



Moraga-Orinda Fire District

Board of Directors

AMENDED

REGULAR MEETING

April 18, 2018

6:00 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

PLEASE NOTE NEW MEETING ADDRESS:

Sarge Littlehale Community Room
22 Orinda Way
Orinda, CA 94563

NOTICE OF TELECONFERENCE MEETING

Pursuant to California Government Code section 54953, President Barber may attend this meeting via teleconference. Members of the public may attend and participate either at the address given above, or at the teleconference location(s) listed below:

State Plaza Hotel
202-861-8200
2117 E Street NW
Room 814
Washington, D.C. 20037

-
1. OPENING CEREMONIES
 - 1.1. Call the Meeting to Order
 - 1.2. Roll Call
 2. PUBLIC COMMENT

The public is invited to speak on any Closed Session item below. Comments should be limited to three minutes. Please state your name and address for the record.
 3. CLOSED SESSION
 - 3.1. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Local 1230, International Association of Firefighters IAFF
 - 3.2. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Local 2700 United Clerical, Technical & Specialized Employees
 - 3.3. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Moraga-Orinda Fire Chief Officers Association (MOFCOA)
 - 3.4. **Conference with Labor Negotiator – Unrepresented Employee**
(Government Code Section 54957.6)
Agency Designated Representative: Craig Jorgens
Unrepresented Employee: Fire Chief David Winnacker
 4. RECONVENE THE MEETING
 - 4.1. Call the Meeting to Order
 - 4.2. Pledge of Allegiance
 5. REPORT OF CLOSED SESSION ACTION
 6. PUBLIC COMMENT

The public is invited to speak on any matter not appearing on the agenda, and within the subject matter jurisdiction of the District. Comments should be limited to three minutes. Please state your name and address for the record.

7. CONSENT AGENDA

- 7.1. **Meeting Minutes for March 15, 2018 (special), March 21, 2018 (regular), March 21, 2018 (special) and April 4, 2018 (regular)**
Staff Recommendation: Approve and File
- 7.2. **Monthly Incident Report for March 2018**
Staff Recommendation: Approve and File
- 7.3. **Monthly Check/Voucher Register**
Staff Recommendation: Approve and File
- 7.4. **Monthly Financial Report**
Staff Recommendation: Approve and File
- 7.5. **Surplus Apparatus and Equipment**
Staff Recommendation: Authorize disposal of surplus apparatus and equipment

8. REGULAR AGENDA

- 8.1 **Long Range Financial Forecast**
Staff will present information to the Board regarding the updated Long Range Financial Forecast.
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to staff.
- 8.2 **Approval of Salary Schedules Effective June 1, 2018**
Staff will present information to the Board regarding Salary Schedules effective June 1, 2018.
Staff Recommendation: 1) 1) Discuss; 2) Deliberate; 3) Approve Salary Schedules Effective June 1, 2018
- 8.3 **Adopt Resolution No. 18-07 A Resolution of the Moraga-Orinda Fire District Adopting a Board of Directors Expenditure and Expense Reimbursement Policy**
Staff will present information to the Board regarding the Board of Directors Expenditure and Expense Reimbursement Policy
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Adopt Resolution No. 18-07 Adopting a Board of Directors Expenditure and Expense Reimbursement Policy
- 8.4 **Approve MOFD Special Events Fee Waiver Policy for Non-Profit Organizations**
Staff will present information to the Board regarding the Draft Fee Waiver Policy.
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve the Special Events Permit Fee Waiver Policy for Non-Profit Organizations.
- 8.5 **Completion of the Official Property Owner Ballot Town of Moraga Stormwater Fee**
Staff will present information to the Board regarding the Official Property Owner Ballot Town of Moraga Stormwater Fee
Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to staff on completion of the Official Property Owner Ballot Town of Moraga Stormwater Fee

9. COMMITTEE REPORTS

- 9.1 **Finance Committee (Directors Anderson and Jorgens)**
- 9.2 **Pension Review Ad Hoc Committee (Directors Barber and Jorgens)**
- 9.3 **Board of Directors and Fire Chief Roles & Responsibilities and Rules of Procedures Update Ad Hoc Committee (Directors Famulener and Jorgens)**
- 9.4 **Audit Ad Hoc Committee (Director Jex)**
- 9.5 **Long Range Financial Plan Ad Hoc Committee (Directors Barber and Jex)**
- 9.6 **Labor Negotiations Ad Hoc Committee (Directors Anderson and Jorgens)**

10. ANNOUNCEMENTS

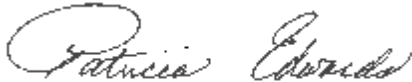
- 10.1. **Brief information only reports related to meetings attended by a Director at District expense**
(Government Code Section 53232.3(d))
- 10.2. **Questions and informational comments from Board members and Staff**
- 10.3. **Fire Chief Updates – March 2018**
 - 10.3.1 **Monthly Update by Engineer Jon Ford**
- 10.4. **Communications Received**
- 10.5. **Future Agenda Items**

11. ADJOURNMENT

The Moraga-Orinda Fire Protection District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access, attend and/or participate in District Board meetings due to a disability, to please contact the District Chief's office, (925) 258-4599, at least one business day prior to the scheduled District Board meeting to ensure that we may assist you.

Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the Moraga-Orinda Fire District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspections at 1280 Moraga Way, Moraga, during normal business hours.

I hereby certify that this agenda in its entirety was posted on April 13, 2018 at the Moraga and Orinda Fire Administration offices and Stations 41, 42, 43, 44, and 45. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Interim District Secretary/Clerk

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS SPECIAL BOARD MEETING MINUTES

March 15, 2018



1. Opening Ceremonies

The Board of Directors convened in Open Session at 5:03 P.M. on March 15, 2018 at the Sarge Littlehale Room, Orinda, California. President Barber called the meeting to order. Present were the following Directors and Staff:

President Barber	Director Jex	Gloriann Sasser, Admin Services Director
Director Anderson	Director Jorgens	Judith Propp, District Counsel
Director Famulener	Dave Winnacker, Fire Chief	Patricia Edwards, Interim District Clerk

2. Public Comment

There was no comment from the public.

3. Regular Calendar

3.1 Public Workshop

President Barber stated that the purpose of the meeting is a public workshop for the preparation of the Long Range Financial Plan. The first year is a plan and subsequent years are projections of assumptions. Director Famulener noted that Judith Propp is attending the meeting as substitute counsel for Jonathan Holtzman.

Chief Winnacker provided the report. The Plan projects District revenue and expenditures over a forward-looking 15-year period. The Ad Hoc Labor Negotiations Committee requested a public financial workshop to discuss the Long Range Financial Plan. He noted that Version A continues what was done in the past and Version B uses a more conservative methodology. Questions from the Board of Directors prior to the meeting included: medical cost increases; transfers to the General Fund; expenditures for Stations 43, 45, and 41; whether the schedule included all the capital projects; and OPEB funding at 3% per year. Chief Winnacker noted that additional projections with changed assumptions are included in Version C. The Board discussed staff recommendations by item. Chief Winnacker reviewed the projections for each Version.

Property Tax Revenue at HdL Projections or 3%

President Barber noted that HdL projects property tax revenue to increase by 4-4.5%. Director Famulener recommended using the HdL projection. Director Anderson recommended that the Board consider the economy and the impact of real estate in California and supported using a conservative 3%. Director Jex concurred with 3-3.5%. Director Jorgens noted that the HdL projections were made before the change in the tax laws and recommends 3.5%.

Steve Cohn suggested that the Board consider a medium range of 4-4.5% as 3% is ridiculously low. He anticipates that most of the tax base increase will come from unrealized gains in the property pool. President Barber agreed with Director Anderson's recommendation that the Board err on the side of a lower annual increase but strive to be as accurate as possible. He added that long term projections are sure to be inaccurate. He recommended a 3.5% range. Mark McCullah, Local 1230, asked if these were action items or for information only. President Barber said the workshop was to provide advice to the staff and action would be taken at a subsequent regular meeting. Mr. McCullah stated that property tax value is not a concern for this area and recommended deferring to the expert opinion.

Director Anderson requested more discussion on the actual percentage prior to the motion. He supports a conservative fiscally prudent view. Using 3% might be low but prepares the District if there is an economic downturn. Director Anderson's motion to adopt the 3% in Version B for property tax revenue increases was seconded by Director Jex. Director Famulener noted that HdL's projections are 4.51% to 4%. She stated that if the Directors believe that the professional assessment is wrong, that HdL should be brought back with an updated plan. Director Anderson noted that the HdL report was made before the federal tax law changes and that a professional opinion is an "opinion". He added that both Moraga and Orinda support a more conservative figure. He does not support the consultant's opinion. Director Jex believes that the assumptions used by HdL are not reliable. Director Jorgens agreed with Director Anderson and that 3-3.5% seems more realistic. There were no comments from the public. Said motion carried a 4-1 roll-call vote (Ayes: Anderson, Barber, Jex, and Jorgens; Noes: Famulener).

OPEB Contributions per Actuarial Calculations or \$500,000

Chief Winnacker said that staff seeks direction on whether the OPEB contributions should remain at the actuarial calculations or at the rate of \$500,00 per year. Director Jorgens asked if the actuarial calculations from last year were a long term forecast. Chief Winnacker stated that the actuarial recommended contributions increase over time: \$374,000 in 2017-18; \$385,000 in 2018-19; \$396,00 in 2019-20; and \$408,000 in 2020-21. Version B provides a \$500,00 flat rate per year. The UAL is amortized over 20 years with a 6.25% discount rate. Director Anderson recommended a commitment to the trust using a higher percentage. He believes that the 3% recommended in Version B is not fiscally prudent. Director Jex noted that if the \$500,000 amount is used, the existing unfunded liability is not fully covered in fifteen years. Director Jorgens supports a fiscally conservative approach. Director Jex noted that \$500,000 gets the District closer to funding this liability. Director Jorgens asked what is a reasonable amortization period. President Barber noted that all of the projections assume a uniform growth over time. He asked if it would be relatively easy for purposes of projections to assume one rate over a short period and a different growth rate over a longer period. Chief Winnacker responded affirmatively. President Barber opened the OPEB item for public comment.

Vince Wells, President Firefighters Local 1230, asked for clarification of the issue. President Barber stated that the question is the assumption that should be used to fund the OPEB trust. Mr. Wells noted that there were significant health care changes in the last contract which should impact the future OPEB obligation. MOFD is the only fire district in the county that does not offer retiree health care for those hired after this contract so future employees will not create OPEB. He is concerned about the impact of OPEB contributions on the operating budget. President Barber asked if the assumptions for paying down the unfunded OPEB obligation considered this matter. Ms. Sasser stated that the actuarial evaluation is based on how much retiree health is provided for all active employees. President Barber noted that the unfunded OPEB liability is \$15 million. Ms. Sasser stated that the actuarial evaluation was based on a 20-year amortization.

Mr. Cohn stated that these numbers should be presented on a spreadsheet in order to be clear. Director Famulener stated that the Board decided last year on a 20-year payoff at 6.25%. This is a long range position paper and not a budget. She agreed with Director Jorgens' suggestion that \$250,000 be put in the General Fund to make it more secure. President Barber asked if there is an amortization table which shows what happens to the unfunded liability over time. Ms. Sasser responded that a table is not in the actuarial evaluation. Director Jex stated that the \$374,000 figure came from the actuary and asked if the \$500,000 is an arbitrary number. Ms. Sasser stated that \$500,000 is an arbitrary alternative number. Director Jorgens supports the Board's earlier decision of 6.25% rate over 20 years and assume Plan A numbers and apply this to the trust funding needs. For clarity, Director Anderson suggested that the direction to staff start with the base in Exhibit A and annually add whatever amount is recommended by the actuary. Director Jorgens noted that there should be a zero balance if the actuary is correct. President Barber agreed with Director Jorgens and requested that staff prepare an amortization table. President Barber stated that the consensus of the Board is to use the assumption in Version A. Director Anderson requested clarification that using the numbers in Version A with the projected rate of return within the trust will amortize the OPEB liability in 20 years. Director Jorgens asked staff to confirm with the actuary. Ms. Sasser responded that staff will.

Pension Rate Stabilization Trust (PRST) Contributions at Actuarial Calculations or \$500, 000

Director Famulener stated that the Board previously decided on a 20-year plan at 6.25% which is a projection and that the amount can be changed if needed. Director Anderson stated that the magnitude of the PRST amortization is more than that of the OPEB fund. Director Jex concurred and stated that, if the objective of the PRST is to fully fund it, the rate needs to be increased. Director Jorgens recommended that the Board use the same assumptions as used for OPEB: 6.25% investment earning rate and 6.25% discount rate. He requested that the beginning date for the earning rate and for the discount rate be consistent with the other assumptions in the model. CCCERA's projections would pay down the existing liability by 2032. President Barber noted that, in Version C, unfunded actuarial liability payments to CCCERA end in 2030 but payments into the Pension Stabilization Trust would continue for two more years. Director Famulener stated that, in two years, \$2 million will come into the General Fund when the bond is paid off. Director Jex agreed with President Barber and supports Version C. Director Anderson stated that Version A allows the unfunded liability to continue to increase. Director Jorgens stated that Version B also allows the unfunded liability to continue. He noted that it was important to get the history and starting part correct for the obligations and assets. President Barber stated that, using this methodology, the Board needs to start contributions in 2017-18. Director Jorgens stated that the payment should start in 2018-19. Director Famulener asked if the PRST payment of \$2 million would be paid in 2018-19. President Barber said that the purpose of this payment should not be confused with labor

negotiation discussions. Director Famulener asked if the District takes \$2 million from the General Fund, will it have the money needed to pay for salary increases. Chief Winnacker responded that he could not answer the question. Director Anderson noted that the Board needs to address the liabilities realistically. He noted that Version A is not realistic. He suggested that the PRST fund contributions be significantly increased in 2018-19. Director Jex stated that the Board should address this significant issue now and not delay this obligation. Director Jorgens noted that a significant pension unfunded liability remains if the CCCERA assumptions are used. President Barber questioned Director Jorgens that the assumptions for the Pension Rate Stabilization Fund trust is 6.25% in Version C but the OPEB funding continues at 3%. Director Jorgens stated that the percentages are not the growing rate. President Barber opened the discussion to public comment.

Vince Wells, President Firefighters Local 1230, noted that the Board established funding for various accounts at a previous meeting and that it is inappropriate to make changes before the labor negotiations. Doubling or tripling down on the payments may be viewed as "bad faith". Steve Cohn stated that Version C is dangerous to the General Fund reserve balance. Director Anderson stated that any funds in the OPEB and PRST can only be used to pay those trust obligations.

President Barber commented that the PRST unfunded liability would never be paid off using the prior analysis. It is necessary to consider the District's future financial stability. He stated that it is hard to determine the optimal time to begin based on the spreadsheet provided. Ms. Sasser stated that payments are included monthly to pay down the unfunded liability based on CCCERA's actuarial evaluations. Director Jorgens noted that there are three sets of numbers. CCCERA assumes a 7% earning rate and a 7% discount rate. He believes that 6.25% is more realistic. Director Famulener stated that the District should pay \$375,000 this year and suggested that staff look into amortization with the additional \$1.5 million in 2018-19. Director Anderson noted that labor negotiations became dicey last year because of a lack of long range financial planning and the issue needs to be realistically addressed. He is uncomfortable adding \$2 million in 2017-18 and 2018-19 because it does not bode well during negotiations.

President Barber suggested that it is important to think of what is best for the District's long term sustainability without service cutbacks or compensation reductions. He does not support a delay as this will result in an increase in the liability. Director Jex stated that the purpose of the PRST was to accumulate monies to meet the obligation if the District was unable to fund it during a shortfall. President Barber noted that it can be viewed as deferred compensation. He believes that the long range projections do not include any "bad" times and this option allows the District to respond during those times. He opened the item for public comment. There was no public comment.

Director Jorgens proposed: using 6.25% earning rate and 6.25% discount rate; updating the model with the appropriate earnings and salary increases to date; make a \$375,000 payment in 2017-18; increase the payment in 2018-19 by half of the 2019-20 figure and then let the model determine the amount needed after 2019-20. Director Famulener clarified that the payments would be \$374,000 in 2017-18 and \$500,000 in 2018-19 and 2019-20. Director Anderson clarified that the payments would be \$374,000 in 2017-18; \$1.1 million in 2018-19; and in 2019-20 use the model's algorithm assumptions. The motion was seconded by Director Anderson. President Barber opened the public comment.

Mark McCullah, Local 1230, stated that this is poor timing for this discussion but there is a liability which needs to be addressed. He added that the District has a problem with retention and recruiting firefighters in large part due to staff being undercompensated. Director Famulener agreed that the timing is poor and added that this is a projection and not a budget. Funds should not be taken from the General Fund and put into a trust. Director Jex stated the purpose of the discussion for a long range plan is to plan for known and anticipated expenditures. The plan can be refined to add what should be included in order to increase and enhance the financial viability of the District. Director Jorgens noted that this item was discussed last year. Director Famulener disagreed and stated that the Board decided on \$374,000 and paid that last year. President Barber stated that the purpose of the meeting is to provide advice to Chief Winnacker to develop a new spreadsheet and not to adopt final numbers. This is a public record which is discussed in public to see alternatives without prejudicing how a Director would vote on final approval. Director Anderson asked if another compromise could be presented. He withdrew his second on Director Jorgens' motion and asked for alternatives.

Director Anderson's substitute motion suggested easing into the PRST as follows: \$374,000 in 2017-18; add \$1.2 million in 2018-19; \$1.7 million in 2019-20; \$2.5 million in 2010-21; \$3 million in 2021-22. Director Famulener seconded the motion. Director Jorgens clarified that this option would cost less than the

CCCCERA estimate. Director Jex is concerned that \$5 million per year across the board will take almost ten years at the current funding before there is sufficient money in the trust to use. Director Jorgens stated that it important to understand what base figure is being used from Version A or Version C. Director Famulener asked counsel if the \$2 million payment in previously unseen Version C can be done. Attorney Propp stated that, from a legal standpoint because it is a workshop, a formal final action is not taken so the information can be considered. Chief Winnacker noted that Version C was prepared by staff in response to requested inputs. Staff is requesting direction form the Board in order to prepare an updated forecast. Director Anderson restated his substitute motion to fund PRST as follows: \$374,000 in 2017-18; \$1.1 million in 2018-19; \$1.7 million in 2019-20; \$2.5 million in 2020-21; \$3 million in 2021-22; in 2022-23 the unfunded liability would be amortized over a 20-year period. Chief Winnacker asked if this is a “number” or 50% of the actuarial recommendation for 2018-19. Director Anderson stated that it is just a number. Director Jorgens corrected the figures to be \$2.2 million in 2020-21 and \$ 2.7 million in 2021-22.

At 6:54 p.m., President Barber requested a short break. The meeting reconvened at 7:02 p.m. with all Board and staff members present.

President Barber asked the Board to consider another substitution. He asked staff to do an analysis to ramp up from 2018 to 2022-23 or 2023-24 in an orderly fashion and meet with an Ad Hoc Committee and present this information at a later meeting. Chief Winnacker asked what the starting point should be. President Barber suggested using the starting point in Version A and then ramp up to 2022-23. Director Jorgens noted that there is money in the General Fund and suggested that various scenarios be run. President Barber’s request to start in 2018-19 and implement the plan evenly through 2022-23 using a formula instead of numbers did not receive a second. President Barber reiterated Director Anderson’s substitute motion to fund PRST as follows: \$374,000 in 2017-18; \$1.1 million in 2018-19; \$1.7 million in 2019-20; \$2.2 million in 2020-21; \$2.7 million in 2021-22; and in 2022-23 the unfunded liability would be amortized over a 20-year period. This motion was seconded by Director Jorgens. Said motion carried a 4-1 roll-call vote (Ayes: Anderson, Barber, Jex and Jorgens; Nay: Famulener). President Barber noted that the Board is not committed to these numbers but will evaluate them at the next meeting. Director Jorgens clarified that the Board voted to put numbers on a spreadsheet for long term planning purposes and did not direct staff to spend any funds.

General Fund Reserve Requirements – 17% or 50%

President Barber noted that staff requests the Board provide direction regarding increasing minimum fund balance reserve levels from 17% to 50%. Chief Winnacker stated that a 17% minimum unrestricted fund balance in the General Fund was adopted by the Board in 2017. Staff Director Famulener questioned where the 50% figure came from. Chief Winnacker responded that the 50% came from the Ad Hoc Committee. Director Anderson suggested that the Board stay with 17% in light of the changes to OPEB and the PRST. Director Jex reported that he looked at General Fund Reserve figures for 2016 and 2017 for several cities and that the average reserve was 60% in terms of total revenues. He suggested that the Board target 60% rather than 50% as he felt that 17% is grossly inadequate. Funds can be transferred into the reserve as restricted balance for unplanned events. Director Jorgens noted that 17% is only two months of operating fund needs and having reserves is a fiscally responsible way to operate an organization. He stated that 50% should be a long term “goal” or “target”. Director Famulener noted that none of the agencies referenced by Director Jex have a Fire Flow Tax. The Fire Flow Tax is part of the Capital Fund but can be used as part of the General Fund. President Barber asked staff where the Fire Flow Tax appears in the budget. Ms. Sasser stated that the Fire Flow Tax is in Capital Fund revenues. President Barber asked if it would make any difference if the Fire Flow Tax was listed in General Fund and then appropriated out to Capital. Ms. Sasser responded that the Board requested Fire Flow Tax to be used for capital expenditures and that is why it is presented there. Director Anderson stated that the intent of the Fire Flow Tax was for Capital projects. President Barber summarized the Board’s discussion that the Fire Flow Tax (line 5g) be eliminated and that line 7a be retitled from Capital Fund Revenues to Fire Flow Tax. Director Famulener disagreed and noted that the Fire Fund Tax (line 5g) be populated with actual numbers and off set transfer to Capital appear elsewhere on the spreadsheet. President Barber opened the public comment

Steve Cohn stated that the Fire Flow Tax is not just for capital projects. He suggested that all taxes go into the General Fund and be allocated out of the General Fund. President Barber agreed with Director Famulener’s recommendation to put the Fire Flow Tax into General Fund Revenues and then showing appropriations to Capital. Director Jorgens concurred. Chief Winnacker confirmed the Board’s direction to move the Fire Flow Tax to line 5g and then move into Capital Funds having been funded from the General Fund.

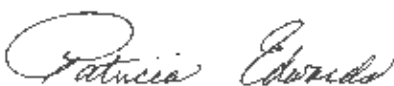
President Barber continued the discussion of the General Fund Reserve. Director Jorgens asked how the target would be implemented on the spreadsheet. Ms. Sasser stated that line 3a shows the percent of General Fund revenue. The minimum fund balance policy is shown throughout the Long Range Plan. Chief Winnacker added that it is a planning goal for the annual budget and that there is no enforcement mechanism. President Barber noted that the Board's desire to move to higher reserves leaves open the question of the rate. Director Famulener suggested a 20% reserve. President Barber stated that the reserve percentage is somewhat arbitrary. Director Anderson noted that the percentage is a 'target' and has no impact on the long range financial forecast. Director Jex noted that the District is already at 25% reserves. He stated that it is prudent to have adequate fund balances to meet existing obligations and provide for funding for any capital needs rather than borrowing. Director Jorgens stated that, rather than a percentage, the long term goal should be to earn money on the reserves for the entire year. He supports a larger reserve. President Barber agreed with Director Anderson and stated that having a goal of sufficient reserves to avoid borrowing funds is desirable. Chief Winnacker stated that, in the absence of guidance, staff will continue to use 17% as the desired threshold. President Barber asked what is the correct reserve number. Director Jex stated that a 50% reserve would fund the District for six months and probably would eliminate the need for the District to borrow. Director Anderson noted that 50% would be a policy goal and he does not want this goal to impact other expenditures. President Barber noted that there is no adverse consequence to having a Board goal of 50%. Director Famulener's motion that the Board retain its resolution (17-02) setting the reserve at 17% and set a long term goal of getting to 50% was seconded by Director Jorgens. President Barber opened the public comment.

Mark McCullah's remarks regarding Director Jex's comments included: questioning how the specific cities were selected; that it was hard to make a comparison based on tax revenue; that the District is meeting its obligations; and if the compensation packages for these cities were evaluated. Director Jex stated that the cities selected were based on proximity and the availability of CAFR data on the cities' websites. He acknowledged that there were differences in agency operations but there were similarities for the purpose of bench marking. Vince Wells, President Firefighters Local 1230, stated that the CAFR data did not relate to the cities' policies. He stated that the reserve policy does impact the budget. If reserve data from other agencies are being used, their policies should also be evaluated. Director Famulener's motion in long term planning to establish an aspirational goal of getting to a 50% reserve was seconded by Director Jorgens. Said motion carried a 5-0 roll-call vote (Ayes: Anderson, Barber, Famulener, Jex, and Jorgens).

Capital Expenditures – Issue Debt or Pay Cash for Construction of Stations 41 and 45 and Administration

Director Famulener recommended, for purposes of long term spreadsheet projections, that the District use the 3% cost projections. Director Anderson concurred. Director Jex doubted that the Board could borrow at 3% for 15-years for capital assets in today's market. Director Famulener stated that the Board should determine a percentage and use it for long term projections. Director Jex asked about the station construction costs. Chief Winnacker stated that there are no specific plans and that the existing estimates were taken from a previous staff report. Director Jorgens suggested that the Board borrow money over ten years. President Barber stated that there were many unknowns and data are needed regarding interest rates, available collateral, estimated construction costs, and inflation before the Board can give meaningful advice. Director Jex stated it is important to anticipate and plan for future needs. President Barber suggested revisiting the assumed construction costs and determining a range factoring in inflation. Chief Winnacker asked the Board to provide direction on the length of the loan cycle and the rate to use assuming that debt will be involved in the construction of future fire stations. Director Jorgens suggested contacting the lender for the current station. Chief Winnacker replied that a rate of 3.5% for 15-years was quoted but the issue of collateral was not included. President Barber opened the public comment. There was none.

At 8:04 P.M., President Barber called for adjournment of the special meeting.



Interim District Secretary/Clerk

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

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

March 21, 2018



1. Opening Ceremonies

The Board of Directors convened in Open Session at 6:00 P.M. on March 21, 2018 at the Hacienda Mosaic Room, Moraga, California. President Barber called the meeting to order. Present were the following Directors and Staff:

President Barber	Director Jex	Gloriann Sasser, Admin Services Director
Director Anderson	Director Jorgens	John Truxaw, District Counsel
Director Famulener	Dave Winnacker, Fire Chief	Patricia Edwards, Interim District Clerk

2. Public Comment

There was no comment from the public.

3. Closed Session

At 6:00 P.M., the Board adjourned into Closed Session. Present were the following Directors and Staff:

President Barber	Director Jex	Gloriann Sasser, Admin Services Director
Director Anderson	Director Jorgens	John Truxaw, District Counsel
Director Famulener	Dave Winnacker, Fire Chief	

4. Reconvene the Meeting

President Barber reconvened the regular business meeting of the Moraga-Orinda Fire District Board of Directors at 7:03 P.M. Present were the following Directors and Staff:

President Barber	Director Jex	Gloriann Sasser, Admin Services Director
Director Anderson	Director Jorgens	John Truxaw, District Counsel
Director Famulener	Dave Winnacker, Fire Chief	Patricia Edwards, Interim District Clerk

5. Report of Closed Session Action

President Barber reported that there was no reportable action taken on items: 3.1 Conference with Labor Negotiator (Local 1230); 3.2 Conference with Labor Negotiator (Local 2700); 3.3 Conference with Labor Negotiator (MOFCOA); and 3.4 Public Employee Performance Evaluation (Fire Chief).

6. Public Comment

There was no comment from the public.

7. Consent Agenda

Motion by Director Famulener and seconded by Director Jorgens to approve and file items: 7.1 Monthly Meeting Minutes for February 21 and March 7, 2018, 7.2 Monthly Incident Report for February 2018; 7.3 Monthly Check Voucher/Register; 7.4 Monthly Financial Report; 7.5 Approval of Contract with Delta Dental of California for the Period April 1, 2018 through March 31, 2019; and 7.6 Approval of Letter of Engagement of Legal Services, Labor Negotiations with Sloan Sakai Yeung & Wong LLP. Said motion carried a unanimous 5-0 roll call vote (Ayes: Anderson, Barber, Famulener, Jex, and Jorgens).

8. Regular Agenda

8.1 Mid-Year Budget Review 2017/18 and Approval of Budget Adjustments

Administrative Services Director Sasser provided the report. The review included a detailed examination of revenue and expenditures. Current financial reports contain updated revenue and expenditure projections for the current fiscal year. The adopted budget projected a General Fund surplus of \$500,000, a Debt Service Fund surplus of \$218,000 and a Capital Projects Fund deficit of \$4.4 million due to the construction of Station 43. The Mid-Year Budget Review projects a General Fund surplus of \$361,000, a Debt Service Fund surplus of \$215,000, and a Capital Projects Fund deficit of \$1.6 million for FY 2017/18. Increases in revenues over expenditures were noted for: property tax revenue in the General Fund is \$772,000 or 4.1% more than the amount received in the prior year (\$18.9 million); Ambulance service revenue is expected to exceed budget by \$19,000;

Strike team cost recovery is projected to exceed budget by \$470,000; and the District accepted \$202,000 in SAFER grant revenue. The SAFER grant revenue is included in Intergovernmental Revenue. Total District General Fund expenditures for FY 2017/18 are projected to exceed budget by \$881,000 or 4.1%. The Mid-Year General Fund Budget increase requests total \$742,000.

General Fund expenditures increases for fiscal year 2017/18 are projected to exceed budget by \$881,000 or 4.1%. This is the result of: overtime due to increase in workers' compensation leave; Strike Team overtime; retirement contributions due to the hiring of two firefighter paramedics (SAFER grant); an additional OPEB contribution; an increased contribution to the pension rate stabilization trust; and additional operating expenses (four recruits in the fire academy; repair costs for aging fleet, and legal costs); additional safety clothing for the four recruits; and reestablishing the CERT program funding. The Mid-Year General Fund operating expenses increase requests total \$204,000.

Staff recommends that the General Fund revenue budget adjustment be increased by \$742,000 and expenditures increased by \$881,000. If the recommended budget adjustments are adopted, the General Fund budget would reflect revenue of \$22.5 million and expenditures of \$22.2 million resulting in a \$361,000 surplus. The District started the year with \$4.9 million in unrestricted fund balance. Based on the revised projections, the unrestricted General Fund balance on June 30, 2018 will be \$5.3 million which is 23% of budgeted General Fund revenue. Ms. Sasser noted that this does not meet the Board's 50% goal which was set at the March 15, 2018 Board meeting.

The District's unfunded OPEB liability at June 30, 2017 was \$16.2 million. This figure will be updated in the fall. As of January 31, 2018, the current OPEB trust account balance is \$809,000 in restricted fund balance in the General Fund. The balance in the District's pension rate stabilization trust is \$622,000 in restricted fund balance in the General Fund.

The Capital Projects Fund began the fiscal year with a projected deficit of \$4.4 million. The deficit was planned due to the construction of Station 43 which has been delayed. The revised projected deficit is \$1.6 million. Fire flow tax revenue met the budget (\$1.1 million). The Capital Projects Fund expenditures are projected to be within budget and no Capital Projects Fund expenditure budget adjustments are recommended. When the Station 43 construction contract is presented, staff will bring proposed budget adjustments to the Board for consideration.

The Debt Service Fund Budget projected a surplus of \$218,000 and no budget adjustments are recommended. For the 2018/19 budget preparation process, employees will receive a 1% salary increase on June 1, 2018. CCCERA rates for 2018/19 were set by the retirement board in August 2017. The actual rates set by CCCERA are 0.42% higher than last years' rates. A balanced General Fund budget is expected for FY2018/19. Staff recommended the following Mid-Year budget adjustments: General Fund Revenue Budget increase request of \$741,754; General Fund expenditure Budget increase of \$880,869; and Capital Projects Fund Revenue Budget decrease of \$93,276.

Director Jorgens asked when the projections were prepared. Ms. Sasser said that they were done in December and updated in January and February. Director Anderson questioned the Pension Rate Stabilization Trust balance of \$622,000. Ms. Sasser noted that it does not include the \$94,000 additional contribution to be paid in March 2018 after Board approval. In response to Director Jorgens question, Ms. Sasser stated that the \$133,380 Buildings/Station #43 expenditure does not include the prior year's expenses. Director Jorgens also questioned the status of 2017-18 budget cuts. Ms. Sasser stated that the 2017-18 General Fund budget included all of the cuts. Chief Winnacker stated that the Fire Contingency Fund is used if needed. He will research and determine if all of the required cuts were incorporated into the budget. Director Jex asked what triggers transfers from the Capital Project Fund into the Debt Service Fund. Ms. Sasser responded that the transfers are done as needed for debt service.

President Barber opened the item for public comment. Vince Wells, President of Local 1230, asked if the deficits were real or if there is money in the reserves. Ms. Sasser stated that the District issued debt to pay for station 43. Some of the funds are there based on the original cost estimate. The current cost for Station 43 is greater than the amount of debt which was issued so the District will need to use some cash to complete the fire station construction out of the Capital Fund reserve.

Director Famulener's motion to: approve an increase in the General Fund revenue budget in the amount of \$741,754; approve an increase in General Fund expenditure appropriations in the amount of \$880,869; and approve a decrease in the Capital Projects Fund revenue budget in the amount of \$93,276 was seconded by Director Anderson. Said motion carried a unanimous 5-0 roll call vote (Ayes: Anderson, Barber, Famulener, Jex, and Jorgens).

8.2 Authorization to Contract with Definitive Networks, Inc. for Information Technology Services for the period July 1, 2018 through June 30, 2020

Administrative Services Director Sasser provided the report. A Request for Proposal (RFP) was sent to 37 information technology vendors and posted to the District website. The RFP was for a three-year period with a two-year option. The original contract which was awarded to Definitive Network, Inc. (DNI) and expires on June 30, 2018. Staff recommends that the two-year optional extension be awarded to DNI. Director Anderson asked when the District will need to replace its computers. Ms. Sasser stated that the computers are inventoried and replacement costs are included in the 2018-19 Operating Budget under Information Technology (IT). Director Jex asked if the Board can expect to require outside services after the two-year extension. Ms. Sasser responded that the District's Purchasing Ordinance requires that service contracts go out to bid. Director Anderson stated that the current contract is a good deal for the District. Chief Winnacker added that there is a degree of complexity and specificity for this tech work that the District could not justify to set up its own IT Department. Director Jorgens asked about the cost of the contract. Ms. Sasser stated that the contract increases approximately 3% per year. Director Jorgens suggested that technology has changed and asked if there were less expensive options. Chief Winnacker stated that DNI was the only bidder in 2015 and that the District's need for 24/7 support limits the number of bidders. Director Jorgens asked if all the District's computers needed to be 24/7 and if there are ways for the District to decrease costs. Director Anderson stated that the Mandatory Service Level Agreements make this contract worth it.

President Barber opened the item for public comment. There was no public comment. Director Jex's motion to authorize a contract with DNI for the period July 1, 2018 through June 30, 2020 in an amount not to exceed \$365,580 was seconded by Director Famulener. Said motion carried a unanimous 5-0 roll call vote (Ayes: Anderson, Barber, Famulener, Jex, and Jorgens).

8.3 Review of Apparatus and Equipment

Chief Winnacker provided the report. Director Famulener asked if the reports had been through the Operations Committee and Apparatus Committee. Chief Winnacker responded that they had. Director Anderson requested clarification on Type III versus Type VI engines. Chief Winnacker explained that Type VI engines are agile, carry 150-300 gallons of water, and are on a small light duty chassis. Type III engines carry 500 gallons of water, have a larger pump, more compartment space, and are based on a medium duty chassis. They are capable of more fire-fighting but are less agile. Type VI would be able to access the local bridges but a Type III engine would not be able to access approximately 30% of the bridges. Director Jorgens asked if the Board was approving the purchase. Chief Winnacker said that the specific qualifications have not been established and will be determined through Operations and Apparatus Committees. Director Famulener asked about the rescue boat. Chief Winnacker stated that specific qualifications are required to operate a rescue boat. He noted that training is extensive and would have to be conducted out of the District. President Barber asked if the District has received any rescue boat calls. Chief Winnacker responded that one call was received from the Cal Women's Rowing Team in Briones and there were two additional calls outside the MOFD. President Barber opened the item for public comment. There was no public comment.

9. Committee Reports

9.1 Finance Committee (Directors Anderson and Jorgens)

The Committee has not met.

9.2 Pension Review Ad Hoc Committee (Directors Barber and Jorgens)

The Committee has not met.

9.3 Board of Directors and Fire Chief Roles & Responsibilities and Rules of Procedures Update Ad Hoc Committee (Directors Famulener and Jorgens)

The Committee has not met.

9.4 Audit Ad Hoc Committee (Director Jex)

The Committee has not met.

9.5 Long Range Financial Plan Ad Hoc Committee (Directors Barber and Jex)

The Board conducted a Public Workshop on March 15, 2018.

9.6 Labor Negotiations Ad Hoc Committee (Directors Anderson and Jorgens)

The Committee has not met but made phone calls to Jeff Sloan (Agency Designated Representative).

10. Announcements

10.1 Brief information only reports related to meetings attended by a Director at District expense

Director Famulener reported that she and Chief Winnacker attended the County Fire Boards and Commissioners Association meeting on March 8, 2018. MOFD Retired Fire Chief Healy gave a presentation on how he brought the District's ISO rating to 2.

10.2 Questions and informational comments from Board members and Staff

There was nothing to report.

10.3 Fire Chief Updates – February 2018

10.3.1 Monthly Update by Captain Brian Oliver

Captain Oliver provided a report titled "MOFD An All-Service Public Agency". There are thirteen members of the MOFD who have graduated from local high schools. A significant amount of training was recently provided on the Tiller engine which can access areas which cannot be reached by a truck platform. Captain Oliver explained the importance of the Low Angle Rope Rescue Training which will get victims up a hillside and help firefighters avoid injuries. He added that they practiced with a two-hundred-pound mannequin. The practice techniques were recently utilized in a local rescue effort. He reported on recent notable incidents. Cal Fire hand crews assisted with Fuel Reduction Projects on Bear Ridge in Orinda and he showed before and after views of the area. Director Anderson asked about the training activities in steep areas. Captain Oliver discussed the options. One truck company typically responds to a structure fire. Two truck companies would respond to a commercial fire. A Tiller engine has more ladders, tools, people, and a larger jaws of life and can articulate and get into more places. It also has more power in its water stream to pierce the fire and cool it faster. It would not be used for a grass fire.

The Board thanked Captain Oliver for his presentation.

10.4 Communications Received

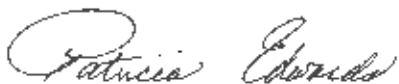
There was nothing to report.

10.5 Future Agenda Items

Director Famulener asked for a closed Session to review Board rules regarding when attorney fees can be charged to MOFD.

11. Adjournment

At 8:04 P.M., President Barber called for adjournment of the regular meeting.



Interim District Secretary/Clerk

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS SPECIAL BOARD MEETING MINUTES

March 21, 2018



1. Opening Ceremonies

The Board of Directors convened in Open Session at 8:10 P.M. on March 21, 2018 at the Hacienda Mosaic Room, Moraga, California. President Barber called the meeting to order. Present were the following Directors and Staff:

President Barber	Director Jex	Gloriann Sasser, Admin Services Director
Director Anderson	Director Jorgens	John Truxaw, District Counsel
Director Famulener	Dave Winnacker, Fire Chief	Patricia Edwards, Interim District Clerk

2. Public Comment

There was no comment from the public.

3. Special Calendar

3.1 Adopt Resolution No. 18-06 Awarding the Fire Station 43 Construction Contract to Sausal Corporation in the Amount of \$3,812,000 and Approval of Capital Projects Fund Budget Adjustment Increase in the Amount of \$930,590

Chief Winnacker presented information to the Board regarding the awarding of a contract for Fire Station 43 construction and a Capital Projects Fund budget adjustment increase. In January 2018, the District held a pre-approval process that resulted in nine contractors being pre-approved to bid on the Fire Station 43 project. On March 5, 2018, the District held a bid opening for the Fire Station 43 construction project. Bids were received from: Sausal Corporation - \$3,812,000; Alton Construction - \$3,908,000; 100- Villa - \$4,159,111; and Gonsalves & Stronck - \$4,307,000. On March 6, 2018, the District issued a Notice of Intent to Award to Sausal Corporation in the amount of \$3,812,000. Following the Notice of Intent, the Sausal Corporation submitted the required documents in a timely manner. Legal counsel reviewed the required documents and approved as to form with one exception. The insurance policy submitted by Sausal contains a 10-day cancellation notice if the cancellation is caused by non-payment of the premium. This does not meet the 30-day cancellation specification included in the District's General Conditions. Legal counsel recommends that the Board waive the 30-day requirement as this appears to be the new insurance industry standard. Staff recommends that the Board accept this provision and waives the requirement for a 30-day cancellation notice provision contained in the District's General Conditions with respect only to a cancellation of the Sausal insurance policy based upon non-payment of the premium. Staff also recommends that the Board adopt Resolution 18-06 Awarding the Fire Station 43 Construction Contract to Sausal Corporation in the Amount of \$3,812,000 and Approval of Capital Projects Fund Budget Adjustment Increase in the Amount of \$930,590.

Chief Winnacker noted that counsel reviewed the bidding process and recommended substantive changes: all bonding insurance be received and reviewed before Board review; and that pre-qualification process occur prior to accepting bids. These items were completed in December/January in conjunction with a constructability review to address concerns regarding whether the plans as written were buildable. Chief Winnacker worked with Scott Ritter, Senior Vice President for Consolidated CM (the Project manager), and SKA, the architect, to clean up the plans and eliminate the change orders which had accumulated. The review with counsel was exhaustive and he assured the Board that the bonding and insurance are intact. Chief Winnacker stated that he spoke with construction managers and public works directors whom he knew who have either used Sausal for past projects or are currently involved with Sausal and they all recommended Sausal. Sausal has a long history of projects in the area and is currently involved in nine government projects. The Board has until March 25, 2018 to award the contract.

Director Anderson asked if Sausal's bonding was adequate to cover all of their projects. Chief Winnacker responded affirmatively and stated that the item was reviewed by counsel. President Barber asked if Chief Winnacker had spoken with any of the people involved in current Sausal projects. The Chief responded that he had spoken with three of them who recommended Sausal. Director Jorgens asked if some of the items that the District had paid for (generator, rebar, etc.) will

be included. Chief Winnacker responded that the generator and switching gear are held by MOFD and will be delivered to the site to be installed by Sausal. The contract includes these items as owner furnished/contractor installed. The contractor will determine if the Mission City rebar cages will be used. If Sausal decides to use cages of their own design, the District can either pay for storage or recycle the Mission City cages. The cages are worth \$10,786. Specific to equipment which was previously purchased, the switch gear and generator will be used in the project and were deducted from the contract.

Chief Winnacker discussed several items raised by the Board. The contingency will be used to cover change orders. Chief Winnacker stated that, as Fire Chief, he has the authority to authorize up to \$20,000 for change orders. Some number of change orders are typical. The intent of the request for the contingency included in the Resolution is that the Chief will be able to authorize minor change orders without convening a special Board meeting. No one else is authorized to obligate the District to expend funds. Mr. Ritter stated that their objective is clean change orders. Chief Winnacker stated that if the contractor does not pay their insurance premium within ten days of the due date, they will be in violation of the contract and default. Director Jorgens asked what types of insurance are included. Mr. Ritter noted that insurance includes general liability, automobile, and Workers Comp. Director Jex noted that it would be unusual not to pay the insurance premium. Chief Winnacker stated that the manager's contract requires weekly meetings. The objective is to ensure that the project proceeds at the agreed upon pace and completion within the 365-day contract scope. Director Jorgens wants to ensure that the contract will be enforced. Chief Winnacker assured the Board that the same level of engagement will be maintained. The contract start date is within one day of notice of the award of the contract. Chief Winnacker expressed confidence that the change orders will be kept to a minimum and that issues will be addressed early and often. He stated that, as the project develops, some change orders can be beneficial. Director Jorgens asked if previous issues with the contract have been eliminated. Chief Winnacker responded that discussions were had with the project manager, construction manager, and architect to review the plans and eliminate unbuildable elements or change orders that did not make sense. He remarked that they now have a clean set of plans. Director Famulener asked who drafted the contract as it is not on MOFD letterhead. Chief Winnacker stated that MOFD's counsel drafted the contract. John Truxaw, District Counsel, responded that the contract will be signed by MOFD's counsel.

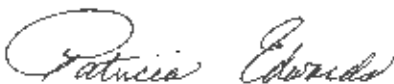
President Barber opened the item to public comment. There was no public comment.

Director Jorgens questioned what will be left in the Capital Fund Balance. Ms. Sasser responded that, if the project is completed by June 30, 2019, there will be \$4,875,000 in the Capital Fund Balance.

Director Famulener's motion to adopt Resolution No. 18-06 awarding the Fire Station 43 Construction Contract to Sausal Corporation in the Amount of \$3,812,000 and Approval of Capital Projects Fund Budget Adjustment Increase in the amount of \$930,590 was seconded by Director Anderson. Said motion carried a unanimous 5-0 roll call vote (Ayes: Anderson, Barber, Famulener, Jex, and Jorgens).

4. **Adjournment**

At 8:37 P.M., President Barber called for adjournment of the special meeting.



Interim District Secretary/Clerk

Moraga-Orinda Fire Protection District

BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

April 4, 2018



1. Opening Ceremonies

The Board of Directors convened in Open Session at 5:01 P.M. on April 4, 2018 at the Hacienda Mosaic Room, Moraga, California. President Barber called the meeting to order. Present were the following Directors and Staff:

President Barber	Director Jorgens	Jeff Sloan, Labor Negotiator
Director Anderson	Dave Winnacker, Fire Chief	Jonathan Holtzman, District Counsel
Director Famulener	Gloriann Sasser, Admin Services Director	Bob Deis, Consultant
Director Jex	Christine Russell, HR Manager	

2. Public Comment

There was no comment from the public.

3. Closed Session

At 5:01 P.M., the Board adjourned into Closed Session.

4. Reconvene the Meeting

President Barber reconvened the regular business meeting of the Moraga-Orinda Fire District Board of Directors. Present were the following Directors and Staff:

President Barber	Director Jorgens	Jeff Sloan, Labor Negotiator
Director Anderson	Dave Winnacker, Fire Chief	Jonathan Holtzman, District Counsel
Director Famulener	Gloriann Sasser, Admin Services Director	Bob Deis, Consultant
Director Jex	Christine Russell, HR Manager	

5. Report of Closed Session Action

President Barber reported that there was no reportable action taken on items: 3.1 Conference with Labor Negotiator (Local 1230); 3.2 Conference with Labor Negotiator (Local 2700); and 3.3 Conference with Labor Negotiator (Employee Organization: Moraga-Orinda Fire Chief Officers Association).

6. Public Comment

There was no comment from the public.

7. Adjournment

At 7:01 P.M., President Barber called for adjournment of the regular meeting.

A handwritten signature in cursive script that reads "Patricia Edwards".

Interim District Secretary/Clerk

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

MOFD Response Time Summary by Incident Type (grouped) for All Code 2 and Code 3 Responses.

Will only show Incident Types that are applicable. EMS/Rescue - Structure Fires (actual type is in structure) - Vegetation Fires - Other Types Grouped (Alarms/Hazards/Pub Svc/Etc) Data Based On Completed RMS Incident Report Data entered by Company Officer - Not based on Raw CAD Data...

	March, 2018			Totals
	All Others (Alarms / Pub Service / Etc.)	EMS / Rescue	Vehicle Accidents	
Incident Totals	103	191	27	321
Median Turnout	1.53	1.27	1.07	1.30
Median Resp Time	6.45	5.93	6.08	6.07
Resp Time (90th%)	10.03	11.73	10.35	10.82

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

		March, 2018			
		Incident Totals	Median Turnout	Median Resp Time	Resp Time (90th%)
Orinda	EMS / Rescue	90	1.08	4.59	7.66
	All Other Types	24	1.85	5.89	8.28
	Totals for City	114	1.12	4.77	7.73
Moraga	EMS / Rescue	64	1.37	4.18	7.55
	All Other Types	9	1.05	5.17	7.66
	Totals for City	73	1.36	4.28	7.55
Lafayette	EMS / Rescue	8	1.43	5.85	8.27
	All Other Types	1	1.70	7.30	7.30
	Totals for City	9	1.48	6.18	7.93
Overall Total		196	1.22	4.54	7.67

Response Totals By Incident Type

	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Total
All Others (Alarms / Pub Service / Etc.)	86	105	110	128	135	129	147	118	101	107	88	103	1,357
EMS / Rescue	165	176	164	170	170	168	175	161	187	198	163	191	2,088
Structure Fires		4	4	5	3	2	4		1	2	1		26
Veg Fires			4	6	3		2		2		1		18
Vehicle Accidents	14	9	23	9	11	14	20	14	13	18	15	27	187
Grand Total	265	294	305	318	322	313	348	293	304	325	268	321	3,676

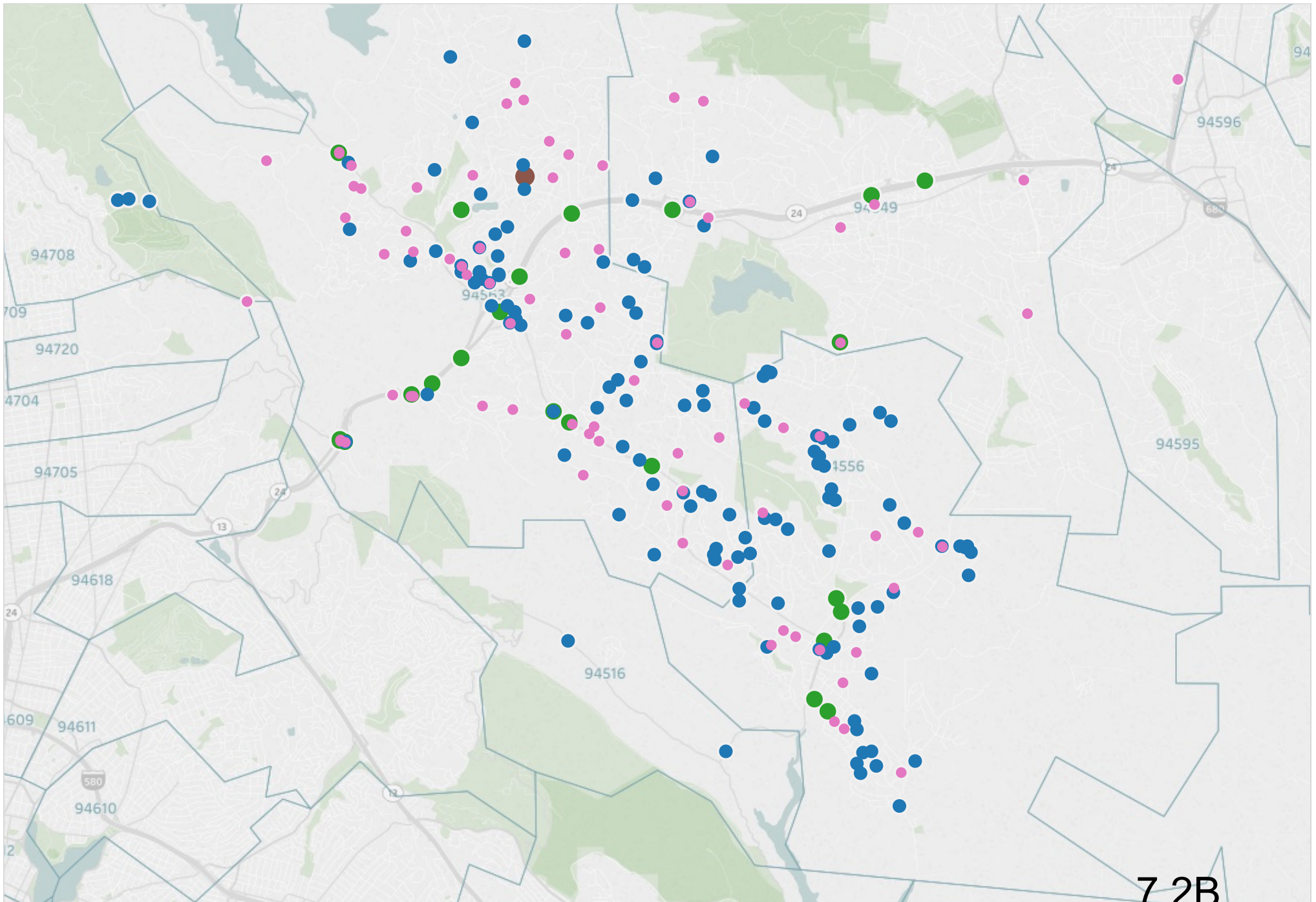
Incident Types

■ All Others (Alarms / Pub Service / Etc.) ■ EMS / Rescue

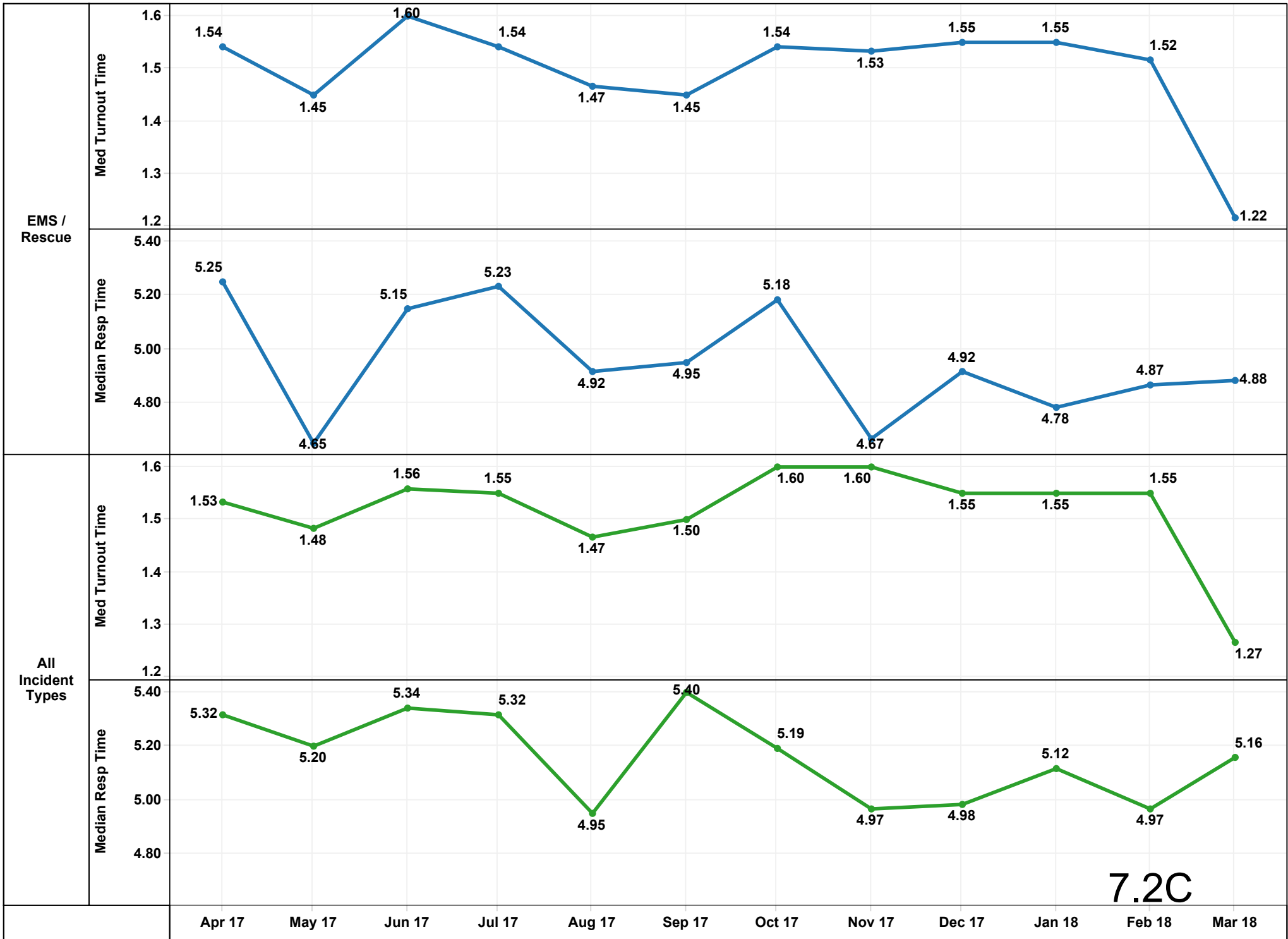
■ Vehicle Accidents

■ Technical Rescues

Incident Location Map for MOFD March 2018



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



7.2C

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Name	Check Amount	Transaction Description
000000906	3/27/2018	Chase	160,085.77	Loan payment-Station 43 funding-Acct. 451930689
25769	3/1/2018	ADP, Inc.	550.20	ADP Year-end, W-2 Fees ending 12/31/17
	3/1/2018	ADP, Inc.	336.24	HR/Benefits Workforce processing fees ending 2/1
25770	3/1/2018	ADT Security Services	42.99	Services 03/4/18-04/03/18- Admin bldg. burglar sy:
	3/1/2018	ADT Security Services	40.33	Services 03/4/18-04/03/18- Admin bldg. camera
	3/1/2018	ADT Security Services	65.73	Services 03/9/18-04/08/18- Station 45
25771	3/1/2018	Air Exchange Inc.	3,318.31	Station 45 Plymovent retrofit
25772	3/1/2018	Ask Jim To Fix It	480.99	Misc repairs
25773	3/1/2018	A T and T Mobility	1,368.05	Phone Acct #287016079073 01/16/18-02/15/18
25774	3/1/2018	Daryle Balao	570.14	S-244 and S-245 classes and Paramedic licence renewal-Balao
25775	3/1/2018	Bandwidth.com, Inc.	422.24	Service 03/1/18-03/31/18
25776	3/1/2018	Big O Tires	773.76	Tires for Ford Ranger-Unit 455
25777	3/1/2018	Bound Tree Medical, LLC	96.77	Misc supplies
	3/1/2018	Bound Tree Medical, LLC	130.61	pump vacuum for splints
25778	3/1/2018	Janet Brandi-Routt	198.00	S-223 Fireline class
25779	3/1/2018	Comcast	86.28	8155 40 005 0208436 Station 42-02/24/18-03/23/18
	3/1/2018	Comcast	86.21	8155 40 006 0190996 Station 45-02/23/18-03/22/18
25780	3/1/2018	Dell Financial Services	570.70	Rental & Admin Fee 02/13/18-03/12/18 A/C #001-8402535-008
25781	3/1/2018	East Bay Regional Communic...	25,500.00	Annual operating fee-\$25.00 x 12 months x 85 radi
25782	3/1/2018	Matthew Epperson	200.00	Paramedic licence renewal-M. Epperson
25783	3/1/2018	Gill's Electric Company, Inc	813.15	Electrical repair to workshop wiring
25784	3/1/2018	National Construction Rentals	34.26	Overhead meter pole-0002 monthly rental-02/20/18-03/19/18
25785	3/1/2018	Occu-Med, Ltd.	1,318.90	3 pre-employment testings and 1 stress
25786	3/1/2018	Office Depot	114.90	Copy paper, pens, stamper ink and cleaning suppli
	3/1/2018	Office Depot	54.40	Mesh organizer-Aides desk
	3/1/2018	Office Depot	5.45	Metal pencil cup
	3/1/2018	Office Depot	29.49	Plan review stamp
	3/1/2018	Office Depot	(19.65)	Return mesh mail basket
	3/1/2018	Office Depot	8.02	Vertical mesh file
25787	3/1/2018	Brian Oliver	290.00	PALS renewal class-B. Oliver
25788	3/1/2018	Reinholdt Engineering Constr...	1,015.00	Move fuel tank for station 41 rear lot grading
25789	3/1/2018	Christopher Sillers	50.00	Shoes
25790	3/1/2018	Sun Valley Heating & Air Con...	2,168.82	Heating repair
	3/1/2018	Sun Valley Heating & Air Con...	1,480.00	HVAC and Heater Maint.
25791	3/1/2018	Verizon Wireless	56.60	12-lead modem wireless 01/11/18-02/10/18
25792	3/12/2018	AFSCME Council 57	183.47	Period Ending 02/28/18
25793	3/12/2018	Airgas USA, LLC	284.48	Tank Rental-Station 41- #2118770 -February 2018
	3/12/2018	Airgas USA, LLC	35.97	Tank Rental-Station 44- #2902766 -February 2018
	3/12/2018	Airgas USA, LLC	239.34	Tank Rental-Station 45- #2867225 -February 2018
25794	3/12/2018	Alameda County Fire Depart...	11,569.48	Misc. repairs
25795	3/12/2018	Allied Propane Services, Inc	249.28	Commercial propane 03/02/18
25796	3/12/2018	ALSCO - American Linen Divi...	252.00	February 2018 linen
25797	3/12/2018	American Capital Ent., Inc.	653.80	Collection payments deposited by Wittman in error
25798	3/12/2018	A T and T	149.28	Acct# 9391053307 02/01/18-02/28/18
25799	3/12/2018	Bound Tree Medical, LLC	21.25	Vacuum splint parts
25800	3/12/2018	Bruce J. Budge	200.00	Paramedic licence renewal-B. Budge
25801	3/12/2018	Contra Costa Health Services	117.00	EMT re-certification-D. Dick
25802	3/12/2018	CCC Fire Commissioners Ass...	140.00	Mtg 03/08/18-Famulener, Anderson, Winnacker, Leonard
25803	3/12/2018	Comcast	86.28	8155 40 005 0208428 Station 41-03/01/18-03/28/18
25804	3/12/2018	C.R. Fireline, Inc.	917.05	District fire extinguisher servicing
25805	3/12/2018	Definitive Networks, Inc.	19,366.00	Service coverage for January 2018
25806	3/12/2018	Diablo Rapid Print	95.26	Business cards-C. Russell
25807	3/12/2018	EBMUD	273.61	Water 12/12/17-02/13/18

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Name	Check Amount	Transaction Description
	3/12/2018	EBMUD	220.31	Water 12/28/17-02/28/18
25808	3/12/2018	GovInvest Inc.	1,200.00	GASB 75 report
25809	3/12/2018	Hunt & Sons, Inc.	1,437.68	Fuel A/C #72371
	3/12/2018	Hunt & Sons, Inc.	1,591.15	Fuel A/C #72372
	3/12/2018	Hunt & Sons, Inc.	679.13	Fuel A/C #72373
	3/12/2018	Hunt & Sons, Inc.	435.02	Fuel A/C #72375
25810	3/12/2018	IAFF Local 1230 Dues	7,996.09	Period Ending 02/28/18
25811	3/12/2018	IAFF Local 1230 Insurance	1,821.79	Period Ending 02/28/18
25812	3/12/2018	L.N. Curtis & Sons	680.78	2 wildland pants and PPE repair
	3/12/2018	L.N. Curtis & Sons	685.13	Flashlights and glove straps
	3/12/2018	L.N. Curtis & Sons	229.08	PPE repair
	3/12/2018	L.N. Curtis & Sons	38.32	Red vinyl hall runner
	3/12/2018	L.N. Curtis & Sons	418.69	Structure boots-Kalenian
	3/12/2018	L.N. Curtis & Sons	277.31	Wildland boots-Kalenian
25813	3/12/2018	Julie Luckenbach	272.85	Reimb. food for CERT training at CCC Drill Tower
25814	3/12/2018	Meyers,Nave,Riback,Silver,Wi...	143.30	January 2018-Client Matter 1025.001
	3/12/2018	Meyers,Nave,Riback,Silver,Wi...	26.29	January 2018-Client Matter 1025.030
	3/12/2018	Meyers,Nave,Riback,Silver,Wi...	404.46	January 2018-Client Matter 1025.031
	3/12/2018	Meyers,Nave,Riback,Silver,Wi...	1,714.77	January 2018-Client Matter 1025.033
25815	3/12/2018	Moraga Hardware & Lumber	28.30	Fire train chain
	3/12/2018	Moraga Hardware & Lumber	24.02	Gloves for hydrant testing
	3/12/2018	Moraga Hardware & Lumber	17.75	Porta potty parts
	3/12/2018	Moraga Hardware & Lumber	28.36	Tie down straps for pump transport
25816	3/12/2018	Office Depot	14.19	Desk supplies
	3/12/2018	Office Depot	75.49	Sheet protectors, wristrest, pop-up notes and post labels
	3/12/2018	Office Depot	102.13	Wireless presenter
25817	3/12/2018	Orinda Hardware & Rental	55.97	Combo lock for gate and door stop
25818	3/12/2018	Paymentus Group, Inc.	80.17	Credit card fees-February 2018
25819	3/12/2018	Pacific Gas & Electric	1,058.15	02/01/18-03/04/18 Electric
	3/12/2018	Pacific Gas & Electric	987.31	02/02/18-03/05/18
	3/12/2018	Pacific Gas & Electric	782.63	02/02/18-03/05/18 Electric
25820	3/12/2018	Photos by Anita	150.00	District photo-Chief Winnacker
25821	3/12/2018	Revel Environmental Manufac...	370.00	Storm drain filter service
25822	3/12/2018	Gloriann Sasser	170.11	Livescan fee and reimb. mileage 1/3/18-3/7/18
25823	3/12/2018	Smart Clean Building Mainten...	245.00	March 2018 cleaning service
25824	3/12/2018	Staples Advantage	88.91	Misc. supplies-Station 44
25825	3/12/2018	Tablet Command	360.00	Device fee-service term 01/13/18-01/12/19-Unit 45
25826	3/12/2018	Verizon Wireless	387.19	Account 623714059-00001 Service 01/24/18-02/23
	3/12/2018	Verizon Wireless	16.50	Account 623714059-00003 Service 01/24/18-02/23
	3/12/2018	Verizon Wireless	69.06	Account 623714059-00004 Service 01/24/18-02/23
25827	3/12/2018	Walnut Creek Ford	443.14	Evap valve replaced-Ford Explorer-K. Leonard
	3/12/2018	Walnut Creek Ford	511.26	Headlight wiring repaired-M45
25828	3/15/2018	ADP, Inc.	399.38	ADP Payroll Fees ending 02/28/18
25829	3/15/2018	Air Exchange Inc.	350.05	Plymovent repair
25830	3/15/2018	ALSCO - American Linen Divi...	806.00	Aug. 2017- Feb. 2018 linen
	3/15/2018	ALSCO - American Linen Divi...	1,263.27	Aug. 2017-Feb. 2018 linen
25831	3/15/2018	Berry Bros. Towing and Trans...	562.50	Tow Unit 458 to repair in Hayward
25832	3/15/2018	Bound Tree Medical, LLC	949.50	Adenosine
	3/15/2018	Bound Tree Medical, LLC	3,186.24	Misc supplies
25833	3/15/2018	Bruce J. Budge	50.00	Shoes
25834	3/15/2018	Consolidated CM	29,649.47	Management services 01/01/18-02/01/18
25835	3/15/2018	Cordico Psychological Corpor...	800.00	Pre-employment exams
25836	3/15/2018	Dell Financial Services	302.46	Rental & Admin Fee 04/01/18-04/30/18 A/C #001-8402535-009
25837	3/15/2018	EBMUD	464.11	Water 01/03/18-03/06/18 6"
	3/15/2018	EBMUD	300.61	Water 01/03/18-03/06/18 2"

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Name	Check Amount	Transaction Description
25838	3/15/2018	Everbank Commercial Financ...	207.58	Copier Rental March 2018 A/C #20317889-1
25839	3/15/2018	Uriel Garcia	1,125.00	GIS services 12/26/17-01/17/18
25840	3/15/2018	L.N. Curtis & Sons	381.39	1.5 inch shut-off with 7/8" and 15/16" tips
25841	3/15/2018	Magnum Electronics, Inc	2,781.00	Motorola radio for new apparatus
25842	3/15/2018	Moraga Hardware & Lumber	17.39	Lock for PP41
	3/15/2018	Moraga Hardware & Lumber	39.22	Parts for PP41 trailer
25843	3/15/2018	Occu-Med, Ltd.	1,003.56	Exam services-October 2017
25844	3/15/2018	Office Depot	101.74	Copy paper and folders
	3/15/2018	Office Depot	7.96	Cross ink refill
25845	3/15/2018	PODS Enterprises, LLC	216.61	Container rental 03/12/18-04/11/18
25846	3/15/2018	Renne Sloan Holtzman Sakai	9,106.38	Services through 01/31/18
25847	3/15/2018	Republic Services	485.72	March 2018 Trash A/C#302100093245
	3/15/2018	Republic Services	93.09	March 2018 Trash A/C#302100094052
	3/15/2018	Republic Services	465.77	March 2018 Trash A/C#302100095331
	3/15/2018	Republic Services	93.09	March 2018 Trash A/C#302100108522
25848	3/15/2018	Shah Kawasaki Architects	4,298.30	Services 02/01/18 to 02/28/18
25849	3/15/2018	Stantec Consulting Services, I...	5,193.50	Biological Monitoring Services
25850	3/15/2018	Wittman Enterprises, LLC	5,906.32	February 2018
25852	3/29/2018	ADP, Inc.	338.99	ADP Payroll Fees ending 03/15/18
	3/29/2018	ADP, Inc.	595.98	HR/Benefits Workforce processing fees ending 3/1
25853	3/29/2018	ADT Security Services	42.99	Services 04/04/18-05/03/18- Admin bldg. burglar system
	3/29/2018	ADT Security Services	40.33	Services 04/4/18-05/03/18- Admin bldg. camera
	3/29/2018	ADT Security Services	65.73	Services 04/9/18-05/08/18- Station 45
25854	3/29/2018	Alameda County Fire Depart...	700.00	Rear door wiring repair- Unit 458
25855	3/29/2018	Alert-All Corporation	1,283.02	2000 fire hats
25856	3/29/2018	American Fidelity	2,281.38	Period Ending 02/28/2018
	3/29/2018	American Fidelity	1,070.22	Supplemental deductions-Period Ending 02/28/18
25857	3/29/2018	American Messaging	306.71	Paging Service Feb. & March 2018 & lost pagers
25858	3/29/2018	A T and T	333.06	Acct# 9391035207 02/12/18-03/11/18
	3/29/2018	A T and T	46.20	Acct#9391060223 02/13/18-03/12/18 Conference calling
25859	3/29/2018	A T and T Mobility	1,331.22	Phone Acct #287016079073 02/16/18-03/15/18
25860	3/29/2018	Bay Alarm Company	159.78	St.#42 Qtrly monitoring-A/C #3654324 04/01/18-07/01/18
	3/29/2018	Bay Alarm Company	159.78	St.#44 Qtrly monitoring-A/C #3645624 04/01/18-07/01/18
25861	3/29/2018	Best Best & Krieger	4,766.50	Services through 02/28/18
25862	3/29/2018	Big O Tires	773.76	4 tires-Unit 454
25863	3/29/2018	Biomedical Waste Disposal	79.00	March 2018 Medical Waste A/C #0349
	3/29/2018	Biomedical Waste Disposal	79.00	March 2018 Medical Waste A/C #0350
25864	3/29/2018	Bound Tree Medical, LLC	282.55	Misc supplies
25865	3/29/2018	Communications Center Man...	100.00	50th Anniversary Dispatch Center gift
25866	3/29/2018	Comcast	86.28	8155 40 005 0208436 Station 42-03/24/18-04/23/18
	3/29/2018	Comcast	86.21	8155 40 006 0190996 Station 45-03/23/18-04/22/18
	3/29/2018	Comcast	86.21	8155 40 006 0191002 Station 44-03/14/18-04/13/18
	3/29/2018	Comcast	86.21	8155 40 006 0191028 Station 43-03/14/18-04/13/18
25867	3/29/2018	Concord Garden Equipment	826.45	Honda pump
25868	3/29/2018	Consolidated CM	2,328.90	FS-43 Winterize Site
	3/29/2018	Consolidated CM	14,985.00	Management services 02/03/18-03/02/18
25869	3/29/2018	C.R. Fireline, Inc.	464.57	Annual fire extinguisher maint.
25870	3/29/2018	FDAC EBA	1,368.45	March 2018 vision
25871	3/29/2018	Nancy Gallagher	75.00	Refund payment made 8/3/16- Overpayment
25872	3/29/2018	Industrial Safety Supply	1,555.41	4 SCBA masks, mask bags & Kevlar temple and n straps
25873	3/29/2018	Kaiser	1,786.65	Refund payment Claim 201611779624000 1/19/16 Incident

Moraga-Orinda Fire District
 Check/Voucher Register - Check Register
 From 3/1/2018 Through 3/31/2018

Check Number	Check Date	Name	Check Amount	Transaction Description
25874	3/29/2018	L.N. Curtis & Sons	449.65	Docking station and protected case for iPad & ada plate
	3/29/2018	L.N. Curtis & Sons	216.81	Structure boots-Gehling
	3/29/2018	L.N. Curtis & Sons	216.81	Structure boots-Hoover
	3/29/2018	L.N. Curtis & Sons	455.66	Structure boots-Nygard
	3/29/2018	L.N. Curtis & Sons	606.34	Voltage stabilization device
25875	3/29/2018	Mail Stream Direct	2,953.97	Postage for 13,196 weed abatement notices
25876	3/29/2018	Meyers,Nave,Riback,Silver,Wi...	67.41	February 2018-Client Matter 1025.033
25877	3/29/2018	National Construction Rentals	34.26	Overhead meter pole-0001 monthly rental-03/07/18-04/03/18
	3/29/2018	National Construction Rentals	34.26	Overhead meter pole-0002 monthly rental-03/20/18-04/16/18
25878	3/29/2018	Office Depot	39.18	Computer mouse and Restroom supplies
	3/29/2018	Office Depot	69.60	Copy paper, envelopes and gel pens
	3/29/2018	Office Depot	20.29	Restroom supplies
25879	3/29/2018	Pacific Gas & Electric	394.75	02/02/18-03/05/18 Admin
	3/29/2018	Pacific Gas & Electric	1,320.43	02/02/18-03/05/18 Station 41
	3/29/2018	Pacific Gas & Electric	929.75	02/03/18-03/06/18 Station 42 Gas
	3/29/2018	Pacific Gas & Electric	762.58	02/13/18-03/17/18 Station 45 Gas
	3/29/2018	Pacific Gas & Electric	225.99	02/14/18-03/15/18 Station 43
25880	3/29/2018	Premier Security Solutions	775.00	Access security system service
25881	3/29/2018	PLIC- SBD Grand Island	99.90	April 2018
25882	3/29/2018	Shred-it	66.00	February 2018 pick-up #2
25883	3/29/2018	Pete Stathakos	102.00	CPR class- City of Orinda 3/14/18
25884	3/29/2018	United Site Services	2,004.75	Service 03/01/18-03/31/18
25885	3/29/2018	U.S. Department of Treasury	18.00	Case ID: 4879323 Debt ID: 622680006I
25886	3/29/2018	Verizon Wireless	56.50	12-lead modem wireless 02/11/18-03/10/18
CC-0318	3/12/2018	CCCERA Retirement	173,587.63	CCCERA retirement payment-February 2018 contributions
CP046	3/9/2018	Calif. Public Employees'	178,973.01	CalPers Health Ins
CU-0318	3/12/2018	1st NorCal Federal Credit Union	1,943.20	Period Ending 02/28/18
DD046	3/7/2018	Delta Dental Plan of Calif.	16,946.96	Delta Dental ACH payment
PFA 0318	3/12/2018	Moraga-Orinda Professional F...	1,671.00	Period ending 02/28/18
Stmt 01/22/18	1/22/2018	U.S. Bank	3,778.06	A/C #4246-0445-5564-6748 01/22/18
Stmt 02/22/18	2/22/2018	U.S. Bank	9,336.58	A/C #4246-0445-5564-6748 02/22/18
Report Total			770,849.08	

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
27 - Capital Projects Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Revenue					
Taxes					
Fire Flow Tax	4066	1,080,597.40	811,412.53	269,184.87	(33.17)%
Total Taxes		1,080,597.40	811,412.53	269,184.87	(33.17)%
Use of Money & Property					
Investment Earnings	4181	12,163.64	7,499.97	4,663.67	(62.18)%
Total Use of Money & Property		12,163.64	7,499.97	4,663.67	(62.18)%
Intergovernmental Revenue					
Intergovernmental Revenue-Federal Grants	4437	179,116.00	139,139.50	39,976.50	(28.73)%
Total Intergovernmental Revenue		179,116.00	139,139.50	39,976.50	(28.73)%
Charges for Service					
Impact Mitigation Fees	4743	72,000.00	(9,999.97)	81,999.97	820.00%
Total Charges for Service		72,000.00	(9,999.97)	81,999.97	820.00%
Other Revenue					
Sale of Surplus Property	4980	43,655.00	43,655.00	0.00	0.00%
Total Other Revenue		43,655.00	43,655.00	0.00	0.00%
Total Revenue		1,387,532.04	991,707.03	395,825.01	(39.91)%
Expenditures					
Other Expense					
Bank Fees	7510	125.00	74.97	(50.03)	(66.73)%
Fire Flow Tax Collection Fees	7531	11,381.85	10,500.03	(881.82)	(8.39)%
Capital Contingency-Facilities, Equipment	7700	11,130.72	112,500.00	101,369.28	90.10%
Apparatus/Vehicles-Fixed Asset Expenditures	7703	366,164.86	274,463.28	(91,701.58)	(33.41)%
Buildings-Station #43-Fixed Asset Expenditures	7706	299,265.09	3,885,900.47	3,586,635.38	92.29%
Misc. Equipment Expense	7709	232,283.95	296,322.03	64,038.08	21.61%
Transfers to Debt Service Fund	7999	666,735.72	758,985.03	92,249.31	12.15%
Total Other Expense		1,587,087.19	5,338,745.81	3,751,658.62	70.27%
Total Expenditures		1,587,087.19	5,338,745.81	3,751,658.62	70.27%
Excess of Revenues Over/ (Under) Expenditures		(199,555.15)	(4,347,038.78)	4,147,483.63	95.40%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Revenue					
Taxes					
Property Tax-Current Secured	4010	18,571,162.11	13,910,727.72	4,660,434.39	(33.50)%
Property Tax-Supplemental	4011	127,806.22	275,000.00	(147,193.78)	53.52%
Property Tax-Unitary	4013	229,987.79	176,956.53	53,031.26	(29.96)%
Property Tax-Curr Unsecured	4020	575,625.13	459,522.00	116,103.13	(25.26)%
Prop Tax- Prior Secured	4030	(43,974.89)	(37,500.03)	(6,474.86)	(17.26)%
Prop Tax-Prior Supplement	4031	(25,560.62)	(21,250.03)	(4,310.59)	(20.28)%
Prop Tax Prior Unsecured	4035	5,829.79	(7,499.97)	13,329.76	177.73%
Total Taxes		19,440,875.53	14,755,956.22	4,684,919.31	(31.75)%
Use of Money & Property					
Investment Earnings	4181	4,699.20	9,250.00	(4,550.80)	49.19%
Total Use of Money & Property		4,699.20	9,250.00	(4,550.80)	49.20%
Intergovernmental Revenue					
Homeowners Relief Tax	4385	76,112.33	115,499.97	(39,387.64)	34.10%
Intergovernmental Revenue-Federal Grants	4437	0.00	201,952.00	(201,952.00)	100.00%
CA FF JAC Training Funds	4440	12,419.26	9,918.97	2,500.29	(25.20)%
Other/In Lieu of Taxes	4580	0.00	676.53	(676.53)	100.00%
Measure H-Emerg Med Ser Subsid	4896	0.00	64,184.97	(64,184.97)	100.00%
Total Intergovernmental Revenue		88,531.59	392,232.44	(303,700.85)	77.43%
Charges for Service					
Permits	4740	2,006.00	2,346.53	(340.53)	14.51%
Plan Review	4741	225,361.00	187,499.97	37,861.03	(20.19)%
Inspection Fees	4742	32,576.00	26,250.03	6,325.97	(24.09)%
Weed Abatement Charges	4744	22,650.50	21,560.72	1,089.78	(5.05)%
CPR/First Aid Classes	4745	1,055.00	1,500.03	(445.03)	29.66%
Reports/ Photocopies	4746	336.00	262.53	73.47	(27.98)%
Other Charges for Service	4747	7,800.00	4,500.00	3,300.00	(73.33)%
Total Charges for Service		291,784.50	243,919.81	47,864.69	(19.62)%
Charges for Service - Ambulance					
Ambulance Service Fees	4898	772,429.09	819,449.03	(47,019.94)	5.73%
Ambulance Service Fee Reimbursements	4899	(97,398.64)	(70,687.50)	(26,711.14)	(37.78)%
Ambulance Collection Recovery Payments	4900	895.87	1,500.03	(604.16)	40.27%
Ground Emergency Medical Transportation	4901	54,256.39	37,230.03	17,026.36	(45.73)%
Total Charges for Service - Ambulance		730,182.71	787,491.59	(57,308.88)	7.28%
Other Revenue					
Other Revenue-Strike Team Recovery	4971	1,083,999.03	867,500.03	216,499.00	(24.95)%
Other Revenue & Financing Sources	4972	0.00	13,500.00	(13,500.00)	100.00%
Other Revenue-Misc.	4974	13,703.72	13,733.97	(30.25)	0.22%
Misc Rebates & Refunds	4975	51,968.58	2,749.97	49,218.61	(1,789.78)%
Sale of Surplus Property	4980	0.00	(250.03)	250.03	100.00%
Transfers In	4999	4,476.30	4,476.00	0.30	0.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Total Other Revenue		<u>1,154,147.63</u>	<u>901,709.94</u>	<u>252,437.69</u>	<u>(28.00)%</u>
Total Revenue		<u>21,710,221.16</u>	<u>17,090,560.00</u>	<u>4,619,661.16</u>	<u>(27.03)%</u>
Expenditures					
Salaries & Benefits					
Permanent Salaries	5011	6,392,277.12	6,423,742.63	31,465.51	0.48%
Temporary Salaries	5013	114,418.66	106,310.97	(8,107.69)	(7.62)%
Overtime	5014	1,568,185.80	1,527,500.00	(40,685.80)	(2.66)%
Deferred Compensation	5015	76,734.04	81,780.00	5,045.96	6.17%
Overtime - Strike Team	5016	658,367.25	569,616.97	(88,750.28)	(15.58)%
Worker's Compensation Recovery	5019	(129,197.99)	(102,999.97)	26,198.02	(25.43)%
Payroll Taxes -FICA,SUI	5042	134,132.00	136,203.00	2,071.00	1.52%
Payroll Processing Fees	5043	11,953.94	15,000.03	3,046.09	20.30%
Retirement Contributions	5044	3,576,429.54	3,671,387.53	94,957.99	2.58%
Life/Health Insurance-Permanent Employees	5060	786,369.60	889,710.00	103,340.40	11.61%
Employee's-Health Insurance Contribution	5061	(93,558.41)	(98,935.00)	(5,376.59)	5.43%
Retiree Health Insurance	5062	853,108.60	854,999.97	1,891.37	0.22%
Retiree-Health Insurance Contribution	5063	(238,661.82)	(207,249.97)	31,411.85	(15.15)%
Unemployment Insurance	5064	11,088.00	13,250.00	2,162.00	16.31%
Retiree-Health OPEB Contribution	5065	280,000.00	303,999.97	23,999.97	7.89%
Vision Insurance	5066	10,345.69	11,165.06	819.37	7.33%
Pension Rate Stabilization	5067	280,000.00	303,999.97	23,999.97	7.89%
Workers' Compensation Insurance	5070	540,561.00	540,561.72	0.72	0.00%
Total Salaries & Benefits		<u>14,832,553.02</u>	<u>15,040,042.88</u>	<u>207,489.86</u>	<u>1.38%</u>
Operating Expense					
Office Supplies	6100	4,474.81	8,250.03	3,775.22	45.76%
Postage	6101	3,291.80	2,250.00	(1,041.80)	(46.30)%
Books & Periodicals	6102	1,074.97	5,062.50	3,987.53	78.76%
Printer Ink Cartridges	6103	505.63	2,250.00	1,744.37	77.52%
Telephone/Communication	6110	24,090.95	31,500.00	7,409.05	23.52%
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	135,000.00	135,000.00	100.00%
Utilities- Sewer	6120	3,542.75	2,753.15	(789.60)	(28.67)%
Utilities-Garbage	6121	9,681.76	9,633.78	(47.98)	(0.49)%
Utilities-PG&E	6122	45,968.69	49,267.44	3,298.75	6.69%
Utilities-Water	6123	7,703.96	10,395.00	2,691.04	25.88%
Utilities-Medical Waste	6124	1,580.00	1,650.06	70.06	4.24%
Small Tools & Instruments	6130	1,032.09	8,062.47	7,030.38	87.19%
Minor Equipment/Furniture	6131	0.00	749.97	749.97	100.00%
Computer Equipment & Supplies	6132	227.26	1,500.03	1,272.77	84.84%
Gas Power Chain Saw/Other Equipmen	6133	1,867.76	3,375.00	1,507.24	44.65%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Fire Trail Grading	6135	717.91	15,000.03	14,282.12	95.21%
Fire Fighting Equipment & Supplies	6137	467.59	2,999.97	2,532.38	84.41%
Fire Fighting Equipment-Hoses & Nozzles	6138	2,006.36	7,499.97	5,493.61	73.24%
Fire Fighting Equipment-Class A Foam	6139	1,442.03	1,125.00	(317.03)	(28.18)%
Medical & Lab Supplies	6140	65,199.96	78,750.00	13,550.04	17.20%
Food Supplies	6150	720.08	2,850.03	2,129.95	74.73%
Safety Clothing & Personal Supplies	6160	66,440.48	78,000.03	11,559.55	14.81%
Non-Safety Clothing & Personal Supplies	6161	750.00	1,125.00	375.00	33.33%
Household Expense	6170	6,651.87	7,499.88	848.01	11.30%
Household Expense-Linen	6171	5,315.40	1,500.12	(3,815.28)	(254.33)%
Public & Legal Notices	6190	3,922.33	2,999.97	(922.36)	(30.74)%
Dues, Memberships & Professional Fees	6200	6,282.14	5,846.22	(435.92)	(7.45)%
EMT/Paramedic Licensure Fees	6201	2,136.00	5,625.00	3,489.00	62.02%
Rent & Leases (Equipment)	6250	19,720.43	19,525.03	(195.40)	(1.00)%
Computer Software & Maintenance	6251	55,156.48	57,899.97	2,743.49	4.73%
Website Development & Maintenance	6252	1,660.00	1,275.03	(384.97)	(30.19)%
EPA ID# Verification Fee	6264	150.00	150.03	0.03	0.01%
CCC HazMat Plan (CUPA)	6265	2,519.00	2,250.00	(269.00)	(11.95)%
BAAQMD & Environmental Health Fees	6266	0.00	675.00	675.00	100.00%
Air Monitor Maintenance & Replacement	6269	0.00	974.97	974.97	100.00%
Maintenance -- Equipment	6270	27,179.53	53,707.25	26,527.72	49.39%
Central Garage Repairs	6271	128,685.15	155,000.03	26,314.88	16.97%
Central Garage Gasoline & Oil	6272	45,416.94	45,000.00	(416.94)	(0.92)%
Central Garage Tires	6273	7,025.69	8,750.03	1,724.34	19.70%
Service/Repair Fuel System Dispensers	6274	1,433.46	2,625.03	1,191.57	45.39%
Aerial Ladder & Pump Testing	6275	0.00	749.97	749.97	100.00%
Smog Inspections	6276	251.95	375.03	123.08	32.81%
Air Compressor Quarterly Service	6278	10.69	1,125.00	1,114.31	99.04%
Hydro Test SCBA & Oxy Cylinder	6279	886.76	1,874.97	988.21	52.70%
Tank Testing	6280	0.00	749.97	749.97	100.00%
Maintenance -- Building	6281	24,811.84	35,250.03	10,438.19	29.61%
Maintenance -- Grounds	6282	2,186.47	4,574.97	2,388.50	52.20%
Meetings & Travel Expenses	6303	609.06	1,031.22	422.16	40.93%
Medical - Pre-Emp Processing and Annual Exams	6311	16,589.60	13,500.00	(3,089.60)	(22.88)%
Ambulance Billing Administration Fees	6312	38,539.38	45,000.00	6,460.62	14.35%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Outside Attorney Fees	6313	102,805.13	116,000.00	13,194.87	11.37%
Outside CPR Instructors	6314	310.00	2,250.00	1,940.00	86.22%
CCC County Tax Administration Fee	6316	184,817.00	141,066.97	(43,750.03)	(31.01)%
Professional Services	6317	20,825.00	29,999.97	9,174.97	30.58%
Professional Services - Labor Negotiator	6318	21,858.22	37,500.03	15,641.81	41.71%
Professional Services - Technology	6319	134,362.00	178,840.03	44,478.03	24.87%
Professional Services - Pre-Employment Investigations	6320	10,449.10	9,250.03	(1,199.07)	(12.96)%
Professional Services - Promotional Exams & Recruitment	6321	20,904.38	21,562.47	658.09	3.05%
Professional Services-OPEB Actuarial Valuation	6322	2,681.67	1,182.00	(1,499.67)	(126.87)%
Exterior Hazard Removal	6323	17,313.88	15,000.00	(2,313.88)	(15.42)%
Professional Services-Prop Tax Audit & Forecasting	6326	9,450.00	9,450.00	0.00	0.00%
Professional Services	6327	12,940.00	10,439.97	(2,500.03)	(23.94)%
Burn Trailer Grant Maintenance	6352	3,000.00	2,125.03	(874.97)	(41.17)%
Testing Materials & Training Props	6354	992.25	7,499.97	6,507.72	86.76%
Career Development Classes	6357	3,740.17	11,250.00	7,509.83	66.75%
Target Safety Online Training	6359	6,000.00	4,650.03	(1,349.97)	(29.03)%
Training & Education Classes-Paramedic & EMT CE	6360	1,045.29	3,750.03	2,704.74	72.12%
District Sponsored Training-Mandated	6361	9,623.92	26,250.03	16,626.11	63.33%
Recruiting Costs	6470	1,876.90	71,250.00	69,373.10	97.36%
Strike Team Supplies	6474	11,349.45	10,125.00	(1,224.45)	(12.09)%
Community Emergency Response Team	6475	2,378.47	9,700.03	7,321.56	75.47%
Exercise Supplies/Maint.	6476	1,064.13	1,500.03	435.90	29.05%
Recognition Supplies	6478	638.34	1,626.25	987.91	60.74%
Other Special Departmental Exp	6479	32,296.20	23,385.06	(8,911.14)	(38.10)%
Public Education Supplies	6480	(233.61)	0.00	233.61	0.00%
CPR Supplies	6481	0.00	2,250.00	2,250.00	100.00%
LAFCO	6482	10,976.88	8,232.75	(2,744.13)	(33.33)%
Emergency Preparedness Expense	6484	1,272.65	5,749.97	4,477.32	77.86%
Misc. Services & Supplies	6490	7,831.17	6,149.97	(1,681.20)	(27.33)%
Fire Chief Contingency	6491	11,464.81	74,999.97	63,535.16	84.71%
Property & Liability Insurance	6540	40,343.00	34,007.22	(6,335.78)	(18.63)%
Total Operating Expense		<u>1,324,303.41</u>	<u>1,811,626.99</u>	<u>487,323.58</u>	<u>26.90%</u>
Other Expense					
Bank Fees	7510	2,762.56	2,400.03	(362.53)	(15.10)%
Interest on County Teeter Account	7520	0.00	37.53	37.53	100.00%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
50 - General Fund
From 7/1/2017 Through 3/31/2018

	Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
County Tax Collection Fees	7530 251.70	225.00	(26.70)	(11.86)%
Total Other Expense	3,014.26	2,662.56	(351.70)	(13.21)%
Total Expenditures	16,159,870.69	16,854,332.43	694,461.74	4.12%
Excess of Revenues Over/ (Under) Expenditures	<u>5,550,350.47</u>	<u>236,227.57</u>	<u>5,314,122.90</u>	<u>(2,249.57)%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures
90 - Debt Service Fund
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Prorated Monthly Budget	Prorated Monthly Variance	Percent Prorated Budget Remaining
Revenue					
Taxes					
Property Tax-Current Secured	4010	3,376,281.00	2,532,210.75	844,070.25	(33.33)%
Total Taxes		3,376,281.00	2,532,210.75	844,070.25	(33.33)%
Use of Money & Property					
Investment Earnings	4181	21,408.77	0.00	21,408.77	0.00%
Total Use of Money & Property		21,408.77	0.00	21,408.77	0.00%
Other Revenue					
Transfers In	4999	666,735.72	758,985.03	(92,249.31)	12.15%
Total Other Revenue		666,735.72	758,985.03	(92,249.31)	12.15%
Total Revenue		4,064,425.49	3,291,195.78	773,229.71	(23.49)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	2,360,000.00	1,770,000.03	(589,999.97)	(33.33)%
Pension Obligation Bond Interest Payment	7901	797,877.00	598,407.75	(199,469.25)	(33.33)%
Apparatus Lease Principal Payment	7902	315,758.91	475,875.00	160,116.09	33.64%
Apparatus Lease Interest Payment	7903	29,474.91	41,975.28	12,500.37	29.78%
Lease Agreement Station 43 Principal	7906	240,000.00	180,000.00	(60,000.00)	(33.33)%
Lease Agreement Station 43 Interest	7907	81,501.90	61,134.75	(20,367.15)	(33.31)%
Transfers to Other Funds	7997	4,476.30	0.00	(4,476.30)	0.00%
Total Other Expense		3,829,089.02	3,127,392.81	(701,696.21)	(22.44)%
Total Expenditures		3,829,089.02	3,127,392.81	(701,696.21)	(22.44)%
Excess of Revenues Over/ (Under) Expenditures		235,336.47	163,802.97	71,533.50	(43.67)%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Fire Flow Tax	4066	1,080,597.40	1,080,597.00	0.40	0.00%
Total Taxes		1,080,597.40	1,080,597.00	0.40	0.00%
Use of Money & Property					
Investment Earnings	4181	12,163.64	10,000.00	2,163.64	21.64%
Total Use of Money & Property		12,163.64	10,000.00	2,163.64	21.64%
Intergovernmental Revenue					
Intergovernmental Revenue-Fed...	4437	179,116.00	179,116.00	0.00	0.00%
Total Intergovernmental Revenue		179,116.00	179,116.00	0.00	0.00%
Charges for Service					
Impact Mitigation Fees	4743	72,000.00	40,000.00	32,000.00	80.00%
Total Charges for Service		72,000.00	40,000.00	32,000.00	80.00%
Other Revenue					
Sale of Surplus Property	4980	43,655.00	43,655.00	0.00	0.00%
Total Other Revenue		43,655.00	43,655.00	0.00	0.00%
Total Revenue		1,387,532.04	1,353,368.00	34,164.04	2.52%
Expenditures					
Other Expense					
Bank Fees	7510	125.00	100.00	(25.00)	(25.00)%
Fire Flow Tax Collection Fees	7531	11,381.85	14,000.00	2,618.15	18.70%
Capital Contingency-Facilities, ...	7700	11,130.72	150,000.00	138,869.28	92.58%
Apparatus/Vehicles-Fixed Asset...	7703	366,164.86	365,951.00	(213.86)	(0.06)%
Buildings-Station #43-Fixed Ass...	7706	299,265.09	4,871,004.00	4,571,738.91	93.86%
Misc. Equipment Expense	7709	232,283.95	395,096.00	162,812.05	41.21%
Transfers to Debt Service Fund	7999	666,735.72	1,011,980.00	345,244.28	34.12%
Total Other Expense		1,587,087.19	6,808,131.00	5,221,043.81	76.69%
Total Expenditures		1,587,087.19	6,808,131.00	5,221,043.81	76.69%
Excess of Revenues Over/ (Under)		(199,555.15)	(5,454,763.00)	5,255,207.85	(96.34)%
Expenditures					

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	18,571,162.11	18,571,162.00	0.11	0.00%
Property Tax-Supplemental	4011	127,806.22	350,000.00	(222,193.78)	(63.48)%
Property Tax-Unitary	4013	229,987.79	229,988.00	(0.21)	(0.00)%
Property Tax-Curr Unsecured	4020	575,625.13	612,696.00	(37,070.87)	(6.05)%
Prop Tax- Prior Secured	4030	(43,974.89)	(50,000.00)	6,025.11	(12.05)%
Prop Tax-Prior Supplement	4031	(25,560.62)	(30,000.00)	4,439.38	(14.80)%
Prop Tax Prior Unsecured	4035	<u>5,829.79</u>	<u>(10,000.00)</u>	<u>15,829.79</u>	<u>(158.30)%</u>
Total Taxes		<u>19,440,875.53</u>	<u>19,673,846.00</u>	<u>(232,970.47)</u>	<u>(1.18)%</u>
Use of Money & Property					
Investment Earnings	4181	<u>4,699.20</u>	<u>10,000.00</u>	<u>(5,300.80)</u>	<u>(53.01)%</u>
Total Use of Money & Property		<u>4,699.20</u>	<u>10,000.00</u>	<u>(5,300.80)</u>	<u>(53.01)%</u>
Intergovernmental Revenue					
Homeowners Relief Tax	4385	76,112.33	154,000.00	(77,887.67)	(50.58)%
Intergovernmental	4437	0.00	201,952.00	(201,952.00)	(100.00)%
Revenue-Federal Grants					
CA FF JAC Training Funds	4440	12,419.26	12,419.00	0.26	0.00%
Other/In Lieu of Taxes	4580	0.00	902.00	(902.00)	(100.00)%
Measure H-Emerg Med Ser Subsid	4896	0.00	85,513.00	(85,513.00)	(100.00)%
Total Intergovernmental Revenue		<u>88,531.59</u>	<u>454,786.00</u>	<u>(366,254.41)</u>	<u>(80.53)%</u>
Charges for Service					
Permits	4740	2,006.00	2,500.00	(494.00)	(19.76)%
Plan Review	4741	225,361.00	250,000.00	(24,639.00)	(9.86)%
Inspection Fees	4742	32,576.00	35,000.00	(2,424.00)	(6.93)%
Weed Abatement Charges	4744	22,650.50	22,650.00	0.50	0.00%
CPR/First Aid Classes	4745	1,055.00	2,000.00	(945.00)	(47.25)%
Reports/ Photocopies	4746	336.00	350.00	(14.00)	(4.00)%
Other Charges for Service	4747	<u>7,800.00</u>	<u>6,000.00</u>	<u>1,800.00</u>	<u>30.00%</u>
Total Charges for Service		<u>291,784.50</u>	<u>318,500.00</u>	<u>(26,715.50)</u>	<u>(8.39)%</u>
Charges for Service - Ambulance					
Ambulance Service Fees	4898	772,429.09	1,089,340.00	(316,910.91)	(29.09)%
Ambulance Service Fee Reimbursements	4899	(97,398.64)	(90,000.00)	(7,398.64)	8.22%
Ambulance Collection Recovery Payments	4900	895.87	2,000.00	(1,104.13)	(55.21)%
Ground Emergency Medical Transportation	4901	54,256.39	42,230.00	12,026.39	28.48%
Total Charges for Service - Ambulance		<u>730,182.71</u>	<u>1,043,570.00</u>	<u>(313,387.29)</u>	<u>(30.03)%</u>
Other Revenue					
Other Revenue-Strike Team Recovery	4971	1,083,999.03	1,000,000.00	83,999.03	8.40%
Other Revenue & Financing Sources	4972	0.00	18,000.00	(18,000.00)	(100.00)%
Other Revenue-Misc.	4974	13,703.72	13,984.00	(280.28)	(2.00)%
Misc Rebates & Refunds	4975	51,968.58	3,000.00	48,968.58	1,632.29%
Transfers In	4999	<u>4,476.30</u>	<u>4,476.00</u>	<u>0.30</u>	<u>0.01%</u>
Total Other Revenue		<u>1,154,147.63</u>	<u>1,039,460.00</u>	<u>114,687.63</u>	<u>11.03%</u>
Total Revenue		<u>21,710,221.16</u>	<u>22,540,162.00</u>	<u>(829,940.84)</u>	<u>(3.68)%</u>

Expenditures
Salaries & Benefits

7.4C

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Permanent Salaries	5011	6,392,277.12	8,585,000.00	2,192,722.88	25.54%
Temporary Salaries	5013	114,418.66	154,000.00	39,581.34	25.70%
Overtime	5014	1,568,185.80	2,000,000.00	431,814.20	21.59%
Deferred Compensation	5015	76,734.04	82,680.00	5,945.96	7.19%
Overtime - Strike Team	5016	658,367.25	658,367.00	(0.25)	(0.00)%
Worker's Compensation Recovery	5019	(129,197.99)	(128,000.00)	1,197.99	(0.94)%
Payroll Taxes -FICA,SUI	5042	134,132.00	180,000.00	45,868.00	25.48%
Payroll Processing Fees	5043	11,953.94	20,000.00	8,046.06	40.23%
Retirement Contributions	5044	3,576,429.54	4,875,000.00	1,298,570.46	26.64%
Life/Health Insurance-Permanent Employees	5060	786,369.60	1,170,000.00	383,630.40	32.79%
Employee's-Health Insurance Contribution	5061	(93,558.41)	(130,000.00)	(36,441.59)	28.03%
Retiree Health Insurance	5062	853,108.60	1,150,000.00	296,891.40	25.82%
Retiree-Health Insurance Contribution	5063	(238,661.82)	(290,000.00)	(51,338.18)	17.70%
Unemployment Insurance	5064	11,088.00	17,000.00	5,912.00	34.78%
Retiree-Health OPEB Contribution	5065	280,000.00	374,000.00	94,000.00	25.13%
Vision Insurance	5066	10,345.69	15,000.00	4,654.31	31.03%
Pension Rate Stabilization	5067	280,000.00	374,000.00	94,000.00	25.13%
Workers' Compensation Insurance	5070	540,561.00	720,748.00	180,187.00	25.00%
Total Salaries & Benefits		14,832,553.02	19,827,795.00	4,995,241.98	25.19%
Operating Expense					
Office Supplies	6100	4,474.81	11,000.00	6,525.19	59.32%
Postage	6101	3,291.80	3,000.00	(291.80)	(9.73)%
Books & Periodicals	6102	1,074.97	6,750.00	5,675.03	84.07%
Printer Ink Cartridges	6103	505.63	3,000.00	2,494.37	83.15%
Telephone/Communication	6110	24,090.95	42,000.00	17,909.05	42.64%
Dispatch/Comm Center Services w/ AVL MDT	6111	0.00	180,000.00	180,000.00	100.00%
Utilities- Sewer	6120	3,542.75	3,543.00	0.25	0.01%
Utilities-Garbage	6121	9,681.76	12,845.00	3,163.24	24.63%
Utilities-PG&E	6122	45,968.69	65,690.00	19,721.31	30.02%
Utilities-Water	6123	7,703.96	13,860.00	6,156.04	44.42%
Utilities-Medical Waste	6124	1,580.00	2,200.00	620.00	28.18%
Small Tools & Instruments	6130	1,032.09	10,750.00	9,717.91	90.40%
Minor Equipment/Furniture	6131	0.00	1,000.00	1,000.00	100.00%
Computer Equipment & Supplies	6132	227.26	2,000.00	1,772.74	88.64%
Gas Power Chain Saw/Other Equipmen	6133	1,867.76	4,500.00	2,632.24	58.49%
Fire Trail Grading	6135	717.91	20,000.00	19,282.09	96.41%
Fire Fighting Equipment & Supplies	6137	467.59	4,000.00	3,532.41	88.31%
Fire Fighting Equipment-Hoses & Nozzles	6138	2,006.36	10,000.00	7,993.64	79.94%
Fire Fighting Equipment-Class A Foam	6139	1,442.03	1,500.00	57.97	3.86%
Medical & Lab Supplies	6140	65,199.96	105,000.00	39,800.04	37.90%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Food Supplies	6150	720.08	3,800.00	3,079.92	81.05%
Safety Clothing & Personal Supplies	6160	66,440.48	98,000.00	31,559.52	32.20%
Non-Safety Clothing & Personal Supplies	6161	750.00	1,500.00	750.00	50.00%
Household Expense	6170	6,651.87	10,000.00	3,348.13	33.48%
Household Expense-Linen	6171	5,315.40	2,000.00	(3,315.40)	(165.77)%
Public & Legal Notices	6190	3,922.33	4,000.00	77.67	1.94%
Dues, Memberships & Professional Fees	6200	6,282.14	7,795.00	1,512.86	19.41%
EMT/Paramedic Licensure Fees	6201	2,136.00	7,500.00	5,364.00	71.52%
Rent & Leases (Equipment)	6250	19,720.43	30,000.00	10,279.57	34.27%
Computer Software & Maintenance	6251	55,156.48	77,200.00	22,043.52	28.55%
Website Development & Maintenance	6252	1,660.00	1,700.00	40.00	2.35%
EPA ID# Verification Fee	6264	150.00	200.00	50.00	25.00%
CCC HazMat Plan (CUPA)	6265	2,519.00	3,000.00	481.00	16.03%
BAAQMD & Environmental Health Fees	6266	0.00	900.00	900.00	100.00%
Air Monitor Maintenance & Replacement	6269	0.00	1,300.00	1,300.00	100.00%
Maintenance -- Equipment	6270	27,179.53	67,943.00	40,763.47	60.00%
Central Garage Repairs	6271	128,685.15	190,000.00	61,314.85	32.27%
Central Garage Gasoline & Oil	6272	45,416.94	60,000.00	14,583.06	24.31%
Central Garage Tires	6273	7,025.69	10,000.00	2,974.31	29.74%
Service/Repair Fuel System Dispensers	6274	1,433.46	3,500.00	2,066.54	59.04%
Aerial Ladder & Pump Testing	6275	0.00	1,000.00	1,000.00	100.00%
Smog Inspections	6276	251.95	500.00	248.05	49.61%
Air Compressor Quarterly Service	6278	10.69	1,500.00	1,489.31	99.29%
Hydro Test SCBA & Oxy Cylinder	6279	886.76	2,500.00	1,613.24	64.53%
Tank Testing	6280	0.00	1,000.00	1,000.00	100.00%
Maintenance -- Building	6281	24,811.84	47,000.00	22,188.16	47.21%
Maintenance -- Grounds	6282	2,186.47	6,100.00	3,913.53	64.16%
Meetings & Travel Expenses	6303	609.06	1,375.00	765.94	55.70%
Medical - Pre-Emp Processing and Annual Exams	6311	16,589.60	18,000.00	1,410.40	7.84%
Ambulance Billing Administration Fees	6312	38,539.38	60,000.00	21,460.62	35.77%
Outside Attorney Fees	6313	102,805.13	140,000.00	37,194.87	26.57%
Outside CPR Instructors	6314	310.00	3,000.00	2,690.00	89.67%
CCC County Tax Administration Fee	6316	184,817.00	184,817.00	0.00	0.00%
Professional Services	6317	20,825.00	40,000.00	19,175.00	47.94%
Professional Services - Labor Negotiator	6318	21,858.22	50,000.00	28,141.78	56.28%
Professional Services - Technology	6319	134,362.00	240,000.00	105,638.00	44.02%
Professional Services - Pre-Employment Investigations	6320	10,449.10	10,500.00	50.90	0.48%

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Professional Services - Promotional Exams & Recruitment	6321	20,904.38	28,750.00	7,845.62	27.29%
Professional Services-OPEB Actuarial Valuation	6322	2,681.67	1,482.00	(1,199.67)	(80.95)%
Exterior Hazard Removal	6323	17,313.88	18,000.00	686.12	3.81%
Professional Services-Prop Tax Audit & Forecasting	6326	9,450.00	12,600.00	3,150.00	25.00%
Professional Services	6327	12,940.00	12,940.00	0.00	0.00%
Burn Trailer Grant Maintenance	6352	3,000.00	3,000.00	0.00	0.00%
Testing Materials & Training Props	6354	992.25	10,000.00	9,007.75	90.08%
Career Development Classes	6357	3,740.17	15,000.00	11,259.83	75.07%
Target Safety Online Training	6359	6,000.00	6,200.00	200.00	3.23%
Training & Education Classes-Paramedic & EMT CE	6360	1,045.29	5,000.00	3,954.71	79.09%
District Sponsored Training-Mandated	6361	9,623.92	35,000.00	25,376.08	72.50%
Recruiting Costs	6470	1,876.90	75,000.00	73,123.10	97.50%
Strike Team Supplies	6474	11,349.45	13,500.00	2,150.55	15.93%
Community Emergency Response Team	6475	2,378.47	10,200.00	7,821.53	76.68%
Exercise Supplies/Maint.	6476	1,064.13	2,000.00	935.87	46.79%
Recognition Supplies	6478	638.34	3,835.00	3,196.66	83.35%
Other Special Departmental Exp	6479	32,296.20	31,180.00	(1,116.20)	(3.58)%
Public Education Supplies	6480	(233.61)	0.00	233.61	0.00%
CPR Supplies	6481	0.00	3,000.00	3,000.00	100.00%
LAFCO	6482	10,976.88	10,977.00	0.12	0.00%
Emergency Preparedness Expense	6484	1,272.65	6,000.00	4,727.35	78.79%
Misc. Services & Supplies	6490	7,831.17	8,200.00	368.83	4.50%
Fire Chief Contingency	6491	11,464.81	100,000.00	88,535.19	88.54%
Property & Liability Insurance	6540	40,343.00	45,343.00	5,000.00	11.03%
Total Operating Expense		<u>1,324,303.41</u>	<u>2,347,475.00</u>	<u>1,023,171.59</u>	<u>43.59%</u>
Other Expense					
Bank Fees	7510	2,762.56	3,200.00	437.44	13.67%
Interest on County Teeter Account	7520	0.00	50.00	50.00	100.00%
County Tax Collection Fees	7530	251.70	300.00	48.30	16.10%
Total Other Expense		<u>3,014.26</u>	<u>3,550.00</u>	<u>535.74</u>	<u>15.09%</u>
Total Expenditures		<u>16,159,870.69</u>	<u>22,178,820.00</u>	<u>6,018,949.31</u>	<u>27.14%</u>
Excess of Revenues Over/ (Under) Expenditures		<u>5,550,350.47</u>	<u>361,342.00</u>	<u>5,189,008.47</u>	<u>1,436.04%</u>

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-17/18
From 7/1/2017 Through 3/31/2018

		Current Period Actual	Total Budget \$ - Original	Total Budget \$ Variance - Original	Percent Total Budget Remaining - Original
Revenue					
Taxes					
Property Tax-Current Secured	4010	3,376,281.00	3,376,281.00	0.00	0.00%
Total Taxes		3,376,281.00	3,376,281.00	0.00	0.00%
Use of Money & Property					
Investment Earnings	4181	21,408.77	0.00	21,408.77	0.00%
Total Use of Money & Property		21,408.77	0.00	21,408.77	0.00%
Other Revenue					
Transfers In	4999	666,735.72	1,011,980.00	(345,244.28)	(34.12)%
Total Other Revenue		666,735.72	1,011,980.00	(345,244.28)	(34.12)%
Total Revenue		4,064,425.49	4,388,261.00	(323,835.51)	(7.38)%
Expenditures					
Other Expense					
Pension Obligation Bond Principal Payment	7900	2,360,000.00	2,360,000.00	0.00	0.00%
Pension Obligation Bond Interest Payment	7901	797,877.00	797,877.00	0.00	0.00%
Apparatus Lease Principal Payment	7902	315,758.91	634,500.00	318,741.09	50.24%
Apparatus Lease Interest Payment	7903	29,474.91	55,967.00	26,492.09	47.34%
Lease Agreement Station 43 Principal	7906	240,000.00	240,000.00	0.00	0.00%
Lease Agreement Station 43 Interest	7907	81,501.90	81,513.00	11.10	0.01%
Transfers to Other Funds	7997	4,476.30	0.00	(4,476.30)	0.00%
Total Other Expense		3,829,089.02	4,169,857.00	340,767.98	8.17%
Total Expenditures		3,829,089.02	4,169,857.00	340,767.98	8.17%
Excess of Revenues Over/ (Under) Expenditures		235,336.47	218,404.00	16,932.47	7.75%



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Sean Perkins, Battalion Chief

DATE: April 18, 2018

SUBJECTS: Surplus Apparatus and Equipment

BACKGROUND

MOFD currently has surplus apparatus and equipment to sell due to an aging fleet, service replacement schedule, response model change and lack of calls for service. Anticipated funds generated from the sale of these items would either pay for or augment the purchase of a new Type VI apparatus which is estimated at \$90,000.

The attached document lists the surplus apparatus and equipment to be sold which includes the following:

- 3 – Type I Engines (age, service life)
- 1 – Type III Engine (response model change)
- 2 – Command Vehicles (age)
- 1 – Rescue Boat with trailer (lack of calls for service)
- 1 – Technical Rescue Trailer & Tow Vehicle (lack of calls for service)

RECOMMENDATION

1) Authorize disposal of surplus apparatus and equipment

ATTACHMENT

Attachment A – MOFD Surplus Apparatus and Equipment

ATTACHMENT A

MOFD SURPLUS VEHICLES/EQUIPMENT

UNIT	ID	MAKE	MODEL	YEAR	LICENSE	VIN	MILAGE	ANNUAL MAINTENANCE COSTS (LAST 6 YRS)	ESTIMATED VALUE	NOTES
TYPE I ENGINES										
408	E44	Spartan	Hi-Tech	1998	O34822	4S7AT4197WC027461	93800	10,825.00 \$	25,000.00	
410	E42	Spartan	3-D	1996	O55225	4S7AT4197WC027461	97853	11,466.00 \$	20,000.00	
414	Spare	Spartan	3-D	1996	O55226	4S7AT9D01TC020186	87833	15,800.00 \$	20,000.00	
TYPE III ENGINE										
405	E342	International	Westates	2002	1109118	1HTSEADR12H400309	19332	7,335.00 \$	50,000.00	
STAFF VEHICLES										
432	4545	Ford	Expedition	2007	O11440	1FMPU18L7WLA93040	144776	2,800.00 \$	4,000.00	
438	4541	Ford	Expedition	2002	1095376	1FMPU16L72LA32743	176407	2,300.00 \$	2,000.00	
SPECIALIZED APPARATUS										
422	Tech/Rescue	International	Road Rescue	1999	34826	1HTSLAAMXXH603253	Less than 50hrs/Motor	1,934.00 \$	7,000.00	Evinrude "E-TECH RESCUE PRO" outboard motor
N/A	BO245	ZODIAC	PRO	2009	CF 6909 SD	XDCABBG4B909		500.00 \$	20,000.00	
EQUIPMENT										
MOR 412	RESQ 345 TRL	Wells Cargo	Road Force	2010	1358804	1W4200G28B4074576	N/A	N/A	N/A	8 X 16 Trailer
BOAT TRAILER	N/A	EZ Loader	N/A		1108043	N/A		800.00 \$		Included with sale of boat



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief
Gloriann Sasser, Administrative Services Director

DATE: April 18, 2018

SUBJECT: Item 8.1 - Long Range Financial Forecast April 2018

Background

The District maintains a Long Range Financial Forecast (Forecast.) The Forecast projects District revenue and expenditures over a forward-looking 15-year period. On March 15, 2018 a public workshop was held and the Board provided direction regarding five of the assumptions used in the Forecast. The Forecast (Attachment A) has been updated based on Board direction provided during the public workshop.

The Forecast uses several significant assumptions, which are explained below.

General Fund Revenues

Property tax - projected to increase 3% throughout the Forecast

Ambulance fees – Projected to increase 1.5% throughout the Forecast

Other revenue (Federal grants) – Projected based on the SAFER grant accepted by the Board on September 27, 2017.

Fire flow tax – Record in General Fund and transfer out to Capital Projects Fund per Board direction on March 15, 2018

General Fund Expenditures

Regular salaries – Per the MOUs, employees will receive a 1% salary increase on June 1, 2018. Salaries are projected to increase 2.5% throughout the Forecast based on direction from the Finance Committee on February 7, 2017.

Overtime – Projected to remain at current level of approximately \$2M per fiscal year, then projected to have a cost increase of 2.5% throughout the Forecast (same as salaries cost increase.)

Overtime strike team – District strike team activity reached its highest amount in FY2018/19. This was due to increased fire activity in California. Strike team overtime is projected to decrease to previous amounts of \$450K, then projected to have a cost increase of 2.5%, the same as the salaries cost increase.

Worker's compensation – Projected to increase 1% throughout

Medical, dental and vision – Per the MOU, the District’s contribution for medical and dental contributions is capped for both active employees and retirees. Exposure to future rate increases applies to vision insurance and additional retirees only. The expenditures are projected to increase 1% throughout.

Operating expenses – Projected to increase 3% throughout based on CPI.

CCCERA employer payment – Five year projections are provided by Segal, CCCERA’s actuary, as follows:

2018/19 Actual rates set by the CCCERA board of directors on August 9, 2017
2019/20 -1.86%
2020/21 -1.59%
2021/22 -0.56%
2022/23 -1.59%
2023/24 -2.10%
2024/25 forward – No projections are provided by CCCERA. The remaining years project +1.0%.

OPEB funding – Per Board direction on March 15, 2018, the Forecast includes OPEB contributions based on actuarial calculations used in the GASB 75 OPEB Valuation Report as of June 30, 2017 which were calculated using a discount rate of 6.25% and 20-year amortization period. Per Board request, additional information detailing the OPEB trust contributions was obtained from the actuary (Attachment B.)

Pension rate stabilization – Per Board direction on March 15, 2018, the Forecast includes pension rate stabilization trust contributions as follows:

2018/19 \$1,100,000
2019/20 \$1,700,000
2020/21 \$2,200,000
2021/22 \$2,700,000
2022/23 Contribution amounts were determined using the actuarial software based on pension discount rate of 6.25%, investment earnings of 13.9% and 6.25%, salary increases of 4.5%, 6.91% and 2.5% (Attachment C.)

Capital Projects Fund

The Long Range Financial Forecast - Capital Expenditures (Attachment A, Page 2), has been updated. The costs to complete Station 43 have been updated and are projected to be \$4.7M and are included in the Forecast.

Additional information was obtained regarding potential future debt issuances to fund the rebuilding of Station 41, Administration and Station 45. Brandis Tallman, LLC provided preliminary debt service schedules based on a 15-year term and 3.50% interest rate (Attachment D.) The debt issuances are based on \$8M to fund the rebuild of Station 41 and Administration and \$5M to fund the rebuild of Station 45. Of note, projected construction costs for Stations 41, 45 and Administration are based on legacy assumptions and are not based on an as yet to be determined plan.

Fund Balance Policy and Fund Balance Goal

In June 2017 the Board adopted Resolution 17-12 adopting a revised fund balance policy. The revised fund balance policy increased the minimum unrestricted fund balance in the General Fund

from 10% to 17% of budgeted General Fund revenue. The fund balance policy is reviewed on an annual basis and is scheduled for review in June 2018.

On March 15, 2018 the Board set a goal to maintain a minimum unrestricted fund balance in the General Fund of 50% of budgeted General Fund revenue.

The unrestricted fund balance is projected to meet the minimum per the policy in all years and to meet the goal beginning in FY2024/25.

Long Range Financial Forecast Results

The Forecast shows a balanced General Fund with revenue meeting expenditures in each year except FY2019/20 and FY2020/21. The Forecast shows a Capital Projects Fund deficit is projected in most years.

Recommended Action

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

Attachments

- Attachment A – Long Range Financial Forecast April 2018
- Attachment B – OPEB Funding
- Attachment C – Pension Trust Contributions
- Attachment D – Debt Service Schedules

ATTACHMENT A

Moraga-Orinda Fire Protection District
 Long Range Financial Forecast - Capital Expenditures
 Draft Update
 April 2018

	DESCRIPTION	AGE	REPLACEMENT DATE	BOOK VALUE	2018 REPLACEMENT COST	PROJ 18/19	PROJ 19/20	PROJ 20/21	PROJ 21/22	PROJ 22/23	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32
	BUILDINGS & GROUNDS																		
	STATION-41/TRAINING	61	2019	579,367	7,000,000		610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000
	ADMINISTRATION	49	2019	340,435	1,000,000		87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000
	STATION-42	16	2041	1,992,000	2,721,437														
	STATION-43	0	2058		4,093,000	3,659,115													
	STATION-44	11	2046	2,648,802	2,478,819														
	STATION-45	47	2022	475,488	5,000,000					438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000	438,000
	CAPITAL IMPROVEMENTS - OTHER					206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955	268,783	276,847	285,152	293,707	302,518
	TOTAL FACILITIES EXPENDITURES					3,865,115	909,180	915,545	922,102	1,366,855	1,373,810	1,380,975	1,388,354	1,395,955	1,403,783	1,411,847	1,420,152	1,428,707	1,437,518
	TOTAL APPARATUS EXPENDITURES/VEHICLE					0	0	0	0	769,776	0	0	0	0	0	2,742,596	0	0	0
	FIREFIGHTING CAPITAL EQUIPMENT					39,393	40,575	41,792	43,046	444,337	45,668	47,038	1,148,449	49,902	51,399	51,399	51,399	51,399	51,399
	IT CAPITAL (FIXED ASSETS) EXPENDITURES					17,597	18,124	18,668	19,228	19,805	20,399	21,011	21,642	22,291	22,960	22,960	22,960	22,960	22,960
	OTHER CAPITAL EXPENDITURES					12,191	12,313	12,436	12,561	12,686	12,813	12,941	13,071	13,201	13,333	13,467	13,601	13,737	13,875
	TOTAL CAPITAL					\$ 3,934,296	\$ 980,192	\$ 988,442	\$ 996,936	\$ 2,613,459	\$ 1,452,691	\$ 1,461,965	\$ 2,571,516	\$ 1,481,349	\$ 1,491,476	\$ 4,242,268	\$1,508,113	\$1,516,803	\$ 1,525,752

ATTACHMENT A

MORAGA-ORINDA FIRE DISTRICT
 APPARATUS & VEHICLE REPLACEMENT PLAN: 2018 - 2031

DRAFT: MARCH 2018

DESCRIPTION	AGE	REPLACE DATE	2017 COST	PROJ 17/18	PROJ 18/19	PROJ 19/20	PROJ 20/21	PROJ 21/22	PROJ 22/23	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	
ENGINES - STRUCTURE PROTECTION																			
1996	ENGINE TYPE 1 SPARTAN 3D (REPLACE W/TRUCK)	21	2017	585,163															
1998	ENGINE TYPE 1 SPARTAN, HI TEC (REPLACE W/ 2017 PIERCE)	19	2017	585,163															
1998	ENGINE TYPE 1 SPARTAN, HI-TEC (REPLACE W/ 2017 PIERCE)	19	2017	585,163															
2008	ENGINE TYPE 1 PIERCE	9	2028	585,163											727,577				
2012	ENGINE TYPE 1 PIERCE	5	2032	585,163															
2017	ENGINE TYPE 1	0	2037	602,834															
2017	ENGINE TYPE 1	0	2037	602,834															
ENGINES - WILDLAND																			
2002	ENGINE TYPE 3 WESTATES	15	2022	386,428					426,648										
2002	ENGINE TYPE 3 WESTATES	15	2022	386,428					426,648										
2008	ENGINE TYPE 3 PIERCE	9	2028	386,428											480,475				
2010	ENGINE TYPE 3 PIERCE	7	2028	386,428											480,475				
ENGINES -																			
2018	ENGINE TYPE 6	0	2018			100,000													
2018	ENGINE TYPE 6	0	2018			100,000													
AERIAL LADDER TRUCKS																			
1989	TRAINING TILLER TRUCK - SEAGRAVE 100'	28	TBD	30,000															
2001	AERIAL LADDER SPARTAN/LTI-93	16	N/A	1,110,000															
2017	TILLER TRUCK - 100'	0	2033	1,286,924															
SPECIALIZED APPARATUS																			
1999	TECHNICAL RESCUE UNIT	18	TBD	300,000															
2009	WATER TENDERPIERCE-KENWORTH	8	2034	300,000															
2011	RESCUE BOAT	6	2030	30,000														39,584	
2011	TRAILER RESCUE - ALL RISK	6	2030	16,561														21,852	
AMBULANCES																			
2015	AMBULANCE NAVISTAR TERRASTAR LEADER	1	2028	212,277											263,940				
2015	AMBULANCE NAVISTAR TERRASTAR LEADER	1	2028	212,277											263,940				
2017	AMBULANCE	0	2028	180,645											209,882				
2017	AMBULANCE	0	2028	180,645											209,882				
COMMAND VEHICLES																			
2007	COMMAND FORD EXPEDITION	10	2016	60,000															
2008	COMMAND CHEVY SUBURBAN	9	2020	60,000					66,245										
2008	COMMAND CHEVY SUBURBAN	9	2020	60,000					66,245										
2008	COMMAND-CHEVY SUBURBAN	9	2020	60,000					66,245										
2017	COMMAND CHEVY TAHOE	0	2028	52,048											64,715				
SUPPORT VEHICLES																			
1994	SUPPORT - INT'L/ROAD RESCUE	23	TBD	200,000															
2011	CHEVY TAHOE (REPLACE W/ EXPLORER)	6	2022	34,700					38,312										
2012	FORD EXPLORER	5	2022	34,700					38,312										
2017	FORD EXPLORER	0	2028	33,546											41,710				
UTILITY VEHICLES																			
2000	UTILITY FORD F250	17	2020	60,000					66,245										
2005	FORD RANGER	12	2020	18,769					19,918										
2005	FORD RANGER	12	2020	18,769					19,918										
TOTAL APPARATUS EXPENDITURES/VEHICLE					0	0	0	0	769,776	0	0	0	0	0	2,742,596	0	0	0	
CAPITAL FUND BALANCE (PROJ), END OF YEAR WITH PURCHASES					8,275,205	4,875,692	4,035,114	3,278,465	2,517,411	1,782,313	1,751,333	1,715,556	1,773,846	1,826,063	1,771,064	1,769,322	1,704,949	1,636,249	1,562,310

FIREFIGHTING/RESCUE APPARATUS
 AMBULANCES
 COMMAND/SUPPORT/STAFF VEHICLES

ATTACHMENT B

OPEB Funding

Fiscal Year Ending	Total Employer Contributions	Retiree Benefit Payments (Explicit Subsidy)	Implicit Subsidy	Contribution to Trust
2017	1,485,776	766,034	287,686	432,056
2018	1,530,349	789,687	307,499	433,163
2019	1,576,260	819,439	317,050	439,771
2020	1,623,548	842,980	322,121	458,447
2021	1,672,254	864,948	337,009	470,297
2022	1,722,422	892,490	335,362	494,570
2023	1,774,094	905,382	349,035	519,677
2024	1,827,317	912,732	349,624	564,961
2025	1,882,137	922,123	346,654	613,360
2026	1,938,601	919,470	340,202	678,929
2027	1,996,759	913,529	359,028	724,202
2028	2,056,661	906,261	382,656	767,744
2029	2,118,361	901,136	391,283	825,942
2030	2,181,912	891,076	408,890	881,946
2031	2,247,370	882,358	440,270	924,742
2032	2,314,791	880,721	490,933	943,137
2033	2,384,234	882,247	469,707	1,032,280
2034	2,455,761	883,155	481,715	1,090,891
2035	2,529,434	887,665	533,036	1,108,733
2036	2,605,317	884,706	500,672	1,219,939
2037	808,762	877,945	487,876	(557,059)
2038	833,025	868,552	538,806	(574,333)
2039	858,016	855,708	594,611	(592,303)
2040	883,756	837,376	592,619	(546,239)

Source:
 Roger Burton, Consulting Actuary
 GovInvest

ATTACHMENT C

Pension Trust Contributions

Discount rate 6.25%, actual investment earnings 13.9% and 6.25%, actual salary increases 4.5%, 6.91%, 2.5%

Fiscal Year Ending June 30	al Employer Recommended Contribut	Employer Normal Cost	Annual Amortization Payment	Per LRFF	Trust Contribution
2017	\$4,218,194.35	\$1,266,488.70	\$2,951,705.65		
2018	\$6,516,301.33	\$2,049,779.19	\$4,466,522.14		
2019	\$6,523,608.31	\$2,027,405.09	\$4,496,203.22		
2020	\$6,162,908.48	\$1,944,392.14	\$4,218,516.34		
2021	\$6,244,469.34	\$1,956,116.01	\$4,288,353.33		
2022	\$6,298,014.31	\$1,967,851.98	\$4,330,162.33		
2023	\$6,247,005.88	\$1,968,611.42	\$4,278,394.46	\$5,068,810.62	\$1,178,195.26
2024	\$6,284,731.24	\$1,976,346.96	\$4,308,384.28	\$5,174,623.35	\$1,110,107.89
2025	\$6,769,608.34	\$1,991,464.16	\$4,778,144.18	\$5,406,037.61	\$1,363,570.73
2026	\$6,914,541.98	\$2,011,848.70	\$4,902,693.29	\$5,645,788.44	\$1,268,753.55
2027	\$7,058,975.68	\$2,037,545.30	\$5,021,430.38	\$5,894,148.03	\$1,164,827.64
2028	\$7,200,672.61	\$2,070,827.18	\$5,129,845.43	\$6,151,396.99	\$1,049,275.62
2029	\$7,042,960.47	\$2,105,550.71	\$4,937,409.76	\$6,417,824.56	\$625,135.91
2030	\$5,449,406.90	\$2,136,158.02	\$3,313,248.88	\$6,693,728.88	\$1,244,321.98
2031	\$4,229,873.31	\$2,166,741.20	\$2,063,132.11	\$6,979,417.27	\$2,749,543.96
2032	\$2,699,880.13	\$2,192,416.63	\$507,463.50	\$7,275,206.51	\$4,575,326.38
2033	\$2,210,111.18	\$2,210,111.18	\$0.00		
2034	\$2,225,860.55	\$2,225,860.55	\$0.00		
2035	\$2,244,536.86	\$2,244,536.86	\$0.00		
2036	\$2,271,273.10	\$2,271,273.10	\$0.00		
2037	\$2,309,801.93	\$2,309,801.93	\$0.00		
2038	\$2,359,326.82	\$2,359,326.82	\$0.00		
2039	\$2,418,484.89	\$2,418,484.89	\$0.00		
2040	\$2,484,265.72	\$2,484,265.72	\$0.00		
2041	\$2,554,172.86	\$2,554,172.86	\$0.00		
2042	\$2,626,636.28	\$2,626,636.28	\$0.00		
2043	\$2,700,776.29	\$2,700,776.29	\$0.00		
2044	\$2,776,348.32	\$2,776,348.32	\$0.00		
2045	\$2,853,599.44	\$2,853,599.44	\$0.00		
	\$2,892,008.62	\$2,892,008.62	\$0.00		

**MORAGA-ORINDA FIRE PROTECTION DISTRICT
Station 41, Administration Rebuild**

15 Year Term - Preliminary Debt Service Schedule as of 3-21-2018

Interest Rate: 3.50%

Annual Debt Service: \$696,976.84

<u>Pymt #</u>	<u>Pymt Date</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
1		\$207,088.42	\$141,400.00	\$348,488.42
2		\$210,712.47	\$137,775.95	\$348,488.42
3		\$214,399.94	\$134,088.48	\$348,488.42
4		\$218,151.93	\$130,336.49	\$348,488.42
5		\$221,969.59	\$126,518.83	\$348,488.42
6		\$225,854.06	\$122,634.36	\$348,488.42
7		\$229,806.51	\$118,681.91	\$348,488.42
8		\$233,828.12	\$114,660.30	\$348,488.42
9		\$237,920.11	\$110,568.31	\$348,488.42
10		\$242,083.71	\$106,404.70	\$348,488.42
11		\$246,320.18	\$102,168.24	\$348,488.42
12		\$250,630.78	\$97,857.64	\$348,488.42
13		\$255,016.82	\$93,471.60	\$348,488.42
14		\$259,479.62	\$89,008.80	\$348,488.42
15		\$264,020.51	\$84,467.91	\$348,488.42
16		\$268,640.87	\$79,847.55	\$348,488.42
17		\$273,342.08	\$75,146.34	\$348,488.42
18		\$278,125.57	\$70,362.85	\$348,488.42
19		\$282,992.77	\$65,495.65	\$348,488.42
20		\$287,945.14	\$60,543.28	\$348,488.42
21		\$292,984.18	\$55,504.24	\$348,488.42
22		\$298,111.40	\$50,377.02	\$348,488.42
23		\$303,328.35	\$45,160.07	\$348,488.42
24		\$308,636.60	\$39,851.82	\$348,488.42
25		\$314,037.74	\$34,450.68	\$348,488.42
26		\$319,533.40	\$28,955.02	\$348,488.42
27		\$325,125.24	\$23,363.18	\$348,488.42
28		\$330,814.93	\$17,673.49	\$348,488.42
29		\$336,604.19	\$11,884.23	\$348,488.42
30		\$342,494.76	\$5,993.66	\$348,488.42
Totals		\$8,080,000.00	\$2,374,652.59	\$10,454,652.59

Financing Summary

Project Fund	8,000,000.00
Costs (Estimated)	80,000.00
Total Financing	8,080,000.00

**MORAGA-ORINDA FIRE PROTECTION DISTRICT
Station 45, Rebuild**

15 Year Term - Preliminary Debt Service Schedule as of 3-21-2018

Interest Rate: 3.50%

Annual Debt Service: \$437,767.01

<u>Pymt #</u>	<u>Pymt Date</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
1		\$130,071.01	\$88,812.50	\$218,883.51
2		\$132,347.25	\$86,536.26	\$218,883.51
3		\$134,663.33	\$84,220.18	\$218,883.51
4		\$137,019.93	\$81,863.57	\$218,883.51
5		\$139,417.78	\$79,465.72	\$218,883.51
6		\$141,857.59	\$77,025.91	\$218,883.51
7		\$144,340.10	\$74,543.40	\$218,883.51
8		\$146,866.05	\$72,017.45	\$218,883.51
9		\$149,436.21	\$69,447.30	\$218,883.51
10		\$152,051.34	\$66,832.16	\$218,883.51
11		\$154,712.24	\$64,171.26	\$218,883.51
12		\$157,419.71	\$61,463.80	\$218,883.51
13		\$160,174.55	\$58,708.96	\$218,883.51
14		\$162,977.61	\$55,905.90	\$218,883.51
15		\$165,829.71	\$53,053.79	\$218,883.51
16		\$168,731.73	\$50,151.77	\$218,883.51
17		\$171,684.54	\$47,198.97	\$218,883.51
18		\$174,689.02	\$44,194.49	\$218,883.51
19		\$177,746.08	\$41,137.43	\$218,883.51
20		\$180,856.63	\$38,026.87	\$218,883.51
21		\$184,021.62	\$34,861.88	\$218,883.51
22		\$187,242.00	\$31,641.50	\$218,883.51
23		\$190,518.74	\$28,364.77	\$218,883.51
24		\$193,852.81	\$25,030.69	\$218,883.51
25		\$197,245.24	\$21,638.27	\$218,883.51
26		\$200,697.03	\$18,186.48	\$218,883.51
27		\$204,209.23	\$14,674.28	\$218,883.51
28		\$207,782.89	\$11,100.62	\$218,883.51
29		\$211,419.09	\$7,464.42	\$218,883.51
30		\$215,118.93	\$3,764.58	\$218,883.51
Totals		\$5,075,000.00	\$1,491,505.19	\$6,566,505.19

Financing Summary

Project Fund	5,000,000.00
Costs (Estimated)	75,000.00
Total Financing	5,075,000.00



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: April 18, 2018
SUBJECT: Item 8.2 - Approval of Salary Schedules Effective June 1, 2018

Background

Effective June 1, 2018, all employee classifications covered by Memorandums of Understanding (MOUs) shall receive a 1% salary increase.

The District also has employee classifications that are unrepresented and not covered by an MOU. Staff recommends unrepresented employees (except the Fire Chief) receive the same salary increase as represented employees. This is consistent with previous fiscal years.

Salary schedules have been updated to reflect the 1% salary increase.

Recommended Action

1) Discuss 2) Deliberate 3) Approve Salary Schedules Effective June 1, 2018

Attachments

Attachment A – Salary Schedule – Monthly Effective June 1, 2018

ATTACHMENT A

MORAGA ORINDA FIRE DISTRICT
 SALARY SCHEDULE - MONTHLY
 EFFECTIVE JUNE 1, 2018
 LOCAL 1230



CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE	FLSA PAY PER FLSA PERIOD	HOLIDAY PAY PER HOLIDAY	UNIFORM PAY	HOURLY AMBULANCE STIPEND
FIRE CAPTAIN-PARAMEDIC I	5	\$11,106	\$435	\$11,541	\$47.56	\$71.34	\$237.80	\$856.08	\$50	\$1.92
	4	10,577	414	10,991	45.29	67.94	226.50	815.28	50	1.92
	3	10,074	394	10,468	43.14	64.71	215.70	776.52	50	1.92
	2	9,593	376	9,969	41.08	61.62	205.40	739.44	50	1.92
	1	9,138	358	9,496	39.13	58.70	195.70	704.40	50	1.92
FIRE CAPTAIN-PARAMEDIC II	5	10,604	415	11,019	45.41	68.12	227.10	817.44	50	1.92
	4	10,099	395	10,494	43.24	64.86	216.20	778.32	50	1.92
	3	9,619	377	9,996	41.19	61.79	206.00	741.48	50	1.92
	2	9,163	359	9,522	39.24	58.86	196.20	706.32	50	1.92
	1	8,726	342	9,068	37.37	56.06	186.90	672.72	50	1.92
FIRE CAPTAIN	5	10,099	395	10,494	43.24	64.86	216.20	778.32	50	1.92
	4	9,618	377	9,995	41.19	61.79	206.00	741.48	50	1.92
	3	9,161	359	9,520	39.23	58.85	196.20	706.20	50	1.92
	2	8,726	342	9,068	37.37	56.06	186.90	672.72	50	1.92
	1	8,311	325	8,636	35.59	53.39	178.00	640.68	50	1.92
ENGINEER-PARAMEDIC I	5	9,852	386	10,238	42.19	63.29	211.00	759.48	50	1.92
	4	9,383	367	9,750	40.18	60.27	200.90	723.24	50	1.92
	3	8,936	350	9,286	38.27	57.41	191.40	688.92	50	1.92
	2	8,512	333	8,845	36.45	54.68	182.30	656.16	50	1.92
	1	8,108	318	8,426	34.72	52.08	173.60	624.96	50	1.92
ENGINEER-PARAMEDIC II	5	9,406	368	9,774	40.28	60.42	201.40	725.04	50	1.92
	4	8,959	351	9,310	38.36	57.54	191.80	690.48	50	1.92
	3	8,532	334	8,866	36.54	54.81	182.70	657.72	50	1.92
	2	8,125	318	8,443	34.79	52.19	174.00	626.28	50	1.92
	1	7,740	303	8,043	33.14	49.71	165.70	596.52	50	1.92
ENGINEER	5	8,959	351	9,310	38.36	57.54	191.80	690.48	50	1.92
	4	8,532	334	8,866	36.54	54.81	182.70	657.72	50	1.92
	3	8,125	318	8,443	34.79	52.19	174.00	626.28	50	1.92
	2	7,740	303	8,043	33.14	49.71	165.70	596.52	50	1.92
	1	7,371	289	7,660	31.57	47.36	157.90	568.32	50	1.92
FIREFIGHTER-PARAMEDIC	5	8,941	350	9,291	38.29	57.44	191.50	689.28	50	1.92
	4	8,516	333	8,849	36.47	54.71	182.40	656.52	50	1.92
	3	8,113	318	8,431	34.74	52.11	173.70	625.32	50	1.92
	2	7,724	303	8,027	33.08	49.62	165.40	595.44	50	1.92
	1	7,356	288	7,644	31.50	47.25	157.50	567.00	50	1.92
FIREFIGHTER	5	8,132	318	8,450	34.82	52.23	174.10	626.76	50	1.92
	4	7,744	303	8,047	33.16	49.74	165.80	596.88	50	1.92
	3	7,378	289	7,667	31.59	47.39	158.00	568.68	50	1.92
	2	7,025	275	7,300	30.08	45.12	150.40	541.44	50	1.92
	1	6,690	262	6,952	28.65	42.98	143.30	515.76	50	1.92
PARAMEDIC	5	5,973	234	6,207	25.58	38.37	127.90	460.44	50	1.92
	4	5,766	226	5,992	24.69	37.04	123.50	444.48	50	1.92
	3	5,490	215	5,705	23.51	35.27	117.60	423.24	50	1.92
	2	5,229	205	5,434	22.39	33.59	112.00	403.08	50	1.92
	1	4,981	195	5,176	21.33	32.00	106.70	384.00	50	1.92

ATTACHMENT A

**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE - MONTHLY
EFFECTIVE JUNE 1, 2018
LOCAL 2700**



CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE	CONTINUING EDUCATIONAL INCENTIVE
ACCOUNTANT	5	\$7,268	\$285	\$7,553	\$43.58	\$65.37	\$188.83
	4	6,921	271	7,192	41.49	62.24	179.80
	3	6,592	258	6,850	39.52	59.28	171.25
	2	6,279	246	6,525	37.64	56.46	163.13
	1	5,981	234	6,215	35.86	53.79	155.38
DISTRICT SECRETARY/ DISTRICT CLERK	5	7,268	285	7,553	43.58	65.37	188.83
	4	6,921	271	7,192	41.49	62.24	179.80
	3	6,592	258	6,850	39.52	59.28	171.25
	2	6,279	246	6,525	37.64	56.46	163.13
	1	5,981	234	6,215	35.86	53.79	155.38
PAYROLL TECHNICIAN	5	6,712	263	6,975	40.24	60.36	174.38
	4	6,391	250	6,641	38.31	57.47	166.03
	3	6,087	239	6,326	36.50	54.75	158.15
	2	5,797	227	6,024	34.75	52.13	150.60
	1	5,522	216	5,738	33.10	49.65	143.45

ATTACHMENT A

MORAGA ORINDA FIRE DISTRICT SALARY SCHEDULE - MONTHLY EFFECTIVE JUNE 1, 2018 (MOFCOA)



CLASSIFICATION	STEP	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	HOURLY RATE	OVERTIME RATE	STRIKE TEAM OVERTIME RATE	HOLIDAY PAY PER HOLIDAY	EDUCATIONAL INCENTIVE BACHELOR'S DEGREE	EDUCATIONAL INCENTIVE MASTER'S DEGREE	UNIFORM PAY
BATTALION CHIEF	3	\$14,365	\$562	\$14,927	\$61.51	\$71.34	\$92.27	\$1,107.24	\$373.18	\$373.18	\$75
	2	13,681	535	14,216	58.58	71.34	87.87	1,054.44	355.40	355.40	75
	1	13,028	510	13,538	55.79	71.34	83.69	1,004.28	338.45	338.45	75

ATTACHMENT A

MORAGA ORINDA FIRE DISTRICT
 SALARY SCHEDULE MONTHLY
 EFFECTIVE JUNE 1, 2018
 (Unrepresented)



CLASSIFICATION	RANGE	BASE SALARY	FIRE RETIREMENT ALLOTMENT	TOTAL BASE SALARY	EDUCATIONAL INCENTIVE	HOURLY RATE	OVERTIME RATE	UNIFORM PAY
FIRE CHIEF		\$17,916.66	\$701	\$18,617.66		\$107.41		
ADMINISTRATIVE SERVICES DIRECTOR	Maximum	14,483	567	15,050	376.25	86.83		
	Minimum	11,945	468	12,413	310.33	71.61		
FIRE MARSHAL	Maximum	14,539	569	15,108	377.70	87.16		75
	Minimum	12,295	481	12,776	319.40	73.71		
HUMAN RESOURCES BENEFITS MANAGER	Maximum	8,246	323	8,569	214.23	49.44		
	Minimum	6,801	266	7,067	176.68	40.77		
FIRE INSPECTOR/ PLANS EXAMINER	3	9,403	368	9,771		56.37	84.56	
	2	8,912	349	9,261		53.43	80.15	
	1	8,484	332	8,816		50.86	76.29	



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Jonathan Holtzman, District Counsel
DATE: April 18, 2018
SUBJECT: Item 8.3 – Adopt Resolution No. 18-07 Adopting a Board of Directors Expenditure and Expense Reimbursement Policy

Background

The California Government Code requires that all local agencies adopt an expense reimbursement policy specifying the types of occasions and expenses for which a member of the local agency's governing body may receive reimbursement. District Counsel recommends the Board adopt Resolution No. 18-07 Adopting a Board of Directors Expenditure and Expense Reimbursement Policy to comply with this requirement.

Staff Recommendation

- 1) Discuss; 2) Deliberate; 3) Adopt Resolution No. 18-07 Adopting a Board of Directors Expenditure and Expense Reimbursement Policy

Attachments

Attachment A - Resolution No. 18-07 Adopting a Board of Directors Expenditure and Expense Reimbursement Policy

RESOLUTION NO. 18-07

**MORAGA-ORINDA FIRE DISTRICT
BOARD OF DIRECTORS EXPENDITURE AND EXPENSE
REIMBURSEMENT POLICY**

WHEREAS, the Moraga-Orinda Fire District (District) takes its stewardship over the use of its limited public resources seriously;

WHEREAS, public resources should only be used when there is a substantial benefit to the District that serves a public purpose;

WHEREAS, such benefits include the opportunity to discuss the community's concerns with local, state, and federal officials; participating in regional, state and national organizations whose activities affect the District; attending educational seminars designed to improve officials' skill and information levels; and, promoting public service and morale by recognizing service to the District;

WHEREAS, District business is occasionally conducted over meals to facilitate a more extensive, focused and uninterrupted communication about the District's policy concerns, and all meal expenditures must comply with the limits and reporting requirements of local, state and federal law;

WHEREAS, this policy provides guidance to members of the District Board of Directors on the use and expenditure of District resources, as well as the standards against which those expenditures will be measured;

WHEREAS, this policy supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources;

WHEREAS, this policy also supplements the definition of necessary and reasonable expenses for purposes of federal and state income tax laws;

WHEREAS, AB 1234, adopted in 2005 and codified as Government Code sections 53232, *et. seq.*, requires that all local agencies, including special districts, adopt an expense reimbursement policy;

WHEREAS, this policy satisfies the requirements of Government Code sections 53232, *et. seq.*, and supersedes District Administrative Policy A 2.03.02 with respect to the District's Board of Directors; and

BE IT FURTHER RESOLVED that the policy concerning the Moraga-Orinda Fire District Board of Directors Expenditures and Expense Reimbursement is hereby adopted to read as follows:

ATTACHMENT A

Moraga-Orinda Fire District Board of Directors Expenditure and Expense Reimbursement Policy

I. AUTHORIZED EXPENSES

District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business.

Travel, meals, lodging and other expenses incurred in connection with the following types of activities generally constitute authorized expenses, as long as the other requirements of this policy are met:

- a. Communicating with representatives of regional, state and national government on District adopted policy positions;
- b. Attending conferences, educational seminars, or meetings designed to improve officials' skill and information levels, provided that a brief report of such meetings shall be made by the Board member(s) at a subsequent Board meeting;
- c. Participating in regional, state and national organizations whose activities or meetings affect the District's interest, provided that a brief report of such meetings shall be made by the Board member(s) at a subsequent Board meeting;
- d. Recognizing service to the District (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
- e. Attending District-sponsored events;
- f. Meals where the primary purpose of the meal is to conduct District-related business (other than simply meeting constituents) as long as the amount of such meal does not exceed the applicable federal meals and incidental expenses per diem rate by location and meets applicable federal and state standards as to when meal reimbursement may be allowed; and
- g. Authorized expenses specifically defined in Section III of this policy.

Expenditures for all other activities require prior approval by the Board of Directors. The report proposing the expenditure must include an articulated public purpose justifying the expenditure. The resolution authorizing the expenditure shall also state the articulated public purpose.

II. UNAUTHORIZED EXPENSES

The District will not reimburse the following expenses:

- a. Alcohol;
- b. Internet service charges or telephone charges not required for District business;
- c. Room service;
- d. Travel insurance;
- e. Damages to official's vehicle;
- f. Excess baggage fees, unless required for District business;
- g. Family expenses, including cost of partner, children, other family members, or pets accompanying Board member on District business;

ATTACHMENT A

- h. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), newspapers, magazines, or other entertainment;
- i. Non-mileage personal automobile expenses, including repairs, traffic citations and fines, insurance or gasoline; and
- j. The personal portion of any trip;
- k. Personal losses incurred while on District business.
- l. Political or charitable contributions or events; and
- m. Expenses which are deemed excessive or unreasonable by the Board of Directors.

Any questions regarding the propriety of a particular type of expense should be resolved by the Board of Directors at a duly noticed public meeting before the expense is incurred.

III. PARTICULAR TYPES OF AUTHORIZED EXPENSES DEFINED

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines. In the event that expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the District will be limited to the costs that fall within the guidelines.

a. Registration

Registration fee charged for any authorized convention, conference, seminar or meeting is reimbursable.

b. Transportation

The most economical mode and class of transportation reasonably consistent with scheduling needs, cargo space requirements, and the most direct and time-efficient route must be used.

Automobile. Mileage is reimbursed at Internal Revenue Service rates presently in effect (see www.irs.gov) at the time of travel. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. This amount does not include bridge and road tolls, which are also reimbursable. The Internal Revenue Service rates will not be paid for rental vehicles; only receipted fuel expenses will be reimbursed. Mileage will be reimbursed to the event or hotel location only. Board members shall maintain a valid California driver's license and auto liability insurance as required by the California Vehicle Code.

Taxis/Ride Shares/Shuttles. Taxis, ride shares, or shuttle fares may be reimbursed, including a 15 percent gratuity per fare, when the cost of such fares is equal or less than the cost of car rentals, gasoline and parking combined, or when such transportation is necessary for time efficiency.

Rental Vehicle. Charges for rental-vehicles may be reimbursed if more than one Board member is attending an out of town conference, and it is determined that sharing a rental vehicle is more economical than other forms of transportation. In making such determination, the cost of the

ATTACHMENT A

rental vehicle, parking and gasoline will be compared to the combined cost of such other forms of transportation. Government and group rates must be used when available. Rental rates that are equal or less than those published by the California Department of General Services (DGS) Statewide Travel Program, shall be considered the most economical and reasonable for purposes of reimbursement under this policy. If DGS rates are not available, reimbursement for car rental must not exceed 110% of either the state DGS rates or the Federal GSA rates, whichever is greater. Any exceptions to these rates must be approved at a public Board meeting before the expense is incurred.

Airfare. Airfares that are equal or less than those available through the DGS Statewide Travel Program are presumed to be the most economical and reasonable for purposes of reimbursement under this policy. If DGS rates are not available, reimbursement for airfare must not exceed 110% of either the state DGS rates or the Federal the rates published by the U.S. General Services Administration (GSA) rates, whichever is greater. Any exceptions to these rates must be approved at a public Board meeting before the expense is incurred.

c. Lodging

Lodging expenses will be reimbursed or paid for in advance when travel on official District business reasonably requires an overnight stay. Government rates must be used when available.

Conferences/Meetings. If such lodging is in connection with a conference, lodging expenses must not exceed the group rates published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member at the time of bookings. If lodging at the conference group rate is not available, or if travel is not in connection with a conference, rates that are equal to or less than those available through the DGS Statewide Travel Program are presumed to be the most economical and reasonable for purposes of reimbursement under this policy. If DGS rates are not available, reimbursement for lodging must not exceed 120% of the state DGS rates or 100% of the Federal rates published by the GSA, whichever is greater. Any exceptions to these rates must be approved at a public Board meeting before the expense is incurred.

d. Meals

The District will reimburse meals for Board members required to travel outside of the District for District business up to the applicable federal meals and incidental expenses per diem rate by location (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). Board members shall attach itemized meal receipts to any Expense Report requesting reimbursement for meal costs. Board members are not required to submit receipts for meals that are included in conference registration fees and provided by the conference.

e. Airport Parking

Short-term parking may not be used for travel exceeding 24-hours.

ATTACHMENT A

V. PROCEDURES

a. Expense Report Content and Submission Deadline

For reimbursement of authorized expenses: submit a completed and signed Expense Report to the District Secretary/District Clerk within 30 days of incurring the expense. The following receipts documenting the expense must be attached, as applicable:

- i. Original itemized receipts for registration, airfare, ground transportation, lodging and other travel expenses;
- ii. Itemized meal and restaurant receipts, including number of individuals served and food/beverages ordered;
- iii. Computerized maps for mileage reimbursement;
- iv. Receipts for tolls;
- v. Certificates of completion or attendance.

Inability to provide such documentation in a timely fashion may result in the expense being borne by the Board member.

Authorized expenses incurred no more than four months prior to the effective date of this policy that have not yet been reimbursed by the District shall be submitted in accordance with this policy, and either approved or rejected by the Board.

b. Cash Advance Policy

From time to time, it may be necessary for an official to request a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the District Secretary/District Clerk at least ten (10) days prior to the need for the advance with the following information:

- i. The purpose of the expenditure(s);
- ii. The benefits of such expenditure to the residents of District;
- iii. The anticipated amount of the expenditure(s) (for example, hotel rates, meal costs, and transportation expenses); and
- iv. The dates of the expenditure(s).

Any unused advance must be returned to the District within two (2) business days of the Board member's return, along with an Expense Report and receipts documenting how the advance was used in compliance with this expense policy.

In the event the District Secretary/District Clerk is uncertain as to whether a request complies with this policy, such individual must seek resolution from the District Board of Directors.

c. Audits of Expense Reports

All expenses are subject to verification by audit for compliance with this policy.

ATTACHMENT A

d. Reports

At the following Board of Directors meeting, each Board member shall briefly report on meetings attended at the District's expense. If multiple officials attended, a joint report may be made.

e. Compliance with Laws

Board members should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All District expenditures are public records subject to disclosure under the Public Records Act.

f. Violation of This Policy

Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: loss of reimbursement privileges; a demand for restitution to the District; the District's reporting the expenses as income to the official to state and federal tax authorities; civil penalties; and, prosecution for misuse of public resources.

The foregoing Resolution was adopted by the Moraga-Orinda Fire District Board of Directors on April 18, 2018 by the following vote:

Ayes:

Noes:

Absent:

Brad Barber, President
Board of Directors

ATTEST:

Patricia Edwards
Interim District Secretary/District Clerk

APPROVED AS TO FORM:

Jonathan Holtzman, District Counsel



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Kathy Leonard, Fire Marshal
DATE: April 18, 2018
SUBJECT: Item 8.4 – Draft MOFD Special Events Permit Fee Waiver Policy for Non-Profit Organizations

BACKGROUND

On January 17, 2018, Fire Prevention staff was directed by the Board of Directors to create a policy that would allow a fee waiver for non-profit organizations who apply for a special event permit from MOFD. At the February 21, 2018 meeting, Staff was direct to revise the fee waiver policy by the Board of Directors.

Attached is the revised draft policy for review and discussion.

RECOMMENDATION

1) Discuss; 2) Deliberate; 3) Approve the Special Events Permit Fee Waiver Policy for Non-Profit Organizations.

ATTACHMENT

Attachment A – Draft MOFD Special Events Permit Fee Waiver Policy for Non-Profit Organizations

MORAGA-ORINDA FIRE DISTRICT
Special Events Permit Fee Waiver Policy for Non-Profit Organizations

PURPOSE

In an effort to support non-profit organizations that provide valuable community services for the public benefit, the following policy has been established to determine when special event operational permit fee will be waived.

POLICY

Fee waivers will be considered for local organizations based in the City of Orinda, the Town of Moraga, community of Canyon and areas of unincorporated Costa County that are within the boundary of the fire district.

Fee waivers will be limited to special event operational permits only. Fee waiver considerations will not apply to building plan review or other permitted construction projects.

Special event permits that are granted a fee waiver must comply with all codes, ordinances and regulations.

Violation of any codes during the event or pre-event inspection are subject to the revocation of the operational permit and cancellation of the event by the fire chief or designee.

Approval of a fee waiver does not alter other requirements by the Fire District.



Moraga-Orinda Fire District

TO: Board of Directors
FROM: Dave Winnacker, Fire Chief
DATE: April 18, 2018
SUBJECT: Item 8.5 – Completion of the Official Property Owner Ballot Town of Moraga Stormwater Fee

Background

The District recently received an Official Property Owner Ballot (Attachment A) to vote regarding the Town of Moraga Stormwater Fee. Ballots were sent to property owners in the town. The proposed fee would be used to upgrade and maintain the town's storm drain system and is subject to independent audits and citizens' oversight. The District would be subject to the new proposed fee.

The proposed annual fee for the District's properties is as follows:

District Property	Annual Fee
Station 41 and Administration	\$1,505
Station 42	1,035
Total fee per year	\$2,540

The proposed fee is subject to an annual increase based on the change in the Consumer Price Index (CPI), not to exceed 3% per year. There is no pre-determined end date for this fee. The town council must take action each year to review the stormwater needs and the CPI before setting the rates for the following year. All properties in the town are subject to the fee except for parcels that do not include impervious surfaces.

The District's options are as follows:

1. Vote yes – approve the proposed annual stormwater fee
2. Vote no – do not approve the proposed stormwater fee
3. Abstain – do not complete and return the ballot

The District's vote will count for two votes based on the number of owned property parcels. Additional information is contained in the Official Ballot Information Guide (Attachment B.)

Staff Recommendation

- 1) Discuss; 2) Deliberate; 3) Provide direction to staff on completion of the Official Property Owner Ballot Town of Moraga Stormwater Fee

Attachments

Attachment A – Official Property Owner Ballot

Attachment B – Official Ballot Information Guide Town of Moraga Stormwater Fee

OFFICIAL PROPERTY OWNER BALLOT TOWN OF MORAGA STORMWATER FEE

To improve, upgrade and maintain the storm drain system by:

- addressing deteriorating pipes, infrastructure, and sinkholes;
- protecting drinking water sources from pollutants; and
- preventing local flooding due to insufficient capacity or condition;

shall the Town of Moraga enact an annual stormwater fee in the amount listed on the other side of this ballot that will only be expended on Moraga storm drains, will be subject to independent audits and citizens' oversight, and will include future annual adjustments for inflation equal to the Consumer Price Index, not to exceed 3% per year?

YES, I approve the proposed annual stormwater fee.*

NO, I do not approve the proposed annual stormwater fee.*

I hereby declare, under penalty of perjury, that I am the property owner or owner's authorized representative of the parcel(s) identified on this official ballot.

Signed _____ Date _____ Print Name _____
Signature of Record Property Owner, or Authorized Representative

* (The proposed fee amount is printed on the back of this ballot, which will count for as many votes as there are parcels listed. A full schedule of rates is included in the Ballot Guide).

INSTRUCTIONS FOR THE COMPLETION AND RETURN OF OFFICIAL BALLOTS

An explanation of who may complete the ballot on behalf of the recorded property owner and additional instructions is provided on the other side of this Official Property Owner Ballot. To be tabulated, property owner ballots MUST be received by **Tuesday, May 15, 2018 at 5:00 p.m. at the Town Clerk's Office, 329 Rheem Boulevard, Moraga, CA 94556**. The Ballots will be counted beginning 9:00 a.m. May 16, 2018 in the Walnut Conference Room at the Town Hall Office.

You may return your fee ballot in the following ways: 1) Mail your fee ballot to the address shown on the enclosed return envelope so that it is received on or before May 15, 2018 by 5:00 p.m. 2) Deliver it in person to the Town Clerk's Office at 329 Rheem Blvd, Moraga, CA 94556 by May 15, 2018 by 5:00 p.m.

FOLD SO THAT THIS SIDE IS ON THE INSIDE OF THE FOLD BEFORE PLACING THIS BALLOT IN THE RETURN ENVELOPE

Who May Complete This Official Property Owner Ballot

1. If the property is owned by an individual, the individual may sign.
2. If a property is held by more than one person, any one may sign for all.
3. If the property is owned by a corporation, the property owner ballot may be signed for the corporation by an officer or officers authorized to make contracts or by resolution of the corporation's Board of Directors.
4. If the property is owned by another legal entity, the property owner ballot may be signed by any person authorized by law to make contracts for the entity.
5. If the property is owned by a public agency, the property owner ballot may be signed by any person authorized by law to make contracts for the agency or by resolution of the agency's Governing Board.

Please see other side to complete this property owner ballot.

00005165



4988 2 17 1 *****AUTO**5-DIGIT 94556
MORAGA-ORINDA FIRE DISTRICT
33 ORINDA WAY
ORINDA CA 94563-2514



Steps for Completing the Official Property Owner Ballot

1. Verify that the owner name, address, and parcel number(s) listed on the ballot are correct. If they are not correct, please call (925) 888-7026.
2. Fill in or clearly mark the oval next to the word "YES" or "NO" to approve or disapprove the proposed fee. You may use a pencil or pen.
3. Sign and date the property owner ballot. Only official property owner ballots which are signed and marked with the property owner's support or opposition will be counted. **After marking your vote, simply FOLD the property owner ballot so that your vote is on the inside of the fold. Then place the property owner ballot in the return envelope provided.** No postage is necessary to mail back your property owner ballot.
4. If you make a mistake in completing your ballot or wish to change or withdraw your ballot, please call (925) 888-7026.
(See enclosed notice for further information)

Parcel Number	Proposed Assessment
2571900568	\$1,505.35
2560700367	\$1,034.91

← **FOLD HERE** (this side should be on outside after fold)



Official Ballot Information Guide Town of Moraga Stormwater Fee

Why Did You Receive This Ballot?

The Town of Moraga operates and maintains a storm drainage system comprised of an integrated system of storm drainage inlets, drain pipes, culverts, ditches and creeks. Much of the Town's storm drainage system is made up of pipes buried beneath our local streets, including some pipes that run under private properties. The state-of-the-industry life expectancy of a storm drain system is approximately 60 years. The majority of the Town's storm drain pipes were installed approximately 50 years ago, and, therefore, the system is approaching the end of its expected life. Moreover, some of the drainage system is undersized, and has inadequate capacity, which can result in local flooding.

Moraga has experienced a number of catastrophic storm drainage system "sinkhole" failures in the past several years which have disrupted the drainage system, caused traffic problems and negatively impacted the Town's financial situation. In 2014, the Town engaged engineering consultant Schaaf and Wheeler to evaluate the condition and capacity of the Town's existing storm drainage infrastructure and develop a plan to address inadequacies. By resolution in 2015, the Town adopted the Moraga Storm Drain Master Plan ("SDMP") which recommended \$26 million in capital projects - with approximately \$9 million identified as High Priority. The Plan also recommends an operations and maintenance program to help the Town avoid major failures and extend the life of many pipes. Based on these findings the Town is proposing a stormwater fee.



A 30 foot by 15 foot deep sinkhole on Rheem Blvd that developed due to a broken drain pipe on March 13, 2016.



What This Fee Would Provide

If approved by property owners, the proposed Storm Drainage fee will provide funding for:

Capital Improvement Program - High Priority Projects

The 2015 Moraga Storm Drain Master Plan recommends 11 major High Priority projects, costing \$378,100 annually for 30 years, in various parts of the Town that are needed to address deficiencies in three main categories: 1) Inadequate pipe capacity (i.e., pipes too small to convey water generated by a major storm); 2) Poor Condition (i.e., badly deteriorated pipes at risk of additional catastrophic failures); and 3) Undersized Creek Culverts (i.e., culverts are too small to adequately allow major storm flows to pass under roadways).

Operations and Maintenance

The Storm Drain Master Plan specifies an annual program of performing repairs and replacements of system elements, system cleaning and inspections. This O&M program will ensure the drainage system provides the highest level of protection against flooding and pipeline failures. The estimated cost of the O&M program is \$254,400 annually.

Ensure Safe, Clean and Healthy Water

The Town is committed to ensure that all the stormwater runoff meets strict State and Federal clean water quality standards. This activity is budgeted at \$155,000, and will help ensure that the East Bay drinking water sources remain clean and healthy.

Please see the table and map on the following page for additional details.

A link to the 2015 Storm Drain Master Plan can be found on the www.moraga.ca.us/StormDrainFunding web page.

Please Complete Your Ballot and Mail It Back Promptly

All Ballots Must Be Received Before 5:00 pm May 15, 2018, To Be Counted



Official Ballot In Town of Moraga

How Much is the Proposed Fee?

The total proposed fee for your property for fiscal year 2018-19 is printed on the Official Ballot included with this notice and information guide. The annual fee for a single-family home on a medium-sized parcel between 10,000 sqft (.23 acre) and 22,000 sqft (1/2 acre), which is the most common fee, would be \$120.38. The total anticipated revenue to be collected by the proposed Stormwater Fee in Fiscal Year 2018-19 is \$787,100. The entire schedule of proposed Stormwater Fee rates is shown in the table below.

Will the Fee Increase in the Future?

In order to offset the effects of inflation on labor and material costs, the proposed fee is subject to an annual increase based on the change in the Consumer Price Index ("CPI"), not to exceed 3 percent. The annual adjustment would be based on the US Department of Labor's Consumer Price Index for Northern California (San Francisco Bay Area).

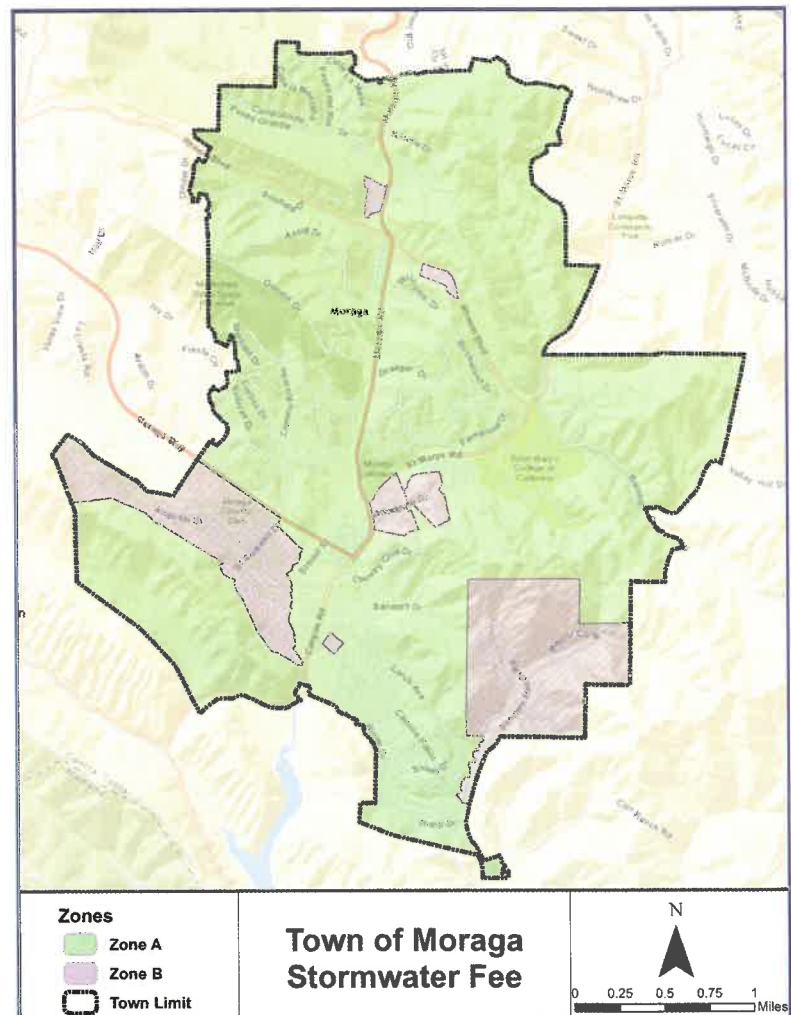
Land Use Category	Proposed Fee FY 2018-19	Unit
Single-Family Residential* - Zone A		
Small (Under 10,000 sf)	\$ 82.13	parcel
Medium (10,000 to 22,000 sf)	\$ 120.38	parcel
Large (22,000 to 31,000 sf)	\$ 145.48	parcel
Extra Large (over 31,000 sf)	\$ 150.31	parcel
Condominium	\$ 82.13	parcel
Single-Family Residential* - Zone B (HOA)**		
Small (Under 10,000 sf)	\$ 67.59	parcel
Medium (10,000 to 22,000 sf)	\$ 99.07	parcel
Large (22,000 to 31,000 sf)	\$ 119.73	parcel
Extra Large (over 31,000 sf)	\$ 123.70	parcel
Condominium	\$ 67.59	parcel
Non-Single-Family Residential		
Multi-Family Residential	\$ 715.76	acre
Commercial / Retail / Industrial	\$ 940.88	acre
Office	\$ 685.94	acre
Institutional / School / Church	\$ 409.31	acre
Park / Golf Course	\$ 29.91	acre
Vacant (developed)	\$ 50.22	acre
Open Space / Agricultural	exempt	

* Single-Family Residential category also includes du-tri- and four-plex units

** Certain HOAs that maintain a private storm drain system will have a rate discounted by 17.7%

How was the Fee Determined?

Moraga provides a service directly to all properties in the Town by collecting, conveying and managing all rainfall (e.g., stormwater) and urban runoff. The proposed Stormwater Fee is based on the quantity of water runoff generated by each parcel or category of parcel, which is proportional to the impervious surfaces (such as roof tops and pavement) found on the property or category of parcel. In some cases, storm drainage services are also provided by homeowners' associations, and a discount is provided in the Town's fees in those cases (Zone B). A copy of the Stormwater Fee Ordinance and the Stormwater Fee Report can be found on the Town's website at www.moraga.ca.us/StormDrainFunding.

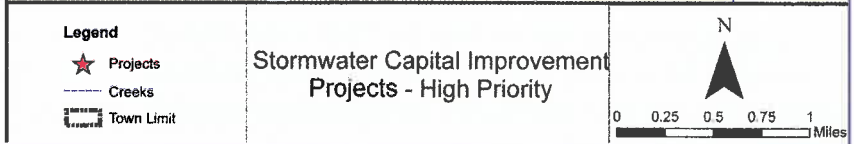
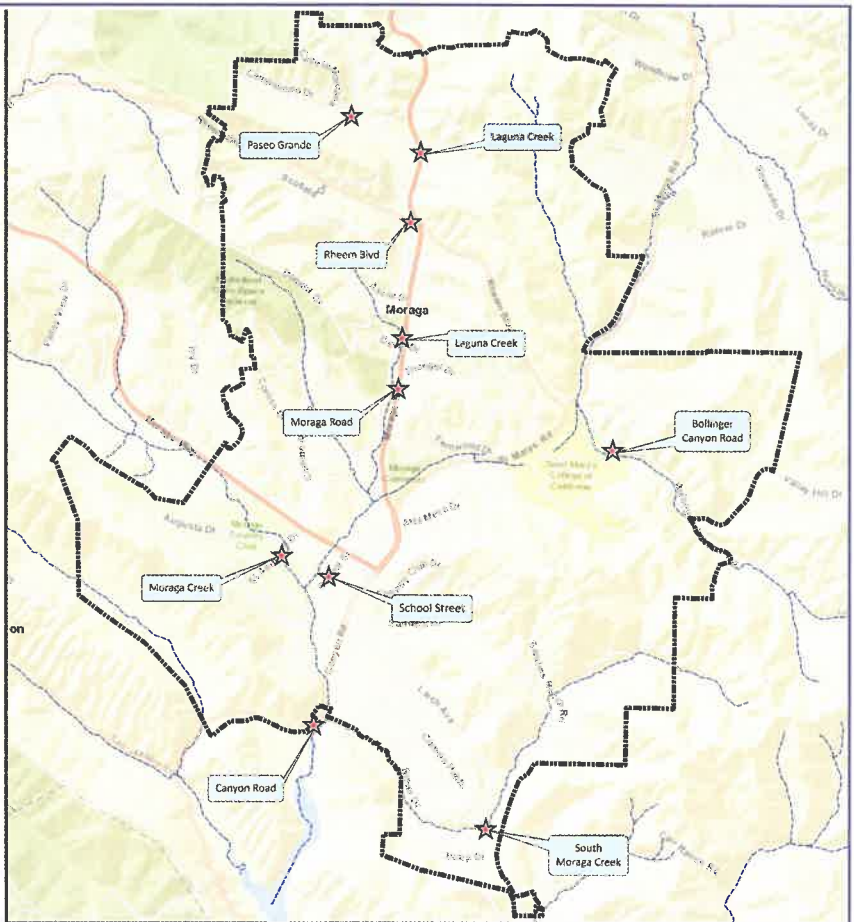


Visit www.moraga.ca.us/StormDrainFunding For More Information

Information Guide Stormwater Fee

High Priority Capital Improvement Projects and Costs

Category and Name	Description	Cost
Capacity	Greatly reduce the risk of flooding in a 10-year event	
Paseo Grande Project	Replace 1,434 feet of undersized pipe	\$1,695,200
School Street	Install 1,582 feet of pipe to re-route water flowing on School St	1,268,800
Category Subtotal		\$2,964,000
Condition	Fixes badly deteriorated pipes at risk of failing	
Moraga Rd	Replace 108 ft of pipe	\$ 74,400
Bollinger Canyon Rd	Replace 139 ft of pipe	62,500
Rheem Blvd	Replace 599 ft of pipe	1,325,700
Canyon Rd	Replace 114 ft of pipe	30,800
Category Subtotal		\$1,493,400
Street Paving	Fixes pipeline problems in locations scheduled for street repaving (not shown on map)	
-- 10 locations	Category Subtotal	\$ 140,400
Creek Culvert	Increases size of existing culvert to greatly reduce the risk of creek flooding	
Moraga Creek	Increase size from 22 x 8 to 22 x 10	\$ 977,600
South Moraga Creek	Increase size from 6.5 ft to 8 ft	364,000
Laguna Creek	Increase size from 3.5 ft to 7 ft	2,069,600
Laguna Creek	Increase size from 8 ft to 8 x 10	1,050,400
Category Subtotal		\$4,461,600
TOTAL COST		\$9,059,400



How Long will the Fee last?

There is no pre-determined end date for this fee. However, the Council must take action each year to review the Stormwater needs and the CPI before setting the rates for the following year.

Properties Subject to the Fee

All properties in the Town are subject to the fee except for parcels that do not include impervious surfaces (e.g. open space, agricultural, and undeveloped vacant).



A drainage pipe with the bottom rusted away in comparison to an intact drainage pipe (2015 SDMP)

All Ballots Must Be Received Before 5:00 pm May 15, 2018 To Be Counted

Please Complete Your Ballot and Mail It Back Promptly

Method of Voting

To complete the enclosed ballot, mark the oval next to either "Yes" or "No". Each ballot will count for as many votes as there are parcels listed on the ballot. Then sign the ballot, place it in the provided postage-paid return envelope and mail or hand deliver it to:

**Town Clerk's Office
Town of Moraga
329 Rheem Boulevard
Moraga, CA 94556**

Only official ballots that are signed and marked with the property owner's support or opposition, and are received before 5:00 pm on Tuesday, May 15, 2018, will be counted.

The fee shall not be imposed if votes submitted in opposition of the fee exceed the votes submitted in favor of the fee. If a majority of votes returned are in support, the fee may be levied beginning in fiscal year 2018-19 and continuing in future years, as authorized by the Town Council, to fund stormwater capital improvement projects, maintenance and operations and clean water and pollution control services.

If you lose your ballot, require a replacement ballot, or want to change your vote, call (925) 888-7026 for another ballot. See the enclosed ballot for additional instructions.

Ballot Tabulation

Ballots will be tabulated under the direction of the Town Clerk at a location accessible to the public. The tabulation will commence at 9:00 am on May 16, 2018 in the Walnut Conference Room in the Town Hall at 329 Rheem Blvd. and continue between the hours of 9:00 am and 5:00 pm until the tabulation is complete. The tabulation is not expected to take more than one or two days. The tabulation may be performed by technological methods including, but not limited to, punch card or optically readable (bar-coded) ballots.

Additional Information

For additional information concerning the proposed fee, please contact: Edric Kwan, Public Works Director, at (925) 888-7026 or by email at ekwan@moraga.ca.us or visit our website at www.moraga.ca.us/StormDrainFunding

Public Accountability Safeguards

If approved by property owners, the proposed Stormwater Fee revenues will be collected and deposited into a separate account that can only be used for specified storm drainage services. The funds cannot be used for other purposes. The revenues and expenditures will be regularly audited by an independent auditor and the results presented annually at a public meeting.

In addition, the Town will appoint a citizens' oversight committee tasked with reviewing the use of Stormwater Funds.



A buckled drainage pipe that could lead to another major sink hole. (2015 SDMP)

The Town's Goals for our Local Infrastructure

- Invest in our local infrastructure
- Prevent local flooding and ensure safe, clean and healthy water
- Engage the public to address our Town's critical issues in a substantive, transparent manner

All Ballots Must Be Received Before 5:00 pm May 15, 2018, To Be Counted