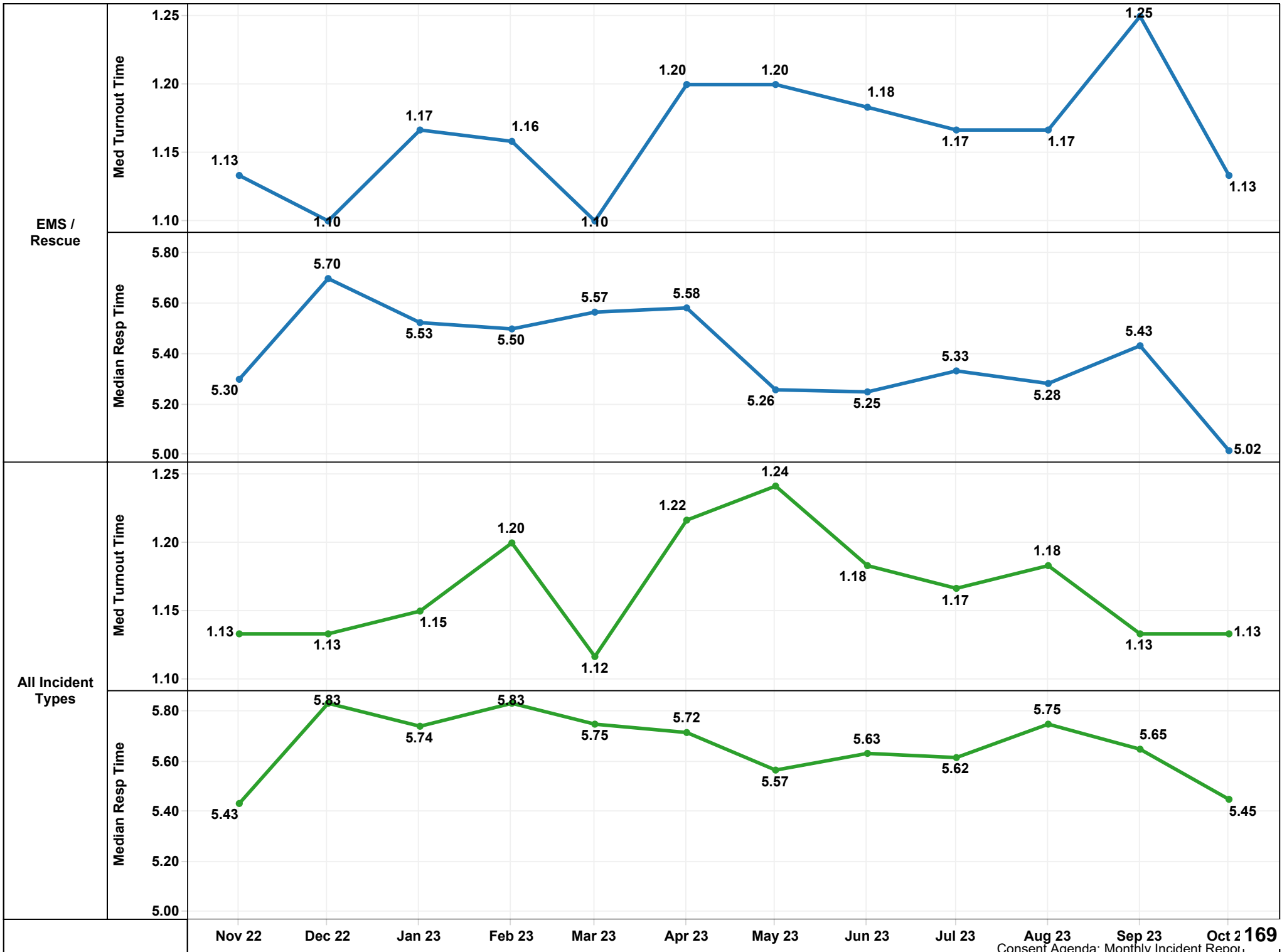
■ Vehicle Accidents

■ Structure Fires

Incident Location Map for MOFD October 2023



Run Chart for MOFD EMS / Rescue and All Incident Types for the last full 12 months. Median Turnout and Response Times By Month for First At Scene Units



Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 10/1/2023 Through 10/31/2023

Check Number	Check Date	Name	Check Amount	Transaction Description
<u>50 - General Fund</u>				
ACHCalPers10.11.23	10/11/2023	Calif. Public Employees'	211,774.78	Cal Pers Oct 2023
WireCCCERA10.06.23	10/6/2023	CCCERA	211,399.84	CCCERA Oct 2023
ACHRenne10.19.23	10/19/2023	Renne Public Law Group, LLP	39,906.16	Legal Services Sept 2023
ACHRenne10.04.23-10	10/6/2023	Renne Public Law Group, LLP	30,982.27	Legal Svcs August 2023
ACHCalCard09.22.23	10/10/2023	U.S. Bank	21,967.13	Cal Card Statement 09.22.23
001591	10/19/2023	Definitive Networks, Inc.	18,471.00	IT Services Sept 2023
ACHDeltaD10.06.23	10/6/2023	Delta Dental Plan of Calif.	16,432.92	Delta Dental Oct 2023
001584	10/19/2023	Alameda County Fire Department	15,525.63	RO 230817 Unit 413 Annual Service and Pump Test
ACHHRSA10.06.23	10/10/2023	MissionSquare Retirement	11,571.43	HRSA Payment 10.10.23
001572	10/12/2023	East Bay Tree Service	11,200.00	Chipping August 15-18
ACHHuntSons10.25.23-	10/25/2023	Hunt & Sons, Inc.	8,037.17	Fuel 10.18.23
ACHFaira10.19.23-02	10/19/2023	FAIRA	7,500.00	Management Liability Claim Deductible
ACHIAFFdues10.06.23	10/6/2023	IAFF Local 1230 Dues	7,438.73	IAFF Dues Oct 2023
OnlineVerizon10.12.2	10/12/2023	Verizon Wireless	6,132.31	Ipads/Iphones, Wireless
ACHLehr10.04.23-08	10/6/2023	Lehr	6,124.66	Ipad docking stations
001580	10/12/2023	Snowy River EMS Productions LLC	4,955.00	PHTLS Recertification Class
001593	10/19/2023	Forge Fire & Company	4,600.00	Bolt-In Window with Drip Edge
001547	10/6/2023	American Fidelity Assurance	4,162.45	FSA October
	10/6/2023	Otis Elevator	4,000.00	Stn 43 Elevator Load Testing
ACHLNCurtis10.12.23-	10/12/2023	L.N. Curtis & Sons	3,940.88	Litebox/headset repair/extrication tool service
001597	10/19/2023	The Permanente Medical Group	3,927.00	Firefighter Physicals Guarantor # 320901350786
ACHWC310.19.23-07	10/19/2023	West Coast Code Consultants	3,857.50	In house Plan Review/Inspector Sept 2023
ACHBoundtree10.04.23	10/6/2023	Bound Tree Medical, LLC	3,632.18	Medical Supplies
ACHCreation10.04.23	10/6/2023	Creation Networks, Inc.	3,619.49	Microphones
ACHLNCurtis10.04.23-	10/6/2023	L.N. Curtis & Sons	3,344.47	PPE/Headset
ACHLehr10.12.23-04	10/12/2023	Lehr	2,859.84	Apparatus ipad mounts
001567	10/12/2023	Alameda County Fire Department	2,824.33	Unit 441 MCM Reprogram and Unit 461 repair
ACHFRMS10.04.23	10/6/2023	Fire Risk Management Services	2,473.71	Life/Supp Life/VSP - October
ACHMOPFA10.06.23	10/6/2023	Moraga-Orinda Professional Firefighters Association	1,997.00	MOFPA Oct 2023
001595	10/19/2023	Hunt & Sons, Inc.	1,878.82	Fuels Stn 41 10.05.23
ACHIAFFIns10.06.23	10/6/2023	IAFF Local 1230 Insurance	1,817.33	IAFF Insurance Oct 2023
OnlinePGE10.25.23-01	10/25/2023	Pacific Gas & Electric	1,709.11	Gas & Electric Service
001587	10/19/2023	Bay Area News Group	1,707.48	Legal Ads Sept 2023
ACHNorcal10.06.23	10/6/2023	1st NorCal Federal Credit Union	1,702.20	Norcal Oct 2023
001583	10/19/2023	ADP, Inc.	1,585.30	Payroll Processing Service
OnlineRepSvc10.04.23	10/6/2023	Republic Services	1,560.47	Trash Service
001549	10/6/2023	A T and T	1,315.12	Phone Service Sep 20-Oct 19 Acct 925 258 9746 829 9
ACHHunt10.04.23	10/6/2023	Hunt & Sons, Inc.	1,279.73	Fuel
	10/12/2023	A T and T Mobility	1,124.33	Wireless Acct 287291512913
	10/19/2023	CD Power	1,050.00	Stn 42 Generator Service
	10/19/2023	CD Power	1,050.00	Stn 43 Generator Service
001548	10/6/2023	American Fidelity	1,032.42	Supp Life Ins - October
	10/19/2023	CD Power	1,000.00	Stn 44 Generator Service
	10/6/2023	Aetna	933.34	Ambulance Refund RE: W269750762
001564	10/6/2023	Staples Business Credit	927.73	Household supplies
	10/19/2023	CD Power	925.00	Stn 45 Generator Service
001573	10/12/2023	EAN Services, LLC	894.42	Rental vehicles 8/1-9/15/23 Rogness/Jarske
001546	10/6/2023	Allied Propane Services, Inc	884.20	Commerical Propane
ACHDataT10.12.23-02	10/12/2023	Data Ticket Inc.	858.46	Citation Processing Service
001588	10/19/2023	CD Power	825.00	Stn 41 Generator Service
001561	10/6/2023	S & K Union Appliance Repair	807.00	Stn 44 Oven range repair
	10/25/2023	EBMUD	730.43	Water Service Stn 43 8/2-9/27/23 Acct 66412747356
001569	10/12/2023	A T and T Mobility	725.05	Wireless Acct 287291512571
001558	10/6/2023	Otis Elevator	711.66	Maintenance Service 10/1-12/31/23
001609	10/25/2023	Guaranteed Plumbing	700.00	Stn 43 Plumbing
001560	10/6/2023	R&R Handyman Service	684.93	Stn 43 Misc repair work
	10/6/2023	Aetna	602.26	Ambulance Refund Re: W26396630 1/19/23
001545	10/6/2023	Aetna	596.42	Ambulance Refund RE: W23643290703

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 10/1/2023 Through 10/31/2023

Check Number	Check Date	Name	Check Amount	Transaction Description
001598	10/19/2023	Motive Energy	595.25	Unit 455 Battery Replacement
ACHALSCO10.04.23-01	10/6/2023	ALSCO - American Linen Divison	522.80	Monthly Linen Service - September
ACHMotorola10.25.23	10/25/2023	Motorola	499.58	TDMA Programming Unit
	10/25/2023	EBMUD	458.87	Water Service Stn 44 Acct 31941900001
ACHBRCK10.04.23-03	10/6/2023	BRCK Inc.	455.26	VOIP
ACHAirgas10.25.23-01	10/25/2023	Airgas USA, LLC	450.92	Helium
ACHMissionSq10.19.23	10/19/2023	MissionSquare Retirement	443.75	HRSA Account fee
OnlineUSBank10.25.23	10/25/2023	US Bank Voyager Fleet Systems	414.07	Strike Team - Fuel
001571	10/12/2023	CCCERA	402.00	GASB68 Allocation services
ACHSonic10.04.23-11	10/6/2023	Trio Systems LLC	395.00	Software Maintenance renewal
001604	10/25/2023	The Appliance Doctor	358.10	Stn 41 Dryer repair
ACHOffD10.04.23-09	10/6/2023	Office Depot	350.33	Office Supplies
001552	10/6/2023	Matthew Cooper	350.00	Phoenix leather helmet
001606	10/25/2023	COIT Services, Inc.	350.00	Stn 44 Carpet Cleaning
001607	10/25/2023	EBMUD	339.56	Water Service stn 43 8/2-10/3/23 Acct 33313122624
	10/6/2023	A T and T	334.47	Phone Service Sept 20 -Oct 19 Acct 925 258 9731 181 2
001563	10/6/2023	Smart Clean Building Maintenance Inc	312.00	Admin monthly cleaning service
001585	10/19/2023	A T and T	290.63	Calnet 9/12-10/11/23 BAN 9391035207
ACHLNCurtis10.19.23-	10/19/2023	L.N. Curtis & Sons	267.03	Navy Pants
ACHEastbaytire10.19.	10/19/2023	East Bay Tire Company	256.17	Tire Repair
001577	10/12/2023	Pacific Office Automation	243.65	Admin Copier Lease
001570	10/12/2023	State of California Department of Industrial Relations	225.00	Stn 43 State Permit Fee
001553	10/6/2023	CPR Training Center	205.00	PALS renewal Class
001575	10/12/2023	David Iman	205.00	ITLS Certification
001568	10/12/2023	A T and T	204.48	CalNet Sept 2023 BAN 9391053307
001557	10/6/2023	David Mazaika	200.00	CA-219 Class Reimbursement
001576	10/12/2023	Steve Israel	200.00	Volunteer Uniform - new
001610	10/25/2023	Zhihui Hu	200.00	Citation 232110002 Refund
ACHChaseFeesOct2023	10/4/2023		185.05	Chase Bank Fees Oct 2023
001601	10/19/2023	United Site Services	179.54	Port a Potty Service 9/1-9/10/23
001559	10/6/2023	Pacific Office Automation	173.64	Quarterly Usage - copier
001592	10/19/2023	Department of Justice	160.00	Fingerprints September 2023
001579	10/12/2023	R. S. Hughes	159.14	Supply hose for RIC pack
ACHOfficeD10.12.23-0	10/12/2023	Office Depot	154.37	Office Supplies
001554	10/6/2023	Elders Independence	153.20	Ambulance Refund RE: 13437
ACHAirgas10.12.23-01	10/12/2023	Airgas USA, LLC	142.10	Helium/Nitrogen
001550	10/6/2023	Clark Pest Control of Stockton Inc.	136.00	Pest Service Stn 41 10/3/23
	10/6/2023	Clark Pest Control of Stockton Inc.	136.00	Pest Service Stn 42 9/21/23
001586	10/19/2023	AT&T	126.95	Internet Acct 293834673
001594	10/19/2023	Guaranteed Plumbing	125.00	Stn 43 Plumbing service
001600	10/19/2023	Steve Rogness	122.00	EMT Recertification
001578	10/12/2023	Jacob Reberg	120.00	BLS/CPR Renewal
	10/25/2023	ADT Security Services	119.53	Security Service Stn 41 11/4-12/3/23 Account 402025453
001556	10/6/2023	Donald Lewis	100.00	Citation Refund 231514001
001581	10/12/2023	Michele Turre	100.00	Citation 23029001 Refund
001596	10/19/2023	Joanna Jensen	100.00	Citation 231549001 Refund
001612	10/25/2023	Patrick Mohan	100.00	Citation 2333322001 Refund
001551	10/6/2023	Comcast	93.85	Modem Stn 41 Sept 29-Oct 28 Acct 8155 40 005 0208428
001589	10/19/2023	Comcast	93.85	Modem Stn 44 Oct 14-Nov 13 Acct 8155 40 006 0191002
001562	10/6/2023	Shred-it	92.57	Shredding Service 9/27/23
001555	10/6/2023	James Lawrence	92.42	Ambulance Refund Incident 23046766 4/22/23
	10/25/2023	Biomedical Waste Disposal	90.97	Medical Waste Stn 45 10/16/23
001605	10/25/2023	Biomedical Waste Disposal	79.00	Medical Wast Stn 41 10/16/23
001599	10/19/2023	Dennis Rein	68.00	Strike Team Reimburse - South Fork
001565	10/6/2023	United Site Services	59.85	Port a Potty service
	10/19/2023	United Site Services	59.85	Port a Potty Service August 2023
001603	10/25/2023	ADT Security Services	52.62	Security Service Admin 11/4-12/3/23 Acct 402025444
ACHOffD10.19.23-05	10/19/2023	Office Depot	<u>28.67</u>	Office supplies

Total 50 - General Fund

719,209.18

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 10/1/2023 Through 10/31/2023

Check Number	Check Date	Name	Check Amount	Transaction Description
<u>61 - Tunnel East Bay Hills Fuel Break</u>				
001602	10/19/2023	Wildland Corporation	72,466.50	Tunnel East Bay Hills 10/2-10/6/23
001582	10/12/2023	Wildland Corporation	68,390.00	Tunnel East Bay Hills 9/25-9/28/23
ACHWildland10.25.23-	10/25/2023	Wildland Corporation	60,940.00	Tunnel East Bay Hills 10/9-10/13/23
001574	10/12/2023	Fire Ready LLC	40,800.00	Tunnel East Bay Hills 8/21-8/23
ACHSequoia10.25.23-0	10/25/2023	Sequoia Ecological Consulting, Inc.	24,615.31	Tunnel East Bay Hills Sep 2023
ACHSequoia10.12.23-0	10/12/2023	Sequoia Ecological Consulting, Inc.	18,217.75	Tunnel East Bay Hills
001608	10/25/2023	Expert Tree Service	5,200.00	Tunnel East Bay Hills - Disposal
001573	10/12/2023	EAN Services, LLC	1,536.42	Rental vehicles 8/1-9/15/23 Rogness/Jarske
001590	10/19/2023	Concord Uniforms	420.89	Uniform - Jarske
001566	10/12/2023	Acme Fill Corporation	417.60	Tunnel East Bay Hills - dump
ACHOffD10.19.23-05	10/19/2023	Office Depot	<u>146.92</u>	Jarske supplies
Total 61 - Tunnel East Bay Hills Fuel Break			293,151.39	

Moraga-Orinda Fire District
Check/Voucher Register - Check Register
From 10/1/2023 Through 10/31/2023

Check Number Check Date Name Check Amount Transaction Description

62 - Fire Risk Reduction Grant

ACHCalPers10.11.23	10/11/2023	Calif. Public Employees'	913.74	Cal Pers Oct 2023
ACHDeltaD10.06.23	10/6/2023	Delta Dental Plan of Calif.	55.96	Delta Dental Oct 2023
ACHFRMS10.04.23	10/6/2023	Fire Risk Management Services	<u>17.50</u>	Life/Supp Life/VSP - October

Total 62 - Fire Risk Reduction Grant 987.20

Report Total **1,013,347.77**

Moraga Orinda Fire District
General Fund
Actual to Budget Summary 7/1/23-10/31/23

	Current Period		Actual vs	Prior Year Current	Prior Year	Prior Year	Comments
	Actual	Budget \$	Budget	Period Actual	Change	% Change	
Revenue							
Total Taxes	30,486,430.25	32,201,888.00	(1,715,457.75)	28,115,685.84	2,370,744.41	8.43%	Secured Property Tax revenue exceeding prior year
Investment Earnings	258,514.19	350,000.00	(91,485.81)	0.00	258,514.19	100.00%	\$58k 1Q23 interest LAIF, \$200k from Tbill investments
Total Intergovernmental Revenue	17,778.54	233,148.00	(215,369.46)	986.00	16,792.54	100.00%	Refund of State Mandated Costs 17/18
Total Charges for Service	77,348.98	200,350.00	(123,001.02)	73,069.80	4,279.18	5.86%	Increase in Plan review fees/other services
Total Charges for Service - Ambulance	337,176.00	1,008,750.00	(671,574.00)	391,287.58	(54,111.58)	-13.83%	Ambulance billing lags one month - October figures not yet recorded, FY24 Q1 transports 11% fewer than FY23
Other Revenue-Strike Team Recovery	15,871.89	830,000.00	(814,128.11)	375,156.07	(359,284.18)	-95.77%	Strike team revenue fluctuates from year to year; Recent S/T AR pending invoices from State
Other Revenue	<u>2,448.98</u>	<u>5,000.00</u>	<u>(2,551.02)</u>	<u>3,740.90</u>	<u>(1,291.92)</u>	<u>-34.54%</u>	
Total Revenue	31,195,568.83	34,829,136.00	(3,633,567.17)	28,959,926.19	2,235,642.64	7.72%	
Expenses							
Salaries	3,659,509.82	12,136,945.00	8,477,435.18	3,526,696.02	132,813.80	3.77%	Salaries are trending appropriately
Overtime	1,101,455.29	1,816,000.00	714,544.71	767,515.75	333,939.54	43.51%	Overtime increase due to increased vacancies and increased worker's compensation injuries
Overtime - Strike Team	347,549.12	630,000.00	282,450.88	568,577.05	(221,027.93)	-38.87%	Strike Team overtime fluctuates from year to year
Retirement Contributions	2,222,978.45	7,314,911.00	5,091,932.55	1,862,252.82	360,725.63	19.37%	Increase in FY24 CCCERA rates +10.4% of payroll
Other Benefits	<u>985,089.78</u>	<u>6,236,686.00</u>	<u>5,251,596.22</u>	<u>1,092,949.49</u>	<u>(107,859.71)</u>	<u>-9.87%</u>	Other Benefits trending appropriately
	8,316,582.46	28,134,542.00	19,817,959.54	7,817,991.13	498,591.33	6.38%	
Operating and Other Expense	<u>961,462.11</u>	<u>7,341,232.00</u>	<u>6,379,769.89</u>	<u>725,856.21</u>	<u>235,605.90</u>	<u>32.46%</u>	Prop and Liability Ins. Increase \$33k; Home Hardening supplies \$97k; Legal Services up \$68k
Total Expenditures	9,278,044.57	35,475,774.00	26,197,729.43	8,543,847.34	734,197.23	8.59%	
Excess of Revenues Over/ (Under) Expenditure:	<u>21,917,524.26</u>	<u>(646,638.00)</u>	<u>22,564,162.26</u>	<u>20,416,078.85</u>	<u>1,501,445.41</u>	<u>7.35%</u>	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 2023.2024
From 7/1/2023 Through 10/31/2023

		Current Period Actual	Budget Budget \$	Budget \$ Variance	Percent Budget Remaining	Prior Year Current Period Actual	Prior Year Change	Prior Year % Change
Total Revenue		31,195,568.83	34,829,136.00	(3,633,567.17)	(10.43)%	28,959,926.19	2,235,642.64	7.72
Total Expenditures		9,278,044.57	35,475,774.00	26,197,729.43	73.85%	8,543,847.34	734,197.23	8.59
Excess of Revenues Over/ (Under) Expenditures		21,917,524.26	(646,638.00)	22,564,162.26	(3,489.46)%	20,416,078.85	1,501,445.41	7.35
Other Revenue-Strike Team Recovery	4971	15,871.89	830,000.00	(814,128.11)	(98.09)%	375,156.07	(359,284.18)	(95.77)
Overtime - Strike Team	5016	347,549.12	630,000.00	282,450.88	44.83%	568,577.05	(221,027.93)	(38.87)
		(331,677.23)	200,000.00	(531,677.23)		(193,420.98)	(580,312.11)	
Revenue								
Taxes								
Property Tax-Current Secured	4010	29,399,994.69	30,982,918.00	(1,582,923.31)	(5.11)%	27,176,650.02	2,223,344.67	8.18
Property Tax-Supplemental	4011	127,094.45	300,000.00	(172,905.55)	(57.64)%	205,362.35	(78,267.90)	(38.11)
Property Tax-Unitary	4013	0.00	250,000.00	(250,000.00)	(100.00)%	0.00	0.00	0.00
Property Tax-Curr Unsecured	4020	958,077.99	853,970.00	104,107.99	12.19%	728,212.60	229,865.39	31.57
Prop Tax- Prior Secured	4030	(3,697.44)	(100,000.00)	96,302.56	(96.30)%	0.00	(3,697.44)	(100.00)
Prop Tax-Prior Supplement	4031	0.00	(75,000.00)	75,000.00	(100.00)%	0.00	0.00	0.00
Prop Tax Prior Unsecured	4035	4,960.56	(10,000.00)	14,960.56	(149.61)%	5,460.87	(500.31)	(9.16)
Total Taxes		30,486,430.25	32,201,888.00	(1,715,457.75)	(5.33)%	28,115,685.84	2,370,744.41	8.43
Use of Money & Property								
Investment Earnings	4181	258,514.19	350,000.00	(91,485.81)	(26.14)%	0.00	258,514.19	100.00
Total Use of Money & Property		258,514.19	350,000.00	(91,485.81)	(26.14)%	0.00	258,514.19	100.00
Intergovernmental Revenue								
Homeowners Relief Tax	4385	0.00	147,000.00	(147,000.00)	(100.00)%	0.00	0.00	0.00
State Mandated Costs Reimbursement	4436	16,786.00	0.00	16,786.00	0.00%	0.00	16,786.00	100.00
Other/In Lieu of Taxes	4580	992.54	900.00	92.54	10.28%	986.00	6.54	0.66
Measure H-Emerg Med Ser Subsid	4896	0.00	85,248.00	(85,248.00)	(100.00)%	0.00	0.00	0.00
Total Intergovernmental Revenue		17,778.54	233,148.00	(215,369.46)	(92.37)%	986.00	16,792.54	1,703.10
Charges for Service								
Permits	4740	1,799.00	5,000.00	(3,201.00)	(64.02)%	3,196.00	(1,397.00)	(43.71)
Plan Review	4741	45,706.00	140,000.00	(94,294.00)	(67.35)%	43,720.50	1,985.50	4.54
Inspection Fees	4742	2,355.00	15,000.00	(12,645.00)	(84.30)%	3,145.00	(790.00)	(25.12)
Reports/ Photocopies	4746	180.00	350.00	(170.00)	(48.57)%	102.00	78.00	76.47
Other Charges for Service	4747	10,681.00	5,000.00	5,681.00	113.62%	2,525.00	8,156.00	323.01
Administrative Citation Fee	4748	16,627.98	35,000.00	(18,372.02)	(52.49)%	20,381.30	(3,753.32)	(18.42)

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 2023.2024
From 7/1/2023 Through 10/31/2023

		Current	Budget	Budget	Percent Budget	Prior Year Current	Prior Year	Prior Year
		Period Actual	Budget \$	\$ Variance	Remaining	Period Actual	Change	% Change
Total Charges for Service		77,348.98	200,350.00	(123,001.02)	(61.39)%	73,069.80	4,279.18	5.86
Charges for Service - Ambulance								
Ambulance Service Fees	4898	343,071.40	1,570,750.00	(1,227,678.60)	(78.16)%	601,200.68	(258,129.28)	(42.94)
Ambulance Service Fee Reimbursements	4899	(6,561.88)	(515,000.00)	508,438.12	(98.73)%	(209,997.10)	203,435.22	(96.88)
Ambulance Collection Recovery Payments	4900	666.48	3,000.00	(2,333.52)	(77.78)%	84.00	582.48	693.43
Ground Emergency Medical Transportation	4901	0.00	(50,000.00)	50,000.00	(100.00)%	0.00	0.00	0.00
Total Charges for Service - Ambulance		337,176.00	1,008,750.00	(671,574.00)	(66.57)%	391,287.58	(54,111.58)	(13.83)
Other Revenue								
Other Revenue-Strike Team Recovery	4971	15,871.89	830,000.00	(814,128.11)	(98.09)%	375,156.07	(359,284.18)	(95.77)
Other Revenue-Misc.	4974	0.51	1,000.00	(999.49)	(99.95)%	587.40	(586.89)	(99.91)
Misc Rebates & Refunds	4975	1,899.48	3,500.00	(1,600.52)	(45.73)%	843.83	1,055.65	125.10
Sale of Surplus Property	4980	548.99	500.00	48.99	9.80%	560.00	(11.01)	(1.97)
Transfers In	4999	0.00	0.00	0.00	0.00%	1,749.67	(1,749.67)	(100.00)
Total Other Revenue		18,320.87	835,000.00	(816,679.13)	(97.81)%	378,896.97	(360,576.10)	(95.16)
Total Revenue		31,195,568.83	34,829,136.00	(3,633,567.17)	(10.43)%	28,959,926.19	2,235,642.64	7.72
Expenditures								
Salaries & Benefits								
Permanent Salaries	5011	3,619,231.53	12,039,308.00	8,420,076.47	69.94%	3,501,477.14	117,754.39	3.36
Temporary Salaries	5013	40,278.29	97,637.00	57,358.71	58.75%	25,218.88	15,059.41	59.71
Overtime	5014	1,101,455.29	1,816,000.00	714,544.71	39.35%	767,515.75	333,939.54	43.51
Deferred Compensation/RHSA	5015	36,162.93	121,904.00	85,741.07	70.33%	57,915.62	(21,752.69)	(37.56)
Overtime - Strike Team	5016	347,549.12	630,000.00	282,450.88	44.83%	568,577.05	(221,027.93)	(38.87)
Contract Services	5018	11,321.17	75,000.00	63,678.83	84.91%	31,648.13	(20,326.96)	(64.23)
Worker's Compensation Recovery	5019	(153,240.52)	(100,000.00)	53,240.52	(53.24)%	(88,785.92)	(64,454.60)	72.60
Payroll Taxes -FICA,SUI	5042	75,798.16	222,493.00	146,694.84	65.93%	68,967.12	6,831.04	9.90
Payroll Processing Fees	5043	4,712.00	27,000.00	22,288.00	82.55%	4,453.35	258.65	5.81
Retirement Contributions	5044	2,222,978.45	7,314,911.00	5,091,932.55	69.61%	1,862,252.82	360,725.63	19.37
Life/Health Insurance-Permanent Employees	5060	523,003.84	1,854,036.00	1,331,032.16	71.79%	521,902.90	1,100.94	0.21
Employee's-Health Insurance Contribution	5061	(76,919.78)	(276,618.00)	(199,698.22)	72.19%	(58,629.37)	(18,290.41)	31.20
Retiree Health Insurance	5062	395,898.01	1,220,550.00	824,651.99	67.56%	377,041.09	18,856.92	5.00
Retiree-Health Insurance Contribution	5063	(121,208.60)	(332,000.00)	(210,791.40)	63.49%	(109,893.63)	(11,314.97)	10.30
Unemployment Insurance	5064	(235.95)	5,000.00	5,235.95	104.72%	833.98	(1,069.93)	(128.29)
Retiree-Health OPEB Contribution	5065	0.00	543,000.00	543,000.00	100.00%	0.00	0.00	0.00
Vision Insurance	5066	5,664.02	20,504.00	14,839.98	72.38%	5,807.22	(143.20)	(2.47)
Pension Rate Stabilization	5067	0.00	1,569,279.00	1,569,279.00	100.00%	0.00	0.00	0.00
Workers' Compensation Insurance	5070	284,134.50	1,286,538.00	1,002,403.50	77.91%	281,689.00	2,445.50	0.87

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 2023.2024
From 7/1/2023 Through 10/31/2023

		Current	Budget	Percent Budget	Prior Year Current	Prior Year	Prior Year	
		Period Actual	Budget \$	Remaining	Period Actual	Change	% Change	
Total Salaries & Benefits		8,316,582.46	28,134,542.00	19,817,959.54	70.44%	7,817,991.13	498,591.33	6.38
Operating Expense								
Office Supplies	6100	1,853.63	8,500.00	6,646.37	78.19%	1,439.73	413.90	28.75
Postage	6101	373.14	3,000.00	2,626.86	87.56%	432.18	(59.04)	(13.66)
Books & Periodicals	6102	204.59	2,460.00	2,255.41	91.68%	129.00	75.59	58.60
Printer Ink Cartridges	6103	853.16	3,000.00	2,146.84	71.56%	959.55	(106.39)	(11.09)
Telephone - Landlines	6109	1,896.04	26,000.00	24,103.96	92.71%	0.00	1,896.04	100.00
Telephone/Communication	6110	25,883.80	65,500.00	39,616.20	60.48%	15,116.08	10,767.72	71.23
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	230,000.00	230,000.00	100.00%	0.00	0.00	0.00
Utilities- Sewer	6120	0.00	5,000.00	5,000.00	100.00%	0.00	0.00	0.00
Utilities-Garbage	6121	6,309.05	20,100.00	13,790.95	68.61%	6,294.04	15.01	0.24
Utilities-PG&E	6122	16,088.12	84,500.00	68,411.88	80.96%	16,268.83	(180.71)	(1.11)
Utilities-Water	6123	8,776.52	32,000.00	23,223.48	72.57%	6,871.69	1,904.83	27.72
Utilities-Medical Waste	6124	643.97	2,700.00	2,056.03	76.15%	715.79	(71.82)	(10.03)
Small Tools & Instruments	6130	4,719.72	9,000.00	4,280.28	47.56%	884.88	3,834.84	433.37
Minor Equipment/Furniture	6131	0.00	2,500.00	2,500.00	100.00%	0.00	0.00	0.00
Computer Equipment & Supplies	6132	11,883.14	20,000.00	8,116.86	40.58%	1,636.73	10,246.41	626.03
Gas Power Chain Saw/Other Equipmen	6133	411.23	5,000.00	4,588.77	91.78%	1,531.02	(1,119.79)	(73.14)
Fire Trail Grading	6135	118.10	25,000.00	24,881.90	99.53%	1,172.06	(1,053.96)	(89.92)
Technical, Rope Rescue & Extrication Equipment	6137	4,849.19	18,000.00	13,150.81	73.06%	1,518.58	3,330.61	219.32
Fire Fighting Equipment-Hoses & Nozzles	6138	470.79	10,000.00	9,529.21	95.29%	759.59	(288.80)	(38.02)
Fire Fighting Equipment-Class A Foam	6139	0.00	8,000.00	8,000.00	100.00%	0.00	0.00	0.00
Medical & Lab Supplies	6140	20,590.40	130,000.00	109,409.60	84.16%	29,223.28	(8,632.88)	(29.54)
Food Supplies	6150	1,048.81	5,500.00	4,451.19	80.93%	474.64	574.17	120.97
Safety Clothing & Personal Supplies	6160	21,159.85	126,000.00	104,840.15	83.21%	15,135.20	6,024.65	39.81
Household Expense	6170	4,192.80	22,200.00	18,007.20	81.11%	3,980.13	212.67	5.34
Household Expense-Linen	6171	1,638.91	8,700.00	7,061.09	81.16%	2,368.74	(729.83)	(30.81)
Public & Legal Notices	6190	7,465.48	22,000.00	14,534.52	66.07%	137.60	7,327.88	5,325.49
Dues, Memberships & Professional Fees	6200	2,052.60	23,020.00	20,967.40	91.08%	8,498.33	(6,445.73)	(75.85)
EMT/Paramedic Licensure Fees	6201	372.00	4,000.00	3,628.00	90.70%	2,313.88	(1,941.88)	(83.92)
Rent & Leases (Equipment)	6250	4,285.32	19,000.00	14,714.68	77.45%	6,199.55	(1,914.23)	(30.88)
Computer Software & Maintenance	6251	53,561.86	93,750.00	40,188.14	42.87%	71,860.75	(18,298.89)	(25.46)
Website Development & Maintenance	6252	5,556.60	5,292.00	(264.60)	(5.00)%	0.00	5,556.60	100.00
EPA ID# Verification Fee	6264	0.00	150.00	150.00	100.00%	0.00	0.00	0.00
CCC HazMat Plan (CUPA)	6265	0.00	3,650.00	3,650.00	100.00%	3,327.00	(3,327.00)	(100.00)
BAAQMD & Environmental Health Fees	6266	3,152.00	900.00	(2,252.00)	(250.22)%	0.00	3,152.00	100.00
Air Monitor Maintenance & Replacement	6269	0.00	800.00	800.00	100.00%	0.00	0.00	0.00

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 2023.2024
From 7/1/2023 Through 10/31/2023

		Current	Budget	Percent Budget	Prior Year Current	Prior Year	Prior Year	
		Period Actual	Budget \$	Remaining	Period Actual	Change	% Change	
			\$ Variance					
Maintenance -- Equipment	6270	37,625.87	130,800.00	93,174.13	71.23%	39,632.98	(2,007.11)	(5.06)
Central Garage Repairs	6271	32,004.75	300,000.00	267,995.25	89.33%	50,583.26	(18,578.51)	(36.73)
Central Garage Gasoline & Oil	6272	38,220.71	110,000.00	71,779.29	65.25%	31,354.68	6,866.03	21.90
Central Garage Tires	6273	6,069.16	15,000.00	8,930.84	59.54%	1,393.40	4,675.76	335.56
Service/Repair Fuel System Dispensers	6274	0.00	2,500.00	2,500.00	100.00%	0.00	0.00	0.00
Aerial Ladder & Pump Testing	6275	0.00	1,500.00	1,500.00	100.00%	0.00	0.00	0.00
Smog Inspections	6276	0.00	500.00	500.00	100.00%	200.00	(200.00)	(100.00)
Air Compressor Quarterly Service	6278	0.00	9,000.00	9,000.00	100.00%	8,152.16	(8,152.16)	(100.00)
Hydro Test SCBA & Oxy Cylinder	6279	209.14	35,000.00	34,790.86	99.40%	10,930.27	(10,721.13)	(98.09)
Tank Testing	6280	0.00	1,120.00	1,120.00	100.00%	0.00	0.00	0.00
Maintenance -- Building	6281	21,878.54	118,000.00	96,121.46	81.46%	26,466.72	(4,588.18)	(17.34)
Maintenance -- Grounds	6282	4,694.31	18,900.00	14,205.69	75.16%	3,655.72	1,038.59	28.41
Meetings & Travel Expenses	6303	4,754.29	1,500.00	(3,254.29)	(216.95)%	167.03	4,587.26	2,746.37
Employee Assistance Program	6309	0.00	15,000.00	15,000.00	100.00%	0.00	0.00	0.00
Medical - Pre-Emp Processing and Annual Exams	6311	9,645.00	30,000.00	20,355.00	67.85%	501.60	9,143.40	1,822.85
Ambulance Billing Administration Fees	6312	11,769.32	85,000.00	73,230.68	86.15%	21,989.89	(10,220.57)	(46.48)
Outside Attorney Fees	6313	94,414.14	275,000.00	180,585.86	65.67%	26,203.77	68,210.37	260.31
CCC County Tax Administration Fee	6316	0.00	215,000.00	215,000.00	100.00%	0.00	0.00	0.00
Professional Services	6317	50,532.00	56,500.00	5,968.00	10.56%	7,124.00	43,408.00	609.32
Professional Services - Labor Negotiator	6318	0.00	75,000.00	75,000.00	100.00%	0.00	0.00	0.00
Professional Services - Technology	6319	55,966.18	246,640.00	190,673.82	77.31%	68,989.12	(13,022.94)	(18.88)
Professional Services - Pre-Employment Investigations	6320	9,915.60	30,000.00	20,084.40	66.95%	6,461.91	3,453.69	53.45
Professional Services - Promotional Exams & Recruitment	6321	3,185.18	2,000.00	(1,185.18)	(59.26)%	280.00	2,905.18	1,037.56
Professional Services-OPEB Actuarial Valuation	6322	6,750.00	8,000.00	1,250.00	15.63%	0.00	6,750.00	100.00
Exterior Hazard Removal	6323	0.00	35,000.00	35,000.00	100.00%	178.50	(178.50)	(100.00)
Professional Services-Prop Tax Audit & Forecasting	6326	0.00	7,600.00	7,600.00	100.00%	0.00	0.00	0.00
Professional Services	6327	0.00	77,000.00	77,000.00	100.00%	440.32	(440.32)	(100.00)
Residential Fuels Mitigation and Home Hardening Grant	6353	102,394.68	500,000.00	397,605.32	79.52%	5,141.55	97,253.13	1,891.51
Testing Materials & Training Props	6354	11,463.47	50,000.00	38,536.53	77.07%	19,248.49	(7,785.02)	(40.44)
Career Development Classes	6357	260.00	25,000.00	24,740.00	98.96%	2,100.00	(1,840.00)	(87.62)
Training & Education Classes-Paramedic & EMT CE	6360	530.00	0.00	(530.00)	0.00%	0.00	530.00	100.00
District Sponsored Training-Mandated	6361	0.00	15,000.00	15,000.00	100.00%	0.00	0.00	0.00
Recruiting Costs	6470	0.00	140,000.00	140,000.00	100.00%	0.00	0.00	0.00
Strike Team Supplies	6474	4,993.65	65,000.00	60,006.35	92.32%	12,828.27	(7,834.62)	(61.07)
Community Emergency Response Team	6475	200.00	8,000.00	7,800.00	97.50%	397.29	(197.29)	(49.66)
Health & Wellness	6476	2,921.24	16,500.00	13,578.76	82.30%	1,679.86	1,241.38	73.90
Recognition Supplies	6478	0.00	4,500.00	4,500.00	100.00%	(34.68)	34.68	(100.00)

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 2023.2024
From 7/1/2023 Through 10/31/2023

		Current	Budget	Percent Budget	Prior Year Current	Prior Year	Prior Year	
		Period Actual	Budget \$	\$ Variance	Remaining	Period Actual	Change	% Change
Other Special Departmental Exp	6479	21,082.80	140,650.00	119,567.20	85.01%	9,420.48	11,662.32	123.80
Public Education Supplies	6480	421.59	8,000.00	7,578.41	94.73%	1,679.44	(1,257.85)	(74.90)
LAFCO	6482	14,529.76	16,000.00	1,470.24	9.19%	13,010.66	1,519.10	11.68
Emergency Preparedness Expense	6484	7,981.19	21,000.00	13,018.81	61.99%	4,083.14	3,898.05	95.47
Misc. Services & Supplies	6490	4,582.36	95,500.00	90,917.64	95.20%	581.28	4,001.08	688.32
Fire Chief Contingency	6491	12,201.78	114,000.00	101,798.22	89.30%	6,671.25	5,530.53	82.90
Property & Liability Insurance	6540	<u>177,475.00</u>	<u>170,000.00</u>	<u>(7,475.00)</u>	<u>(4.40)%</u>	<u>144,187.00</u>	<u>33,288.00</u>	<u>23.09</u>
Total Operating Expense		959,082.53	4,335,932.00	3,376,849.47	77.88%	724,948.21	234,134.32	32.30
Other Expense								
Bank Fees	7510	2,379.40	5,000.00	2,620.60	52.41%	908.00	1,471.40	162.05
County Tax Collection Fees	7530	0.18	300.00	299.82	99.94%	0.00	0.18	100.00
Transfers to Other Funds	7997	<u>0.00</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>100.00%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense		<u>2,379.58</u>	<u>3,005,300.00</u>	<u>3,002,920.42</u>	<u>99.92%</u>	<u>908.00</u>	<u>1,471.58</u>	<u>162.07</u>
Total Expenditures		<u>9,278,044.57</u>	<u>35,475,774.00</u>	<u>26,197,729.43</u>	<u>73.85%</u>	<u>8,543,847.34</u>	<u>734,197.23</u>	<u>8.59</u>
Excess of Revenues Over/ (Under) Expenditures		<u>21,917,524.26</u>	<u>(646,638.00)</u>	<u>22,564,162.26</u>	<u>(3,489.46)%</u>	<u>20,416,078.85</u>	<u>1,501,445.41</u>	<u>7.35</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget - 23.24
From 7/1/2023 Through 10/31/2023

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Fire Flow Tax	4066	1,098,956.70	1,105,000.00	(6,043.30)	(0.55)%
Total Taxes		1,098,956.70	1,105,000.00	(6,043.30)	(0.55)%
Use of Money & Property					
Investment Earnings	4181	17,276.46	10,000.00	7,276.46	72.76%
Total Use of Money & Property		17,276.46	10,000.00	7,276.46	72.76%
Intergovernmental Revenue					
Intergovernmental Revenue-Fed...	4437	0.00	862,321.00	(862,321.00)	(100.00)%
Total Intergovernmental Revenue		0.00	862,321.00	(862,321.00)	(100.00)%
Charges for Service					
Impact Mitigation Fees	4743	0.00	2,000.00	(2,000.00)	(100.00)%
Total Charges for Service		0.00	2,000.00	(2,000.00)	(100.00)%
Other Revenue					
Other Revenue-Strike Team Rec...	4971	0.00	100,000.00	(100,000.00)	(100.00)%
Transfers In	4999	0.00	3,000,000.00	(3,000,000.00)	(100.00)%
Total Other Revenue		0.00	3,100,000.00	(3,100,000.00)	(100.00)%
Total Revenue		1,116,233.16	5,079,321.00	(3,963,087.84)	(78.02)%
Expenditures					
Other Expense					
Bank Fees	7510	183.00	200.00	17.00	8.50%
Fire Flow Tax Collection Fees	7531	11,710.40	14,000.00	2,289.60	16.35%
Fire Fighting Equip-Fixed Asset ...	7701	53,681.25	1,206,780.00	1,153,098.75	95.55%
Apparatus/Vehicles-Fixed Asset ...	7703	0.00	2,825,033.00	2,825,033.00	100.00%
Buildings-Stations-Fixed Asset E...	7708	0.00	10,000.00	10,000.00	100.00%
Misc. Equipment Expense	7709	0.00	500,000.00	500,000.00	100.00%
Station 41 - Construction in Prog...	7712	0.00	5,800,000.00	5,800,000.00	100.00%
Operating Transfers Out	7999	161,145.00	320,835.00	159,690.00	49.77%
Total Other Expense		226,719.65	10,676,848.00	10,450,128.35	97.88%
Total Expenditures		226,719.65	10,676,848.00	10,450,128.35	97.88%
Excess of Revenues Over/ (Under) Ex...		889,513.51	(5,597,527.00)	6,487,040.51	(115.89)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to budget - 23.24
From 7/1/2023 Through 10/31/2023

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Other Revenue					
Transfers In	4999	161,145.00	320,835.00	(159,690.00)	(49.77)%
Total Other Revenue		161,145.00	320,835.00	(159,690.00)	(49.77)%
Total Revenue		161,145.00	320,835.00	(159,690.00)	(49.77)%
Expenditures					
Other Expense					
Lease Agreement Station 43 Principal	7906	136,000.00	272,000.00	136,000.00	50.00%
Lease Agreement Station 43 Interest	7907	25,145.00	48,835.00	23,690.00	48.51%
Total Other Expense		161,145.00	320,835.00	159,690.00	49.77%
Total Expenditures		161,145.00	320,835.00	159,690.00	49.77%
Excess of Revenues Over/ (Under) Expenditures		0.00	0.00	0.00	0.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Tunnel East Bay Hills Actual to Budget - 23.24
From 7/1/2023 Through 10/31/2023

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Intergovernmental Revenue					
Misc State Aid/ Grants	4435	0.00	5,743,998.00	(5,743,998.00)	(100.00)%
Total Intergovernmental Revenue		0.00	5,743,998.00	(5,743,998.00)	(100.00)%
Total Revenue		0.00	5,743,998.00	(5,743,998.00)	(100.00)%
Expenditures					
Salaries & Benefits					
Temporary Salaries	5013	25,878.13	155,000.00	129,121.87	83.30%
Overtime	5014	2,718.76	0.00	(2,718.76)	0.00%
Payroll Taxes -FICA,SUI	5042	2,187.65	10,000.00	7,812.35	78.12%
Total Salaries & Benefits		30,784.54	165,000.00	134,215.46	81.34%
Operating Expense					
Office Supplies	6100	146.92	0.00	(146.92)	0.00%
Computer Equipment & Supplies	6132	1,209.42	0.00	(1,209.42)	0.00%
Professional Services	6317	115,992.01	366,220.00	250,227.99	68.33%
Exterior Hazard Removal	6323	629,305.70	3,967,350.00	3,338,044.30	84.14%
Exterior Hazard Removal - Mech...	6324	6,736.42	630,000.00	623,263.58	98.93%
Misc. Services & Supplies	6490	420.89	0.00	(420.89)	0.00%
Total Operating Expense		753,811.36	4,963,570.00	4,209,758.64	84.81%
Total Expenditures		784,595.90	5,128,570.00	4,343,974.10	84.70%
Excess of Revenues Over/ (Under) Ex...		(784,595.90)	615,428.00	(1,400,023.90)	(227.49)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - FMS Grant 23.24
From 7/1/2023 Through 10/31/2023

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Intergovernmental Revenue					
Misc State Aid/ Grants	4435	35,358.44	194,191.00	(158,832.56)	(81.79)%
Total Intergovernmental Revenue		35,358.44	194,191.00	(158,832.56)	(81.79)%
Total Revenue		35,358.44	194,191.00	(158,832.56)	(81.79)%
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	20,875.14	109,928.00	89,052.86	81.01%
Overtime	5014	0.00	2,000.00	2,000.00	100.00%
Deferred Compensation/RHSA	5015	471.43	2,400.00	1,928.57	80.36%
Overtime - Strike Team	5016	188.35	0.00	(188.35)	0.00%
Payroll Taxes -FICA,SUI	5042	253.96	1,629.00	1,375.04	84.41%
Retirement Contributions	5044	2,121.26	26,792.00	24,670.74	92.08%
Life/Health Insurance-Permanen...	5060	2,993.56	12,396.00	9,402.44	75.85%
Employee's-Health Insurance C...	5061	(482.00)	(1,452.00)	(970.00)	66.80%
Vision Insurance	5066	24.01	192.00	167.99	87.49%
Total Salaries & Benefits		26,445.71	153,885.00	127,439.29	82.81%
Operating Expense					
Office Supplies	6100	0.00	1,000.00	1,000.00	100.00%
Telephone/Communication	6110	0.00	2,500.00	2,500.00	100.00%
Other Special Departmental Exp	6479	0.00	10,000.00	10,000.00	100.00%
Public Education Supplies	6480	0.00	1,000.00	1,000.00	100.00%
Misc. Services & Supplies	6490	0.00	5,000.00	5,000.00	100.00%
Total Operating Expense		0.00	19,500.00	19,500.00	100.00%
Total Expenditures		26,445.71	173,385.00	146,939.29	84.75%
Excess of Revenues Over/ (Under) Ex...		8,912.73	20,806.00	(11,893.27)	(57.16)%



Moraga-Orinda Fire District

QUARTERLY INVESTMENT REPORT								
September 30, 2023								
Type of Investment	Percent Distribution by Type of Investment	Financial Institution	Date of Maturity	Original Investment Amount	Par Value	Market Value	Rate of Interest	Fiscal Year-to-Date Income
Cash		Contra Costa County	N/A	\$ 270,854	\$ 270,854	\$ 270,854	0.000%	\$ -
Cash	16.73%	JPMorgan Chase Bank, N.A.	N/A	2,198,754	2,198,754	2,198,754	0.000%	\$ -
Local Agency Investment Fund	2.81%	Local Agency Investment Fund	N/A	415,101	415,101	409,417	3.590%	\$ 58,731
US Treasury Bill - 1 months		Contra Costa County	9/26/2023				5.280%	18,480
US Treasury Bill - 3 months		Contra Costa County	10/24/2023	4,934,500	5,000,000	4,983,874	5.240%	65,500
US Treasury Bill - 3 months	53.47%	Contra Costa County	12/21/2023	2,960,250	3,000,000	2,964,608	5.300%	39,750
US Treasury Bill - 1 months		Contra Costa County	10/24/2023	2,988,131	3,000,000	2,990,325	5.275%	11,869
US Treasury Bill - 1 months	26.99%	Contra Costa County	10/24/2023	996,187	1,000,000	996,775	5.280%	3,813
Total	100.00%			\$ 14,763,777	\$ 14,884,709	\$ 14,814,607		\$ 198,143
Average Weighted Yield	4.34%							
Market values obtained from monthly statements issued by Contra Costa County								
Sufficient funds exist to meet the District's financial obligations for the next six months with or without using the County of Contra Costa's "Teeter Plan". In 1949, the California Legislature enacted an alternative method for the distribution of secured property taxes to local agencies known as the "Teeter Plan". The Teeter Plan is a tax distribution procedure by which secured tax rolls are distributed to the District on the basis of the tax levy, rather than on the basis of actual tax collections. While the County bears the risk of loss on delinquent taxes that go unpaid, it benefits from the penalties associated with these delinquent taxes when they are paid. In turn, the Teeter Plan provides the District with stable cash flow and the elimination of credit risk.								
The September 2023 investments are in accordance with the District adopted investment policy.								
Gloriann Sasser Administrative Services Director								



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.7 Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$250,000 and Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in the Amount of \$250,000 for the Grant of Funds from the State Coastal Conservancy for the Moraga-Orinda Fire District Grazing Project**

BACKGROUND

In December 2022, the Board adopted Resolution 22-32 approving the grant of funds from the State of California State Coastal Conservancy in the amount of \$250,000 (Attachment A.) The purpose of the grant is to establish a year-round prescribed grazing program, including purchase of equipment, at Painted Rock Preserve in Contra Costa County (Attachment B.)

Coordinating with the John Muir Land Trust (the landowner) and local Moraga cattle ranchers, the District will expand the current grazing program into a long-term, more sustainable version. The project includes purchase of necessary equipment, including fencing and corrals and water meter and line. The Fire District will work with John Muir Land Trust staff and local ranchers to install equipment, implement an annual target grazing schedule, and evaluate program progress against established goals, objectives, and benchmarks. The District will develop and implement a community marketing campaign showcasing the program.

CEQA: The proposed project is categorically exempt under 14 CCR Section 15303 (New Construction or Conversion of Small Structures) because it involves small improvements to land, including installation of fencing. The project is also categorically exempt under Section 15304 (Minor Alterations to Land) because it involves minor alterations to the condition of vegetation through livestock grazing.

All work must be completed by April 30, 2024 and the final request for disbursement of funds must be submitted to the State by May 31, 2024. There are no matching requirements and the grant funding is adequate to complete the project.

The grant was included in the FY2023 budget. However, no funds were expended or received for the grant in FY2023. The grant work is now in progress and the work will be completed by the deadline. Therefore an FY2024 budget adjustment is necessary.

Fiscal Year 2024 Capital Projects Fund Budget Adjustment

A Capital Projects Fund budget adjustment is required to increase revenue \$250,000 and increase expenditures \$250,000.

RECOMMENDATION

Staff Recommendation: Approve a Capital Projects Fund Revenue Budget Adjustment Increase in the Amount of \$250,000 and Approve a Capital Projects Fund Expenditure Budget Adjustment Increase in

the Amount of \$250,000 for the Grant of Funds from the State Coastal Conservancy for the Moraga-Orinda Fire District Grazing Project

ATTACHMENT

[Attachment A: 22-32 Resolution State Coastal Conservancy Grazing Project - signed.pdf](#)

[Attachment B: Coastal Conservancy Grant.pdf](#)

RESOLUTION 22-32

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MORAGA-ORINDA FIRE PROTECTION DISTRICT APPROVING THE GRANT OF FUNDS FROM THE STATE COASTAL CONSERVANCY FOR THE MORAGA-ORINDA FIRE DISTRICT GRAZING PROJECT AND FINDING THAT ADOPTION OF RESOLUTION 22-32 IS EXEMPT PURSUANT TO CEQA GUIDELINES

WHEREAS, the Legislature of the State of California has established the State Coastal Conservancy ("Conservancy") under Division 21 of the California Public Resources Code, and has authorized the Conservancy to award grants to public agencies and nonprofit organizations to implement the provisions of Division 21; and

WHEREAS, the Conservancy awards grants for projects that it determines are consistent with Division 21 of the Public Resources Code and with the Conservancy's Strategic Plan and that best achieve the Conservancy's statutory objectives, in light of limited funding.

WHEREAS, at its September 22, 2022 meeting, the Conservancy adopted a resolution authorizing a grant to Moraga-Orinda Fire Protection District ("grantee") for the Moraga-Orinda Fire District Grazing Project ("the project"). The resolution was adopted by the Conservancy pursuant to and is included in the Conservancy September 22, 2022 staff recommendation, a copy of which is on file with the grantee and with the Conservancy.

WHEREAS, the Conservancy requires that governing body of the grantee certify through a resolution that it approves the award of Conservancy grant funding and authorizes the execution by a representative of the grantee of a grant agreement on terms and conditions required by the Conservancy grant agreement no. 22-071.

NOW, THEREFORE, be it resolved that the grantee hereby:

1. Approves the award of grant funding from the Conservancy for the project.
2. Acknowledges that it has or will have sufficient funds to complete the project and, if any property is acquired as part of the project to operate and maintain the property, and, if any facilities are constructed as a part of the project, to operate and maintain the facilities for a reasonable period, not less than the useful life of the facilities.
3. Agrees to be bound by all terms and conditions of the grant agreement and any other agreement or instrument as may be required by the Conservancy and as may be necessary to fulfill the terms of the grant agreement and to complete the project.
4. Authorizes any person holding any of the following positions with the grantee to act as a representative of the grantee, to negotiate and execute on behalf of the grantee all agreements and instruments necessary to complete the project and to comply with the Conservancy's grant requirements, including, without limitation, the grant agreement: Fire Chief, Fire Marshal, or Administrative Services Director.

PASSED, APPROVED, and ADOPTED this 21st day of December 2022 at a regular meeting of the District Board of Directors held virtually due to the COVID-19 pandemic on December 21, 2022, on motion made by Director Jorgens seconded by Director Hasler and duly carried with the following roll call vote:

AYES: DIRECTORS DANZIGER, HASLER, JORGENS, ROEMER AND JEX
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

Dated: **December 21, 2022**


Resolution: **22-32**


John a jex (Dec 22, 2022 11:58 PST)

John Jex, President
Board of Directors

I certify that this is a full, true and correct copy of the original document which is on file in my office, and that was passed and adopted by the Moraga-Orinda Fire Protection District on the date shown.

ATTEST:



Marcia Holbrook
District Secretary/District Clerk







22-32 Resolution State Coastal Conservancy Grazing Project

Final Audit Report

2022-12-22

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"22-32 Resolution State Coastal Conservancy Grazing Project" History

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AGREEMENT NUMBER 22-071	AM. NO.
TAXPAYERS FEDERAL EMPLOYER IDENTIFICATION NO. 91-1830550	

THIS AGREEMENT is entered into this _____ day of _____, 2022 in the State of California, by and between:



AGENCY State Coastal Conservancy	and
GRANTEE'S NAME Moraga-Orinda Fire Protection District	

I. SCOPE OF AGREEMENT

Pursuant to Section 31113 of Division 21 of the California Public Resources Code, the State Coastal Conservancy (“the Conservancy”) hereby grants to the Moraga-Orinda Fire Protection District (“the grantee”) a sum not to exceed \$250,0000 (two hundred fifty thousand dollars) (“funds”), subject to this agreement.

(Continued on the following pages)

The provisions on the following pages constitute a part of this agreement. This agreement has been executed by the parties as shown below.

STATE OF CALIFORNIA		GRANTEE			
AGENCY State Coastal Conservancy		GRANTEE (If other than an individual, state whether a corporation, partnership, etc.) Moraga-Orinda Fire Protection District			
BY (Authorized Signature) 		BY (Authorized Signature) 			
PRINTED NAME AND TITLE OF PERSON SIGNING Amy Hutzel, Executive Officer		PRINTED NAME AND TITLE OF PERSON SIGNING David Winnacker, Fire Chief			
ADDRESS & PHONE NUMBER 1515 Clay Street, 10 th Floor Oakland, CA 94612 Phone: (510) 286-1015		ADDRESS & PHONE NUMBER 1280 Moraga Way Moraga, CA 94556 Phone: (925) 258-4599			
AMOUNT ENCUMBERED BY THIS DOCUMENT \$250,000.00	PROGRAM/CATEGORY Local Assistance	FUND TITLE/PROP NO. General Fund			
PRIOR AMOUNT ENCUMBERED FOR THIS AGREEMENT \$-0-	FUND ITEM 3760-102-0001(A)	CHAPTER 21	STATUTE 2021	FISCAL YEAR 21/22	I certify that this agreement is exempt from Department of General Services' approval. Erlinda Corpuz Procurement and Contracts Manager
TOTAL AMOUNT ENCUMBERED TO DATE \$250,000.00	PROJECT NAME Moraga Orinda Fire				
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.					
NAME AND SIGNATURE OF ACCOUNTING OFFICER			DATE		

Garland Ranch Regional Park; 2) creation of an approximately 6.2 acre shaded fuel break as a defensible space in Garland Ranch Regional Park less than one mile from Carmel Valley Road and Carmel Valley Village; 3) implementation of ongoing spot-treatment and grazing to maintain treated areas in the park; 4) hiring of a technical specialist, such as a GIS consultant, to collect data and execute GIS mapping recommendations for alternate evacuation routes, safer fire retardant drop zones, additional fuel reduction sites, and/or potential habitat restoration sites; and 5) facilitation of community outreach through in-person meetings, online updates, and educational signage.

Funding: The proposed source of funding is an appropriation from the General Fund to the Conservancy for the purpose of wildfire resilience. The proposed project is consistent with the anticipated funding source.

CEQA: The proposed project is categorically exempt under 14 CCR Section 15304 (Minor Alterations to Land) because the project involves minor alterations in the condition of vegetation without the removal of healthy, mature, scenic trees. The project is also exempt under Section 15301 (Existing Facilities), because it involves maintenance of existing landscaping and native growth, and Section 15269 (Emergency Projects), because it involves fuel management activities necessary to prevent catastrophic wildfire.

MORAGA ORINDA FIRE DISTRICT

\$250,000

Moraga Orinda Fire District Grazing Project

**Bay Area,
Contra Costa County**

The Moraga Orinda Fire District’s Grazing Project will provide a year-round prescribed grazing program at Painted Rock Preserve in Contra Costa County. Coordinating with the John Muir Land Trust (the landowner) and local Moraga cattle ranchers, the Fire District will expand their current grazing program into a long-term, more sustainable version. The project includes purchase of necessary equipment, including fencing and corrals and water meter and line. The Fire District will work with John Muir Land Trust staff and local ranchers to install equipment, implement an annual target grazing schedule, and evaluate program progress against established goals, objectives, and benchmarks. The Fire District will develop and implement a community marketing campaign showcasing the program.

Funding: The proposed source of funding is an appropriation from the General Fund to the Conservancy for the purpose of wildfire resilience. The proposed project is consistent with the anticipated funding source.

CEQA: The proposed project is categorically exempt under 14 CCR Section 15303 (New Construction or Conversion of Small Structures) because it involves small improvements to land, including installation of fencing. The project is also categorically exempt under Section 15304 (Minor Alterations to Land) because it involves minor alterations to the condition of vegetation through livestock grazing.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.8 Authorize the Fire Chief to Enter Into an Agreement with Silicon Valley Paving for Cattle Fencing and Access Gates Design and Build Services in the Amount Not to Exceed \$158,700**

BACKGROUND

The District was awarded a grant from the State of California State Coastal Conservancy in the amount of \$250,000 in 2022. The purpose of the grant is to establish a year-round prescribed grazing program, including the purchase of equipment, at Painted Rock Preserve in Contra Costa County. Coordinating with the John Muir Land Trust (the landowner) and local Moraga Cattle Ranchers, the District will expand the current grazing program into a long-term, more sustainable version. The project includes purchasing necessary equipment, including fencing, corrals, water meters, and line. The District will work with John Muir Land Trust staff and local ranchers to install equipment, implement an annual target grazing schedule, and evaluate program progress against established goals, objectives, and benchmarks.

A Request For Proposals (RFP) was published on October 29, 2023 and closed on November 7, 2023. Eight (8) proposals were received from the following companies:

- All Commercial Fence
- Build Corp, Inc
- Humboldt Fence
- Olivera Fence
- Ranch Fence
- Salinas Valley Barb Wire
- Silicon Valley Paving
- Technology International

A public bid opening occurred at the Administration office on November 8, 2023. Silicon Valley Paving was the lowest responsible bidder at \$140,517.00 or +/- \$7.00/linear foot.

Staff recommends contracting with Silicon Valley Paving for the purchase of materials, and installation of cattle fencing, gates, etc. at the John Muir Land Trust's Painted Rock Property. Additional expenses are anticipated due to change orders but will be covered by the California Coastal Conservancy Grant up to \$158,699.50. The FY2024 Capital Project Fund Budget includes sufficient appropriations for this purchase (see budget adjustment in Item 8.7).

RECOMMENDATION

Staff Recommendation: Authorize the Fire Chief to enter into an agreement with Silicon Valley Paving not to exceed \$158,700 for the purchase of materials, and installation of cattle fencing, gates, etc. at the John Muir Land Trust's Painted Rock Property.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.9 Dissolve the Ad Hoc Committee Facilities Station 41 (Directors Danziger and Jex)**

BACKGROUND

At the December 5, 2018, board meeting, the Board of Directors established the Ad Hoc Facilities Station 41 Committee. This committee was re-established on December 18, 2019, December 16, 2020, November 17, 2021, and December 21, 2022.

At the September 20, 2023, board meeting, Staff recommended this Ad Hoc committee be dissolved because the Station 41 construction project has been postponed and the committee is no longer needed.

RECOMMENDATION

Staff Recommendation: Dissolve the Ad Hoc Facilities Station 41 Committee



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.10 Appoint Luke Jensen, Senior Analyst with Renne Public Law Group as Lead Negotiator**

BACKGROUND

The District's Memorandums of Understanding (MOU) with United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230 and with Moraga-Orinda Fire Chief Officers' Association expire on June 30, 2024. Per the MOU with Local 1230, the deadline to meet and negotiate ground rules is December 31, 2023 and the deadline to commence negotiations is March 1, 2024.

RECOMMENDATION

Staff Recommendation: 1) Appoint Luke Jensen, Senior Analyst with Renne Public Law Group as Lead Negotiator for upcoming labor negotiations.



Moraga-Orinda Fire District

Annual Operating Budget Timeline Fiscal Year 2025

January

1/2/24 Fire Chief assigns Goals and Objectives to managers
1/16/24 Management Budget Meeting – Operating, Capital and Personnel budget worksheets distributed

February

2/1/24 Goals and Objectives due to Fire Chief
2/21/24 Quarter Two Financial Update and Board adopts mid-year budget adjustments
2/23/24 Operating, Capital and Personnel budget worksheets due to Finance

March

3/20/24 Long Range Financial Forecast Public Workshop and Request for Board Direction
3/22/24 Draft Budget to Fire Chief
3/25-29/24 Fire Chief meets with managers regarding budget requests

April

4/17/24 Long Range Financial Forecast to Board for Adoption
4/17/24 Public Budget Workshop - Development of Annual Operating Budget FY2025

May

5/15/24 Quarter Three Financial Update
5/15/24 Proposed Budget presented to Board

June

6/19/24 Board adopts Annual Operating Budget



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: November 15, 2023
SUBJECT: **Item 8.12 2024 Regular Board Meeting Schedule**

BACKGROUND

Per Resolution 11-03 of the Moraga-Orinda Fire District, the District Board shall hold regular meetings on the third Wednesday of each month beginning at 7:00 p.m.- *with closed session beginning at 6pm and open session beginning at 7pm*. When the day for a regular meeting of the District Board falls on a legal holiday, the District Board, at the preceding meeting, shall determine the time and date of any rescheduled meeting. Various other Special meetings are scheduled throughout the year to address time-sensitive District issues.

The Regular Board Meeting Schedule for 2024 is as follows:

January	17	July	17
February	21	August	21
March	20	September	18
April	17	October	16
May	15	November	20
June	19	December	18

RECOMMENDATION

Staff Recommendation: Receive and File.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.13 Authorize the Fire Chief to Enter Into an Agreement with Gutterglove, Inc. for Stainless Steel Gutter Covering Material in the Amount Not to Exceed \$99,970**

BACKGROUND

The District's Home Hardening Grants Program has been very popular. Beginning in August 2023, the program was able to grant nearly 200 residents gutter covering material in two separate rounds of grants. Approximately 50,000 feet of residential gutters in the district are now more resistant to embers igniting the attached structures. Interest in the program remains high, with many residents hoping the district will reopen the grant applications. The District's purchasing rules required that additional materials be purchased following the RFP process.

FUEL MITIGATION REQUEST FOR PROPOSALS

On October 22, 2023, staff posted RFP-23-09- Stainless Steel Gutter Covering Material. The RFP described the amount (50,600 linear feet) and type of material required and the additional grant program and resident resources/support required from the supplier. The RFP closed on October 3, 2023, at 1700 hrs.

Two acceptable proposals were received. Both proposals were for the Gutterglove- LeafBlaster Pro 5" material.

1. A Plus Painting, Auburn, CA - \$174,000.00
2. Gutterglove, Roseville, CA- \$99,969.39

The FY2024 Annual Operating Budget includes sufficient appropriations for this purchase. Staff recommends purchasing the material from:

Gutterglove, Inc
8860 Industrial Ave
Roseville, CA 95678

Corporate Offices:
4031 Aspen Grove Dr, Ste 450
Franklin, TN 37067

RECOMMENDATION

Staff Recommendation: Authorize the Fire Chief to enter into a purchasing agreement with Gutterglove Inc. in the amount not to exceed \$ 99,970



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 8.14 Authorize Payment to Genasys in the Amount of \$164,250 for Evacuation Software; Authorize FY2024 Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amounts of \$164,250**

BACKGROUND

In 2021, the District was awarded a grant as a sub-recipient of an Urban Areas Security Initiative Grant awarded to Contra Costa County in the amount of \$300,000. The purpose of the grant was to contract the development of a comprehensive County-wide evacuation support system consisting of fire modeling, evacuation polygons and an evacuation decision support tool. A three-year contract with Genasys (formerly Zonehaven) was executed and the evacuation system was implemented in 2021.

In FY2023 (year two of the contract), the District paid Genasys directly and Contra Costa County reimbursed the District for the annual cost of the system. In FY2024, it was planned for Contra Costa County to pay Genasys directly. However, Contra Costa County recently requested the District pay Genasys directly for the year three annual cost of the system.

On October 17, 2023, the Contra Costa County Board of Supervisors authorized payment to the District of \$164,250 to reimburse the District for the year 3 payment to Genasys (Attachment A.)

The payment to Genasys was not included in the FY2024 Annual Operating Budget. As a result, Capital Projects Fund revenue and expenditure budget adjustment increases are necessary in the amounts of \$164,250.

RECOMMENDATION

Staff Recommendation: 1) Authorize Payment to Genasys in the Amount of \$164,250 for Evacuation Software; Authorize FY2024 Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amounts of \$164,250

ATTACHMENT

[Attachment A: CCC Board Approval_Reimburse MOFD for Zonehaven 3rd Year_10-17-23.pdf](#)



Legislation Details (With Text)

File #: 23-589 **Version:** 1 **Name:**

Type: Consent Item **Status:** Passed

File created: 10/6/2023 **In control:** FIRE PROTECTION DISTRICT

On agenda: 10/17/2023 **Final action:** 10/17/2023

Title: APPROVE and AUTHORIZE the Auditor-Controller, on behalf of the Contra Costa County Fire Protection District, to issue payment to the Moraga-Orinda Fire District in an amount not to exceed \$164,250, as reimbursement for the third year of the Zonehaven Agreement for a comprehensive regional evacuation support system. (100% CCCFPD Operating Fund)

Attachments: 1. Genasys Invoice_Zonehaven 3rd Year

Date	Ver.	Action By	Action	Result	Tally
10/17/2023	1	FIRE PROTECTION DISTRICT	approved	Pass	

To: Board of Directors

From: Lewis Broschard, Chief, Contra Costa County Fire Protection District

Report Title: Authorize Payment to Moraga-Orinda Fire District for Zonehaven Evacuation Module

Recommendation of the County Administrator Recommendation of Board Committee

RECOMMENDATIONS:

APPROVE and AUTHORIZE the Auditor-Controller, on behalf of the Contra Costa County Fire Protection District (District), to make a payment to the Moraga-Orinda Fire District (MOFD), in an amount not to exceed \$164,250, a reimbursement for the third year of the Zonehaven Agreement for a comprehensive regional evacuation support system.

FISCAL IMPACT:

100% CCCFPD Operating Fund.

BACKGROUND:

The MOFD was awarded a grant as a sub-recipient of an Urban Area Security Initiative Grant (UASI) awarded to Contra Costa County in the amount \$300,000 two years ago. The purpose of the grant was to contract the development of a comprehensive evacuation planning and management system consisting of fire modeling, evacuation polygons and an evacuation decision support tool. MOFD initiated a competitive bidding process and issued a Request for Proposals (RFP) for Cloud-Based Evacuation Management and Community Evacuation Interface Software. MOFD received one proposal from Zonehaven, Inc. and executed a three-year agreement.

The first-year payment due to Zonehaven, which included system set up, was \$299,250. Year two and three

payments were scheduled to be \$164,250 annually. The UASI award covered the first-year payment only.

The District, as the largest regional agency, paid the second-year payment, as authorized by the Board on October 11, 2022 (item C.3). The District also agreed to cover the third-year payment of \$164,250. The requested action will accomplish reimbursing MOFD for the \$164,250 payment it made directly to the vendor, Genasys.

CONSEQUENCE OF NEGATIVE ACTION:

If not approved, the Zonehaven agreement will be terminated, and the current countywide evacuation management system would no longer be available for use by the fire agencies and law enforcement agencies throughout the County.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 9.1 Fire Safe Moraga-Orinda Update: Grant Funding Submissions and Governing Board Establishment**

BACKGROUND

During the July 19, 2023, Board meeting, the Fire Safe Moraga-Orinda (FSMO) presented information on the FSMO objectives and initial funding request. During that discussion, it was concluded that FSMO would withdraw its initial funding request and focus near-term efforts on establishing its Board of Directors and preparing grant funding requests to State and Local agencies. The MOFD Board requested that FSMO provide an update on a future agenda.

FSMO has submitted a written update on the establishment of its Board of Directors and recent grant funding request (attachment A). An FSMO representative will be in attendance to address any questions the Board may have.

RECOMMENDATION

Staff Recommendation: 1) No Action. Information Only.

ATTACHMENT

[Attachment A: FSMO Creation Update \(06Nov2023\).pdf](#)

FSMO Creation Update (06Nov2023)

1. Selected Board of Directors: Dennis Fay, Jud Hammon, Steve Hoyt, Sandy Gross and Marc Evans. Agreed to hire part-time Executive Director Rob Schroeder as funding permits.
2. The initial Fire Safe Moraga-Orinda (FSMO) Board of Directors Meeting is scheduled for Nov 14, 2023. Agenda includes approval of Bylaws, selection of initial Officers, and review of organizational planning action items.
3. Continued developing relationships with other local Fire Safe Councils. FSMO representatives met with Michelle Reinhart, Contra Costa County Fire Safe Council Coordinator, imbedded in the Contra Costa County Fire Protection District (ConFire). Ms. Reinhart will support FSMO in identifying and developing grant applications.
4. Submitted \$5,000 "Starter" grant application to Orinda Community Foundation on Oct 30, 2023.
5. Submitted \$1,050,000 grant application to USDA Forest Service Community Wildfire Defense Grant (CWDG) Program on Oct 31, 2023. We worked closely with James Duff of the City of Orinda and California Consulting to prepare this application; Chief Winnacker provided review and comments. Orinda City Manager David Biggs and Fire Marshall Jeff Isaacs both provided FSMO letters of support for this grant application.

EXCERPT from CWDG Program grant application:

SCOPE OF THE PROJECT. The Moraga-Orinda Residential Defensible Space Project (aka Project) will select and manage localized neighborhood defensible space projects in the communities of Moraga, Orinda, Canyon, Bollinger with the overarching goal of facilitating wildfire fuel reduction activities around clusters of participating dwelling units.

WHAT THE PROJECT PROPOSES TO ACCOMPLISH. This Project will allow FSMO bring an additional 960 dwelling units into compliance with Moraga-Orinda Fire District defensible space requirements -- an increase of 32% over the ~3,000* currently in compliance. This increase will significantly reduce the risk of uncontrolled wildfire loss in this community by bringing to total percentage of houses in compliance from 24% to 32%. It is important to note FSMO's long term plan is to raise community wildfire safety compliance to 80%.

*As of September 2023, 2,664 defensible space cases had been closed/inspected by the Moraga-Orinda Fire District. Given that some homes are in compliance but not inspected, we present 3,000 as a viable estimate.

6. In 1Q2024 perform outreach / publicity regarding Fire Safe Moraga-Orinda; this will include local News Articles and social media postings to inform residents of FSMO purpose and mission.
7. In 1Q2024 initiate local community fund raising campaign to support initial operation of FSMO, to fund "bridge" activities prior to receiving Federal, State or Local grants. Continue to apply for large Federal, State and Local grants to fund localized defensible space projects.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: November 15, 2023

SUBJECT: **Item 9.2 Provide Direction Regarding the Draft Annual Comprehensive Financial Report as of the Fiscal Year Ended June 30, 2023, Draft Memorandum on Internal Control for the Year Ended June 30, 2023, Draft Required Communications for the Year Ended June 30, 2023 and Draft Independent Accountant's Report on Applying Agreed-Upon Procedures for Appropriations Limit Calculation For the Year Ended June 30, 2023**

BACKGROUND

Each year the District engages a certified public accountant to audit the financial statements of the District. The District's Administrative Services Division prepared the financial statements for the fiscal year ending June 30, 2023. The financial statements have been audited by Maze & Associates. In addition to the financial statement audit, Maze & Associates was engaged to prepare a required report on the District's Gann appropriations spending limit calculation, a Memorandum on Internal Control and a letter to the Board required by professional accounting standards discussing their audit engagement and the procedures they performed.

Based upon the audit procedures performed, Maze & Associates has rendered their opinion that the District's financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparisons for the year then ended in accordance with accounting principles generally accepted in the United States. This is generally referred to as a "clean" or "unqualified" audit opinion.

In addition to the audited financial statements, the District prepared an Annual Comprehensive Financial Report (ACFR) that is designed to meet the requirements of the Government Finance Officers Association (GFOA). The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (ACFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare Annual Comprehensive financial reports that evidence the spirit of transparency and full disclosure. The GFOA then recognizes individual governments that succeed in achieving this goal.

In October 2023, a draft ACFR was distributed to the board members via email. Individual board members directed changes to the ACFR, which have been incorporated into the draft ACFR (Attachment A.)

Whitney Crockett, audit partner at Maze & Associates will attend the Board meeting to discuss the audit.

DISCUSSION

Draft Annual Comprehensive Financial Report (ACFR) (Attachment A)

The draft ACFR begins with the Letter of Transmittal and Management’s Discussion and Analysis, which provide an executive summary of the document. The two sections provide a narrative introduction, overview and analysis of the basic financial statements.

The financial statements present information on the financial health of the District. Highlights for the year ended June 30, 2023 are as follows:

- The District’s total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$14,273,955 as of June 30, 2023. A portion of the net position reflects its net investment in capital assets (land, buildings, improvements, equipment and vehicles). An additional portion of the District’s net position of \$10,055,341 represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position of (\$4,812,143) is a deficit comprised of liabilities to meet future OPEB and pension obligations (page 17.)
- Cash and investments increased \$7,447,290 from the prior year. This was primarily due to a surplus in the General Fund and Capital Projects Fund (page 17.)
- Other restricted assets increased \$3,157,929 due to contributions made to the Pension Rate Stabilization Fund and investment earnings. The balance in the Pension Rate Stabilization Fund was \$10,003,244 (page 17.)
- The net pension liability increased \$40,769,443 to \$51,161,267 primarily as a result of an unfavorable return on the fair value of assets of -11.3% during calendar year 2022 that was less than the assumed rate of return of 6.75% for an investment loss of -18.05% (page 17.)
- The net OPEB liability decreased \$42,681 to \$11,655,832 (page 17.)
- The governmental funds reported combined fund balances of \$36,625,760 (page 19.) This is an increase of \$8,005,328 compared to the prior year (page 19.) The fund balance consisted of the following (page 19):

CCCERA pre-payment non-spendable	\$476,764
Restricted for state project	52,097
Restricted for pension benefits	10,003,244
Committed for capital projects/encumbrances	7,990,471
Assigned for budgetary deficit	632,638
Unassigned	17,470,546
Total	36,625,760

- The General Fund had a total fund balance of \$28,597,192 (page 19.) Part of the fund balance is restricted for pension benefits \$10,003,244, non-spendable CCCERA pre-payment of \$476,764, assigned for FY2024 budgetary deficit \$632,638 and unassigned \$17,470,546.
- General Fund unassigned fund balance of \$17,470,546 was 50.9% of budgeted General Fund revenue as of June 30, 2023 (page xii).
- General Fund revenue and other financing sources exceeded expenditures and transfer out, which resulted in a surplus of \$3,189,855 (page 23.) This was primarily the result of expenditures less than budget \$2,300,447.

Draft Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements (Attachment A Page 95)

In planning and performing the audit of the financial statements, Maze & Associates considered the District’s internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements. To help understand this section, the following definitions are provided:

- A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to

prevent, or detect and correct, misstatements on a timely basis.

- A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

The audit did not identify any deficiencies in internal control that are considered material weaknesses.

Draft Required Communications for the Year Ended June 30, 2023 (Attachment B)

Professional auditing standards require Maze & Associates to advise the Board on a variety of matters relating to the audit including responsibilities, scope, ethics, qualitative aspects of significant accounting practices, significant difficulties, misstatements and other significant matters.

Draft Memorandum on Internal Control for the Year Ended June 30, 2023 (Attachment C)

Maze & Associates considered the District's internal control over financial reporting. Maze did not identify any deficiencies in internal control that would be considered to be material weaknesses.

Independent Accountant's Report on Applying Agreed-Upon Procedures for Appropriations Limit Calculation For the Year Ended June 30, 2023 (Attachment D)

The independent auditor has opined that the District's calculation of the FY2022-23 appropriation limit meets the requirements of Article XIII B of the State Constitution.

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction Regarding the Draft Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023, Draft Memorandum on Internal Control for the Year Ended June 30, 2023, Draft Required Communication for the Year Ended June 30, 2023 and Draft Independent Accountant's Report on Applying Agreed-Upon Procedures for Appropriations Limit Calculation For the Year Ended June 30, 2023

ATTACHMENT

[Attachment A: MOFPD ACFR DRAFT 11.08.2023.pdf](#)

[Attachment B: MOFPD RC FY23 DRAFT 11.06.23.pdf](#)

[Attachment C: MOFPD MOIC FY23 DRAFT 11.06.23.pdf](#)

[Attachment D: MOFPD GANN FY23 DRAFT 11.06.23.pdf](#)

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023



Moraga-Orinda Fire Protection District
Moraga, California



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ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2023



**20
23**

PREPARED BY

THE ADMINISTRATIVE
SERVICES DIVISION

MORAGA, CALIFORNIA



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**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023**

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**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023**

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**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023**

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MORAGA-ORINDA FIRE PROTECTION DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT

DIRECTORY OF OFFICIALS

Board of Directors

John Jex
President

Mike Roemer
Vice President

Greg Hasler
Secretary

Craig Jorgens
Treasurer

Steven Danziger
Director

Principal Staff

David Winnacker
Fire Chief

Steve Gehling
Battalion Chief

Gloriann Sasser
Administrative Services Director

Jerry Lee
Battalion Chief

Jeff Isaacs
Fire Marshal

Lucas Lambert
Battalion Chief

Christine Russell
Human Resources Manager

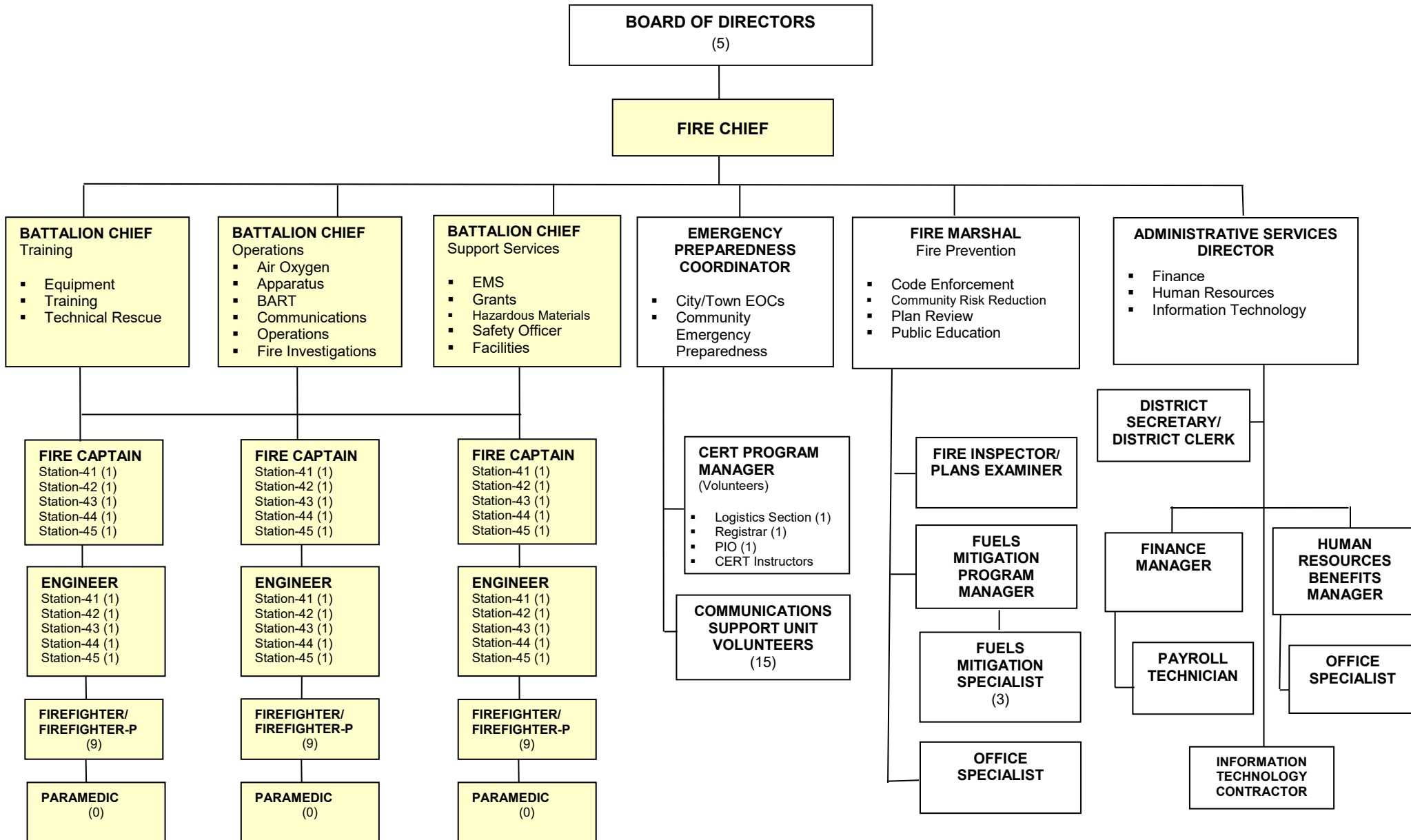
Gorden Graham
Fuels Mitigation Manager

Mary Smith
Finance Manager



Moraga-Orinda Fire District ORGANIZATIONAL STRUCTURE

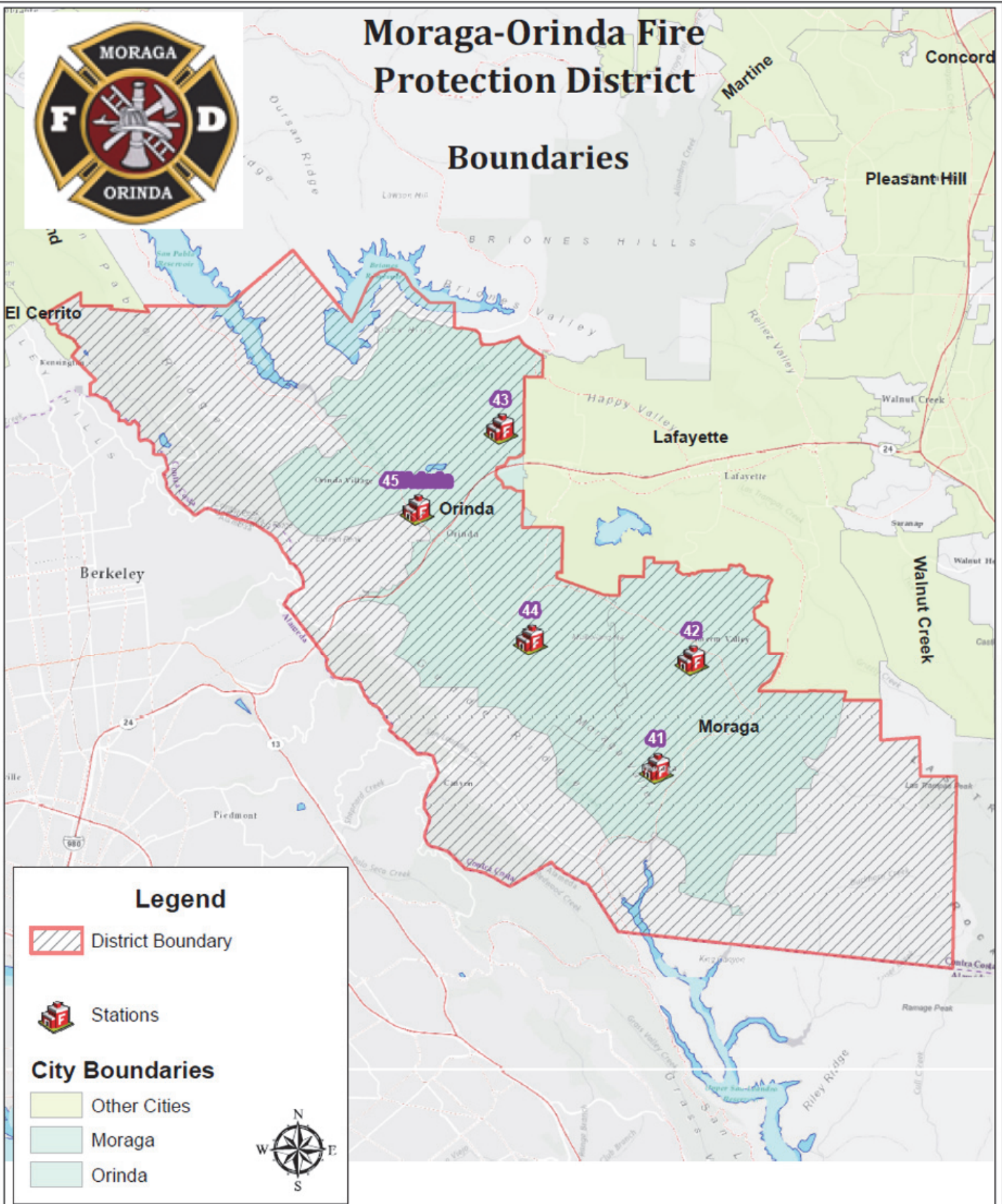
July 2023





Moraga-Orinda Fire Protection District

Boundaries



Legend


 District Boundary

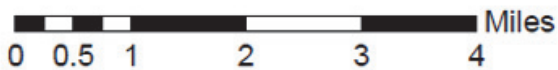
 Stations

City Boundaries

 Other Cities

 Moraga

 Orinda





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Moraga-Orinda Fire District

November X, 2023

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

Members of the Board:

We are pleased to present the Moraga-Orinda Fire Protection District Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. This is the ninth ACFR prepared by the District.

This report has been prepared by the Administrative Services Division following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA) and is in conformance with generally accepted accounting principles for state and local governmental entities established by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy, completeness and fairness of the presented data and the clarity of presentation, including all disclosures, rests with the management of the District.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report providing a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The District

The District is an independent Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800, of the State of California. The District was formed in 1997, when over 80% of the voters affirmatively voted to form the District. The District is responsible for providing the highest level of emergency and non-emergency services to the community in an effort to protect life, the environment and property.

A five-member Board of Directors, elected by their constituents and each serving a four-year term, governs the District. The Directors meet once a month to determine overall policy for the District.

The Fire Chief is the administrative and operational Chief Executive Officer of the District under the direction and control of the District Board. The Fire Chief is supported by the executive staff, consisting of three Battalion Chiefs, the Fire Marshal, the Fuels Mitigation Manager, the Emergency Preparedness Coordinator, the Administrative Services Director, Finance Manager and Human Resources Manager.

The District has six divisions: Operations, Fire Prevention and Fuels Mitigation, Support Services, Training, Emergency Preparedness and Administrative Services. These divisions provide a full-range of services, including emergency and non-emergency services, fire prevention, emergency preparedness and public education. The District employs 67 personnel, in addition to approximately 30 volunteers.

The District maintains five Fire Stations and one Administration Office Building, all strategically located within the District. All five fire stations house paid firefighters. The District staffs seven companies, which includes five fire engines, one truck, one dedicated ambulance, one water tender, four Type III wildland engines and a Type VI wildland engine are cross-staffed as needed.

The District covers a broad geographic and population base consisting primarily of urban/suburban/semi-rural and rural service areas. Within the District, there are a wide variety of target hazards including portions of the Berkeley-Oakland Hills, several East Bay Regional Parks, three reservoirs, BART, Highway 24, the Caldecott Tunnel, Saint Mary's College, the City of Orinda, Town of Moraga and unincorporated areas of Contra Costa County.

Internal Control In developing and evaluating the District's accounting system, priority is given to the accuracy of internal accounting control. Internal accounting controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the accuracy and reliability of accounting data and the adherence to prescribed managerial policy. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the cost-benefit analysis requires estimates and judgments by management.

Accounting System and Budgeting Controls The District's accounting and budgeting records for the basic financial statements in this report conform to generally accepted accounting principles (GAAP) according to standards established by the GASB.

The District maintains extensive budgetary controls. The District's Annual Budget, adopted prior to July 1, provides overall control of revenue and expenditures, including appropriations (budgeted expenditures) on a line item basis and the means of financing them (budgeted revenue). The District's accounting system produces monthly reports on expenditure activity that assist Division Managers to monitor activities and programs. These reports are also reviewed by the Finance Manager, Administrative Services Director and Fire Chief to assure budgetary compliance.

As a recipient of federal, state and county financial assistance, the District is responsible for ensuring that an adequate control structure is in place to comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by District Finance staff.

Financial Policies In 2013 the District adopted the provisions of GASB 54 and established a Fund Balance Policy. As of June 30, 2023, unrestricted fund balance in the General Fund was 50.9% of budgeted General Fund revenue. If the District cash balance with Contra Costa County drops to zero in the late fall we can employ the Teeter Plan for borrowing from Contra Costa County in anticipation of the cash payments for the current year's tax revenue.

Audit of Financial Statements The District contracts for an independent audit each year to provide reasonable assurance that its financial statements are free of material misstatements. This annual audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The District engaged the accounting firm of Maze & Associates to perform the audit of its financial statements. The auditor has issued an unmodified opinion on the District's financial statements indicating they are fairly presented in conformity with GAAP.

Major Initiatives and Long-Term Financial Planning There were several major initiatives during the fiscal year:

- COVID-19 – The global pandemic entered the new endemic phase this fiscal year where the virus is not fully controlled or eliminated but is much less widespread. The California COVID-19 State of Emergency ended February 28, 2023. The District continued to use modified procedures when appropriate in order to provide emergency medical services to the community while maintaining employee safety. As a result of disruptions during the pandemic phase of COVID-19, the District has experienced lingering volatility in call volume and associated EMS transport revenue streams. Similar volatility has been experienced in property tax revenue and construction plan volume.
- Fire, Rescue, and EMS – The District continued to provide all-risk response to residents and visitors to our community. Major initiatives included expanded regional training, state wide deployments of both engine companies and overhead positions, and interoperability with surrounding fire departments.
- Fuels Mitigation and Home Hardening – Due to the significant wildfires in California and high citizen demand, the District continued an aggressive fuels mitigation program. The goal of the program is to create a fire adapted community through the reduction of combustible fuels and an increase in ember resistant homes. The District focused on pile burning, seasonal community chipping, wildfire safety property inspections, expanded fire code enforcement, outreach/education activities, and incentive programs. These efforts were guided by relevant portions of the District's Wildfire Prevention Strategic Plan and Community Wildfire Prevention Plan. The program includes free chipping services for District residents, expanded fire risk assessment services, adoption of a progressive fire code, and defensible space and fuel break ordinances. In addition, the Board approved a new pilot Home Hardening Grant program and allocated \$500,000 of District funds to finance the new program. The Home Hardening Grant program provides grants up to \$1,000 per parcel for the purchase of ember resistant vents. The program also provides ember resistant screen to residents at no cost.
- Tunnel East Bay Hills Fuel Break – In December 2021 the District entered into a grant agreement in the amount of \$6,380,563 with the State of California to complete the Tunnel East Bay Hills Fuel Break. The project will significantly reduce the threat of uncontrolled wildfire and associated greenhouse gas emissions by reducing high fuel concentrations and disrupting fuel beds. The desired result is to restore fuel loading to more natural levels that can be maintained by the periodic introduction of prescribed fire. The project will protect over 20,000 residents and 1,702 acres of wildland-urban intermix area of the East Bay Hills. The grant agreement includes a 12% administrative fee. The project work continued during FY2023.

- **Fiscal Sustainability** – A primary goal in FY2023 was to continue to increase General Fund reserves while also continuing to provide high level services. The District continued to review existing practices and identify and implement cost-saving opportunities. As directed by the Board, the District General Fund unassigned reserves increased \$3,189,855 resulting in total unassigned reserves of \$17,470,546 or 50.9% of budgeted General Fund revenue as of the end of the fiscal year.
- **OPEB Trust Account** – In 2015 the District established an Other Post-Employment Benefits (OPEB) trust account. The purpose of an OPEB trust is to accumulate funds for payment of the District’s future retiree health insurance obligations. The District continued to make an annual contribution to the trust account in the amount of \$366,640. The establishment and continued funding of the account will significantly reduce the District’s net reported OPEB liability and strengthens the District’s financial position. The contribution to the trust account does not directly reduce the liability itself but it allows the District to report a smaller liability because of governmental accounting reporting requirements. The trust is the District’s vehicle to set-aside funds specially allocated to exclusively pay for retiree health insurance costs.
- **Pension Rate Stabilization Fund** – In 2017 the District established a Pension Rate Stabilization Fund. The purpose of the fund is to prefund pension costs. During FY2023 the District contributed \$2,108,577 to the fund. The establishment and continued funding of the account sets aside money to help the District properly manage volatile pension costs and to fill the gap created between payments required by CCCERA when they use a 6.75% rate of return assumption on their portfolio and 6.75% discount rate on their future pension obligations and the District board’s 6.25% rate of return and discount rate assumption. Of note, the lower number is more in line with the California State economic advisors rate forecasts. The District has significant future risk that contribution rates will increase resulting in higher CCCERA rates. CCCERA’s returns have been relatively volatile in the past creating increased uncertainty in the future and in a significant post report event, CCCERA underperformed investment return targets by 18% in CY22. This will significantly increase the District’s pension liability and associated CCCERA payments in future years. In order to address this volatility, the District’s Long Range Financial Forecast anticipates future contributions to the Pension Rate Stabilization Fund.
- **Minimum Fund Balance** – The District’s unrestricted fund balance at its peak in the General Fund increased from 49.7% to 50.9% of budgeted General Fund revenue. In March 2018 the Board set a goal to maintain unrestricted fund balance in the General Fund of 50% of budgeted General Fund revenue. This level of unrestricted reserve would allow the District to have adequate cash balances to fund operations without having to borrow from the County prior to the receipt of tax revenues in December of each year. The District achieved the goal on June 30, 2023.

For long-term financial planning purposes, the District maintains a ten-year Long Range Financial Forecast which is updated on an annual basis. The Long Range Financial Forecast includes planning for the District’s capital needs including fire stations, an administration building, vehicles and equipment. This process allows the District to plan for its capital needs and allocate short- and long-term resources appropriately. As part of this process, the District models different ways to fund major capital needs including the use of property tax revenue, fire flow tax revenue and/or the possibility of issuing debt. Because of fiscal constraints and the uncertainty of the pandemic, the District has not started the Station 41 and Administration building replacement or the Station 45 remodel. These projects will be addressed in future fiscal years.

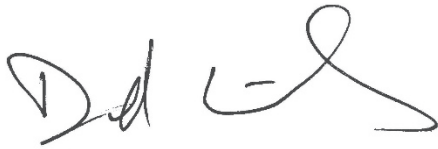
Acknowledgements

The preparation of this report reflects the combined and dedicated effort of District staff, particularly in the Administrative Services Division. Staff in each division has our appreciation for their contributions in the preparation of this report.

Staff would also like to take this opportunity to recognize the Board of Directors for their continued support to maintain the highest standards of professionalism in the management of the District's finances.

The District remains committed to providing the highest level of emergency and public service in response to the needs of our community.

Sincerely,

Handwritten signature of David Winnacker in black ink.

David Winnacker
Fire Chief

Handwritten signature of Gloriann Sasser in black ink.

Gloriann Sasser, CPA
Administrative Services Director



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INDEPENDENT AUDITOR'S REPORT

To the District Board
of the Moraga-Orinda Fire Protection District
Moraga, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Moraga-Orinda Fire Protection District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparisons listed in the Table of Contents as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **BFS Opinion Date**, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Pleasant Hill, California
Opinion Date



Moraga-Orinda Fire Protection District Annual Comprehensive Financial Report For the year ended June 30, 2023

Management's Discussion and Analysis

This section of the Moraga-Orinda Fire Protection District's (District) basic financial statements presents an overview and analysis of the financial activities and an explanation of the organization of funds of the organization for the fiscal year ended June 30, 2023. The Management's Discussion and Analysis (MD&A) describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt as well as a description of currently known facts, decisions and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal. The District has a separate financing vehicle called the Moraga-Orinda Fire Protection District Public Facilities Financing Corporation (Corporation). The Corporation was established to provide for financing of public capital improvements for the District, the Corporation and other local agencies.

Annual Report Overview

The District continued to benefit from a strong economy and an increasing tax base while making prudent investments in restricted and unrestricted reserve funds. In light of these factors, the District continued to expand the fire prevention program and continued a major wildfire threat reduction program. Significant portions of this work were funded through external sources in the form of grants and the District will continue to seek out available external funding to continue these efforts. The District's overall financial position improved during fiscal year 2022/23. However, there is continued uncertainty surrounding the economy, the District's property tax base and the effect of investment performance on the District's retirement costs. The District has significant future risk that retirement contribution rates will increase resulting in higher Contra Costa County Employees' Retirement Association (CCCERA) rates. CCCERA's returns have been volatile in the past creating increased uncertainty in the future. The District's pension liability and associated CCCERA payments are projected to significantly increase throughout the next five years.

Looking ahead, the District will continue to face the challenge of competing demands for expansion of services and programs that exceed available resources. Currently, the major enhancements competing for resources are: Continued Pension Rate Stabilization Fund and OPEB Trust Fund contributions at the full actuarial recommended rate, Wildfire risk reduction efforts, Station 41 replacement, Station 45 remodel, and fire apparatus replacement. Additionally, the current labor contracts expire in 2024 which may lead to increased resources dedicated to non-discretionary pay and benefits. Barring unanticipated changes in how the District generates revenue, fully funding all of these initiatives will not be possible and priorities will have to be established to guide the allocation of available resources. This prioritization is difficult as all of the initiatives benefit the community and strong cases can and have been made that each one provides the greatest benefit. It is also worth noting that the District enjoys exceptional community support and benefits from the engagement of a talented and long serving work force who regularly exceed expectations while responding to calls for emergency and fuels mitigation services. Regardless of the prioritization of new or expanded programs, it is critical that the District retain and develop this work force to ensure core tasks of emergency medical service, rescue, and fire suppression continue to be carried out in a noteworthy manner.



Moraga-Orinda Fire Protection District

Annual Comprehensive Financial Report

For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

The District has also established itself as a hub of innovation around Fire Prevention and wildfire risk reduction and continues to benefit from a permissive environment and proximity to technology centers. These efforts will continue throughout the coming year as the District seeks to maximize return on the investment of staff time by repurposing existing technologies and collaborating with industry and academic partners to develop new and emerging concepts.

Annual Report Organization

This annual report consists of a series of financial statements. The District's basic financial statements are comprised of three components: Government-wide financial statements, Fund financial statements and Notes to the basic financial statements. This report also contains supplementary information and statistical data in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* provide the reader with a longer-term view of the District's activities as a whole and comprise the Statement of Net Position and Statement of Activities. The manner of presentation is similar to a private-sector business.

The *Statement of Net Position* presents information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis. Over time, increases or decreases in net position is one indicator in monitoring the financial health of the District.

The *Statement of Activities* provides information about all the District's revenue and expenses on the full accrual basis, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Position for the year.

All of the District's activities in the government-wide financial statements are principally supported by general District revenues such as taxes or user-fee related charges such as ambulance services and inspection fees. The governmental activities reported in government-wide financial statements include general government activity, the fire protection and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place.

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund Financial Statements

The *fund financial statements* report the District's operations in more detail than the government-wide financial statements and focus primarily on the short-term activities of the District. The fund financial statements measure only current revenues and expenditures and fund balances; excluding capital assets, long-term debt and other long-term obligations.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

The fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long term liabilities, are not presented in the fund financial statements. These financial statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship or differences between the government-wide and fund financial statements in a reconciliation following the fund financial statements.

The fund financial statements provide detailed information about each of the District's most significant funds, called Major Funds. The District's Major Funds are the General Fund, the Tunnel East Bay Hills Fuel Break Fund, the Capital Projects Fund and the Debt Service Fund. The District currently has no non-major funds.

Comparisons of Budget and Actual financial information are presented for the General Fund, Tunnel East Bay Hills Fuel Break Fund and the Fire Risk Reduction Grant Fund.

Notes to the Basic Financial Statements

The *notes* provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 27 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's liabilities related to pension and OPEB.

The budgetary comparison schedules are presented immediately following the required supplementary information.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

Government-wide Overall Financial Analysis

This analysis focuses on the net position and change in net position of the District’s Governmental Activities. Over time, net position may serve as a useful indicator of a government’s financial position. The District’s net position is reported as follows:

	Governmental Activities	
	2023	2022
Cash and investments	\$ 26,180,131	\$ 18,732,841
Restricted cash and investments	-	1,688,612
Other assets	2,298,502	2,619,872
Other restricted assets	10,003,244	6,845,315
Capital assets, net	11,393,330	12,116,994
Total assets	<u>49,875,207</u>	<u>42,003,634</u>
Deferred outflows of resources – pension plans	58,418,393	2,706,237
Deferred outflows of resources – OPEB	487,850	275,574
Total deferred outflows of resources	<u>58,906,243</u>	<u>2,981,811</u>
Current liabilities	1,552,348	3,436,286
Noncurrent liabilities	66,333,489	25,564,046
Total liabilities	<u>67,885,837</u>	<u>29,000,332</u>
Deferred inflows of resources – pension	25,910,430	6,253,451
Deferred inflows of resources – OPEB	711,228	1,244,828
Total deferred inflows of resources	<u>26,621,658</u>	<u>7,498,279</u>
Net Position:		
Net investment in capital assets	9,030,757	9,499,994
Restricted	10,055,341	1,649,246
Unrestricted (deficit)	<u>(4,812,143)</u>	<u>(2,662,406)</u>
Total net position	<u>\$ 14,273,955</u>	<u>\$ 8,486,834</u>

The District’s total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$14,273,955 as of June 30, 2023. A portion of the net position reflects the District’s net investment in capital assets (land, buildings, improvements, equipment and vehicles). An additional portion of the District’s net position of \$10,055,341 represents resources that are subject to external restrictions on how they may be used. The deferrals resulted from changes in assumptions, difference between expected and actual earnings on the plan and differences from experience for both the OPEB and pension plans. These deferrals will be recognized to pension and OPEB expense over a period up to five years.

The remaining balance of net position of \$4,812,143 is a deficit and will reduce the District’s ability to meet its ongoing obligations to its citizens and creditors. The District has a significant unrestricted deficit net position as of both June 30, 2023 and 2022.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

One of the largest numbers above is deferred outflows of resources – pension plans \$58,418,393 which is comprised of the following:

- Net excess of projected over actual earnings on pension plan investments (lower earnings were achieved than projected in the investment portfolio) - \$30,329,876
- Changes in proportion and differences between employer's contributions and proportionate share of contributions calculated in accordance with GAS 68. There are changes in the District's proportionate share of CCCERA's total collective net pension liability and collective deferred outflows of resources due to a significant change from 2021 to 2022 when the CCCERA total net pension liability increased from a surplus of \$243 million to a liability of \$1,698 million primarily due to stock market volatility. The amount is recognized over the average of the expected remaining service lives of all employees which is 4.4 years. The expensed portion of deferred outflows of resources changed from (\$8,491,037) to \$7,264,958 - \$18,938,693
- Changes of assumptions and other inputs. There was one change in actuarial assumptions; the assumption for administrative expenses decreased from 1.15% to 1.13%. - \$3,744,898
- Difference between actual and expected experience in the Total Pension Liability due to salary increases greater than expected mortality, retirement, disability and termination experience - \$2,881,194
- Contributions to the pension plan subsequent to the measurement date \$2,523,732

Another significant number above is deferred inflows of resources – pension \$25,910,430 which is comprised of the following:

- Changes in proportion and differences between employer's contributions and proportionate share of contributions calculated in accordance with GAS 68. There are changes in the District's proportionate share of CCCERA's total collective net pension liability and collective deferred inflows of resources due to a significant change from 2021 to 2022 when the CCCERA total net pension liability increased from a surplus of \$243 million to a liability of \$1,698 million primarily due to stock market volatility. The amount is recognized over the average of the expected remaining service lives of all employees which is 4.4 years. The expensed portion of deferred inflows of resources changed from \$12,730,227 to (\$9,832,083) -\$25,634,174
- Changes of assumptions - \$176,042
- Difference between expected and actual experience in the Total Pension Liability -\$100,214

The following points explain the major changes impacting net position as shown above:

- Cash and investments increased \$7,447,290 from the prior year. This was primarily due to a surplus in the General Fund and Capital Projects Fund.
- Restricted cash and investments decreased \$1,688,612 due to the final payment of the pension obligation bonds.
- Other restricted assets increased by \$3,157,929 due to contributions made to the Pension Rate Stabilization Fund and investment earnings on the Fund.
- Capital assets decreased \$723,664, primarily due to depreciation.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

- Deferred outflows of resources related to the pension and OPEB increased \$55,712,156 primarily due to the net difference between projected and actual earnings on pension plan investments, differences in employer contributions and changes in actuarial assumptions. Actual earnings on pension plan investments were -11.3% and projected earnings were 6.75%, resulting in an investment loss of -18.05%. The District's proportion of the collective net pension liability increased from -4.434% to 3.012%. There was one change in actuarial assumptions; the assumption for administrative expenses decreased from 1.15% to 1.13%.
- Noncurrent liabilities increased \$40,769,443 primarily due to an increase in the net pension liability due to CCCERA. The net pension liability increased from \$10,772,836 to \$51,161,267 primarily as a result of an unfavorable return on the fair value of assets of -11.3% during calendar year 2022 that was less than the assumed rate of return of 6.75% for an investment loss of -18.05%.
- Deferred inflows of resources related to the pension and OPEB plans increased \$19,123,379 due to differences between employer contributions and proportionate share of contributions. The District's proportionate share of the collective net pension liability changes each year and increased from -4.434%* to 3.012% resulting in deferred inflows that will be recognized as pension expense in future years. The deferred inflows and outflows will be amortized on a net basis over four years as follows: FY2024 \$1,866,394, FY2025 \$4,017,691, FY2026 \$9,333,724 and FY2027 \$14,766,419. *CCCERA had a net pension surplus in 2021 and the District's proportionate share was a net pension liability. As a result, the District's proportionate share was a negative number.
- Investment in capital assets decreased \$469,237 primarily due depreciation.
- Restricted net position includes investments held in a Section 115 pension trust fund in the amount of \$10,003,244 and money held for a State project in the amount of \$52,097.
- The District has \$4,812,143 of unrestricted net deficit as of June 30, 2023.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position. The narrative that follows describes the individual program expenses, program revenues and general revenues in more detail.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

	Governmental Activities	
	2023	2022
Expenses		
Fire protection - operations	\$ 31,252,120	\$ 11,441,788
Interest	53,116	152,170
Total expenses	<u>31,305,236</u>	<u>11,593,958</u>
Revenues		
Program revenues:		
Charges for services	1,274,954	2,109,256
Operating grants and contributions	723,969	698,836
Total program revenues	<u>1,998,923</u>	<u>2,808,092</u>
General revenues:		
Property taxes	31,432,861	28,930,857
Fire flow taxes	1,103,451	1,096,800
Investment earnings	1,213,653	(1,056,101)
State and federal grants	-	149,898
Other revenues	1,343,469	1,751,603
Total general revenues	<u>35,093,434</u>	<u>30,873,057</u>
Change in net position	5,787,121	22,087,191
Net position - beginning	8,486,834	(13,600,357)
Net position - ending	<u>\$ 14,273,955</u>	<u>\$ 8,486,834</u>

Expenses

Fire protection – operations expenses totaled \$31,252,120 for fiscal year 2023. This was an increase from the prior year of \$19,810,332 primarily due to a one time pension credit recognized in the prior year of \$15,346,085 which resulted from pension investment earnings exceeding projections in fiscal year 2022 which reduced expenses in fiscal year 2022. Pension investment earnings were less than projected in fiscal year 2023 which increased expenses to \$31,252,120. Expenses on a budgetary basis decreased from \$28,562,972 to \$28,397,434 due to 4% salary increases offset by less overtime costs and lower retirement costs in FY2023. Overtime costs were lower due to fewer strike team deployments as a result of a less active wildfire season and unfilled vacancies. Of note, strike team overtime expense is highly variable from year to year. Lower retirement costs were the result of lower retirement rates set by CCCERA and position vacancies.

Program Revenues

Program revenues classified as “Charges for Services” in the amount of \$1,274,954 include revenue for ambulance service fees, plan review fees and inspection fees. Program revenues classified as “Operating Grants and Contributions” in the amount of \$723,969 include revenue from the State of California and Contra Costa County.



Moraga-Orinda Fire Protection District Annual Comprehensive Financial Report For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

General Revenues

The primary source of revenue for the operations of the District is generated through the collection of secured, unsecured and supplemental property taxes. During the fiscal year, property tax revenue totaled \$31,432,861 and increased \$2,502,004 or 8.65%. In addition, the District collects a fire flow tax, which amounted to \$1,103,451 in fiscal year 20222023. Investment earnings increased \$2,269,754 due to increased interest rates and due to earnings on investments in the pension trust fund and OPEB account. The other revenue category decreased \$408,134 due to a decrease in strike team activity. The amounts collected this year were strike team revenue of \$1,006,319 and other revenue of \$337,150 totaling \$1,343,469.

Government Activities – Governmental Funds

At June 30, 2023, the District's governmental funds reported combined fund balances of \$36,625,760. This is an increase of \$8,005,328 compared to the prior year. Unassigned fund balance of \$17,470,546 is available for spending at the District's discretion. The rest of the District's fund balance is either non-spendable, restricted, committed or assigned to indicate that it is 1) non-spendable for prepaid items \$476,764; 2) legally required to be maintained intact \$10,055,341; 3) committed for particular purposes \$7,990,471; or assigned for particular purposes \$632,638.

Analysis – General Fund

The General Fund is the chief operating fund of the District. During the current fiscal year, fund balance increased \$6,178,345. Unassigned fund balance at June 30, 2023, which is available for spending at the District's discretion, was \$17,470,546.

General Fund revenues increased \$5,071,120 or 16.6% over the prior fiscal year. Property tax revenue increased \$4,232,873 or 15.6% in the General Fund. Ambulance services revenue decreased \$745,320 or 40.4% due to increased write offs of uncollectible accounts. General Fund expenditures increased \$88,355 or 0.3% from the prior fiscal year. Salaries increased \$151,258 or 1.4% primarily due to the annual salary increase. Overtime decreased \$188,174 or 5.4% due to reduced strike team activity. Benefits and retirement contribution costs decreased \$95,065 or 1.2% due to vacant firefighter paramedic positions and a decrease in the employer retirement rates. Also, services and supplies expenditures increased \$171,430 or 6.0% primarily due to establishment of a new residential fuels mitigation and home hardening program and due to increased equipment and vehicle maintenance costs.

Tunnel East Bay Hills Fuel Break Fund

The Tunnel East Bay Hills Fuel Break Special Revenue Fund, a major governmental fund, is used to account for the activities to significantly reduce the threat of uncontrolled wildfire and associated greenhouse gas emissions by reducing high fuel concentrations and disrupting the horizontal and vertical continuity of fuel beds. The desired result is to restore fuel loading to more natural levels that can be maintained by the periodic introduction of prescribed fire. The Tunnel East Bay Hills Fuel Break Project will collectively protect over 20,000 residents and 1,702 acres of wildland-urban intermix area of the East Bay Hills. Resources are provided by the State of California via a grant agreement. The fund received grant revenue of \$311,618 from the State of California and used the grant funds to pay for professional services and exterior hazard abatement costs in the amount of \$278,231. This activity resulted in an increase in fund balance during the current fiscal year of \$33,387 to bring the year end fund balance to \$50,959.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
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Management's Discussion and Analysis, Continued

Fire Risk Reduction Grant Fund

The Fire Risk Reduction Grant Special Revenue Fund was established in fiscal year 2023 as a major governmental fund to account for the activities of a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk. The fund received grant revenue of \$33,148 from the State of California and used the grant funds to pay for salaries and benefits and supplies for two employees for part of the fiscal year in the amount of \$32,010. This activity resulted in ending fund balance of \$1,138.

Debt Service Fund

The Debt Service Fund, a major governmental fund, had a decrease in fund balance during the current year of \$1,688,612 to bring the year end fund balance to \$0. The decrease is due to the final principal payment made to the District's Taxable Pension Obligation Bonds (bonds). The bonds were paid-in-full on July 1, 2022.

Capital Projects Fund

The Capital Projects Fund accounts for capital asset purchases as well as the fire flow tax, developer mitigation fees and miscellaneous tax collection fees.

The Capital Projects Fund had an increase in fund balance during the current fiscal year in the amount of \$3,481,070. This was primarily due to a transfer from the General Fund in the amount of \$3,100,000 to accumulate funds to pay for future construction of a new Fire Station 41. The fund had capital outlay expenditures of \$484,956 which were used to purchase five new pick-up trucks. The fund reports committed fund balance of \$7,976,471 at fiscal year-end, which is available for capital projects.

General Fund Budgetary Highlights

During the year, General Fund appropriations between the original and final amended budget increased due to revised projections during the mid-year budget review process. There were no significant variances between actual revenue or expenditures and the amended budget.

Debt Administration

In 2005, the District issued Taxable Pension Obligation Bonds in the original principal amount of \$28,435,000. The bonds were issued to finance payment of the unfunded actuarial accrued pension liability. At the end of the fiscal year, total bonds outstanding were \$0. The District's bonds payable decreased \$1,645,000 during the fiscal year. The bonds were paid-in-full on July 1, 2022. The average coupon rate was 5.22% and the terms of the agreement did not allow it to be prepaid. The District's financed purchase debt decreased by \$267,000. The debt is discussed in Note 7.



Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

Capital Assets

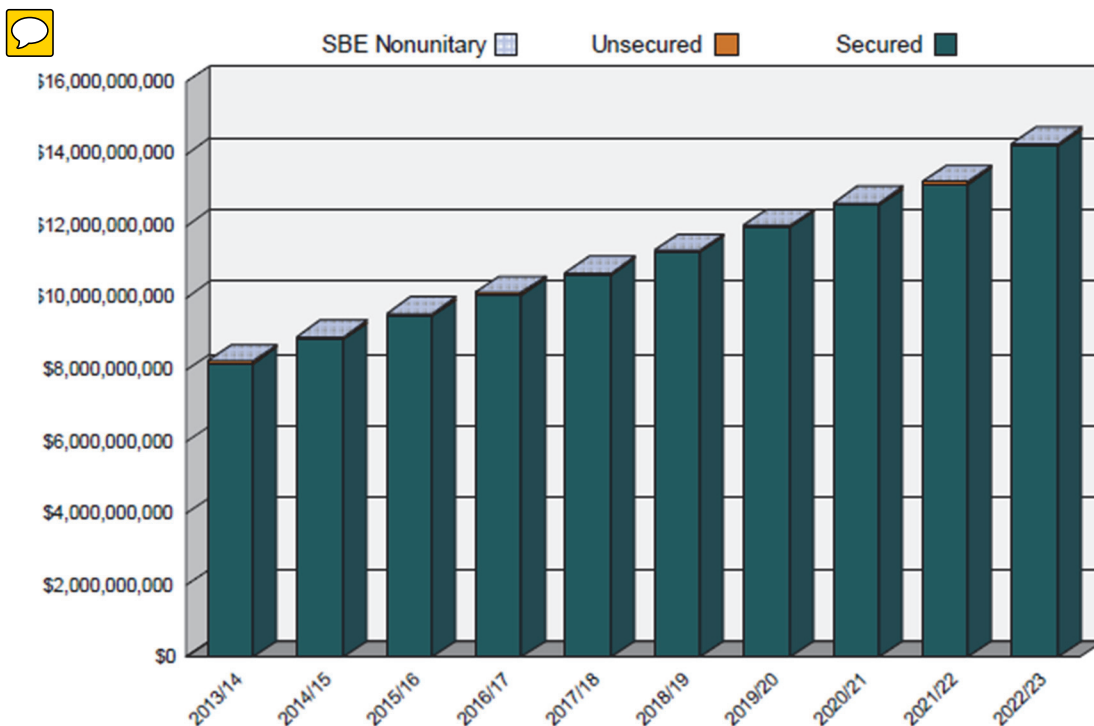
As of June 30, 2023, the District’s capital assets net of accumulated depreciation totaled \$11,393,330 which is a decrease of \$723,664 over the capital assets net of accumulated depreciation at June 30, 2022. Capital assets include the District’s entire major infrastructure incorporating land, fire stations and buildings, apparatus, vehicles, firefighting equipment and furniture. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at the estimated acquisition costs on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets. All capital assets are depreciated over estimated useful lives, using the straight-line method. Additional information regarding the District’s capital assets can be found in Note 5. Significant capital asset activity during the current fiscal year included the addition of five new pick-up trucks.

Economic Outlook

During fiscal year 2023 the District continued to improve its financial condition. Unassigned fund balance in the General Fund increased to \$17,470,546 at June 30, 2023, or 50.9% of budgeted General Fund revenue. Looking ahead, the District adopted a General Fund budget with a deficit of \$632,638 for fiscal year 2023/24. Unassigned fund balance in the General Fund is projected to decrease in the new fiscal year.

The primary drivers of District finances are property tax revenue and personnel costs. It is important to understand the factors that influence changes in these key financial sources and uses. Other important factors that influence the District’s long-term fiscal sustainability include proper management of long-term liabilities for retirement benefits and ensuring an adequate level of reserve funds. Due to recent market performance, retirement benefit costs will rise significantly as discussed in more detail below.

Property tax revenue is based on the assessed valuation of residential properties. Property tax revenue is projected to increase 5.26%. Assessed valuation increased 8.1% in 2022/23 as detailed here.





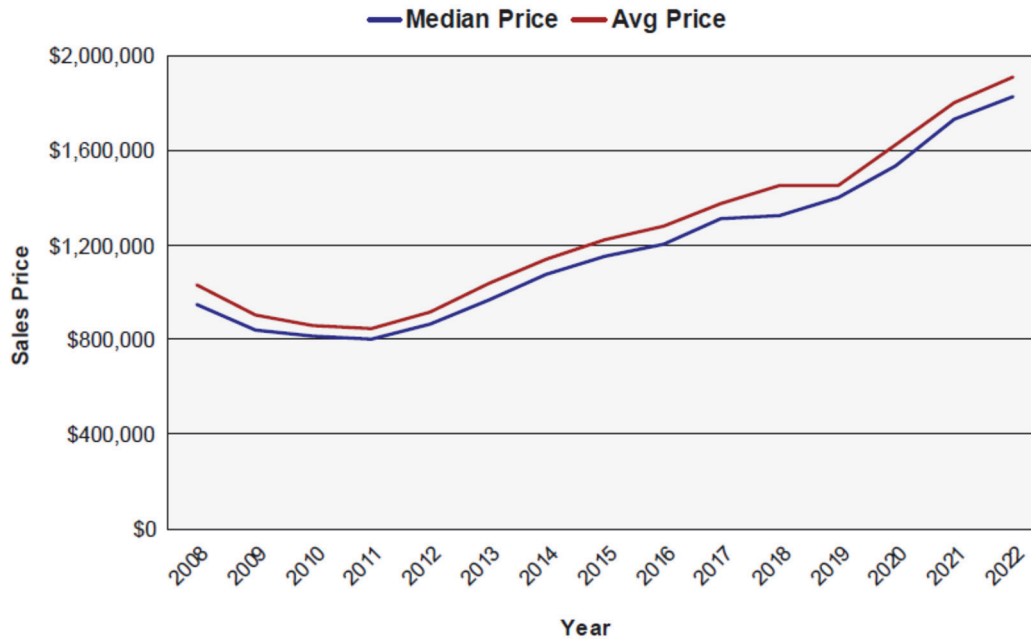
Moraga-Orinda Fire Protection District

Annual Comprehensive Financial Report

For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

The local housing market has been strong, with the median sale price of a single-family home in the District increasing 5.48% as detailed here:



Salaries and benefits costs are projected to increase 6% in FY2024. The increase is due to negotiated salary increases, an increase in the number of filled positions, and an increase in retirement costs.

The FY2024 budget projects a General Fund deficit of \$632,638. The District will continue to closely monitor future revenue and expenditure effects of rising interest rates, inflation, rising retirement costs and the COVID-19 pandemic.

The District continued to address its unfunded liability for retiree health insurance. The District maintains an Other Post-Employment Benefits (OPEB) trust account. The purpose of an OPEB trust is to accumulate funds for payment of the District's future retiree health insurance costs. During fiscal year 2022/23 the District made the annual contribution to the trust account in the amount of \$366,640. The establishment of the account reduces the District's net OPEB liability and strengthens the District's financial position. The contribution to the trust account does not actually reduce the liability itself but it allows the District to report a smaller liability because of governmental accounting reporting guidelines. The trust allows the District to set aside funds specially allocated to pay this obligation. In addition, in order to control the OPEB unfunded liability, employee and retiree health insurance is capped at a fixed dollar amount with no future increases in existing labor agreements. For all new hires, retiree medical insurance is reduced to a required minimum amount. Expanding OPEB benefits would require increased annual contributions.



Moraga-Orinda Fire Protection District Annual Comprehensive Financial Report For the year ended June 30, 2023

Management's Discussion and Analysis

The volatility of pension costs is a significant financial challenge facing the District. The CCCERA pension payments are driven by increases and decreases in portfolio assets. When the fund underperforms CCCERA must increase the premium paid to cover the losses. The taxpayers currently guarantee the pension payments regardless of the performance of the investments. In calendar year 2022, CCCERA's net market value investment return was minus 11.25%, significantly underperforming the target performance of 6.75% resulting in a net underperformance of approximately 18.00%. As a result of these losses, pension payments for PEPRA and non-PEPRA safety members are projected to increase 10.5% in FY25, 4.18% in FY26, 4.27% in FY27, 3.29% in FY28 and 1.54% in FY29. A 1% increase in CCCERA payments is roughly \$115,000. Future pension investment performance may change these numbers. More detail is included starting on page 53 of the report. The District's net pension liability increased significantly in FY2023 from \$10,772,836 to \$51,161,267 primarily due to investment underperformance.

In order to mitigate this financial risk, in January 2017 the District established a Pension Rate Stabilization Fund. The purpose of the fund is to set aside additional money to prefund pension costs above and beyond what is required by the retirement association. During fiscal year 2022/23 the District contributed \$2,108,577 to the fund. The balance in the account as of June 30, 2023 was \$10,003,244.

The District maintains a Long Range Financial Forecast to project anticipated revenues and expenditures for a 10-year period. The Forecast helps the District identify and anticipate future financial challenges.

The United States experienced a recession in February – April 2020. Prudent levels of fund balance reserves are necessary to help the District adjust when the next economic downturn occurs. The District adopted a requirement to maintain a 17% reserve in 2017 and the board has set a goal of increasing the reserve to 50% of revenue as a prudent hedge against future uncertainty. The District achieved the goal at June 30, 2023 with a general fund reserve level of 50.9%. The District recognizes the volatility of future revenue and has developed a long-range financial forecast using conservative estimates of revenue growth.

In summary, the District remains committed to providing the highest level of emergency and public service in response to the needs of our community within its financial constraints.

Financial Contact

This Annual Comprehensive Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's finances. Questions about this Report should be directed to the Administrative Services Division, at 1280 Moraga Way, Moraga, CA 94556.



Moraga-Orinda Fire Protection District
Statement of Net Position
June 30, 2023

	<u>Governmental</u> <u>Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current assets:	
Cash and investments	\$ 26,180,131
Receivables, net	1,821,738
Prepaid items	476,764
Total current assets	<u>28,478,633</u>
Noncurrent assets:	
Restricted pension trust assets	10,003,244
Capital Assets, non-depreciable	502,000
Capital assets, depreciable net	10,891,330
Total noncurrent assets	<u>21,396,574</u>
Total assets	<u>49,875,207</u>
Deferred outflows of resources	
Deferred outflows of resources - pension plans	58,418,393
Deferred outflows of resources - OPEB	487,850
Total deferred outflows	<u>58,906,243</u>
Total assets and deferred outflows of resources	<u>\$ 108,781,450</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 142,926
Salaries and benefits payable	946,339
Interest payable	12,573
Compensated absences - current portion	178,510
Current portion of long-term debt	272,000
Total current liabilities	<u>1,552,348</u>
Noncurrent liabilities:	
Compensated absences	671,538
Due after one year portion of long-term debt	2,078,000
Deferred revenue	766,852
Net OPEB liability	11,655,832
Net pension liability	51,161,267
Total noncurrent liabilities	<u>66,333,489</u>
Total liabilities	<u>67,885,837</u>
Deferred inflows of resources	
Deferred inflows of resources - pension plans	25,910,430
Deferred inflows of resources - OPEB	711,228
Total deferred inflows of resources	<u>26,621,658</u>
Total liabilities and deferred inflows of resources	<u>94,507,495</u>
Net position	
Net investment in capital assets	9,030,757
Restricted for:	
State projects	52,097
Pension benefits	10,003,244
Unrestricted (deficit)	(4,812,143)
Total net position	<u>14,273,955</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 108,781,450</u>

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District

Statement of Activities

For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental activities:				
Fire protection - operations	\$ 31,252,120	\$ 1,274,954	\$ 723,969	\$ (29,253,197)
Interest on long-term debt	53,116	-	-	(53,116)
Total governmental activities	\$ 31,305,236	\$ 1,274,954	\$ 723,969	(29,306,313)
General revenues:				
Taxes:				
Property taxes				31,432,861
Fire flow taxes				1,103,451
Investment earnings				1,213,653
Other revenues				1,343,469
Total general revenues				<u>35,093,434</u>
Change in net position				5,787,121
Net position:				
Net position - beginning				8,486,834
Net position - ending				<u>\$ 14,273,955</u>

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District

Balance Sheet

Governmental Funds

June 30, 2023

	Major Funds					Total Governmental Funds
	General Fund	Tunnel East Bay Hills Fuel Break Fund	Fire Risk Reduction Grant Fund	Debt Service Fund	Capital Projects Fund	
ASSETS						
Cash and investments	\$ 17,441,848	\$ -	\$ 775,098	\$ -	\$ 7,963,185	\$ 26,180,131
Receivables:						
Taxes	379,887	-	-	-	-	379,887
Interest	106,595	-	-	-	13,286	119,881
Intergovernmental	-	58,091	-	-	-	58,091
Ambulance billing, net	907,646	-	-	-	-	907,646
Other receivable	356,233	-	-	-	-	356,233
Due from other funds	7,132	-	-	-	-	7,132
Prepaid items	476,764	-	-	-	-	476,764
Restricted pension trust assets	10,003,244	-	-	-	-	10,003,244
Total assets	\$ 29,679,349	\$ 58,091	\$ 775,098	\$ -	\$ 7,976,471	\$ 38,489,009
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 142,926	\$ -	\$ -	\$ -	\$ -	\$ 142,926
Due to other funds	-	7,132	-	-	-	7,132
Deferred revenue	-	-	766,852	-	-	766,852
Salaries and benefits payable	939,231	-	7,108	-	-	946,339
Total liabilities	1,082,157	7,132	773,960	-	-	1,863,249
Fund balances:						
Nonspendable for prepaid items	476,764	-	-	-	-	476,764
Restricted for state projects	-	50,959	1,138	-	-	52,097
Restricted for pension benefits	10,003,244	-	-	-	-	10,003,244
Committed for encumbrances/ capital projects	14,000	-	-	-	7,976,471	7,990,471
Assigned for budgetary deficit	632,638	-	-	-	-	632,638
Unassigned	17,470,546	-	-	-	-	17,470,546
Total fund balances	28,597,192	50,959	1,138	-	7,976,471	36,625,760
Total liabilities and fund balances	\$ 29,679,349	\$ 58,091	\$ 775,098	\$ -	\$ 7,976,471	\$ 38,489,009

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balances reported on the governmental funds balance sheet \$ 36,625,760

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds due to the following:

Capital assets amount reported in governmental activities are not current assets or financial resources and therefore are not reported in the Governmental Funds balance sheet. 11,393,330

OPEB liabilities result in deferred outflows and inflows and pension liabilities result in deferred outflows and inflows of resources associated with the change in estimate of the OPEB and pension, assets, and liabilities.

Deferred outflows	58,906,243	
Deferred inflows	(26,621,658)	32,284,585

Long-term liabilities are not due and payable in the current period and therefore are not reported in the Governmental Funds balance sheet.

Net pension liability	(51,161,267)	
Compensated absences	(850,048)	
Net OPEB liability	(11,655,832)	
Interest payable	(12,573)	
Long term debt	(2,350,000)	(66,029,720)

Net position of governmental activities **\$ 14,273,955**

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds					Total Governmental Funds
	General Fund	Tunnel East Bay Hills Fuel Break Fund	Fire Risk Reduction Grant Fund	Debt Service Fund	Capital Projects Fund	
REVENUES:						
Property taxes	\$ 31,432,861	\$ -	\$ -	\$ -	\$ -	\$ 31,432,861
Fire flow taxes	-	-	-	-	1,103,451	1,103,451
Use of money and property	1,304,183	-	-	1,073	(91,603)	1,213,653
Intergovernmental	379,203	311,618	33,148	-	-	723,969
Charges for services	168,535	-	-	-	8,000	176,535
Charges for services - ambulance	1,098,419	-	-	-	-	1,098,419
Other revenues	1,179,219	-	-	-	164,250	1,343,469
Total revenues	35,562,420	311,618	33,148	1,073	1,184,098	37,092,357
EXPENDITURES:						
Fire protection:						
Salaries	10,723,172	-	21,028	-	-	10,744,200
Overtime	3,298,033	-	-	-	-	3,298,033
Benefits	8,052,171	-	1,484	-	-	8,053,655
OPEB contribution	366,640	-	-	-	-	366,640
Retiree health insurance	812,956	-	-	-	-	812,956
Service and supplies	3,035,885	278,231	9,498	-	11,747	3,335,361
Capital outlay	-	-	-	-	484,956	484,956
Debt service:						
Principal	-	-	-	1,912,000	-	1,912,000
Interest and fiscal charges	-	-	-	97,481	-	97,481
Total expenditures	26,288,857	278,231	32,010	2,009,481	496,703	29,105,282
EXCESS (DEFICIENCY) OF						
REVENUES OVER						
EXPENDITURES	9,273,563	33,387	1,138	(2,008,408)	687,395	7,987,075
OTHER FINANCING SOURCES AND USES:						
Proceeds from sales of capital assets	3,032	-	-	-	15,221	18,253
Transfers in	1,750	-	-	321,546	3,100,000	3,423,296
Transfers out	(3,100,000)	-	-	(1,750)	(321,546)	(3,423,296)
Total other financing sources	(3,095,218)	-	-	319,796	2,793,675	18,253
Net change in fund balances	6,178,345	33,387	1,138	(1,688,612)	3,481,070	8,005,328
FUND BALANCES:						
Beginning of year	22,418,847	17,572	-	1,688,612	4,495,401	28,620,432
End of year	\$ 28,597,192	\$ 50,959	\$ 1,138	\$ -	\$ 7,976,471	\$ 36,625,760

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds			\$ 8,005,328
Amounts reported for governmental activities in the Statement of Activities are different because of the following:			
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense:			
Capital asset purchases capitalized	247,611		
Depreciation expense	<u>(971,275)</u>	(723,664)	
Repayment of debt principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long term liabilities:			
Repayment of Pension liabilities bond principal	1,645,000		
Repayment of financed purchase	<u>267,000</u>	1,912,000	
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:			
Change in net pension liability and deferrals	(4,333,254)		
Change in long-term compensated absences	93,789		
Change in interest payable	44,365		
Change in Net OPEB liability and deferrals	<u>788,557</u>	<u>(3,406,543)</u>	
Change in net position of governmental activities			<u><u>\$ 5,787,121</u></u>

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Property taxes	\$ 30,358,891	\$ 30,657,096	\$ 31,432,861	\$ 775,765
Use of money and property	5,000	50,000	424,270	374,270
Intergovernmental	233,148	627,606	379,203	(248,403)
Charges for services	240,350	188,328	168,535	(19,793)
Charges for services - ambulance	1,742,242	1,434,526	1,098,419	(336,107)
Other revenues	932,500	1,340,000	1,179,219	(160,781)
Total revenues	33,512,131	34,297,556	34,682,507	384,951
EXPENDITURES:				
Current:				
Fire protection:				
Salaries	11,477,956	11,090,000	10,723,172	366,828
Overtime	2,480,000	3,650,000	3,298,033	351,967
Benefits	9,017,593	8,705,004	8,052,171	652,833
OPEB contribution	350,923	366,640	366,640	-
Pension rate stabilization fund	2,108,577	2,108,577	2,108,577	-
Retiree health insurance	871,000	875,000	812,956	62,044
Service and supplies	3,814,472	3,902,660	3,035,885	866,775
Total expenditures	30,120,521	30,697,881	28,397,434	2,300,447
REVENUES OVER EXPENDITURES	3,391,610	3,599,675	6,285,073	2,685,398
OTHER FINANCING SOURCES:				
Transfers in	-	1,750	1,750	-
Transfers out	(3,100,000)	(3,100,000)	(3,100,000)	-
Proceeds from sales of capital assets	-	560	3,032	2,472
Total other financing sources	(3,100,000)	(3,097,690)	(3,095,218)	2,472
Net change in fund balances	291,610	501,985	3,189,855	2,687,870
FUND BALANCES:				
Beginning of year	22,418,847	22,418,847	22,418,847	-
End of year	<u>\$ 22,710,457</u>	<u>\$ 22,920,832</u>	25,608,702	<u>\$ 2,687,870</u>
Expenses recognized on non-GAAP budgetary basis:				
Pension stabilization			2,108,577	
Unrealized gain on investments			879,913	
			<u>\$ 28,597,192</u>	

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Tunnel East Bay Hills Fuel Break Fund
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Intergovernmental	\$ 3,360,000	\$ 3,360,000	\$ 311,618	\$ (3,048,382)
Total revenues	3,360,000	3,360,000	311,618	(3,048,382)
EXPENDITURES:				
Current:				
Fire protection:				
Salaries	100,000	100,000	-	100,000
Benefits	6,250	6,250	-	6,250
Service and supplies	2,893,750	2,893,750	278,231	2,615,519
Total expenditures	3,000,000	3,000,000	278,231	2,721,769
Net change in fund balances	360,000	360,000	33,387	(326,613)
FUND BALANCES:				
Beginning of year	17,572	17,572	17,572	-
End of year	<u>\$ 377,572</u>	<u>\$ 377,572</u>	<u>\$ 50,959</u>	<u>\$ (326,613)</u>

The accompanying notes are an integral part of these basic financial statements.



Moraga-Orinda Fire Protection District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Fire Risk Reduction Grant
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 33,148	\$ (26,852)
Total revenues	60,000	60,000	33,148	(26,852)
EXPENDITURES:				
Fire protection:				
Salaries	33,152	33,152	21,028	12,124
Benefits	14,848	14,848	1,484	13,364
Service and supplies	12,000	12,000	9,498	2,502
Total expenditures	60,000	60,000	32,010	27,990
EXCESS OF REVENUES OVER EXPENDITURES	-	-	1,138	1,138
FUND BALANCES:				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ 1,138	\$ 1,138

The accompanying notes are an integral part of these basic financial statements.



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**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles.

A. Description of the Reporting Entity

The Moraga-Orinda Fire Protection District (District) was incorporated on July 1, 1997 as an independent special district, under the laws and regulations of the State of California (State). The District was formed through the consolidation of the Moraga Fire Protection District and the Orinda Fire Protection District, to provide more efficient fire protection and emergency medical services. The principal act that governs the District is the Fire Protection District Law of 1987.

The District provides fire protection, rescue, and emergency medical services to an area approximately 63 square miles, including the City of Orinda, the Town of Moraga, some unincorporated county areas adjacent to the municipalities, and the community of Canyon. The District also provides automatic aid into Lafayette and State Responsibility Areas that lie within the District's boundaries. A five-member board of directors, elected by voters, governs the District.

As required by GAAP, these financial statements present the primary government and its component unit, an entity for which the government is considered to be financially accountable. This component unit is reported on a blended basis. A blended component unit, although a legally separate entity, is, in substance, part of the government's operations and so data from this unit is combined with data of the primary government. Separate financial statements are not issued for this component unit.

The District's reporting entity includes the following blended component unit:

The Moraga-Orinda Fire Protection District Public Facilities Financing Corporation (Corporation) was established to provide for financing of public capital improvements for the District, the Corporation and other local agencies. The Board of Directors serve as the Governing Board of the Corporation and all accounting and administrative functions are performed by the District, which records all activity of the Corporation as a blended component unit. On April 19, 2023, the Board of Directors adopted Resolution 23-08 approving a policy against use of the Corporation.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. The District has no business-type activities to report.

Amounts reported as *program revenues* include 1) charges to residents for fire protection services, or privileges provided by a given function or segment 2) grants and contributions for fire protection services. All taxes and internally dedicated resources are reported as *general revenues* rather than program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows, fund balances, revenues, and expenditures.

The District reports the following major governmental funds:

- General Fund
- Tunnel East Bay Hills Fuel Break Special Revenue Fund
- Fire Risk Reduction Grant Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund

These funds are described below.

Governmental Funds

General Fund

The General Fund is the general operating fund of the District. It is used to account for the District's resources which are not required legally or by sound financial management to be accounted for in another fund. The major revenue sources for this fund are property taxes and ambulance service fees. Expenditures are made for the District's general operating expenditures, the fixed charges, and the capital costs that are not paid through other funds.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Tunnel East Bay Hills Fuel Break Special Revenue Fund

The Tunnel East Bay Hills Fuel Break Special Revenue Fund is used to account for the California Department of Forestry and Fire Protection grant activities of \$6,380,563 to significantly reduce the threat of uncontrolled wildfire and associated greenhouse gas emissions by reducing high fuel concentrations and disrupting the horizontal and vertical continuity of fuel beds. The grant includes an administration fee and two limited term support positions.

Fire Risk Reduction Grant Special Revenue Fund

The Fire Risk Reduction Grant Special Revenue Fund is used to account for the activities of a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. Resources are provided by operating transfers from the Capital Projects Fund.

Capital Projects Fund

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

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchase are reported as other financing sources.

Property taxes, or other taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 180 days of year-end).

D. Cash Deposits and Investments

The District's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District pools cash and investments from all funds for the purpose of increasing income through investment activities. Investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

E. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2023, the Tunnel East Bay Hills Fuel Break Special Revenue Fund had a interfund payable to the General Fund in the amount of \$7,132. All interfund receivables and payables are expected to be eradicated within 180 days.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

In addition, the General Fund transferred \$3,100,000 to the Capital Projects Fund for the Station 41 and Administration Rebuild Project. The Debt Service Fund transferred \$1,750 to the General Fund for residual interest earnings on the pension obligation bonds reserve fund, which was paid off in July 2022. The Capital Projects Fund transferred \$321,546 to the Debt Service Fund for debt service payments made by the District on the 2016 Purchase Agreement in fiscal year 2023.

F. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, fire flow taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

In the fund financial statements, receivables in governmental funds include revenue accruals such as property tax, fire flow tax, and intergovernmental subventions since they are usually both measurable and available.

The District estimates and records an allowance for doubtful accounts based on prior experience. The District's allowance for ambulance receivables was \$44,186 as of June 30, 2023.

G. Prepaid Items

Prepaid items represent amounts paid in advance of receiving goods or services. The District has the option of reporting an item in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

H. Capital Assets

The District's capital assets are valued at historical cost or estimated historical cost, if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation. Policy has set the capitalization threshold for reporting at \$5,000 and with a useful life greater than one year.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over assets estimated useful life using the straight-line method of depreciation.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The range of estimated useful lives by type of asset is as follows:

Buildings	30 years
Vehicles	10-25 years
Equipment	5-15 years

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources for its pension and OPEB plans.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its pension and OPEB plans.

J. Compensated Absences

Employees accrue vacation, sick, holiday, administrative leave and compensatory time off benefits. District employees have vested interests in the amount of accrued time off, with the exception of sick leave, and are paid on termination. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements and is currently payable. The District had no employee resignations or retirements for which compensated absences should be accrued in governmental funds at year-end. The general fund is used to liquidate compensated absences.

K. Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the trustee for the Plan. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflow and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Pensions

The District recognizes a net pension liability, which represents the District's proportionate share of the excess of the total pension liability over the fiduciary net position of the Plan reflected in an actuarial report provided by the Contra Costa County Employees' Retirement Association (CCCERA). The net pension liability is measured as of the District's prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred. For the purposes of measuring the net pension liability, deferred outflows, deferred inflows of resources related to pensions and pension expense information about the fiduciary net position of the District's defined benefit pension plan, and additions to/ deductions from fiduciary net position have been determined on the same basis as they are reported by CCCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

M. Net Position/Fund Balance

Government-wide Statements

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of "restricted" or "net investment in capital assets."



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. The classifications for governmental funds are defined as follows by the District's Fund Balance Policy:

Nonspendable Fund Balance

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted Fund Balance

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (creditors, grantors, contributors and other governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

- Self-imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Board) that requires formal action at the same level to remove.
- Board Resolution is required to be taken to establish, modify, or rescind a fund balance commitment.
- Fund balance derived from the Fire Flow Tax is committed to pay for District capital improvement projects as approved by the Board of Directors. The amount is equal to the fund balance of the Capital Projects fund.

Assigned Fund Balance

- Amounts in excess of non-spendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- Assigned amounts for a specific purpose are as authorized by the District's Fire Chief or Administrative Services Director through its fund balance policy.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Unassigned Fund Balance

- Residual net resources.
- Total fund balance in the general fund in excess of non-spendable, restricted, committed and assigned fund balance (surplus).
- Excess of non-spendable, restricted and committed fund balance over total fund balance (deficit).

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its District funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District had an unassigned fund balance of 50.9% of budgeted revenue and has achieved the fund balance it needs to support sound financial position which is a target of 50% reserves to achieve that goal.

N. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

O. Property Tax

The County of Contra Costa is responsible for assessing, collecting and apportioning property taxes for the District. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The District recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year-end.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Secured property taxes are levied on or before the first day of September of each year. They become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, cost, and interest when paid. If the delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due. Any excess is remitted, if claimed, to the taxpayer. Additional tax liens are created when there is a change in ownership of property or upon completion of new construction. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates, but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1, and become delinquent, if unpaid on August 31.

The District participates in an alternative method of distribution of property tax levies and assessments known as the "Teeter Plan." The State Revenue and Taxation Code allow counties to distribute secured real property, assessment, and supplemental property taxes on an accrual basis resulting in full payment to taxing agencies each fiscal year. Any subsequent delinquent payments and penalties and interest during a fiscal year will revert to the County. The Teeter Plan payment, which includes 95% of the outstanding accumulated delinquency, is included in property tax revenue retained by the County under the revenue neutrality agreement. Under the Teeter Plan Code, 5% of the delinquency must remain with the County as a reserve for Teeter plan funding.

P. Fire Flow Taxes

Fire flow taxes represent a special tax on property on the secured tax roll, collected by the District since its inception in 1997. The fire flow taxes are collected in each of the District's two service zones for the purpose of obtaining, furnishing, operating, and maintaining fire protection, prevention and suppression and emergency medical equipment, apparatus or facilities, including water distribution facilities for fire suppression purposes, for paying the salaries and benefits of firefighting and emergency medical personnel, and for such other fire protection, prevention and suppression and emergency medical expenses as are deemed necessary by the District. For fiscal year 2022-23, the fire flow tax rate was established at six cents (\$0.06) in Moraga, and six cents (\$0.06) in Orinda.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Budgetary Accounting

The District Board of Directors establishes budgets for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Fund. Budgetary control is legally maintained at the fund level for these funds. The budget includes appropriations (budgeted expenditures) on a line-item basis and the means of financing them (budgeted revenues). The coordinators of the Budget are the Fire Chief, Administrative Services Director or designee(s), with direct support from each division in the District.

Budget development begins with a mid-year Budget review in January or during a month selected by the Fire Chief. The mid-year review is a detailed analysis of District revenue and expenditure line items for the current fiscal year. The District fiscal year is from July 1 through June 30 of the next calendar year. The mid-year review is published and distributed to the Board, staff and general public for consideration during the month of January or during a month selected by the Fire Chief. The mid-year financial analysis provides the starting point for next fiscal year's Budget.

Administrators receive a written Budget Packet and a written Budget Timeline in February that provides detailed instructions and deadlines for the Budget process. Administrators meet with the Fire Chief or designated representative and submit the following for the next fiscal year: 1) goals and objectives, 2) preliminary Budget requests, 3) personnel requests and 4) capital equipment requests. During this time, revenue sources are projected by Administrative Services Division staff.

A draft Budget is compiled for review by the Fire Chief, Administrative Services Director or designated representative(s). Individual meetings with each division are held with the Fire Chief or designated representative as deemed necessary by the Fire Chief. Programs, projects and staffing are reviewed in these sessions and approval is dependent on available funding and Fire Chief's recommendation.

After deliberation and final changes, the Budget is adopted by the Board of Directors. Preferably the Budget is adopted in June, prior to the beginning of the next fiscal year. In the event of unusual circumstances, the Budget may be adopted after the beginning of the fiscal year. Regardless, in accordance with Health and Safety Code Section 13895, the final Budget is adopted by October 1 of each fiscal year.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Finance Manager monitors appropriations on a division basis and conveys this information to the Fire Chief who can approve appropriation transfers so long as appropriations in total by fund do not change. This approach allows the Fire Chief to hold division heads accountable. The District reports expenditures and appropriations on a line-item basis to the Board which is the budgetary level of control.

Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget to actual statements.

R. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts in the financial statements. Actual results could differ from those estimates.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

2. CASH AND INVESTMENTS

A. At June 30, 2023, the District’s pooled cash and investments, classified by maturity, consisted of the following stated at fair value:

	Balance
	June 30, 2023
Cash in bank	\$ 1,631,218
Cash and investments with Contra Costa County	9,781,193
State of California Local Agency Investment Fund (LAIF)	14,767,720
Total unrestricted cash equivalents and investments	26,180,131
(B) Restricted pension stabilization fund	10,003,244
Total cash and investments	<u>\$ 36,183,375</u>

California statutes authorize governments to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. For the year ended June 30, 2023, the District’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity
U.S. Treasury Obligations	5 Years
U.S. Agency Securities	5 Years
Insured or Collateralized Certificates of Deposit	5 Years
State of California Local Agency Investment Fund	N/A
Local Government Investment Pools	N/A
Money Market Funds	N/A
Passbook Savings and Money Market Accounts	N/A

Interest Rate Risk – In accordance with its investment policy, the District manages its exposures to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than 5 years.

Credit Risk – The State of California Local Agency Investment Fund is not rated. As of June 30, 2023 the District’s restricted investments did not have any amounts in money market funds.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

2. CASH AND INVESTMENTS, Continued

Concentration of Credit Risk – The investments made by the District are limited to those allowable under State statutes as incorporated into the District’s Investment Policy, which is accepted annually by the District Board. There were no concentrations in any one issuer for the year.

The District participates in an investment pool managed by Contra Costa County. The County’s investments are subject to credit risk with the full faith and credit of Contra Costa County collateralizing these investments and are subject to market risk as to changes in interest rates.

The District participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF). LAIF’s investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments and are subject to market risk as to changes in interest rates.

Custodial Credit Risk – deposits. For deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s Investment Policy addresses custodial credit risk, which follows the Government Code. Any uninsured bank balance is collateralized by the pledging financial institutions at 110% of the deposits, in accordance with the State of California Government Code.

At June 30, 2023, the carrying amount of the District’s deposits was \$1,631,218 and the balances in financial institutions were \$1,631,218. Of the balance in financial institutions, \$250,000 was covered by federal depository insurance and \$1,381,218 was collateralized as required by State law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other governmental agencies, but not in the name of the District.

Custodial Credit Risk – investments. For investments, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. None of the District’s investments were subject to investment custodial credit risks.

Investment in LAIF: LAIF is stated at amortized cost, which approximates fair value. The LAIF, although not registered with the SEC, is a special fund of the California State Treasury through which local governments may pool investments and is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The District had a balance of \$14,767,720 which approximated fair value and was managed by the State Treasurer. The Board consists of five members as designated by State Statute.



**Moraga-Orinda Fire Protection District
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2. CASH AND INVESTMENTS, Continued

The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Restricted pension stabilization fund: On March 18, 2015, the Board adopted Resolution 15-06 approving the adoption of the Public Agencies Post-Employment Trust administered by Public Agency Retirement Services (PARS). The Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 Trust. This Trust will assist the District in mitigating the CCCERA contribution rate volatility. Investments of funds held in Trust are governed by the Investment Guideline Document for the investment account and by the agreement for administrative services with PARS, rather than the general provisions of the California Government Code of the District's Investment Policy. The District elected a discretionary investment approach which allows the District to maintain oversight of the investment management, control on target yield and the portfolio's risk of tolerance, under the Moderately Conservative Index PLUS investment option. The assets in the Trust will eventually be used to fund pension plan obligations.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2023:

	Balance
	June 30, 2023
Taxes	\$ 379,887
Interest	119,881
Intergovernmental	58,091
Ambulance billing, net	907,646
Other receivable	356,233
Total accounts	<u>\$ 1,821,738</u>



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4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities:				
Nondepreciable assets:				
Land	\$ 502,000	\$ -	\$ -	\$ 502,000
Total	502,000	-	-	502,000
Depreciable				
Buildings	11,387,495	-	-	11,387,495
Improvements	1,163,759	-	-	1,163,759
Equipment	2,058,439	7,436	-	2,065,875
Vehicles	7,385,131	240,175	(154,229)	7,471,077
Total	21,994,824	247,611	(154,229)	22,088,206
Total	\$ 22,496,824	\$ 247,611	\$ (154,229)	\$ 22,590,206
Accumulated depreciation:				
Buildings	\$ 4,774,355	\$ 333,074	\$ -	\$ 5,107,429
Improvements	614,780	69,569	-	684,349
Equipment	1,310,891	172,630	-	1,483,521
Vehicles	3,679,804	396,002	(154,229)	3,921,577
Total accumulated depreciation	10,379,830	971,275	(154,229)	11,196,876
capital assets	\$ 12,116,994	\$ (723,664)	\$ -	\$ 11,393,330

Depreciation expense for capital assets was charged to functions as follows:

	Balance June 30, 2023
Fire protection - operations	<u>\$ 971,275</u>



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5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2023:

	Balance
	June 30, 2023
Accounts payable and accrued liabilities	\$ 142,926
Salaries and benefits payable	946,339
Total	<u>\$ 1,089,265</u>

6. LONG-TERM LIABILITIES

The District's long-term liabilities consist of taxable pension obligation bonds, financed purchase obligations and compensated absences. The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2023:

	Balance			Balance	Due Within
	July 1, 2022	Additions	Retirements	June 30, 2023	One Year
Pension obligation bonds	\$ 1,645,000	\$ -	\$ (1,645,000)	\$ -	\$ -
Financed purchase	2,617,000	-	(267,000)	2,350,000	272,000
Total debt	4,262,000	-	(1,912,000)	2,350,000	272,000
Compensated absences	943,837	790,843	(884,632)	850,048	178,510
Total long-term liabilities	<u>\$ 5,205,837</u>	<u>\$ 790,843</u>	<u>\$ (2,796,632)</u>	<u>\$ 3,200,048</u>	<u>\$ 450,510</u>

Pension Obligation Bonds

On October 6, 2005, the District issued taxable Pension Obligation Bonds in the amount of \$28,435,000. The bonds bear a fixed annual interest rate of 5.22%. Principal amounts are paid in annual installments on July 1 and interest payments are due semi-annually on July 1 and January 1. The bonds matured on July 1, 2022.



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6. LONG-TERM LIABILITIES, Continued

2016 Purchase Agreement – Direct Borrowing

On May 1, 2016 the District entered into a purchase agreement in the amount of \$4,069,000 for the construction, renovation and equipping of Station 43 in Orinda, California. The agreement bears a fixed annual interest rate of 2.14%. Principal and interest amounts are paid in semi-annual installments on October 1 and April 1. The agreement matures on April 1, 2031.

The following is the debt service obligations of the District:

Year Ending June 30	2016 Purchase Agreement		
	Principal	Interest	Total
2024	\$ 272,000	\$ 48,835	\$ 320,835
2025	278,000	42,982	320,982
2026	284,000	37,001	321,001
2027	290,000	30,891	320,891
2028	297,000	24,642	321,642
2029-2032	929,000	35,075	964,075
Total	\$ 2,350,000	\$ 219,426	\$ 2,569,426
Due within one year	\$ 272,000	\$ 48,835	\$ 320,835
Due after one year	2,078,000	170,591	2,248,591
Total	\$ 2,350,000	\$ 219,426	\$ 2,569,426

Compensated Absences

The District records employee absences, such as vacations, illness, deferred overtime, and holidays, for which it is expected that employees will be paid compensated absences. As of June 30, 2023, the District had a compensated absences balance of \$850,048.



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7. NET POSITION/FUND BALANCES

Net Position

As of June 30, 2023, net position is as follows:

Net Position	June 30, 2023
Net investment in capital assets	\$ 9,030,757
Restricted for State projects	52,097
Restricted for Pension benefits	10,003,244
Unrestricted (deficit)	(4,812,143)
Total	<u>\$ 14,273,955</u>

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions on the following page.

Fund Balance

As of June 30, 2023, the District's fund balances are as follows:

Fund Balances	June 30, 2023
Nonspendable for prepaid retirement	\$ 476,764
Restricted for State projects	52,097
Restricted for pension benefits	10,003,244
Committed for capital projects and encumbrances	7,990,471
Assigned for budgetary deficit	632,638
Unassigned	17,470,546
Total	<u>\$ 36,625,760</u>

The following describes the purpose of each fund balance classification used by the District:

Nonspendable

- **General Fund** – represents a non-spendable prepaid portion of employer contributions to Contra Costa County Employees Retirement Association (CCCERA).

Restricted

- **State Project** – represents amounts restricted for Tunnel East Bay Hills Fuel Break and Fire Risk Reduction Grant.
- **Pension Benefits** – represents amounts restricted for payment of pension liabilities.



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7. NET POSITION/FUND BALANCES, Continued

Committed

- **Capital Projects** – used to represent that portion of fund balance committed for capital construction and purchases. All balances reported in the Capital Projects Fund are committed for this purpose. This amount can only be changed by Board Resolution.

Assigned

- **General Fund** – represents amounts assigned to be used for a budgetary deficit.

The District considers restricted amounts to have been spent prior to unrestricted amounts when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Committed, assigned, and unassigned amounts, in this order, are considered to have been spent when an expenditure is incurred for which amounts in any of those unrestricted fund balance classifications could be used.

8. RISK MANAGEMENT

The District is a member of the Fire Agencies Insurance Risk Authority (FAIRA), a public agency Joint Powers Authority (JPA) providing insurance risk management services tailored to meet only specific needs of fire and emergency service agencies in the states of California and Nevada.

The FAIRA Joint Powers Authority is owned entirely by participating fire protection districts and agencies, and functions solely for their benefit. The District participates in the following FAIRA coverage:

Property

Property coverage is for direct physical loss or damage to real and personal properties. In addition, the carrier will pay for actual loss of income and necessary expenses incurred during the period of restoration for up to one year if the insured operation is interrupted as a result of direct physical loss or damage to real or personal properties. The District has a deductible of up to \$5,000 per occurrence and a coverage limit of the guaranteed replacement cost of the Real or Personal Property. More detailed information regarding sub-limits is given in the District's FAIRA policy.

Crime

Coverage is provided for dishonest acts committed by an employee, forgery or alteration of checks, drafts, losses arising out of the failure of an individual to perform duties, loss or damage resulting from computer fraud. The District is covered for up to \$2,000,000 for any criminal loss, with a deductible of \$1,000.

General Liability

General liability covers bodily injury and property damage, personal injury and advertising injury, professional healthcare liability or medical expense. The District has no deductible and a coverage limit of up to \$1,000,000 for each occurrence, \$10,000 for medical expense, and annual aggregate limit of \$10,000,000.



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8. RISK MANAGEMENT, Continued

Management Liability

Management liability covers monetary damages as a result of wrongful act arising out of employment related practices, administration of employee benefit plans and other wrongful acts. Coverage includes wrongful termination, sexual harassment, public officials' errors and omissions. For each wrongful act, the District pays the first \$7,500 and the insurance covers the remaining up to \$1,000,000 for each wrongful act and \$10,000,000 annual aggregate limit.

Automobile Coverage

Covers bodily injury, property damage and automobile physical damage resulting from an accident involving vehicles such as fire engines, pumpers, ambulances, paramedic vans, rescue vans, private passenger and other vehicles. The insurance covers up to \$1,000,000 for bodily injury, property damage, and uninsured/underinsured motorists.

The insurance covers direct physical loss or damage to automobiles in the event of fire, lightning, explosion, theft, windstorm, hail, earthquake, flood, mischief, vandalism, or the sinking, burning, collision or derailment of any conveyance transporting the covered automobile and collision, resulting from collision with another object, or overturn. The insurance covers the agreed value of Emergency Response/Antique vehicles and the actual cash value of Private Passenger, Service Vehicles, Trailers, and Other Non-Emergency Vehicles. The deductible is up to \$5,000 depending on the vehicle. Amounts of settlements have not exceeded insurance coverage in the past three years.

A summary of the District's insurance coverage under FAIRA is as follows:

Coverage	Insurance Company/ Pool	Limit of Liability	Deductible/Self Insured Retention
Property	FAIRA	Guaranteed Replacement Cost Up to 12 months loss of income/additional expense \$5,000,000 earthquake sprinkler leakage	Up to \$5,000
Crime	FAIRA	\$2,000,000 for all crime	\$1,000
Portable Equipment	FAIRA	Guaranteed Replacement Cost	\$1,000
General Liability	FAIRA	\$1,000,000 each occurrence \$10,000 medical expenses each accident	None
Management	FAIRA	\$1,000,000 each wrongful act	\$7,500
Automobile	FAIRA	\$1,000,000 bodily injury Agreed value/FMV auto damage	\$10,000 medical Up to \$5,000



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

At June 30, 2023, the District’s net OPEB liability and related deferred inflows and outflows of resources are as follows:

	<u>Governmental Activities</u>
Deferred inflows of resources	\$ 711,228
Deferred outflows of resources	\$ 487,850
Net OPEB liability	\$ 11,655,832

A. Plan Description

In addition to the retirement plan described in Note 10, the Moraga-Orinda Fire District Retiree Health Insurance Program ("OPEB Plan") provides access to lifetime healthcare benefits to eligible retirees and their dependents. The District administers a single-employer defined-benefit post-employment healthcare plan. Benefits vary by hire date, employment status and employment classification. Benefits continue to the surviving spouses. Eligibility for retiree health benefits requires direct retirement from the District under CCCERA.

Eligible employees who were hired prior to April 15, 2014 (July 2, 2014 for Battalion Chiefs and July 1, 2014 for unrepresented), receive 100% of medical and dental premiums, subject to the District Cap. The Medical Cap is as follows:

	<u>Unrepresented</u>	<u>All Others</u>
Single	\$ 575.75	\$ 458.42
Single +1	1,151.10	916.82
Family	1,496.11	1,191.87

Eligible employees hired after the dates listed above will receive the PEMHCA minimum benefit.

B. Eligibility

Employees are eligible to participate in the District’s Plan if they retire directly from the District under CCCERA with ten years of CCCERA service (there is a five-year service requirement if retirement is due to a service-connected disability.) Since PEMHCA is a community rated plan for most employers, an implied subsidy is reflected. The District does not provide vision, life, or Medicare Part B reimbursement to retirees.



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”), Continued

Membership of the District as of the valuation date consisted of the following:

Active plan members	66
Inactive employees or beneficiaries currently receiving benefit payments	<u>93</u>
Total	<u><u>159</u></u>

C. Contribution

The obligation of the District to contribute to the plan is based on an actuarially determined rate. For the fiscal year ended June 30, 2023, the District’s expected contribution rate was 14% of covered-employee payroll.

D. Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

E. Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	6.25%
Inflation	2.50%
Aggregate salary increases (Individual salary increases based on CCCERA)	3.00%
Investment rate of return	6.25%
Mortality rates	Based on CCCERA actuarial valuation
Mortality improvement scale	Based on CCCERA actuarial valuation
Healthcare cost trend rate	6.50% in the first year, trending down to 3.94% over 55 years



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”), Continued

F. Discount Rate

The discount rate used to measure the total OPEB Liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that the District contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	88%	5.35%
Fixed Income	5%	1.84%
Real Estate	7%	4.10%
Total	100%	



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”), Continued

G. Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at June 30, 2022	\$14,496,567	\$ 2,798,054	\$ 11,698,513
Changes recognized for year:			
Service cost	344,672	-	344,672
Interest	893,418	-	893,418
Difference between expected and actual experience	183,033	-	183,033
Changes of assumptions	396,197	-	396,197
Contributions:			
Employer - District's Contribution	-	1,179,596	(1,179,596)
Employer - Implicit Subsidy	-	296,954	(296,954)
Net investment income	-	399,398	(399,398)
Benefit payments, including refunds of employee contributions	(812,956)	(812,956)	-
Implicit rate subsidy fulfilled	(296,954)	(296,954)	-
Administrative expenses	-	(15,947)	15,947
Net changes	707,410	750,091	(42,681)
Balance at June 30, 2023	\$15,203,977	\$ 3,548,145	\$ 11,655,832

H. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) than the current rate:

Plan's Net OPEB Liability		
Discount Rate -1% (5.25%)	Current Discount Rate (6.25%)	Discount Rate +1% (7.25%)
\$ 13,154,816	\$ 11,655,832	\$ 10,364,324



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”), Continued

I. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB Liability of the District, as well as what the District's net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates:

Plan's Net OPEB Liability		
Trend Rate -1% (5.50% decreasing to 2.94%)	Healthcare Cost Trend Rates (6.50% decreasing to 3.94%)	Trend Rate +1% (7.50% decreasing to 4.94%)
\$ 11,210,164	\$ 11,655,832	\$ 12,146,282

J. OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the District recognized OPEB credit of \$788,557. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference Between Expected and Actual Experience in the Total OPEB Liability	\$ 167,080	\$ (441,659)
Changes of Assumptions	297,148	(269,569)
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	23,622	-
Total	\$ 487,850	\$ (711,228)



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9. OTHER POST-EMPLOYMENT BENEFITS (“OPEB”), Continued

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The difference between projected and actual experience will be amortized over the expected average service lifetime of 10.0 years.

Amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Fiscal Year Ending June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (336,307)
2025	(64,712)
2026	219,556
2027	(41,915)
	\$ (223,378)

10. PENSION PLAN

A. General Information about the Pension Plan

Plan Descriptions - Substantially, all qualified permanent and probationary District employees are eligible to participate in pension plans, either Safety (law enforcement, fire suppression, and certain others) or General (all other), offered by Contra Costa County Employees’ Retirement Association (CCCERA), a cost sharing multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CCCERA provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

B. Benefits Provided - CCCERA provides service retirement and disability benefits, annual cost of living adjustments and death benefits to eligible employees. Benefits are based on years of credited service, equal to one year of full-time employment. Funding contributions for the Plan are determined annually on an actuarial basis by CCCERA; the District must contribute these amounts.



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10. PENSION PLAN, Continued

The Plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Safety	Non-Safety
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 or 57	55 or 67
Required employee contribution rates	15.79% - 22.27%	8.04% - 15.86%
Required employer contribution rates	70.35%, 59.63% new hires	29.30%, 24.54% new hires
Monthly benefits as percentage of annual salary	3%, 2.7% new hires	2%, 2.5% new hires

C. Contributions - The District is required to contribute at an actuarially determined rate which is established and may be amended by the CCCERA Board. The amount is actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District's contributions for the year ended June 30, 2023 was \$5,343,953, which was equal to the required contributions for current fiscal year.

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - At June 30, 2023, the District reported a liability of \$51,161,267 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2022, the District's proportion was 3.012%, which was increased from its proportion measured as of December 31, 2021 of -4.434%.

For the year ended June 30, 2023, the District recognized pension expense of \$4,333,254.



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10. PENSION PLAN, Continued

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Pension contributions paid to CCCERA subsequent to measurement date	\$ 2,523,732	\$ -
Difference between expected and actual experience in the Total Pension Liability	2,881,194	(100,214)
Change in assumptions	3,744,898	(176,042)
Changes in proportion and differences between employer's contributions	18,938,693	(25,634,174)
Net excess of projected over actual earnings on pension plan investments	30,329,876	-
Total	\$ 58,418,393	\$ (25,910,430)

\$2,523,732 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2024	\$ 1,866,397
2025	4,017,691
2026	9,333,724
2027	14,766,419
	<u>\$ 29,984,231</u>



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10. PENSION PLAN, Continued

E. Actuarial Assumptions - The Total Pension Liabilities as of December 31, 2022 were determined by actuarial valuation as of December 31, 2021. The actuarial assumptions used were based on the results of an experience study for the period from January 1, 2018 through December 31, 2021. In particular, the following actuarial assumptions were applied to all periods included in the measurement of the December 31, 2022 actuarial valuation:

Inflation	2.50%
Salary increases	Non-safety: 3.50% to 14.00% and Safety: 4.00% to 15.00%
Investment rate of return	6.75%
Valuation date	December 31, 2021
Measurement date	December 31, 2022
Actuarial cost method	Entry-Age Actuarial Cost Method

A complete copy of the Actuarial Valuation Summary is available in separately issued financial statements of the plan which can be obtained from CCCERA located at 1200 Concord Avenue, Suite 300, Concord, CA 94520.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. This return is combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation (approved by the Board) and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before deducting investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Arithmetic Real Rate of Return</u>
Large Cap. U.S. Equity	10.00%	5.40%
Small Cap Equity	3.00%	6.17%
Developed International Equity	10.00%	6.13%
Emerging Markets Equity	9.00%	8.17%
Core Fixed	4.00%	0.39%
Short-Term Credit	14.00%	-0.14%
Cash and Equivalents	3.00%	-0.73%
Private Equity	15.00%	10.83%
Private Credit	13.00%	5.93%
Infrastructure	3.00%	6.30%
Value Add Real Estate	5.00%	7.20%
Opportunistic Real Estate	5.00%	8.50%
Risk Parity	3.00%	3.80%
Hedge Funds	3.00%	2.40%
Total	100.00%	



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

10. PENSION PLAN, Continued

F. Discount Rate - The discount rate used to measure the total pension liability was 6.75% as of December 31, 2022 and December 31, 2021. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employee and employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments of 6.75% was applied to all periods of projected benefit payments to determine the Total Pension Liability as of December 31, 2022.

G. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability as of December 31, 2022, calculated using the discount rate of 6.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability as of December 31, 2022	\$ 83,049,924	\$ 51,161,267	\$ 25,033,894

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CCCERA financial reports.

Payable to the Pension Plan - At June 30, 2023, there were no significant payables due to the pension plan.

The District's proportionate share of total pension liability and fiduciary net position of the plan is as follows:

	District's Proportionate Share
Total Pension Liability	\$ 237,959,381
Fiduciary Net Position	186,798,114
Net Pension Liability	<u>\$ 51,161,267</u>



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

11. COMMITMENTS AND CONTINGENCIES

The District is a party to claims and lawsuits arising in the ordinary course of business. The District's management and legal counsel are of the opinion that the ultimate liability, if any, arising from these claims will not have material adverse impact on the financial position of the District. The District participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

12. NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with such arrangements. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This Statement is effective for reporting periods beginning after December 15, 2021, or fiscal year 2022-23. The implementation of this Statement did not have a material effect on the financial statements.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements for a variety of topics. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. The implementation of this Statement did not have a material effect on the financial statements.

GASB Statement No. 94 – In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. The implementation of this Statement did not have a material effect on the financial statements.

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this Statement is to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. The implementation of this Statement did not have a material effect on the financial statements.



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
Notes to Basic Financial Statements
For the Year Ended June 30, 2023**

12. NEW ACCOUNTING PRONOUNCEMENTS, Continued

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. The implementation of this Statement did not have a material effect on the financial statements.

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting for Changes and Error Corrections*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for reporting periods beginning after June 15, 2023, or the fiscal year 2023-24. The District is evaluating the impact of this Statement on the financial statements.

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement is effective for reporting periods beginning after December 15, 2023, or the fiscal year 2024-25. The District is evaluating the impact of this Statement on the financial statements.



Moraga-Orinda Fire Protection District
Required Supplementary Information – Pension Schedule of Contributions ¹⁾
Contra Costa County Employees’ Retirement Association (CCCERA)
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution (actuarially determined)	\$ 5,343,953	\$ 5,412,473	\$ 5,278,641	\$ 5,034,354
Contributions in relation to the actuarially determined contributions	<u>5,343,953</u>	<u>5,412,473</u>	<u>5,278,641</u>	<u>5,034,354</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$10,543,616	\$ 10,233,658	\$ 9,726,290	\$ 9,212,842
Contributions as a percentage of covered payroll	50.7%	52.9%	54.3%	54.6%

Notes to Schedule

1) Covered payroll represents compensation earnable and pensionable compensation.

2019	2018	2017	2016	2015	2014
\$ 4,623,330	\$ 4,677,312	\$ 4,395,376	\$ 4,063,149	\$ 4,517,403	\$ 3,107,945
<u>4,623,330</u>	<u>4,677,312</u>	<u>4,395,376</u>	<u>4,063,149</u>	<u>4,517,403</u>	<u>3,107,945</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,632,117	\$ 8,395,829	\$ 7,347,757	\$ 6,858,003	\$ 6,966,539	\$ 7,871,587
53.6%	55.7%	59.8%	59.2%	64.8%	39.5%



Moraga-Orinda Fire Protection District
Required Supplementary Information – Schedule of the District’s
Proportionate Share of the Net Pension Liability
Contra Costa County Employees’ Retirement Association (CCCERA)
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Proportion of the net pension liability	3.012%	-4.434%	4.846%	3.094%
Proportionate share of the net pension liability	\$ 51,161,267	\$ 10,772,836	\$ 22,360,799	\$ 26,734,009
Covered payroll	\$ 9,730,780	\$ 9,339,635	\$ 9,177,332	\$ 8,317,080
Net pension liability as percentage of covered payroll	525.77%	115.35%	243.65%	321.44%
Plan fiduciary net position as a percentage of the total pension liability	78.50%	95.25%	89.64%	87.02%
Measurement Date	12/31/2022	12/31/2021	12/31/2020	12/31/2019

Notes to Schedule:

1) Covered payroll represents compensation earnable and pensionable compensation.

2019	2018	2017	2016	2015	2014
2.410%	2.896%	2.326%	2.608%	2.393%	2.393%
\$ 34,418,805	\$ 23,498,575	\$ 32,569,913	\$ 39,299,357	\$ 28,612,847	\$ 35,211,427
\$ 8,139,433	\$ 7,960,215	\$ 7,347,757	\$ 6,858,003	\$ 7,350,163	\$ 7,353,174
422.86%	295.20%	443.26%	573.04%	389.28%	478.86%
82.47%	87.85%	82.41%	78.77%	83.79%	80.06%
12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013



Moraga-Orinda Fire Protection District
Required Supplementary Information – Schedule of the District’s
OPEB Contributions
Last Ten Fiscal Years

	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Actuarially determined contribution	\$ 1,444,236	\$ 1,413,286	\$ 1,579,380	\$ 1,586,650
Contributions in relation to the actuarially determined contribution	<u>(1,476,550)</u>	<u>(1,413,286)</u>	<u>(1,508,638)</u>	<u>(1,586,650)</u>
Contribution deficiency (excess)	<u>\$ (32,314)</u>	<u>\$ -</u>	<u>\$ 70,742</u>	<u>\$ -</u>
Covered payroll	\$ 10,543,616	\$ 13,196,450	\$ 10,381,499	\$ 9,212,842
Contributions as a percentage of covered-employee payroll	14.00%	10.71%	14.53%	17.22%

2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
\$ 1,613,502	\$ 1,530,343	\$ 1,485,776	\$ 1,292,000	\$ 1,238,000	\$ 1,187,000
<u>(1,613,502)</u>	<u>(1,502,797)</u>	<u>(1,371,290)</u>	<u>(953,224)</u>	<u>(969,770)</u>	<u>(896,659)</u>
\$ -	\$ 27,546	\$ 114,486	\$ 338,776	\$ 268,230	\$ 290,341
\$ 8,632,117	\$ 6,987,356	\$ 7,872,287	\$ 7,288,000	\$ 7,208,000	\$ 6,981,000
18.69%	21.51%	17.42%	13.08%	13.45%	12.84%



Moraga-Orinda Fire Protection District
Required Supplementary Information – Schedule of the District’s
Changes in Net OPEB Liability
Last Ten Fiscal Years

	Fiscal Year Ending June 30, 2023	Fiscal Year Ending June 30, 2022	Fiscal Year Ending June 30, 2021	Fiscal Year Ending June 30, 2020
Total OPEB Liability				
Service cost	\$ 344,672	\$ 341,584	\$ 374,830	\$ 372,506
Interest	893,418	876,380	1,001,281	999,685
Differences between expected and actual experience	183,033	53,343	(1,388,072)	14,954
Change of assumptions	396,197	(151,758)	(558,808)	(188,887)
Benefit payments	(812,956)	(825,785)	(854,258)	(874,316)
Implicit rate subsidy fulfilled	(296,954)	(283,595)	(322,747)	(298,745)
Net change in total OPEB liability	707,410	10,169	(1,747,774)	25,197
Total OPEB liability - beginning of year	14,496,567	14,486,398	16,234,172	16,208,975
Total OPEB liability - end of year (a)	\$ 15,203,977	\$ 14,496,567	\$ 14,486,398	\$ 16,234,172
Plan Fiduciary Net Position				
Net investment income	\$ 399,398	\$ (446,961)	\$ 630,935	\$ 91,213
Contributions				
Employer - explicit subsidy	1,476,550	1,129,691	1,185,891	1,433,424
Employer - implicit subsidy	296,954	283,595	322,747	298,745
Benefit payments	(1,109,910)	(825,785)	(854,258)	(874,316)
Implicit rate subsidy fulfilled	(296,954)	(283,595)	(322,747)	(298,745)
Administrative expense	(15,947)	(7,494)	(13,638)	(8,986)
Net change in plan fiduciary net position	750,091	(150,549)	948,930	641,335
Plan fiduciary net position - beginning of year	2,798,054	2,948,603	1,999,673	1,358,338
Plan fiduciary net position - end of year (b)	3,548,145	2,798,054	2,948,603	1,999,673
District’s net OPEB liability - end of year = (a) - (b)	\$ 11,655,832	\$ 11,698,513	\$ 11,537,795	\$ 14,234,499
Plan fiduciary net position as a percentage of the total OPEB liability covered-employee payroll	23.34%	19.30%	20.35%	12.32%
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020

Notes to schedule:

* Information prior to the implementation of the OPEB standards is not available.

Fiscal Year Ending June 30, 2019	Fiscal Year Ending June 30, 2018	Fiscal Year Ending June 30, 2017*
\$ 423,862	\$ 459,818	\$ 446,425
1,076,764	946,716	929,839
(274,383)	238,065	-
(23,351)	-	-
(871,208)	(821,298)	(827,604)
<u>(334,561)</u>	<u>(307,499)</u>	<u>(287,686)</u>
(2,877)	515,802	260,974
16,211,852	15,696,050	15,435,076
<u>\$ 16,208,975</u>	<u>\$ 16,211,852</u>	<u>\$ 15,696,050</u>

\$ 73,072	\$ 36,771	\$ 41,863
1,278,941	1,195,298	1,083,604
334,561	307,499	287,686
(871,208)	(821,298)	(827,604)
(334,561)	(307,499)	(287,686)
<u>(4,595)</u>	<u>(1,576)</u>	<u>(1,367)</u>
476,210	409,195	296,496
882,128	472,933	176,437
1,358,338	882,128	472,933
<u>\$ 14,850,637</u>	<u>\$ 15,329,724</u>	<u>\$ 15,223,117</u>

8.38%	5.44%	3.01%
\$ 8,632,117	\$ 6,987,356	\$ 7,872,287
6/30/2019	6/30/2018	6/30/2017



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Moraga-Orinda Fire Protection District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Debt Service Fund
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Use of money and property	\$ -	\$ -	\$ 1,073	\$ 1,073
Total revenues	-	-	1,073	1,073
EXPENDITURES:				
Debt service:				
Principal	1,912,000	1,912,000	1,912,000	-
Interest	97,505	97,505	97,481	24
Total expenditures	2,009,505	2,009,505	2,009,481	24
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,009,505)	(2,009,505)	(2,008,408)	1,097
OTHER FINANCING SOURCES:				
Transfers in	321,570	321,570	321,546	(24)
Transfers out	-	-	(1,750)	(1,750)
Total other financing sources	321,570	321,570	319,796	(1,774)
Net change in fund balances	(1,687,935)	(1,687,935)	(1,688,612)	(677)
FUND BALANCES:				
Beginning of year	1,688,612	1,688,612	1,688,612	-
End of year	\$ 677	\$ 677	\$ -	\$ (677)



Moraga-Orinda Fire Protection District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - Capital Projects Fund
For the Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance With Amended Positive (Negative)
REVENUES:				
Fire flow taxes	\$ 1,098,000	\$ 1,098,000	\$ 1,103,451	\$ 5,451
Use of money and property	2,000	2,000	(91,603)	(93,603)
Intergovernmental	250,000	250,000	-	(250,000)
Charges for services	-	10,000	8,000	(2,000)
Other revenues	174,250	164,250	164,250	-
Total revenues	1,524,250	1,524,250	1,184,098	(340,152)
EXPENDITURES:				
Service and supplies	14,200	14,200	11,747	2,453
Capital outlay	2,333,440	2,493,059	484,956	2,008,103
Total expenditures	2,347,640	2,507,259	496,703	2,010,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(823,390)	(983,009)	687,395	1,670,404
OTHER FINANCING SOURCES:				
Transfers in	3,100,000	3,100,000	3,100,000	-
Transfers out	(321,570)	(321,570)	(321,546)	24
Proceeds from sale of assets	-	-	15,221	15,221
Total other financing sources	2,778,430	2,778,430	2,793,675	15,245
Net change in fund balances	1,955,040	1,795,421	3,481,070	1,685,649
FUND BALANCES:				
Beginning of year	4,495,401	4,495,401	4,495,401	-
End of year	<u>\$ 6,450,441</u>	<u>\$ 6,290,822</u>	<u>\$ 7,976,471</u>	<u>\$ 1,685,649</u>



**Moraga-Orinda Fire Protection District
Annual Comprehensive Financial Report
For the Year Ended June 30, 2023**

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements and footnotes says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant revenue source, the property tax.

Debt Capacity

These schedules contain information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



Moraga-Orinda Fire Protection District
Net Position by Component
Last Ten Fiscal Years
For the Year Ended June 30, 2023

	<u>2014</u>	<u>2015*</u>	<u>2016</u>	<u>2017</u>
Governmental activities:				
Net investment in capital assets	\$ 9,930,092	\$ 9,466,042	\$ 8,327,292	\$ 7,318,954
Restricted	2,206,339	2,812,780	12,655,893	2,955,444
Unrestricted (deficit)	<u>(2,337,332)</u>	<u>(56,768,462)</u>	<u>(60,767,871)</u>	<u>(52,888,825)</u>
Total governmental activities net position	<u>\$ 9,799,099</u>	<u>\$ (44,489,640)</u>	<u>\$ (39,784,686)</u>	<u>\$ (42,614,427)</u>

* Implemented GASB 68

2018	2019	2020	2021	2022	2023
\$ 7,683,689	\$ 8,501,486	\$ 9,117,374	\$ 9,005,088	\$ 9,499,994	\$ 9,030,757
3,317,901	2,924,711	3,246,610	3,593,836	1,649,246	10,055,341
<u>(47,724,303)</u>	<u>(42,911,719)</u>	<u>(36,602,553)</u>	<u>(26,199,281)</u>	<u>(2,662,406)</u>	<u>(4,812,143)</u>
<u>\$ (36,722,713)</u>	<u>\$ (31,485,522)</u>	<u>\$ (24,238,569)</u>	<u>\$ (13,600,357)</u>	<u>\$ 8,486,834</u>	<u>\$ 14,273,955</u>



Moraga-Orinda Fire Protection District
Changes in Net Position
Last Ten Fiscal Years
For the Year Ended June 30, 2023
(Accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses:				
Governmental activities:				
Fire protection - operations	\$ 19,149,488	\$ 18,372,152	\$ 18,610,768	\$ 19,005,152
OPEB	273,867	-	-	-
Interest and fiscal charges	1,151,010	1,041,717	1,079,259	996,870
Total governmental activities expenses	<u>20,574,365</u>	<u>19,413,869</u>	<u>19,690,027</u>	<u>20,002,022</u>
Total primary government expenses	<u>\$ 20,574,365</u>	<u>\$ 19,413,869</u>	<u>\$ 19,690,027</u>	<u>\$ 20,002,022</u>
Program revenues:				
Governmental activities:				
Charges for services:				
Fire protection - operations	\$ 1,037,735	\$ 1,180,935	\$ 1,303,760	\$ 1,531,589
Operating grants and contributions	1,773,086	1,814,670	436,499	106,929
Total governmental activities program revenues	<u>2,810,821</u>	<u>2,995,605</u>	<u>1,740,259</u>	<u>1,638,518</u>
Total primary government program revenues	<u>\$ 2,810,821</u>	<u>\$ 2,995,605</u>	<u>\$ 1,740,259</u>	<u>\$ 1,638,518</u>
Net (Expense)/Revenue				
Governmental activities	<u>\$ (17,763,544)</u>	<u>\$ (16,418,264)</u>	<u>\$ (17,949,768)</u>	<u>\$ (18,363,504)</u>
Total primary government net expense	<u>\$ (17,763,544)</u>	<u>\$ (16,418,264)</u>	<u>\$ (17,949,768)</u>	<u>\$ (18,363,504)</u>
General Revenues and Other Changes in Net Position:				
Governmental activities:				
Taxes:				
Property taxes	\$ 17,670,263	\$ 19,235,847	\$ 20,693,314	\$ 22,121,300
Fire flow taxes	1,071,747	1,068,288	1,070,214	1,076,738
Investment earnings	209	1,996	10,948	22,103
State and federal grants	165,510	160,407	158,460	156,429
Other general revenues	-	-	406,279	599,199
Gain (loss) on sale of assets	-	-	315,507	-
Total governmental activities	<u>18,907,729</u>	<u>20,466,538</u>	<u>22,654,722</u>	<u>23,975,769</u>
Total primary government	<u>\$ 18,907,729</u>	<u>\$ 20,466,538</u>	<u>\$ 22,654,722</u>	<u>\$ 23,975,769</u>
Changes in Net Position				
Governmental activities	<u>\$ 1,144,185</u>	<u>\$ 4,048,274</u>	<u>\$ 4,704,954</u>	<u>\$ 5,612,265</u>
Total primary government	<u>\$ 1,144,185</u>	<u>\$ 4,048,274</u>	<u>\$ 4,704,954</u>	<u>\$ 5,612,265</u>

2018	2019	2020	2021	2022	2023
\$ 21,012,014	\$ 22,256,196	\$ 28,155,478	\$ 24,739,637	\$ 11,441,788	\$ 31,252,120
-	-	-	-	-	-
825,941	716,469	545,240	357,144	152,170	53,116
<u>21,837,955</u>	<u>22,972,665</u>	<u>28,700,718</u>	<u>25,096,781</u>	<u>11,593,958</u>	<u>31,305,236</u>
<u>\$ 21,837,955</u>	<u>\$ 22,972,665</u>	<u>\$ 28,700,718</u>	<u>\$ 25,096,781</u>	<u>\$ 11,593,958</u>	<u>\$ 31,305,236</u>
\$ 1,469,376	\$ 2,135,887	\$ 1,614,881	\$ 1,691,513	\$ 2,109,256	\$ 1,274,954
459,284	803,789	4,472,546	990,192	698,836	723,969
<u>1,928,660</u>	<u>2,939,676</u>	<u>6,087,427</u>	<u>2,681,705</u>	<u>2,808,092</u>	<u>1,998,923</u>
<u>\$ 1,928,660</u>	<u>\$ 2,939,676</u>	<u>\$ 6,087,427</u>	<u>\$ 2,681,705</u>	<u>\$ 2,808,092</u>	<u>\$ 1,998,923</u>
<u>\$ (19,909,295)</u>	<u>\$ (20,032,989)</u>	<u>\$ (22,613,291)</u>	<u>\$ (22,415,076)</u>	<u>\$ (8,785,866)</u>	<u>\$ (29,306,313)</u>
<u>\$ (19,909,295)</u>	<u>\$ (20,032,989)</u>	<u>\$ (22,613,291)</u>	<u>\$ (22,415,076)</u>	<u>\$ (8,785,866)</u>	<u>\$ (29,306,313)</u>
\$ 23,220,123	\$ 24,686,257	\$ 26,074,303	\$ 27,314,589	\$ 28,930,857	\$ 31,432,861
1,080,597	1,084,245	1,087,937	1,093,247	1,096,800	1,103,451
116,664	261,644	212,424	1,033,285	(1,056,101)	1,213,653
154,528	151,166	148,796	149,337	149,898	-
1,229,097	966,677	456,975	3,462,830	1,751,603	1,343,469
-	-	-	-	-	-
<u>25,801,009</u>	<u>27,149,989</u>	<u>27,980,435</u>	<u>33,053,288</u>	<u>30,873,057</u>	<u>35,093,434</u>
<u>\$ 25,801,009</u>	<u>\$ 27,149,989</u>	<u>\$ 27,980,435</u>	<u>\$ 33,053,288</u>	<u>\$ 30,873,057</u>	<u>\$ 35,093,434</u>
\$ 5,891,714	\$ 7,117,000	\$ 5,367,144	\$ 10,638,212	\$ 22,087,191	\$ 5,787,121
<u>\$ 5,891,714</u>	<u>\$ 7,117,000</u>	<u>\$ 5,367,144</u>	<u>\$ 10,638,212</u>	<u>\$ 22,087,191</u>	<u>\$ 5,787,121</u>



Moraga-Orinda Fire Protection District
Fund Balances, Governmental Funds
Last Ten Fiscal Years
For the Year Ended June 30, 2023

	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 314,360	\$ 150,767	\$ -	\$ 81,945
Restricted	700	-	-	300,000
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	250,906	1,809,814	3,689,075	4,905,518
Total General Fund	565,966	1,960,581	3,689,075	5,287,463
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,205,639	2,812,780	6,591,527	6,070,031
Committed	3,445,991	3,890,011	6,064,366	6,580,029
Assigned	-	-	-	-
Total Other Governmental Funds	5,651,630	6,702,791	12,655,893	12,650,060
Total All Governmental Funds	\$ 6,217,596	\$ 8,663,372	\$ 16,344,968	\$ 17,937,523

2018	2019	2020	2021	2022	2023
\$ 16,443	\$ 493,113	\$ 258,759	\$ 580,118	\$ 467,645	\$ 476,764
700,449	1,879,809	3,022,693	5,582,483	6,845,315	10,003,244
76,594	-	-	-	-	14,000
-	-	-	-	-	632,638
6,297,533	7,828,854	9,618,061	11,964,650	15,105,887	17,470,546
<u>7,091,019</u>	<u>10,201,776</u>	<u>12,899,513</u>	<u>18,127,251</u>	<u>22,418,847</u>	<u>28,597,192</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,335,311	3,244,815	3,487,608	3,747,327	1,706,184	52,097
6,021,716	5,017,632	4,559,236	4,923,162	4,495,401	7,976,471
-	16,864	213,714	-	-	-
<u>11,357,027</u>	<u>8,279,311</u>	<u>8,260,558</u>	<u>8,670,489</u>	<u>6,201,585</u>	<u>8,028,568</u>
<u>\$ 18,448,046</u>	<u>\$ 18,481,087</u>	<u>\$ 21,160,071</u>	<u>\$ 26,797,740</u>	<u>\$ 28,620,432</u>	<u>\$ 36,625,760</u>



Moraga-Orinda Fire Protection District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
For the Year Ended June 30, 2023
(Modified accrual basis of accounting)

Revenues:	2014	2015	2016	2017
Property taxes	\$ 17,670,263	\$ 19,235,847	\$ 20,693,314	\$ 22,121,300
Fire flow taxes	1,071,747	1,068,288	1,070,214	1,076,738
Use of money and property	209	1,996	10,948	22,103
State and federal grants	853,927	950,669	594,959	263,358
Charges for services	226,745	273,205	228,372	319,436
Charges for services - ambulance	810,990	907,730	997,388	1,116,153
Other revenues	1,026,669	798,753	406,279	599,199
Impact mitigation fees	58,000	225,655	78,000	96,000
Total revenues	21,718,550	23,462,143	24,079,474	25,614,287
Expenditures:				
Fire protection - operations:				
Salaries	8,181,676	7,250,708	7,517,701	8,065,559
Overtime	1,541,123	2,048,524	1,832,377	2,196,582
Benefits	4,649,384	6,442,501	5,924,823	6,369,452
Retiree health insurance	896,659	885,770	859,224	827,605
Services and supplies	2,059,857	1,810,195	2,091,521	2,165,943
Capital outlay	1,279,899	266,114	792,794	3,882,152
Debt service:				
Principal	1,425,000	1,630,000	1,936,862	2,383,359
Interest and fiscal charges	1,188,203	1,108,467	1,091,276	992,998
Total expenditures	21,221,801	21,442,279	22,046,578	26,883,650
Reconciliation of Governmental Revenues				
Less Expenditures to Fund Equity:				
Revenue over (under) expenditures	496,749	2,019,864	2,032,896	(1,269,363)
Other financing sources:				
Proceeds of debt issued	-	424,554	4,069,000	2,855,000
Proceeds from sales of assets	-	1,358	1,579,700	6,918
Total other financing sources	-	425,912	5,648,700	2,861,918
Net change in fund balances	\$ 496,749	\$ 2,445,776	\$ 7,681,596	\$ 1,592,555
Debt service as a percentage of noncapital expenditures	13.10%	12.93%	14.25%	14.68%

	2018	2019	2020	2021	2022	2023
	\$ 23,220,123	\$ 24,686,257	\$ 26,074,303	\$ 27,314,589	\$ 28,930,857	\$ 31,432,861
	1,080,597	1,084,245	1,087,937	1,093,247	1,096,800	1,103,451
	116,664	261,644	212,424	1,033,285	(1,056,101)	1,213,653
	613,812	954,955	4,621,342	1,139,529	848,734	723,969
	348,691	321,059	241,409	343,071	259,517	176,535
	1,082,685	1,751,628	1,353,072	1,280,442	1,843,739	1,098,419
	1,229,097	966,677	456,975	3,462,830	1,751,603	1,343,469
	38,000	63,200	20,400	68,000	6,000	-
	<u>27,729,669</u>	<u>30,089,665</u>	<u>34,067,862</u>	<u>35,734,993</u>	<u>33,681,149</u>	<u>37,092,357</u>
	8,551,976	8,898,105	9,567,398	9,969,662	10,571,914	10,744,200
	2,741,777	2,829,927	1,643,345	3,452,638	3,486,207	3,298,033
	6,864,030	6,937,618	7,945,046	8,215,104	8,451,142	8,420,295
	821,299	871,105	874,316	854,258	826,784	812,956
	2,561,629	3,044,933	6,207,382	3,060,478	3,194,401	3,335,361
	1,575,234	3,216,942	678,836	8,095	616,092	484,956
	3,234,500	3,531,541	3,853,811	4,102,690	4,463,791	1,912,000
	935,347	787,569	624,346	444,651	248,723	97,481
	<u>27,285,792</u>	<u>30,117,740</u>	<u>31,394,480</u>	<u>30,107,576</u>	<u>31,859,054</u>	<u>29,105,282</u>
	443,877	(28,075)	2,673,382	5,627,417	1,822,095	7,987,075
	-	-	-	-	-	-
	66,646	61,116	5,602	10,252	10,252	18,253
	66,646	61,116	5,602	10,252	10,252	18,253
	<u>\$ 510,523</u>	<u>\$ 33,041</u>	<u>\$ 2,678,984</u>	<u>\$ 5,637,669</u>	<u>\$ 1,832,347</u>	<u>\$ 8,005,328</u>
	<u>16.22%</u>	<u>16.06%</u>	<u>14.58%</u>	<u>15.11%</u>	<u>15.08%</u>	<u>7.02%</u>



Moraga-Orinda Fire Protection District
Assessed Value and Actual Value of Taxable Properties
For the Year Ended June 30, 2023

	<u>Secured</u>	<u>Public Utility</u>	<u>Unsecured</u>	<u>Total</u>
2014	\$8,185,959,045	\$ 116,479	\$61,878,545	\$8,247,954,069
2015	8,856,613,012	-	54,622,692	8,911,235,704
2016	9,513,818,540	-	51,023,341	9,564,841,881
2017	10,092,398,210	-	56,765,474	10,149,163,684
2018	10,647,964,837	-	53,105,276	10,701,070,113
2019	11,280,017,996	-	54,374,980	11,334,392,976
2020	11,977,281,909	-	53,230,826	12,030,512,735
2021	12,586,968,660	-	54,136,370	12,641,105,030
2022	13,165,450,749	-	60,295,577	13,225,746,326
2023	14,227,158,666	-	66,235,020	14,293,393,686



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**Moraga-Orinda Fire Protection District
Direct and Overlapping Property Taxes
Last Ten Fiscal Years**

	Basic Direct Rate	Overlapping Rates				
		Acalanes Union High School District	BART Bond	Contra Costa Comm College District	EBMUD District 1 Bond	East Bay Regional Park District Bond
2014	1.00000	0.03610	0.00750	0.01330	0.00660	0.00780
2015	1.00000	0.03500	0.00450	0.02520	0.00470	0.00850
2016	1.00000	0.03320	0.00260	0.02200	0.00340	0.00670
2017	1.00000	0.03230	0.00800	0.01200	0.00280	0.00320
2018	1.00000	0.03250	0.00840	0.01140	0.00110	0.00210
2019	1.00000	0.03230	0.00700	0.01100	0.00000	0.00210
2020	1.00000	0.03260	0.01200	0.01880	0.00000	0.00940
2021	1.00000	0.03270	0.01390	0.01610	0.00000	0.00140
2022	1.00000	0.03360	0.00600	0.01760	0.00000	0.00200
2023	1.00000	0.03250	0.01400	0.01620	0.00000	0.00580

Source: HdL, Coren and Cone.

Notes:

Rate per \$100 of assessed value.

In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Overlapping rates are those of local and county governments that apply to property owners within the District. Not all overlapping rates apply to all District property owners.

Lafayette School District Bond 1995	Moraga School District Bond 1995	Orinda Union School District Bond	Orinda Roads Bond	West Contra Costa Unified School District	Total Tax Rate
0.02670	0.02640	0.02550	0.00000	0.28180	1.43170
0.02410	0.02430	0.02320	0.01300	0.28030	1.44280
0.02090	0.02290	0.01900	0.01850	0.27810	1.42730
0.04370	0.02240	0.01650	0.01690	0.26040	1.41820
0.04190	0.04830	0.01440	0.02500	0.23970	1.42480
0.04120	0.04480	0.01460	0.03350	0.23900	1.42550
0.04010	0.04520	0.07240	0.03250	0.23790	1.50090
0.03810	0.02810	0.06030	0.03220	0.24320	1.46600
0.02290	0.03870	0.06170	0.03300	0.29390	1.50940
0.02410	0.02330	0.05500	0.03110	0.25640	1.45840



**Moraga-Orinda Fire Protection District
Principal Property Taxpayers
Current Year and Ten Years Ago**

Property Owner	Primary Land Use	2022-23		
		Assessed Valuation	Rank	% of Net AV
OPG PARTNERS LLC	Commercial Orinda	\$ 35,904,389	1	0.25%
RHEEM VALLEY PROPERTY OWNER LP	Commercial Moraga	35,845,782	2	0.25%
ORINDA DUNHILL LLC	Commercial Orinda	35,573,792	3	0.25%
RUSSELL J BRUZZONE INC	Commercial Moraga	27,004,002	4	0.19%
COMCAST	Unsecured Orinda	18,011,110	5	0.13%
ASC MORAGA LLC	Commercial Moraga	13,924,829	6	0.10%
ORINDA COUNTRY CLUB	Recreational Orinda	13,694,316	7	0.10%
YSMA LLC	Residential Orinda	13,134,474	8	0.09%
VANGUARD APARTMENTS LLC	Residential Moraga	12,591,224	9	0.09%
BARBARA JUNE NOVOGRADAC REVOCABLE TRUST	Residential Orinda	10,121,560	10	0.07%
OG PROPERTY OWNER LLC	Vacant Orinda			
PK I RHEEM VALLEY LP	Commercial Moraga			
TAYLOR MORRISON OF CALIFORNIA LLIC	Government Owned Orinda			
MAC 2007 FAMILY TRUST	Commercial Orinda			
GLL BVK PROPERTIES	Commercial Orinda			
PINE GROVE LLC	Commercial Orinda			
GEORGE GAGE TRUST	Residential Moraga			
		<u>\$ 215,805,478</u>		<u>1.52%</u>

Source: HdL, Coren and Cone.

2013-14			
	Assessed Valuation	Rank	% of Total
\$	21,319,789	6	0.26%
	12,000,000	8	0.15%
	10,307,163	9	0.12%
	97,081,865	1	1.18%
	34,353,528	2	0.42%
	33,550,000	3	0.41%
	26,091,604	4	0.32%
	25,000,000	5	0.30%
	19,379,350	7	0.23%
	9,341,159	10	0.11%
\$	<u>288,424,458</u>		<u>3.50%</u>



**Moraga-Orinda Fire Protection District
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year	Total Tax Levy	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2014	\$ 17,670,263	\$ 17,670,263	100%
2015	19,235,848	19,235,848	100%
2016	20,693,314	20,693,314	100%
2017	22,121,300	22,121,300	100%
2018	23,220,123	23,220,123	100%
2019	24,686,257	24,686,257	100%
2020	26,074,303	26,074,303	100%
2021	27,314,589	27,314,589	100%
2022	28,930,857	28,930,857	100%
2023	31,432,861	31,432,861	100%

Source: Administrative Services Division.

Note: Taxes reported and collected under the Teeter Plan are distributed to the District in the year of the levy. Contra Costa County retains any interest or penalties on uncollected balances.



Moraga-Orinda Fire Protection District
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Pension Obligation Bonds	Equipment Financing Agreement	Total Primary Government	Percentage of Personal Income	Per Capita
2014	\$ 22,050,000	\$ -	\$ 22,050,000	0.85%	640
2015	20,420,000	424,554	20,844,554	0.78%	594
2016	18,565,000	4,411,692	22,976,692	0.81%	652
2017	16,465,000	6,983,333	23,448,333	0.78%	658
2018	14,105,000	6,108,833	20,213,833	0.65%	559
2019	11,465,000	5,217,292	16,682,292	0.49%	458
2020	8,520,000	4,308,481	12,828,481	0.36%	357
2021	5,255,000	3,470,791	8,725,791	0.22%	243
2022	1,645,000	2,617,000	4,262,000	0.10%	117
2023	-	2,350,000	2,350,000	0.05%	65

Source: Administrative Services Division, State of California, Department of Finance, Employment Development Department.



Moraga-Orinda Fire Protection District
Direct and Overlapping Debt
June 30, 2023

2022-23 Assessed Valuation: \$14,293,393,686

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt 6/30/23	% Applicable (1)	District's Share Debt 6/30/23
Bay Area Rapid Transit District	\$2,484,285,000	1.501%	\$ 37,289,118
Contra Costa Community College District	649,015,000	5.684%	36,890,013
Acalanes Union High School District	131,369,470	31.978%	42,009,329
Lafayette School District	66,735,000	0.180%	120,123
Moraga School District	28,200,000	100.00%	28,200,000
Orinda Union School District	86,285,000	99.845%	86,151,258
Town of Orinda	36,115,000	100.00%	36,115,000
East Bay Regional Park District	175,955,000	2.376%	4,180,691
California Statewide Communities Development Authority			
Community Facilities District No. 2007-01	8,435,000	100.00%	8,435,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 279,390,532
 <u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Contra Costa County General Fund Obligations	\$ 193,515,000	5.665%	\$ 10,962,625
Moraga School District General Fund Obligations	7,397,881	100.00%	7,397,881
Orinda Union School District General Fund Obligations	2,365,000	99.845%	2,361,334
Town of Moraga Certificates of Participation	4,650,000	100.00%	4,650,000
City of Orinda Certificates of Participation	5,720,000	100.00%	5,720,000
Moraga-Orinda Fire Protection District General Fund Obligations	2,350,000	100.00%	2,350,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 33,441,840
Less: Contra Costa County Obligations supported by revenue funds			2,885,148
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 30,556,692
 TOTAL DIRECT DEBT			 \$ 2,350,000
TOTAL GROSS OVERLAPPING DEBT			\$ 310,482,372
TOTAL NET OVERLAPPING DEBT			\$ 307,597,224
 GROSS COMBINED TOTAL DEBT			 \$ 312,832,372 (2)
NET COMBINED TOTAL DEBT			\$ 309,947,224

- (1) The percentage of overlapping debt applicable to the district is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the district divided by the district's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2022-23 Assesse Valuation:

Total Overlapping Tax and Assessment Debt.....	1.95%
Total Direct (\$5,147,974).....	0.02%
Gross Combined Total Debt.....	2.19%
Net Combined Total Debt.....	2.17%



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Moraga-Orinda Fire Protection District
Legal Bonded Debt Margin
Last Ten Fiscal Years
(Thousands)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt limit	\$ 306,973,464	\$ 332,122,988	\$ 356,768,195	\$ 378,464,933	\$ 399,298,681
Total debt applicable to limit	-	-	-	-	-
Legal debt margin	<u>\$ 306,973,464</u>	<u>\$ 332,122,988</u>	<u>\$ 356,768,195</u>	<u>\$ 378,464,933</u>	<u>\$ 399,298,681</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value - secured	\$ 14,227,158,666
Debt limit (3.75% of assessed value) (a)	533,518,450
Debt applicable to limit: None	-
Legal debt margin	<u>\$ 533,518,450</u>

(a) California Health and Safety Code, Section 13937 sets the debt limit at 10%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

Source: HdL, Coren and Cone.

2019	2020	2021	2022	2023
\$ 423,000,675	\$ 449,148,072	\$ -	\$ 493,704,403	\$ 533,518,450
-	-	-	-	-
<u>\$ 423,000,675</u>	<u>\$ 449,148,072</u>	<u>\$ -</u>	<u>\$ 493,704,403</u>	<u>\$ 533,518,450</u>
0%	0%	0%	0%	0%



**Moraga-Orinda Fire Protection District
Demographic and Economic Statistics
Last Ten Calendar Years**

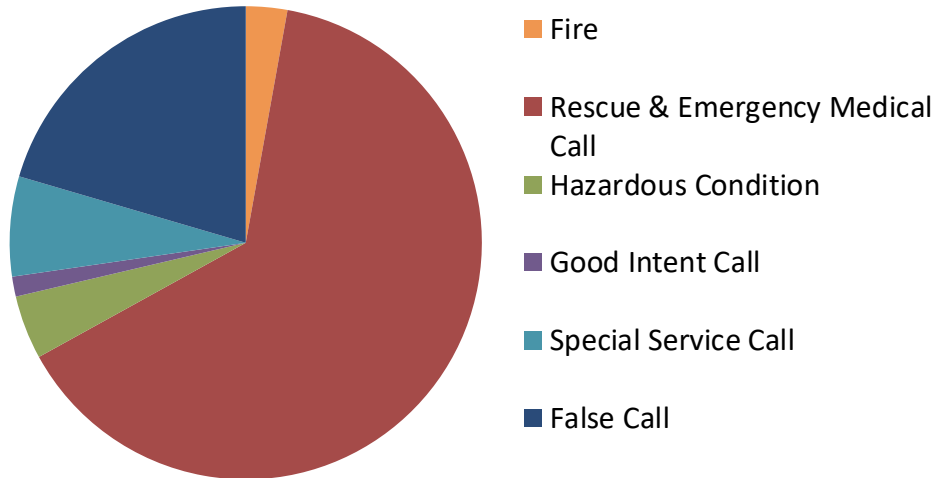
Calendar Year	Town of Moraga Population	City of Orinda Population	Total Population	Per Capita Personal Income	Personal Income (Thousands)	Unemployment Rate
2014	16,348	18,089	34,437	\$ 77,509	\$ 2,597,174	2.4%
2015	16,466	18,612	35,078	81,141	2,669,177	2.5%
2016	16,513	18,749	35,262	84,985	2,846,264	2.9%
2017	16,676	18,935	35,611	87,033	2,996,741	2.3%
2018	16,991	19,199	36,190	94,377	3,099,332	1.9%
2019	16,939	19,475	36,414	99,090	3,414,056	1.9%
2020	16,946	19,009	35,955	108,050	3,608,263	5.6%
2021	16,820	19,078	35,898	113,007	4,056,725	4.8%
2022	17,105	19,478	36,583	118,723	4,343,243	3.5%
2023	16,707	19,355	36,062	128,328	4,627,764	3.3%

Source: State of California Department of Finance, Employment Development Department.
Table above is the most recent available



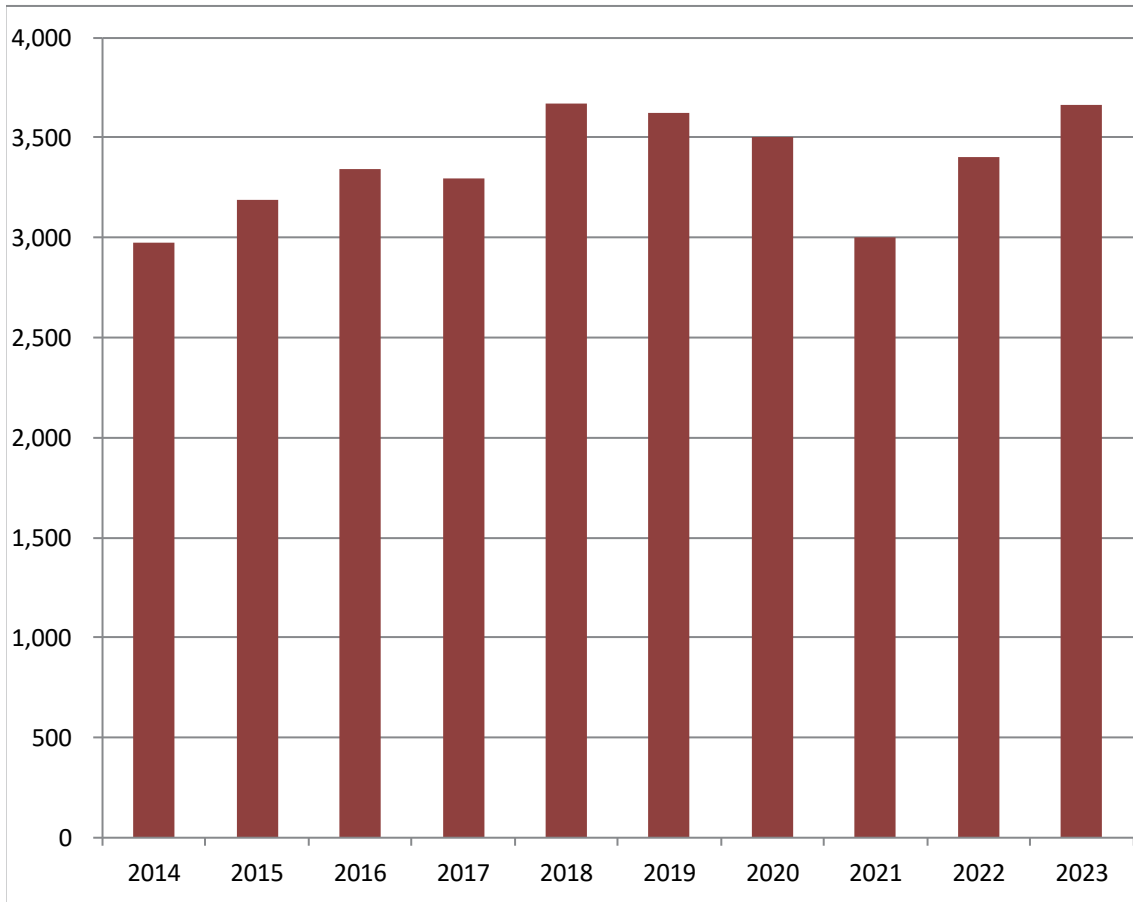
**Moraga-Orinda Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2022 - 2023**

<u>Category</u>	<u>Number of Incidents</u>	<u>Percent of Total Responses</u>
Fire	104	2.8%
Rescue & Emergency Medical Call	2,351	64.1%
Hazardous Condition	160	4.4%
Good Intent Call	50	1.4%
Special Service Call	250	6.8%
False Call	750	20.5%
Total	3,665	100.0%





Moraga-Orinda Fire Protection District
Total Emergency Responses
Last Ten Fiscal Years



<u>Fiscal Year</u>	<u>Number of Emergency Responses</u>
2014	2,976
2015	3,189
2016	3,341
2017	3,296
2018	3,672
2019	3,624
2020	3,504
2021	2,998
2022	3,399
2023	3,665

**INDEPENDENT AUDITOR’S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the District Board
of the Moraga-Orinda Fire Protection District
Moraga, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Moraga-Orinda Fire Protection District, California, as of and for the year ended June 30, 2023, and have issued our report thereon dated [BFS Opinion Date].

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated [BFS Opinion Date] which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pleasant Hill, California

[BFS Opinion Date]

MORAGA-ORINDA FIRE PROTECTION DISTRICT
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2023

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**MORAGA-ORINDA FIRE PROTECTION DISTRICT
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2023

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REQUIRED COMMUNICATIONS

To the District Board of
the Moraga-Orinda Fire Protection District
Moraga, California

We have audited the basic financial statements of the Moraga-Orinda Fire Protection District (District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 25, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year, except as noted below.

The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 91 – *Conduit Debt Obligations***
- GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***
- GASB 96 – *Subscription-Based Information Technology Arrangements***
- GASB 99 – *Omnibus 2022, paragraphs 11-25***

Unusual Transactions, Controversial or Emerging Areas - We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimated Fair Value of Investments: As of June 30, 2023, the District held approximately \$36.2 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2023. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2023

Estimated Net Pension Liability and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liability and deferred outflows/inflows of resources are disclosed in Note 10 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liability and OPEB-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net OPEB liability is disclosed in Note 9 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures - The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the City's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated **DATE**.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information that accompanies the financial statements, but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory and Statistical Sections which accompany the financial statements, but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Pleasant Hill, California
BFS Opinion Date

MORAGA-ORINDA FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2023

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**MORAGA-ORINDA FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

For the Year Ended June 30, 2023

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MEMORANDUM ON INTERNAL CONTROL

To the District Board of
the Moraga-Orinda Fire Protection District
Moraga, California

In planning and performing our audit of the basic financial statements of the Moraga-Orinda Fire Protection District (District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Pleasant Hill, California

DATE

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**INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
COMPLIANCE WITH THE PROPOSITION 111
2022-2023 APPROPRIATIONS LIMIT INCREMENT**

To the District Board of the
Moraga-Orinda Fire Protection District
Moraga, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the Moraga-Orinda Fire Protection District (District) for the year ended June 30, 2023. The District’s management is responsible for the Worksheet.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. We obtained the Worksheet and determined that the 2022-2023 Appropriations Limit of \$36,207,281 and annual adjustment factors were adopted by Resolution of the District’s Governing Board. We also determined that the population and inflation options were selected by a recorded vote of the Governing Board.
- B. We recomputed the 2022-2023 Appropriations Limit by multiplying the 2021-2022 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor and County Population Factor to California State Department of Finance Worksheets.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Board of Directors and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Pleasant Hill, California

DATE



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: November 15, 2023

SUBJECT: **Item 9.3 Overview of the District's Information Technology Infrastructure**

BACKGROUND

The District contracts with Definitive Networks, Inc. (DNI) for information technology services. A representative from DNI will attend the Board meeting to share information regarding the District's information technology infrastructure, technology deployed throughout the District, cybersecurity and HIPAA technology requirements.

RECOMMENDATION

Staff Recommendation: 1) No Action. Information Only.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: November 15, 2023

SUBJECT: **Item 9.4 Authorize Amendment to Contract with Definitive Networks, Inc. to Provide Management of Mobile Devices and Mobile Data Computers, Office 365 and Management of Additional Laptop Computers and Security in the Amount of \$69,574 for the Period October 1, 2023 through June 30, 2025**

BACKGROUND

In July 2022 the Board authorized a contract with Definitive Networks, Inc. (DNI) for information technology services and fiber connections for the period October 1, 2022 through June 30, 2025 with an option to extend two years. The total amount of the contract for the three year term is \$554,627. DNI provides all information technology services for the District including on-site and remote end-user support, hosting service for core technologies from Tier 4 hosting facilities and management of the local networking infrastructure for each District location.

The DNI contract does not include management of the District's mobile devices and apparatus mobile data computers (MDC). Previously mobile devices and MDCs were managed by a fire station captain. As technology changed, the District's number of mobile devices and MDCs expanded and it is now necessary to have mobile devices and MDCs managed by DNI.

In addition, one of the District's goals for FY2024 is to implement Office 365. Office 365 is cloud based and provides cloud storage and access from any location or device. It also provides improved security features, collaboration and file sharing. Microsoft provides government pricing which the District would utilize through DNI.

Also, due to additional employees (Fuels Mitigation Specialists (2), Project Coordinator, Assistant Project Coordinator) the District has increased the number of laptop devices that are managed by DNI. DNI provides 24x7 monitoring and management of all District computers including security toolsets.

The additional cost of the above services for the period October 1, 2023 through June 30, 2025 is \$69,574. Sufficient funds are available in the Annual Operating Budget for the FY2024 additional costs (\$29,477.)

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Authorize Amendment to Contract with Definitive Networks, Inc. to Provide Management of Mobile Devices and Mobile Data Computers, Office 365 and Management of Additional Laptop Computers and Security in the Amount of \$69,574 for the Period October 1, 2023 through June 30, 2025



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: November 15, 2023

SUBJECT: **Item 9.5 Quarter One Financial Update and Budget Review FY2024**

BACKGROUND

A quarterly financial update and budget review has been prepared. Current financial reports for the period July 1, 2023 through September 30, 2023 are attached (Attachment A). The financial reports contain revenue and expenditure projections for the current fiscal year.

The original budget adopted in June 2023 reflected a General Fund deficit of \$633K. Projections through the end of the fiscal year reflect an updated projected General Fund deficit of \$428K. The Budget includes appropriations for a contribution to the OPEB trust account of \$543K and to the pension rate stabilization trust in the amount of \$1.6M and a transfer to the Capital Projects Fund in the amount of \$3M to accumulate funds to pay for the Station 41/Administration rebuild project.

Actual Results Through Quarter One - General Fund Revenue

Total General Fund revenue for FY2024 is projected less than budget \$215K. The District budgeted total General Fund revenue of \$34.8M and projected actual revenue is \$34.6M. The District's most important revenue source of property tax revenue is projected to exceed budget \$104K. In July 2023 Contra Costa County credited the District with secured property tax revenue in the amount of \$29.4M. The District will receive additional secured property tax revenue in December 2023 (projected amount \$2.2M) Unsecured property tax revenue was received in October 2023 in the amount of \$958K.

Investment earnings have increased and are projected to meet budget of \$350K due to Board direction to invest in US Treasury Bills instead of the Local Agency Investment Fund in order to take advantage of higher interest rates and increase investment earnings.

Based on actual results through the first three months of ambulance activity, ambulance services revenue is projected less than budget \$198K. FY2024 transports are 11% fewer than FY2023 through quarter one. Ambulance transports are as follows:

Ambulance Transports	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total to Date
FY2024	140	144	96										380
FY2023	156	132	140	141	137	175	176	118	146	129	126	143	1,719
FY2022	140	152	144	141	114	148	149	126	146	160	147	168	1,735
FY2021	110	117	118	119	108	135	133	123	155	130	129	131	1,508

FY2020	144	152	141	148	145	175	160	143	131	77	97	131	1,644
FY2019	139	163	145	184	144	162	150	145	170	155	148	127	1,832
FY2018	117	130	129	149	128	157	174	150	180	153	161	120	1,748

Charges for fire prevention services/plan reviews are projected to exceed budget \$6K.

Strike team cost recovery revenue is projected less than budget \$144K due to reduced strike team activity in quarter one. This projected revenue decrease is partially offset by reduced strike team overtime expenditures. Strike team cost recovery revenue is volatile and fluctuates annually as follows:

Fiscal Year	Strike Team Cost Recovery Revenue	Strike Team Overtime	Strike Team Net	Strike Team Net in Long Range Financial Forecast
2024 projected	\$685,709	\$547,549	\$138,160	\$200,000 (FY2024 and ongoing)
2023	\$1,130,286	\$654,049	\$476,237	\$200,000
2022	1,699,926	851,490	848,436	\$500,000
2021	3,372,112	1,530,636	1,841,476	
2020	424,783	263,608	161,175	
2019	849,879	469,948	379,931	
2018	1,143,841	701,322	442,519	
2017	538,580	333,095	205,485	

Present Situation Through Quarter One – General Fund Expenditures

Total District General Fund expenditures for fiscal year 2024 are projected to be less than budget \$433K. Notable General Fund expenditures are discussed as follows:

- Permanent salaries are projected less than budget \$798K primarily due to 7 vacant firefighter paramedic positions and one vacant engineer position. The District plans to hire 6 firefighter paramedics effective January 1, 2024.
- Overtime is projected to exceed budget \$1.1M due to the 8 vacant positions and worker's compensation injuries.
- Strike team overtime is projected less than budget \$82K. Of note, these costs are reimbursed by the state and fluctuate due to statewide fire and other emergency activity.
- Retirement contributions are projected less than budget \$429K. This is due to position vacancies.
- The budget includes \$543K for the OPEB trust pre-funding contribution for retiree health benefits. The recently updated actuarial report calculated the contribution at \$463,553. The projected actuals included \$543K subject to Board approval in February 2024. Annual OPEB contributions have occurred as follows:

Fiscal Year	OPEB Contribution
2024 projected	\$543,000
2023	366,640
2022	303,906
2021	331,633
2020	559,108

2019	407,733
2018	374,000
2017	256,000
2016	94,000
2015 (Inception)	84,000

- The budget includes a pension rate stabilization trust contribution of \$1.6M which is subject to Board approval in February 2024. Annual contributions have occurred as follows:

Fiscal Year	Pension Trust Contribution
2024 projected	\$1,569,279
2023	2,108,577
2022	2,362,470
2021	1,562,792
2020	1,023,850
2019	1,100,000
2018	374,000
2017 (Inception)	300,000

- Operating expenses are projected to exceed budget \$99K primarily due to increased costs for legal services primarily due to the CEQA/fuel break ordinance litigation.

After quarter one, the General Fund is projected to end the year with a deficit of \$428K, which is less than the budgeted deficit of \$647K.

Leave Usage

Leave usage through quarter one of the fiscal year compared to quarter one of prior fiscal years is as follows:

FY2024	9,198 hours used (23% greater than FY2023 and 8% less than FY2022)
FY2023	7,490 hours used
FY2022	10,007 hours used
FY2021	6,963 hours used
FY2020	4,353 hours used

Fund Balance Policy

The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 40% of budgeted General Fund revenue at fiscal year-end with a goal of achieving a 50% year-end General Fund balance in the long term. The General Fund balance at June 30, 2023 was 50.9% of budgeted General Fund revenue. Fund balance at June 30, 2024 is projected to be 48.9% of budgeted General Fund revenue.

Present Situation Through Quarter One - Capital Projects Fund Revenue and Expenditures

The Capital Projects Fund has a projected surplus of \$177K due to the planned transfer from the General Fund of \$3M. Fire flow taxes have been received in the amount of \$1.1M. Planned capital

expenditures include \$2.8M for apparatus (2 type I fire engines, 2 ambulances, 1 type VI fire engine), \$1.2M for equipment (self-contained breathing apparatus, portable radios and extrication tools.) The budget includes \$5.8M for the Station 41/Administration construction project which will not be spent in FY2024,

Present Situation Through Quarter One - Debt Service Fund Revenue and Expenditures

The Debt Service Fund has a balanced budget. There is one outstanding debt issuance for Station 43 construction with a payment of \$321K in FY2024.

Present Situation Through Quarter One – Tunnel East Bay Hills Fuel Break Fund Revenue and Expenditures

In December 2021 the Board authorized the execution of the California Department of Forestry and Fire Protection Tunnel East Bay Hills Fuel Break Grant in the amount of \$6,380,563. The FY2024 budget includes planned spending of \$5.1M for this project. The grant includes a 12% administrative fee which will result in projected fund balance of \$666K at June 30, 2024.

Present Situation Through Quarter One – Fire Risk Reduction Grant Fund Revenue and Expenditures

In February 2023 the Board authorized acceptance of a grant from the State of California Governor's Office of Emergency Services in the amount of \$800,000. The purpose of the grant is to fund a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk. The grant requires completion of the pilot program by March 31, 2026. Projected FY2024 expenditures are \$173K. The grant includes a 12% administrative fee which will result in projected fund balance of \$22K at June 30, 2024.

Cash Flow Analysis

The District began the fiscal year on July 1, 2023 with \$26.4M in cash and investments. The next major cash inflow will occur in December 2023 when the District will receive the next cash payment from the County for property tax payments (projected \$18M.) The balance outstanding from the State for strike team activity is estimated to be \$556K as of September 30, 2023 (invoices from the State have not been received yet.) The balance outstanding from the State for the Tunnel East Bay Hills Fuel Break was \$746K as of September 30, 2023.

RECOMMENDATION

Staff Recommendation: 1) No action required; Informational purposes only

ATTACHMENT

[Attachment A: Quarter One Financial Update.pdf](#)

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Amended Budget	Projected Actual FY 2024	Projected Variance
Revenue				
Taxes				
Property Tax-Current Secured	\$29,399,995	\$30,982,918	\$30,982,918	\$0
Property Tax-Supplemental	113,107	300,000	300,000	0
Property Tax-Unitary		250,000	250,000	0
Property Tax-Curr Unsecured		853,970	958,078	104,108
Prop Tax- Prior Secured		(100,000)	(100,000)	0
Prop Tax-Prior Supplement		(75,000)	(75,000)	0
Prop Tax Prior Unsecured	6	(10,000)	(10,000)	0
Total Property Taxes	<u>29,513,108</u>	<u>32,201,888</u>	<u>32,305,996</u>	<u>104,108</u>
Investment Earnings	<u>133,663</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Intergovernmental Revenue				
Homeowners Relief Tax		147,000	147,000	0
State Mandated Costs Reimbursement	16,786		16,786	16,786
Other/In Lieu of Taxes	993	900	993	93
Measure H-Emerg Med Ser Subsid		85,248	85,248	0
Total Intergovernmental Revenue	<u>17,779</u>	<u>233,148</u>	<u>250,027</u>	<u>16,879</u>
Charges for Service				
Permits	572	5,000	5,000	0
Plan Review	36,353	140,000	145,412	5,412
Inspection Fees	1,110	15,000	15,000	0
Reports/ Photocopies	138	350	350	0
Other Charges for Service	4,590	5,000	6,000	1,000
Administrative Citations	<u>11,565</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Total Charges for Service	<u>54,328</u>	<u>200,350</u>	<u>206,762</u>	<u>6,412</u>
Charges for Service-Ambulance				
Ambulance Service Fees	343,071	1,570,750	1,372,284	(198,466)
Ambulance Write Offs	(6,562)	(515,000)	(515,000)	0
Ambulance Collection Recovery	667	3,000	3,000	0
Ground Emergency Medical		(50,000)	(50,000)	0
Total Ambulance	<u>337,176</u>	<u>1,008,750</u>	<u>810,284</u>	<u>(198,466)</u>
Other Revenue				
Strike Team Cost Recovery	7,485	830,000	685,709	(144,291)
Other Revenue-Misc.		1,000	1,000	0
Misc Rebates & Refunds	1,899	3,500	4,000	500
Sale of Surplus Property		500	500	0
Total Other Revenue	<u>9,384</u>	<u>835,000</u>	<u>691,209</u>	<u>(143,791)</u>
Total Revenue	<u>30,065,438</u>	<u>34,829,136</u>	<u>34,614,278</u>	<u>(214,858)</u>

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Amended Budget	Projected Actual FY 2024	Projected Variance
Expenditures				
Salaries & Benefits				
Permanent Salaries	2,706,905	12,039,308	11,241,620	797,688
Temporary Salaries	29,861	97,637	97,637	0
Overtime	804,929	1,816,000	2,882,716	(1,066,716)
Deferred Compensation	26,837	121,904	128,948	(7,044)
Overtime - Strike Team	347,549	630,000	547,549	82,451
Contract Services	10,702	75,000	64,212	10,788
Worker's Compensation	(113,060)	(100,000)	(200,000)	100,000
Payroll Taxes -FICA,SUI	58,422	222,493	233,688	(11,195)
Payroll Processing Fees	3,127	27,000	27,000	0
Retirement Contributions	1,662,678	7,314,911	6,886,080	428,831
Health Insurance	392,676	1,854,036	1,663,972	190,064
Employee's-Health Insurance	(57,835)	(276,618)	(234,940)	(41,678)
Retiree Health Insurance	297,328	1,220,550	1,219,045	1,505
Retiree-Health Insurance	(91,062)	(332,000)	(376,248)	44,248
Unemployment Insurance	(236)	5,000	5,000	0
Retiree-Health OPEB		543,000	543,000	0
Vision Insurance	4,252	20,504	17,008	3,496
Pension Rate Stabilization		1,569,279	1,569,279	0
Workers' Compensation	284,134	1,286,538	1,286,538	0
Total Salaries & Benefits	6,367,207	28,134,542	27,602,103	532,439
Operating Expense				
Office Supplies	1,066	8,500	8,500	0
Postage	373	3,000	3,000	0
Books & Periodicals		2,460	2,460	0
Printer Ink Cartridges	755	3,000	3,000	0
Telephone/Communication	18,685	91,500	91,500	0
Dispatch/Comm Center Services		230,000	230,000	0
Utilities- Sewer		5,000	5,000	0
Utilities-Garbage	4,749	20,100	20,100	0
Utilities-PG&E	14,379	84,500	84,500	0
Utilities-Water	7,248	32,000	32,000	0
Utilities-Medical Waste	474	2,700	2,700	0
Small Tools & Instruments	4,459	9,000	9,000	0
Minor Equipment/Furniture		2,500	2,500	0
Computer Equipment & Supplies	6,541	20,000	20,000	0
Gas Power Chain Saw/Other	347	5,000	5,000	0
Fire Trail Grading	118	25,000	25,000	0
Fire Fighting Equipment &	775	18,000	18,000	0
Fire Fighting Equipment-Hoses &	471	10,000	10,000	0
Fire Fighting Equipment-Class A		8,000	8,000	0
Medical & Lab Supplies	16,958	130,000	130,000	0

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Amended Budget	Projected Actual FY 2024	Projected Variance
Food Supplies	722	5,500	5,500	0
Safety Clothing & Personal	18,937	126,000	126,000	0
Household Expense	2,849	22,200	22,200	0
Household Expense-Linen	1,116	8,700	8,700	0
Public & Legal Notices	3,853	22,000	22,000	0
Dues, Memberships &	2,053	23,020	23,020	0
EMT/Paramedic Licensure Fees	250	4,000	4,000	0
Rent & Leases (Equipment)	3,087	19,000	19,000	0
Computer Software	53,129	93,750	93,750	0
Website Development & Mtc	5,556	5,292	5,556	(264)
EPA ID# Verification Fee		150	150	0
CCC HazMat Plan (CUPA)	3,152	3,650	3,152	498
BAAQMD & Environmental		900	900	0
Air Monitor Maintenance		800	800	0
Maintenance -- Equipment	31,914	130,800	130,800	0
Central Garage Repairs	12,414	300,000	300,000	0
Central Garage Gasoline & Oil	28,713	110,000	110,000	0
Central Garage Tires	5,813	15,000	15,000	0
Service/Repair Fuel System		2,500	2,500	0
Aerial Ladder & Pump Testing		1,500	1,500	0
Smog Inspections		500	500	0
Air Compressor Quarterly		9,000	9,000	0
Hydro Test SCBA & Oxy Cylinder	50	35,000	35,000	0
Tank Testing		1,120	1,120	0
Maintenance -- Building	12,434	118,000	118,000	0
Maintenance -- Grounds	4,694	18,900	18,900	0
Meetings & Travel Expenses	1,106	1,500	1,500	0
Employee Assistance Program		15,000	15,000	0
Medical - Pre-Emp Processing	5,718	30,000	30,000	0
Ambulance Billing	11,769	85,000	85,000	0
Outside Attorney Fees	23,526	275,000	375,000	(100,000)
CCC County Tax Administration		215,000	215,000	0
Professional Services	45,577	56,500	56,500	0
Prof - Labor Negotiator		75,000	75,000	0
Prof Services - Technology	37,495	246,640	246,640	0
Prof Services - Pre-Employment	9,756	30,000	30,000	0
Prof Services - Promotional	2,721	2,000	4,000	(2,000)
Prof Services - OPEB	6,750	8,000	6,750	1,250
Exterior Hazard Removal		35,000	35,000	0
Professional Services-Prop Tax		7,600	7,600	0
Professional Services		77,000	77,000	0
Home Hardening Grants	102,395	500,000	500,000	0
Testing Materials & Training	4,953	50,000	50,000	0

Moraga-Orinda Fire District
General Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Amended Budget	Projected Actual FY 2024	Projected Variance
Career Development Classes		25,000	25,000	0
District Sponsored Training- Recruiting Costs		15,000 140,000	15,000 140,000	0 0
Strike Team Supplies	764	65,000	65,000	0
Community Emergency		8,000	8,000	0
Exercise Supplies/Maint.	2,763	16,500	16,500	0
Recognition Supplies		4,500	4,500	0
Other Special Departmental Exp	6,249	140,650	140,650	0
Public Education Supplies	89	8,000	8,000	0
LAFCO	14,530	16,000	14,530	1,470
Emergency Preparedness	6,497	21,000	21,000	0
Misc. Services & Supplies	212	95,500	95,500	0
Fire Chief Contingency	229	114,000	114,000	0
Property & Liability Insurance	169,975	170,000	170,000	0
Total Operating Expense	<u>721,208</u>	<u>4,335,932</u>	<u>4,434,978</u>	<u>(99,046)</u>
Bank Fees	1,358	5,000	5,000	0
County Tax Collection Fees		300	300	0
Transfer to Capital Projects Fund		3,000,000	3,000,000	0
Total Other Expense	<u>1,358</u>	<u>3,005,300</u>	<u>3,005,300</u>	<u>0</u>
Total Expenditures	<u>7,089,773</u>	<u>35,475,774</u>	<u>35,042,381</u>	<u>433,393</u>
Excess of Revenues Over Exp	<u>\$22,975,665</u>	<u>(\$646,638)</u>	(428,103)	<u>\$218,535</u>
Fund Balance Unassigned July 1, 2023			<u>17,470,546</u>	
Fund Balance Unassigned Projected June 30, 2024			<u>\$17,042,443</u>	

Moraga-Orinda Fire District
Capital Projects Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	<u>Current Period Actual</u>	<u>Amended Budget</u>	<u>Projected Actual FY 2024</u>	<u>Projected Variance</u>
Revenue				
Fire Flow Tax	\$1,098,957	\$1,105,000	\$1,098,957	(\$6,043)
Investment Earnings	5,749	10,000	20,000	10,000
Impact Mitigation Fees		2,000	2,000	0
Strike Team Vehicle Revenue		100,000	70,754	(29,246)
Federal Grant		<u>862,321</u>	<u>862,321</u>	<u>0</u>
Total Revenue	<u>1,104,706</u>	<u>2,079,321</u>	<u>2,054,032</u>	<u>(25,289)</u>
Expenditures				
Bank Fees	65	200	200	0
Fire Flow Tax Collection Fees		14,000	14,000	0
Equipment	53,681	1,206,780	1,206,780	0
Apparatus/Vehicles		2,825,033	2,825,033	0
Misc. Equipment		500,000	500,000	0
Station Improvements		10,000	10,000	0
Station 41/Admin. Construction		<u>5,800,000</u>	<u>0</u>	<u>5,800,000</u>
Total Expenditures	<u>53,746</u>	<u>10,356,013</u>	<u>4,556,013</u>	<u>5,800,000</u>
Transfers In from General Fund		3,000,000	3,000,000	0
Transfers Out to Debt Service	<u>(161,145)</u>	<u>(320,835)</u>	<u>(320,835)</u>	<u>0</u>
Excess of Revenues Over Exp	<u>\$889,815</u>	<u>(\$5,597,527)</u>	177,184	<u>\$5,774,711</u>
Fund Balance July 1, 2023			<u>7,976,471</u>	
Fund Balance Projected June 30, 2024			<u>\$8,153,655</u>	

Moraga-Orinda Fire District
Debt Service Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Budget	Projected Actual FY 2024	Projected Variance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditures				
Lease Station 43 Principal	\$136,000	\$272,000	\$272,000	\$0
Lease Station 43 Interest	25,145	48,835	48,835	0
Total Expenditures	<u>161,145</u>	<u>320,835</u>	<u>320,835</u>	<u>0</u>
Transfer In From Capital Projects	<u>161,145</u>	<u>320,835</u>	<u>320,835</u>	<u>0</u>
Excess of Exp Over Revenues	<u> \$0</u>	<u> \$0</u>	0	<u> \$0</u>
Fund Balance July 1, 2023			<u>0</u>	
Fund Balance Projected June 30, 2024			<u> \$0</u>	

Moraga-Orinda Fire District
Tunnel East Bay Hills Fuel Break
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	Current Period Actual	Budget	Projected Actual FY 2024	Projected Variance
Revenue				
State Contract	\$0	\$5,743,998	\$5,743,998	\$0
Total Revenue	<u>0</u>	<u>5,743,998</u>	<u>5,743,998</u>	<u>0</u>
Expenditures				
Salaries and Benefits	16,232	165,000	165,000	0
Computer Equipment	1,209			
Prof Services - CEQA Compliance	73,159	366,220	366,220	0
Ext. Hazard Abatement - Manual	386,292	3,967,350	3,967,350	0
Ext. Hazard Abatement - Mech.		<u>630,000</u>	<u>630,000</u>	<u>0</u>
Total Expenditures	<u>476,892</u>	<u>5,128,570</u>	<u>5,128,570</u>	<u>0</u>
Excess of Revenues Over Exp	<u>(\$476,892)</u>	<u>\$615,428</u>	615,428	<u>\$0</u>
Fund Balance July 1, 2023			<u>50,959</u>	
Fund Balance Projected June 30, 2024			<u>\$666,387</u>	

Moraga-Orinda Fire District
Fire Risk Reduction Grant Special Revenue Fund
Statement of Revenues and Expenditures
July 1, 2023 through September 30, 2023

	<u>Current Period Actual</u>	<u>Budget</u>	<u>Projected Actual FY 2024</u>	<u>Projected Variance</u>
Revenue				
State Grant	\$27,908	\$194,191	\$194,191	\$0
Total Revenue	<u>27,908</u>	<u>194,191</u>	<u>194,191</u>	<u>0</u>
Expenditures				
Salaries and Benefits	20,873	153,885	153,885	0
Operating Expenses	<u> </u>	<u>19,500</u>	<u>19,500</u>	<u>0</u>
Total Expenditures	<u>20,873</u>	<u>173,385</u>	<u>173,385</u>	<u>0</u>
Excess of Revenues Over Exp	<u>\$7,035</u>	<u>\$20,806</u>	20,806	<u>\$0</u>
Fund Balance July 1, 2023			<u>1,138</u>	
Fund Balance Projected June 30, 2024			<u>\$21,944</u>	



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Jonathan Holtzman, District Counsel

DATE: November 15, 2023

SUBJECT: **Item 9.6 Adopt Resolution 23-17 Authorizing a Service Contract for Legal Services with Downey Brand in an Amount Not to Exceed \$125,000 for Litigation Under the California Environmental Quality Act (CEQA) from Sandia Pearson and Anita K. Pearson Challenging the Approval of Amended Fuel Break Ordinance No. 23-08**

BACKGROUND

On November 8th, 2023 the District received notice of litigation under the California Environmental Quality Act challenging the approval of Amended Fuel Break Ordinance No. 23-08. Specialized legal services are necessary. District Counsel recommends the firm of Downey Brand to provide these services.

In authorizing this contract for legal services, and in accordance with District Resolution 23-15, the proposed resolution (Attachment A) contains the following findings:

- Public Contract Code Section 20812(a) authorizes the Moraga-Orinda Fire Protection District to enter into a service contract for legal services with Downey Brand.
- District staff is not available or qualified to perform these services provided by Downey Brand.
- A contract for legal services with Downey Brand approved by District Counsel is exempt from solicitation requirements.

FINANCIAL ANALYSIS

There are likely insufficient appropriations in the General Fund Annual Operating Budget for these additional legal costs. However, the timing of the legal costs is unknown at this time. During the Mid-Year Budget Review, staff will review the status of the litigation process, legal expenditures through December 31, 2023 and will propose a legal services budget adjustment at that time if necessary.

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Adopt Resolution 23-17 Authorizing a Service Contract for Legal Services with Downey Brand in an Amount Not to Exceed \$125,000 for Litigation from Sandia Pearson and Anita K. Pearson Challenging the Approval of Amended Fuel Break Ordinance No. 23-08

ATTACHMENT

[Attachment A: 23-17 Authorize Downey Brand.pdf](#)

RESOLUTION NO. 23-17

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MORAGA-ORINDA FIRE PROTECTION DISTRICT AUTHORIZING A SERVICE CONTRACT FOR LEGAL SERVICES WITH DOWNEY BRAND IN AN AMOUNT NOT TO EXCEED \$ 125,000

WHEREAS, the Moraga-Orinda Fire Protection District has received notice of threatened litigation under the California Environmental Quality Act (CEQA) challenging the approval of Amended Fuel Break Ordinance No. 23-08; and

WHEREAS, the law firm of Downey Brand has expertise in representing public agencies in CEQA litigation; and

WHEREAS, the Board of Directors intends to contract with Downey Brand to provide legal representation to the District in connection with such CEQA related litigation.

NOW THEREFORE, BE IT RESOLVED, that the Moraga-Orinda Fire Protection District Board of Directors, in accordance with District Resolution 23-15, hereby finds and declares the following:

- Public Contract Code Section 20812(a) authorizes the Moraga-Orinda Fire Protection District to enter into a service contract for legal services with Downey Brand.
- District staff is not available or qualified to perform these services provided by Downey Brand.
- A contract for legal services with Downey Brand approved by District Counsel is exempt from solicitation requirements.

BE IT FURTHER RESOLVED, that the Moraga-Orinda Fire Protection District Board of Directors hereby authorizes the Board President, on behalf of the Board of Directors, to execute a service contract for legal services with Downey Brand that has been approved by District Counsel, in an amount not to exceed \$125,000.

PASSED, APPROVED and ADOPTED this 15th day of November 2023, at the regular meeting of the District Board of Directors held at 22 Orinda Way, Orinda, California 94563 on a motion made by Director __ and seconded by Director __ and duly carried with the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Resolution 23-17

Dated: November 15, 2023

John Jex, President
Board of Directors

I certify that this is a full, true and correct copy of the original document which is on file in my office, and that was passed and adopted by the Moraga-Orinda Fire Protection District on the date shown.

ATTEST:

Marcia Holbrook
District Clerk

APPROVED AS TO FORM:

APPROVED AS TO CONTENT:

Jon Holtzman, District Counsel

Dave Winnacker, Fire Chief



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Ad Hoc Committee Plans for Expanding the Fire Prevention Program

DATE: November 15, 2023

SUBJECT: **Item 9.7 Report from the Ad Hoc Committee Plans for Expanding the Fire Prevention Program; Expand the Home Hardening Grant Program to include Hiring Crews to Cut and Burn Brush Anywhere in the District, Advertising Availability of Screen and Gutter Guards to Increase Adoption, Pay for Outside Chipper Crews During the Summer Months and Provide Needs Based Grants for Elderly or Otherwise Infirm for Large Tree Removal**

BACKGROUND

At the August 16, 2023 board meeting, the Ad Hoc Committee to Develop Plans for Expanding the Fire Prevention Program requested a future agenda item to discuss the committee's ideas on ways to increase the fire prevention materials for the home hardening grant program and deploy the money budgeted for fire prevention efforts.

Subsequently the Committee provided the following items to be considered as additional uses to expand the home hardening grant program:

1. Hiring crews to cut and burn brush anywhere in the District
2. Advertising availability of screen and gutter guards to increase adoption
3. Paying for outside chipper crews during the summer months when our crews are inspecting
4. Needs based grants for elderly or otherwise infirm for large tree removal

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve to amend and expand the Home Hardening Grant Program to include:

1. Hiring crews to cut and burn brush anywhere in the District
2. Advertising availability of screen and gutter guards to increase adoption
3. Paying for outside chipper crews during the summer months when our crews are inspecting
4. Needs based grants for elderly or otherwise infirm for large tree removal.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 9.8 Election of Board Officers**

BACKGROUND

Per Resolution No. 11-03, the District Board shall elect the following Officers: President, Vice President, Secretary and Treasurer on an annual basis or as may be required after a general district election. The District Board may also elect such additional officers as may be created.

Current Board Officers:

- John Jex, President
- Mike Roemer, Vice President
- Greg Hasler, Secretary
- Craig Jorgens, Treasurer

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Elect new board officers to be effective January 1, 2024.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 9.9 Review of Standing and Ad Hoc Committees to Approve and/or Dissolve the Committees for 2024**

BACKGROUND

The definition of a Standing Committee: a committee of a legislative body, irrespective of their composition, which have either a continuing subject matter jurisdiction or a meeting schedule fixed by charter, ordinance, resolution, or formal action of a legislative body. Even if comprised of less than a quorum of the governing body, a standing committee is subject to the Brown Act.

The definition of an Ad Hoc Committee: a temporary advisory committee composed solely of less than a quorum of the legislative body that serves a limited or single purpose, that is not perpetual, and that will be dissolved once its specific task is completed is not subject to the Brown Act.

The Board presently has one (1) standing committee and two (2) ad hoc committees:

2023 Standing Committees

- Audit Committee: Director Hasler and Director Jex

2023 Ad Hoc Committees

- Develop Plans for Expanding the Fire Prevention Program: Director Hasler and Director Jorgens
- Joint Fire Prevention with City of Orinda: Director Jorgens and Director Roemer

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve and/or Dissolve the Standing and Ad Hoc Committees for 2024



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: November 15, 2023

SUBJECT: **Item 9.10 Appointment of Standing and Ad Hoc Committee Members and District Liaisons**

BACKGROUND

Each year, the Board of Directors appoints new Committee Members and District Liaisons. Per Resolution No. 11-03, the District Board may appoint such standing or ad hoc committees as are necessary to conduct District business.

The Board presently has one (1) standing committee and two (2) ad hoc committees:

2023 Standing Committees

- Audit Committee: Director Hasler and Director Jex

2023 Ad Hoc Committees

- Develop Plans for Expanding the Fire Prevention Program: Director Hasler and Director Jorgens
- Joint Fire Prevention with City of Orinda: Director Jorgens and Director Roemer

The Board presently assigns District Liaisons to five (5) outside agencies:

- Contra Costa Special Districts Association
- Contra Costa County Fire Boards and Commissioners Association
- Local Agency Formation Committee (LAFCO)
- Orinda City Council
- Moraga Town Council

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Appoint new Audit Committee members, Ad Hoc Committee members, and District Liaisons to be effective January 1, 2024