



# Moraga-Orinda Fire District

## Board of Directors

REGULAR MEETING

May 2, 2018

**5:00 p.m. CLOSED SESSION**

**7:00 p.m. OPEN SESSION**

**PLEASE NOTE NEW MEETING ADDRESS:**

Hacienda Mosaic Room  
2100 Donald Drive  
Moraga, CA 94556

### NOTICE OF TELECONFERENCE MEETING

Pursuant to Government Code Section 54953, Subdivision (b), this meeting will include teleconference participation by **Board Member John Jex** from:

**Residence Inn  
1717 Broadway  
New York, NY 10019**

**Room number will be posted in the hotel lobby**

This Notice and Agenda will be posted at the teleconference location. Public comment on the agenda from this address shall be allowed pursuant to Government Code Section 54954.3.

#### 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
- 3.5. **Public Employee Performance Evaluation**  
(Government Code Section 54957)  
Public Employee Appointment Title: Fire Chief

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. REGULAR AGENDA

7.1. **Public Budget Workshop**

The Proposed Budget shall be submitted to the Board in May at a Budget Workshop for detailed review, public comment and Board direction in a public meeting. Public requests and concerns shall be considered during this time.

Staff Recommendation: 1) Discuss; 2) Deliberate 3) Provide direction regarding the proposed Annual Operating Budget Fiscal Year 2018/19

8. 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 27, 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.



Grace Santos, District Clerk



# Moraga-Orinda Fire District

**TO:** Board of Directors

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

**DATE:** May 2, 2018

**SUBJECT:** Item 7.1 - Proposed Annual Operating Budget Fiscal Year 2018/19

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## Background

Over the past several months the proposed Annual Operating Budget for Fiscal Year 2018/19 (Budget) has been developed. Staff has developed proposed goals, projections and budget proposals based on the Strategic Plan and Business Plan. The proposed Budget will be presented to the Board tonight in a public workshop to obtain board direction and public input. The next steps are the revised proposed Budget will be presented to the Board for additional board direction and public input on May 16, 2018. The proposed Budget is scheduled for adoption on June 20, 2018.

The proposed Budget projects a General Fund surplus of \$171K, a Debt Service Fund surplus of \$241K and a Capital Projects Fund deficit of \$236K.

## General Fund

Total General Fund revenue is projected to be \$24.6M, which is \$2.0M or 8.7% more than the amount of General Fund revenue projected to be received in fiscal year 2017/18. Notable differences in General Fund revenue for 2017/18 are as follows:

- Property tax revenue in the General Fund is projected to increase \$1.2M or 6.0% based on HdL estimates. This is primarily due to increased median price of single family residential properties, increased assessed valuation and Proposition 8 property tax restorations.
- Fire flow tax revenue will be recorded in the General Fund beginning in 2018/19 per Board direction (\$1.1M.)
- Ambulance service revenue is projected to increase 1.4% due to a proposed fee increase and increased call volume.
- Federal grants revenue is projected to be \$480K due to the SAFER grant which will fund 75% of the salaries and benefits costs for four firefighter paramedics in 2018/19.
- Fire prevention fees for plan review, inspections and permits are projected at the same amounts as 2017/18.

Total General Fund expenditures are projected to be \$23.4M. This includes salaries and benefits of \$20.8M based on labor agreements. Notable items include the following:

- The Budget reflects the terms of the labor agreements that end June 30, 2018, which include a salary increase of 1% on June 1, 2018. No additional salary increases are included in the Budget.
- Permanent salaries are projected to increase 5% due to the 1% salary increase effective June 1, 2018 and due to an increase in the number of authorized firefighter paramedic positions approved by the Board in January 2018.
- Hourly salaries are projected to increase 44% due to the proposed addition of a six-month fuels mitigation pilot program. The proposed Budget includes funding for a half-time Fuels Mitigation Program Manager and four additional half-time District Aides. All positions would be part-time, non-benefitted positions. Funding is included for six-months only to correspond with the weed abatement/fire season (February through July.) Projected personnel cost for the proposed program is \$72K.
- Overtime expenditures are projected to be \$2.0M. This includes planned weather-based staffing increases during local red flag or wind event days which will staff additional resources during high-risk fire conditions. This also includes overtime for personnel assigned to State reimbursable strike teams. This is a decrease from 2017/18 due to the hiring of additional Firefighter Paramedics.
- Retirement contribution costs are projected to increase 5%. This is primarily due to the increase in permanent salaries and increase in number of firefighter paramedic positions. The Safety retirement rates set by Contra Costa County Employees' Retirement Association increased slightly from 70.94% to 71.36%.
- Health insurance costs are projected to increase 13% due to projected premium increases and an increase in the number of authorized firefighter paramedic positions. Premiums are projected to increase 10% in January 2019.
- Retiree health insurance costs are projected to increase 4% based on enrollment of current retirees.
- Workers' compensation costs are projected to increase \$158K or 22%. This is primarily due to an increase in the District's experience rating modification factor (\$75K), which is adjusted each year by the District's workers' compensation provider based on four years of workers compensation usage, and an increase in payroll (\$83K).
- The proposed Budget includes appropriations for the District's 2018/19 contribution to the other post employment benefits trust account of \$440K for retiree health benefits based on the District's most recent actuarial valuation.
- The proposed Budget includes appropriations for a contribution to the pension rate stabilization fund of \$1.1M based on the Long Range Financial Forecast. Staff requests additional direction from the Board regarding the 2018/19 pension rate stabilization contribution.
- The proposed Budget includes \$2.6M for operating expenditures
- The proposed Budget includes an operating transfer out of the General Fund of \$1.1M to the Capital Projects Fund equal to the fire flow tax revenue.

### **Capital Projects Fund**

Capital Projects Fund revenue is projected to be \$150K plus an operating transfer in from the General Fund of \$1.1M equal to the fire flow tax revenue.

Capital Projects Fund expenditures are projected to be \$1.5M. The following capital improvements are recommended for 2018/19:

- Legally required \$1.0M transfer to Debt Service Fund for debt payments

- Apparatus purchases of \$160K:
  - One Type VI vehicle - \$100K
  - One Air/Light Rehabilitation Unit - \$60K. This is a \$240K unit and a grant is funding \$160K of the cost.
- Capital contingency for unexpected needs \$150K
- Station 44 traffic alerting system \$50K
- Other equipment \$85K

The Station 43 construction project was budgeted in FY2017/18. The project is planned for completion in FY2018/19. The remaining budget will be encumbered (carried over) as of June 30, 2018.

### **Debt Service Fund**

The proposed Budget includes required debt service payments of \$4.3M for the District's pension obligation bonds and three leases (Station 43, four ambulances, two fire engines and one fire truck.) The funding source for the debt service payments is property tax revenue of \$3.5M and resources from the General Fund.

### **Staffing Summary and Proposed Benefit Changes**

The following staffing is recommended:

- Safety roster strength of 57 positions
- Elimination of one vacant District Aide part-time position in Administrative Services (0.5 full time equivalent.)
- Establishment of the following part-time, non-benefitted positions as part of a six-month pilot fuels mitigation program in Fire Prevention:
  - One Fuels Mitigation Program Manager (0.5 full time equivalent)
  - Four District Aides (2.0 full time equivalent)

No employee benefit changes are recommended.

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

The proposed Budget projects a total fund balance increase for fiscal year 2018/19 of \$177K. Projected unrestricted fund balance in the General Fund as of June 30, 2019 is \$5.9M, in the Debt Service Fund \$3.3M and in the Capital Projects Fund \$4.2M.

The District's fund balance policy states the District will maintain a minimum fund balance of unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end. The District has a goal to maintain a minimum unrestricted fund balance in the General Fund of 50% of budgeted General Fund revenue. It is projected the General Fund balance at June 30, 2019 will be 23.85% of budgeted General Fund revenue.

### **Recommended Action**

Staff requests Board provide direction regarding the proposed Annual Operating Budget Fiscal Year 2018/19.

**Attachments**

Attachment A – Proposed Annual Operating Budget Fiscal Year 2018/19

# MORAGA-ORINDA FIRE DISTRICT



PROPOSED ANNUAL OPERATING BUDGET  
FISCAL YEAR 2018/2019

## **Mission Statement**

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

## **Board of Directors**

Brad Barber, President

John Jex, Vice-President

Craig Jorgens, Secretary

Stephen Anderson, Treasurer

Kathleen Famulener, Director

## **Fire Chief**

David Winnacker



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### CAPITAL PROJECTS FUND

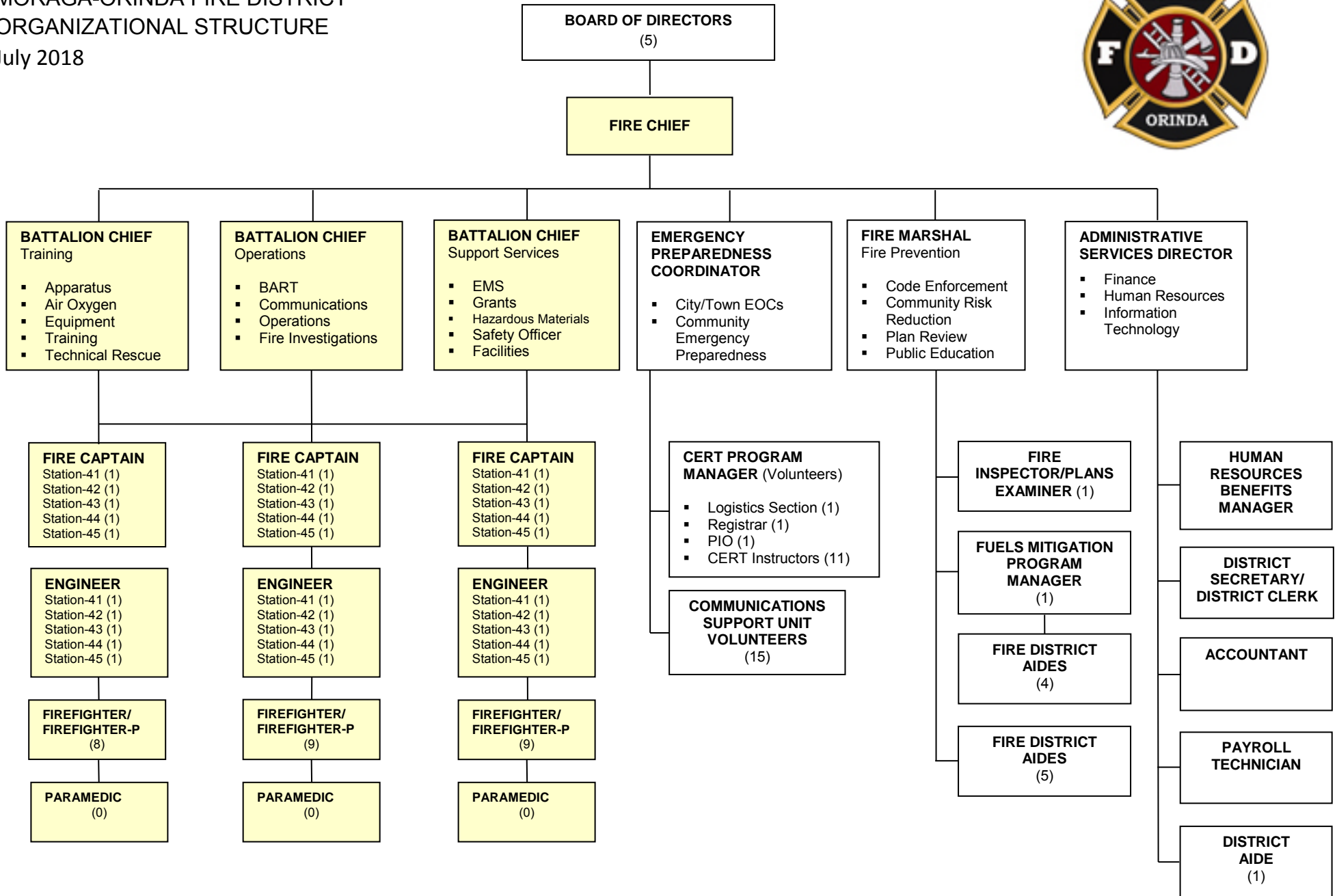
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MORAGA-ORINDA FIRE DISTRICT  
ORGANIZATIONAL STRUCTURE

July 2018



## **EXPLANATION OF FUNDS**

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

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

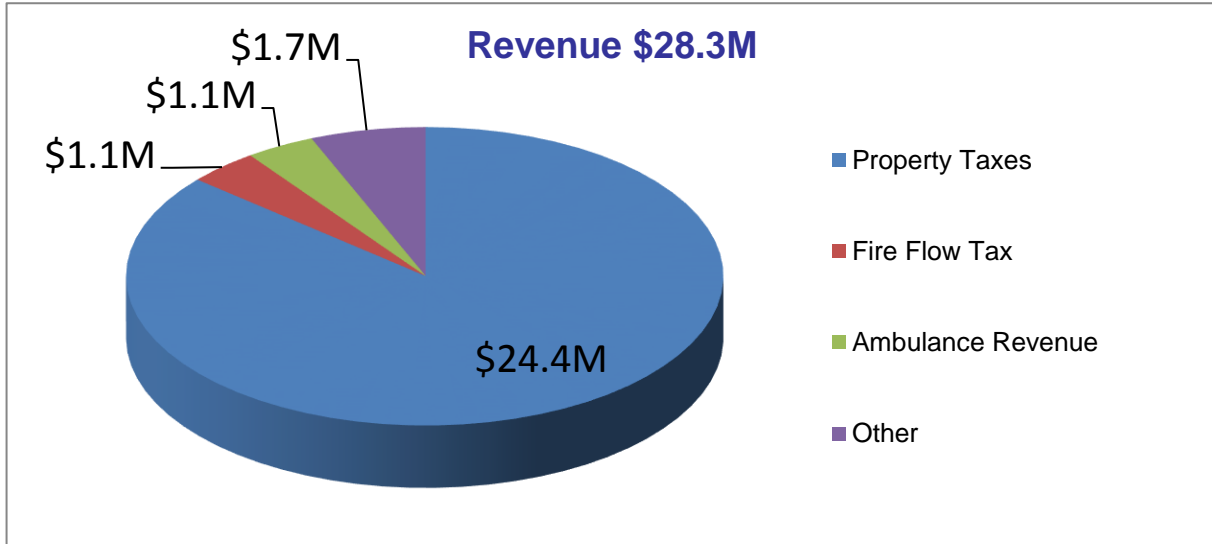
## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

*FY 2018-2019*

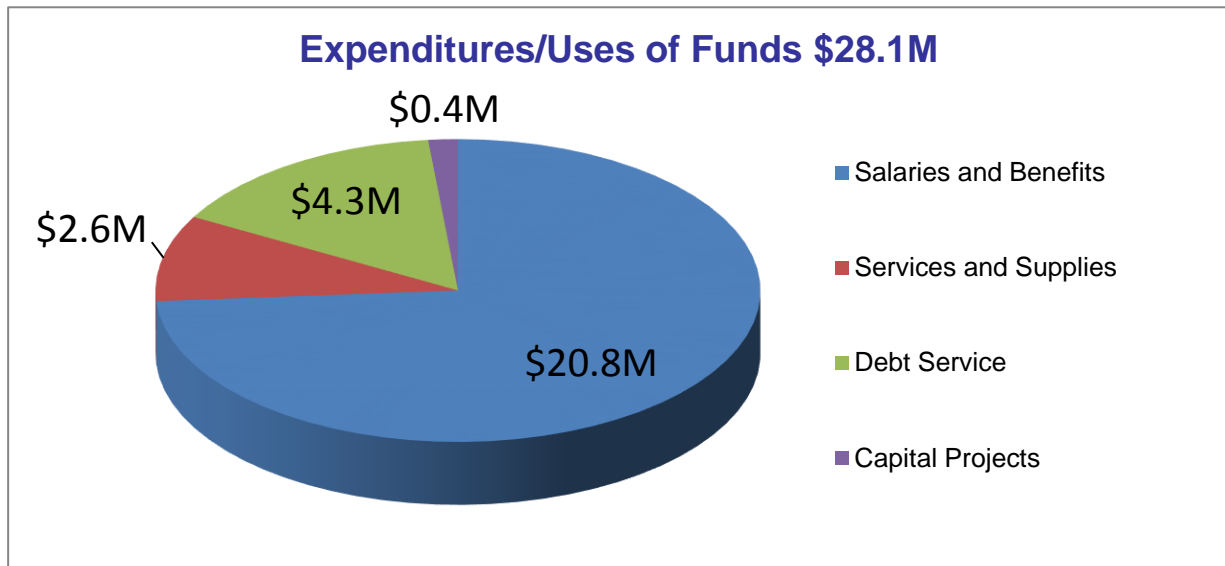
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>PROJECTED FUND BALANCE JULY 1, 2018</b>	\$5,700,000	\$3,033,449	\$4,460,000	\$13,193,449
<b>PROJECTED REVENUES</b>				
Property Taxes	20,861,594	3,543,473		24,405,067
Use of money & prop	3,000	5,000		8,000
Fire flow taxes	1,085,000			1,085,000
Use of money & prop			10,000	10,000
Intergovernmental	735,415			735,415
Charges for services	320,350			320,350
Charges ambulance	1,059,000			1,059,000
Other	551,000		140,000	691,000
<b>TOTAL</b>	24,615,359	3,548,473	150,000	28,313,832
<b>PROJECTED EXPENDITURES</b>				
Salaries & benefits	20,785,106			20,785,106
Services & supplies	2,574,232		14,100	2,588,332
Debt service pension obligation bonds		3,307,377		3,307,377
Debt service leases		1,011,814		1,011,814
Capital projects			444,650	444,650
<b>TOTAL</b>	23,359,338	4,319,191	458,750	28,137,279
Transfers in (out)	(1,085,000)	1,011,814	73,186	0
<b>NET CHANGE</b>	171,021	241,096	(235,564)	176,553
<b>PROJECTED FUND BALANCE JUNE 30, 2019</b>	\$5,871,021	\$3,274,545	\$4,224,436	\$13,370,002

# FUNDING SOURCES AND USES ALL FUNDS FY 2018-2019

## FUNDING SOURCES



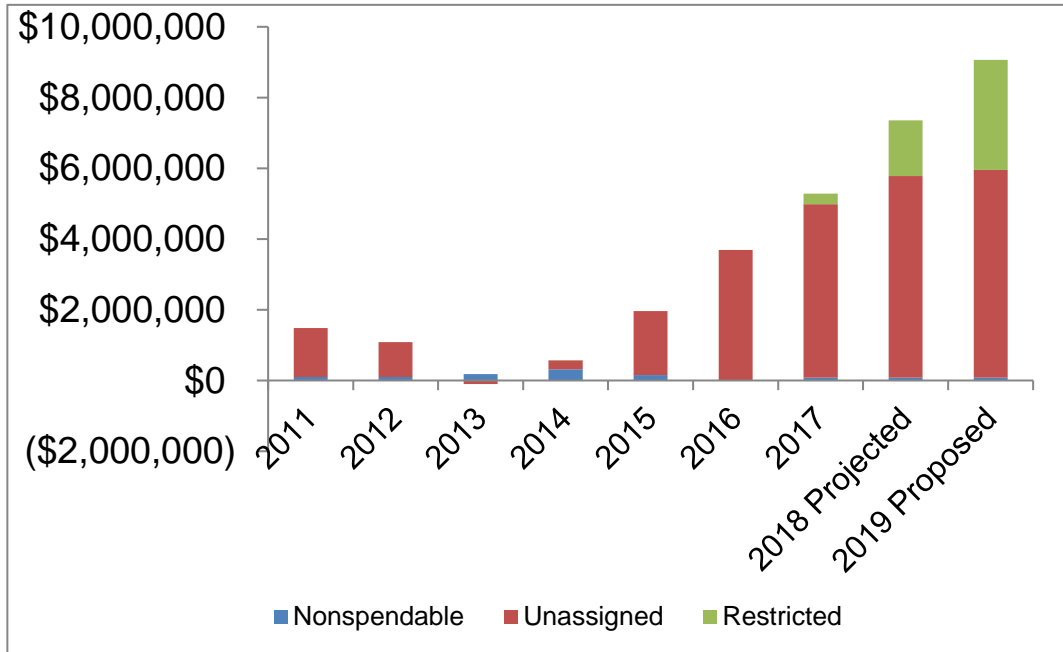
## FUNDING USES



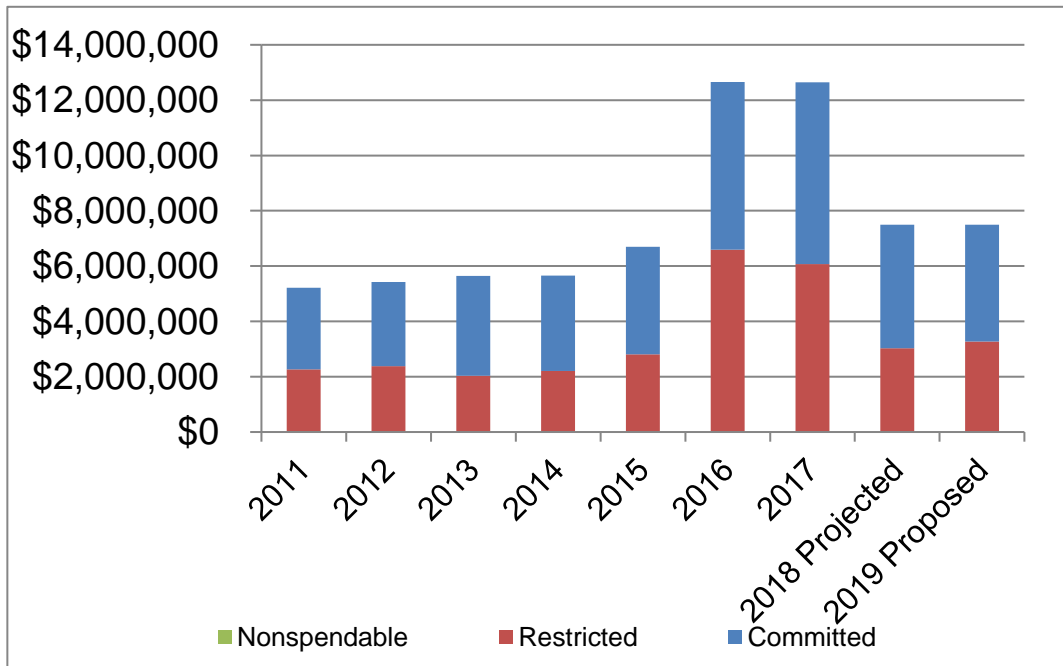
## FUND BALANCE

*FISCAL YEAR END JUNE 30*

### GENERAL FUND



### CAPITAL PROJECTS AND DEBT SERVICE FUNDS



## REVENUES GENERAL FUND

*FY 2018-2019*

DESCRIPTION	GL CODE	ACTUALS FY 16-17	PROJECTED ACTUALS FY 17-18	PROPOSED BUDGET FY 18-19
Prop Taxes Current Secured	4010	17,563,004	18,567,862	19,861,594
Prop Taxes Supplemental	4011	579,249	350,000	300,000
Prop Taxes Unitary	4013	212,126	229,988	200,000
Prop Taxes Current Unsecured	4020	604,139	612,696	600,000
Prop Taxes Prior Secured	4030	(46,762)	(50,000)	(55,000)
Prop Taxes Prior Supp	4031	(29,560)	(30,000)	(35,000)
Prop Taxes Prior Unsecured	4035	19,631	(10,000)	(10,000)
<b>TOTAL PROPERTY TAXES</b>		<b>\$18,901,827</b>	<b>\$19,670,546</b>	<b>\$20,861,594</b>
Fire Flow Taxes	4066			1,085,000
<b>TOTAL FIRE FLOW TAXES</b>				<b>\$1,085,000</b>
Investment Earnings	4181	4,409	10,000	3,000
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$4,409</b>	<b>\$10,000</b>	<b>\$3,000</b>
Homeowners Relief Tax	4385	156,429	154,000	154,000
Federal Grants	4437		180,000	480,000
JAC Training Funds	4440	20,681	12,419	15,000
Other/In Lieu Taxes	4580	936	902	902
Measure H	4896	85,312	85,513	85,513
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$263,358</b>	<b>\$432,834</b>	<b>\$735,415</b>

## REVENUES GENERAL FUND

*FY 2018-2019*

DESCRIPTION	GL CODE	ACTUALS FY 16-17	PROJECTED ACTUALS FY 17-18	PROPOSED BUDGET FY 18-19
Permits	4740	1,740	2,500	2,000
Plan Review Fees	4741	264,625	250,000	250,000
Inspection Fees	4742	35,813	35,000	35,000
Weed Abatement Charges	4744	5,145	22,650	25,000
CPR/First Aid Classes	4745	2,296	2,000	2,000
Reports/Photocopies	4746	211	350	350
Other Charges For Service	4747	9,606	6,000	6,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$319,436</b>	<b>\$318,500</b>	<b>\$320,350</b>
Ambulance Service Fees	4898	1,180,019	1,100,000	1,133,000
Ambulance Fees Reimburse	4899	(89,941)	(112,000)	(116,000)
Ambulance Recovery Payments	4900	1,291	2,000	2,000
GEMT/IGT Revenue	4901	24,784	54,256	40,000
<b>TOTAL CHARGES AMBULANCE</b>		<b>\$1,116,153</b>	<b>\$1,044,256</b>	<b>\$1,059,000</b>
Strike Team Recovery	4971	538,580	1,083,999	530,000
Other Revenue	4972	18,000	18,000	18,000
Other Revenue-Misc.	4974	4,768	13,984	1,000
Misc Rebates & Refunds	4975	37,851	52,000	1,000
Sale of Surplus Property	4980	6,918	0	1,000
Transfers in	4999	0	4,476	0
<b>TOTAL OTHER REVENUE</b>		<b>\$606,117</b>	<b>\$1,172,459</b>	<b>\$551,000</b>
<b>TOTAL REVENUES</b>		<b>\$21,211,300</b>	<b>\$22,648,595</b>	<b>\$24,615,359</b>



## GENERAL FUND EXPENDITURES

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019	ACTUALS TO BUDGET % CHANGE
Permanent Salaries	5011	8,585,000	8,462,987	8,990,032	6%
Hourly Salaries	5013	154,000	176,800	254,531	44%
Overtime	5014	2,000,000	2,021,532	1,432,328	-29%
Overtime - Strike Team	5016	658,367	658,368	550,020	-16%
Deferred Compensation	5015	82,680	83,305	22,100	-73%
Payroll Taxes	5042	180,000	174,960	186,541	7%
Payroll Processing Fees	5043	20,000	18,000	20,000	11%
Retirement Contributions	5044	4,875,000	4,767,584	5,016,268	5%
Health & Life Insurance	5060	1,170,000	1,089,363	1,254,000	15%
Employee Share Health Ins	5061	(130,000)	(125,997)	(150,168)	19%
Vision Insurance	5066	15,000	14,667	19,908	36%
Retiree Health Insurance	5062	1,150,000	1,150,000	1,200,000	4%
Retiree Share Health	5063	(290,000)	(322,150)	(325,000)	1%
Unemployment Insurance	5064	17,000	17,000	18,000	6%
OPEB Funding Contrib	5065	374,000	374,000	439,771	18%
Pension Rate Stabilization	5067	374,000	374,000	1,100,000	194%
Workers' Compensation	5070	720,748	720,748	878,775	22%
Workers' Comp Recovery	5019	(128,000)	(150,000)	(122,000)	-19%
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 19,827,795</b>	<b>\$ 19,505,167</b>	<b>\$ 20,785,106</b>	<b>7%</b>
Office Supplies	6100	11,000	10,000	11,725	17%
Postage	6101	3,000	5,500	5,000	-9%
Books & Periodicals	6102	6,750	6,750	7,650	13%
Printer Ink Cartridges	6103	3,000	3,000	3,000	0%
Telephone/Communication	6110	42,000	42,000	50,000	19%
Dispatch Center	6111	180,000	180,000	188,700	5%
Utlities - Sewer	6120	3,543	5,400	5,400	0%
Utlities - Garbage	6121	12,845	12,845	12,845	0%
Utlities - PG&E	6122	65,690	65,690	65,690	0%
Utlities - Water	6123	13,860	13,860	13,860	0%
Utlities - Medical Waste	6124	2,200	2,200	3,300	50%
Small Tools & Instruments	6130	10,750	10,000	7,000	-30%
Minor Equipment/Furniture	6131	1,000	1,000	1,500	50%

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET 2017/2018</b>	<b>PROJECTED ACTUALS 2017/2018</b>	<b>PROPOSED BUDGET 2018/2019</b>	<b>ACTUALS TO BUDGET % CHANGE</b>
Computer Equip/Supplies	6132	2,000	5,000	3,000	-40%
Power Saw/Other Equip	6133	4,500	0	6,800	
Fire Trail Grading	6135	20,000	20,000	20,000	0%
Fire Fighting Equip/Supplies	6137	4,000	4,000	3,400	-15%
Fire Fighting Equip/Hoses	6138	10,000	10,000	11,000	10%
Fire Fighting Equip/Foam	6139	1,500	1,442	2,000	39%
Medical & Lab Supplies	6140	105,000	100,000	90,000	-10%
Food Supplies	6150	3,800	3,500	4,000	14%
Safety Clothing	6160	98,000	80,000	150,300	88%
Non-Safety Clothing	6161	1,500	975	1,500	54%
Household Expenses	6170	10,000	17,000	17,000	0%
Household Expenses - Lin	6171	2,000	7,280	6,880	-5%
Public & Legal Notices	6190	4,000	10,500	11,000	5%
Dues & Memberships	6200	7,795	8,283	9,695	17%
EMT/Paramedic License	6201	7,500	6,000	6,500	8%
Rents & Leases Equip	6250	30,000	29,928	35,400	18%
Computer Software/Maint	6251	77,200	61,000	85,750	41%
Website Development	6252	1,700	1,700	1,800	6%
EPA Verification Fees	6264	200	150	150	0%
County Haz Materials Plan	6265	3,000	2,519	3,000	19%
Air Quality Enviro Fees	6266	900	900	900	0%
Air Monitor Maintenance	6269	1,300	1,300	1,300	0%
Maintenance - Equipment	6270	67,943	59,543	52,500	-12%
Central Garage - Repairs	6271	190,000	200,000	200,000	0%
Central Garage - Gas/Oil	6272	60,000	62,051	65,000	5%
Central Garage - Tires	6273	10,000	9,378	7,500	-20%
Fuel System Service	6274	3,500	3,500	3,500	0%
Aerial Ladder Pump Testin	6275	1,000	1,000	1,000	0%
Smog Inspections	6276	500	500	500	0%
Air Compressor Service	6278	1,500	1,500	1,500	0%
Hydro Test SCBA/Oxygen	6279	2,500	2,500	2,500	0%
Tank Testing	6280	1,000	1,000	1,000	0%
Maintenance - Building	6281	47,000	48,500	52,000	7%
Maintenance - Grounds	6282	6,600	5,100	6,400	25%
Meetings & Travel Exp	6303	1,375	1,000	1,375	38%
Medical Exams/Physicals	6311	18,000	18,000	30,000	67%
Ambulance Billing Admin	6312	60,000	60,000	62,000	3%

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019	ACTUALS TO BUDGET % CHANGE
Outside Attorney Fees	6313	140,000	140,000	150,000	7%
Ouside CPR Instructors	6314	3,000	2,800	3,000	7%
County Tax Admin Fee	6316	184,817	184,817	190,000	3%
Prof Services	6317	40,000	32,745	40,000	22%
Prof Services/Labor Negot	6318	50,000	100,000	50,000	-50%
Prof Services/Technology	6319	240,000	235,000	248,312	6%
Prof Services/Investigation	6320	10,500	12,000	15,000	25%
Prof Services/Promo Exam	6321	28,750	25,000	21,000	-16%
Prof Services/OPEB Valu	6322	1,482	2,682	4,000	49%
Exterior Hazard Removal	6323	18,000	17,314	25,000	44%
Prof Services/Prop Tax Au	6326	12,600	12,600	12,600	0%
Prof Services/User Fee	6327	12,940	12,940	14,000	8%
Burn Trailer Grant Mtc	6352	3,000	3,000	3,500	17%
Testing Materials & Prop	6354	10,000	10,000	12,000	20%
Career Develop - Classes	6357	15,000	12,000	15,000	25%
Target Safety Training	6359	6,200	6,200	6,500	5%
Training - Paramedic/EMT	6360	5,000	4,200	5,000	19%
District Sponsored	6361	35,000	32,000	35,000	9%
Election Expense	6465	0	0	22,000	
Recruit Academy	6470	75,000	13,500	75,000	456%
Strike Team Supplies	6474	13,500	13,500	4,500	-67%
CERT Emer. Response	6475	10,200	10,200	6,500	-36%
Exercise Equipment	6476	2,000	2,000	5,000	150%
Recognition Supplies	6478	3,835	1,500	5,000	233%
Other Special Dept Exp	6479	30,680	31,560	65,350	107%
Public Education Supplies	6480	0	0	3,000	
CPR Supplies	6481	3,000	2,500	3,000	20%
LAFCO	6482	10,977	10,977	12,000	9%
Emergency Preparedness	6484	6,000	6,000	7,500	25%
Misc. Services & Supplies	6490	8,200	8,200	30,000	266%
Fire Chief Contingency	6491	100,000	100,000	100,000	0%
Property & Liability Insur	6540	45,343	45,343	48,000	6%
Bank Fees	7510	3,200	3,200	3,300	3%
Interest County Teeter	7520	50	0	50	
County Tax Collection	7530	300	252	300	19%
<b>TOTAL OPERATING EXPENSE</b>		2,351,025	2,297,324	2,574,232	12%
<b>TOTAL EXPENDITURES</b>		<b>\$ 22,178,820</b>	<b>\$ 21,802,491</b>	<b>\$ 23,359,338</b>	7%

## STAFFING SUMMARY

<b>DIVISION</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Proposed 2018-19</b>
<b>Board of Directors</b>					
Director	5	5	5	5	5
Total	5	5	5	5	5
<b>Finance &amp; Administration</b>					
Administrative Services Director	0.5	0.5	0.5	0.5	0.5
Accountant	1	1	1	1	1
Payroll Technician Part-Time	0.6	0.6	0.6	0.6	0.6
District Secretary/District Clerk	1	1	1	1	1
Administrative Secretary					
District Aide Part-Time*	0.5	0.5	1.0	1.0	0.5
Total	3.6	3.6	4.1	4.1	3.6
<b>Human Resources</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Human Resources Benefits Mgr	0.50	0.50	1.00	1.00	1.00
Total	0.75	0.75	1.25	1.25	1.25
<b>Information Technology</b>					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Total	0.25	0.25	0.25	0.25	0.25
<b>Emergency Operations</b>					
Fire Chief	1	1	1	1	1
Division Chief	1				
Battalion Chief	2	3	3	3	3
Captain/Paramedic I	5	4	4	4	3
Captain/Paramedic II	7	7	7	7	8
Captain	3	4	4	4	4
Engineer/Paramedic I	5	4	4	4	3
Engineer/Paramedic II	1	3	3	3	4
Engineer	9	8	8	8	8
Firefighter/Paramedic	24	19	19	19	23
Firefighter	5	5	5	5	4
Paramedic**					
Total	63	58	58	58	61

## STAFFING SUMMARY

<b>Emergency Medical</b>					
EMS Quality Improvement Coord	0.5				
<b>Total</b>	<b>0.5</b>				
<b>Fire Prevention</b>					
Fire Marshal	1	1	1	1	1
Fire Inspector/Plans Examiner			0.6	0.6	0.6
District Aide Part-Time*	2.5	3.5	2.5	2.5	2.5
Fuels Mitigation Program Mgr***					0.5
District Aide Part-Time***					2
<b>Total</b>	<b>3.5</b>	<b>4.5</b>	<b>4.1</b>	<b>4.1</b>	<b>6.6</b>
<b>Emergency Preparedness</b>					
Emer Preparedness Coord****	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>GRAND TOTAL</b>	<b>77.10</b>	<b>72.60</b>	<b>73.20</b>	<b>73.20</b>	<b>78.20</b>

\* Non-benefitted, part-time position

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

\*\*\* Position proposed as part of a six-month pilot fuels mitigation program

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

# BOARD OF DIRECTORS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Monitor emergency response times, incident frequency and response capacity
2. Complete contract negotiations with bargaining units
3. Receive management audit of administrative staffing levels
4. Receive updated Long Range Facilities Plan with recommendations for Station 41/Administration/Training site and Station 45.

## STAFFING SUMMARY

Directors (5)

## BOARD OF DIRECTORS

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Meetings & Travel	6303	375	0	375
Election Fees	6465	0		22,000
<b>TOTAL OPERATING EXPENSE</b>		375	0	22,375
<b>TOTAL EXPENDITURES</b>		<b>\$ 375</b>	<b>\$ -</b>	<b>\$ 22,375</b>

## BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Commissioners Quarterly Mtg	375		
Sub-total	375	6303	Meetings & Travel Exp
Board of Directors Election	22,000		
Sub-total	22,000	6465	Election
TOTAL	22,375		



## **FINANCE & ADMINISTRATION**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019**

1. Provide administrative support for contract negotiations with bargaining units and unrepresented employees.
2. Complete project accounting for the Station 43 reconstruction project.
3. Administer the financial elements of the Assistance to Firefighters Grants in accordance with Federal regulations.

### **STAFFING SUMMARY**

Administrative Services Director (0.5)

Accountant (1)

Payroll Technician Part-Time (0.6)  
District Secretary/District Clerk (1)  
District Aide Part-Time (0.5)

## **PROGRAM MANAGEMENT**

Program Administrator – Administrative Services Director Gloriann Sasser

## FINANCE & ADMINISTRATION

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Permanent Salaries	5011	332,698	326,000	338,308
Hourly Salaries	5013	39,528	24,000	22,932
Overtime	5014	4,000	4,000	4,500
Deferred Compensation	5015	600	9,490	600
Payroll Taxes	5042	7,855	7,400	6,668
Payroll Processing Fees	5043	20,000	18,000	20,000
Retirement Contributions	5044	75,233	75,000	78,118
Health & Life Insurance	5060	28,800	27,000	28,722
Employee Share Health Insur	5061	(3,006)	(3,400)	(3,690)
Vision Insurance	5066	900	835	1,200
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 506,608</b>	<b>\$ 488,325</b>	<b>\$ 497,358</b>
Office Supplies	6100	11,000	10,000	11,000
Postage	6101	3,000	5,500	5,000
Books & Periodicals	6102	750	750	650
Printer Ink Cartridges	6103	3,000	3,000	3,000
Minor Equipment/Furniture	6131	1,000	1,000	1,000
Public & Legal Notices	6190	3,000	3,000	3,000
Dues, Memberships & Prof Fees	6200	450	613	1,050
Rents & Leases Equipment	6250	8,100	5,000	10,000
Meetings & Travel Expenses	6303	1,000	1,000	1,000
Ambulance Billing Administration	6312	60,000	60,000	62,000
Outside Attorney Fees	6313	140,000	140,000	150,000
County Tax Administration Fee	6316	184,817	184,817	190,000
Professional Services - Audit	6317	30,000	25,745	30,000
Professional Services - Labor Neg	6318	50,000	100,000	50,000
Professional Services - OPEB Val	6322	1,482	2,682	4,000
Professional Services - Prop Tax	6326	12,600	12,600	12,600
Professional Services	6327	12,940	12,940	14,000
LAFCO	6482	10,977	10,977	12,000
Fire Chief Contingency	6491	100,000	100,000	100,000
Property & Liability Insurance	6540	45,343	45,343	48,000
Bank Fees	7510	3,200	3,200	3,300
Interest on County Teeter Account	7520	50	0	50

<b>DESCRIPTION</b>	<b>GL CODE</b>	<b>AMENDED BUDGET 2017/2018</b>	<b>PROJECTED ACTUALS 2017/2018</b>	<b>PROPOSED BUDGET 2018/2019</b>
County Tax Collection Fees	7530	300	252	300
<b>TOTAL OPERATING EXPENSE</b>		683,009	728,419	711,950
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,189,617</b>	<b>\$ 1,216,744</b>	<b>\$ 1,209,308</b>

## FINANCE & ADMINISTRATION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Check Stock	500		
Business Cards	500		
Secure shred services - monthly	850		
Secure shred services - annual purge	1,000		
Printing Envelopes, Stationary	2,000		
Photography	500		
Office Supplies	5,650		
Sub-total	11,000	6100	Office Supplies
Postage	5,000		
Sub-total	5,000	6101	Postage
GFOA CAFR Submission Fee	550		
Miscellaneous Books/Periodicals	100		
Sub-total	650	6102	Books & Periodicals
Printer Ink Cartridges	3,000		
Sub-total	3,000	6103	Printer Ink Cartridges
Equipment & Furniture	1,000		
Sub-total	1,000	6131	Minor Equipment/Furn
Legal Notices	3,000		
Sub-total	3,000	6190	Public & Legal Notices

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Calif Society Municipal Finance Office	350		
Fire Districts Assoc of California	500		
Government Finance Officers Assoc	200		
Sub-total	1,050	6200	Dues & Memberships
Copy Machine - Administration	10,000		
Sub-total	10,000	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Sub-total	1,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	62,000		Ambulance Billing
Sub-total	62,000	6312	Administration Fees
Legal Fees - District Counsel	150,000		
Sub-total	150,000	6313	Outside Attorney Fees
County Tax Administration	190,000		
Sub-total	190,000	6316	County Tax Admin Fee
Audit Services - CAFR	29,000		
CAFR Statistical Package	1,000		Professional Services -
Sub-total	30,000	6317	District Audit
Labor Negotiations	50,000		Professional Services -
Sub-total	50,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services	4,000		Professional Services -
Sub-total	4,000	6322	OPEB Actuarial
Property Tax Forecasting	12,600		Professional Services -
Sub-total	12,600	6326	Property Tax Audit
GEMT/IGT Claim Filing Services	14,000		
Sub-total	14,000	6327	Professional Services
LAFCO Membership	12,000		
Sub-total	12,000	6482	LAFCO
Fire Chief Contingency	100,000		
Sub-total	100,000	6491	Fire Chief Contingency
Property & Liability Insurance	48,000		
	48,000	6540	Property & Liab Insurance
Bank Fees	2,300		
Credit Card Processing	1,000		
	3,300	7510	Bank Fees
Interest Charges County	50		
	50	7520	Interest County Teeter
County Tax Collection Fees	300	7530	County Tax Fees
TOTAL	711,950		

# HUMAN RESOURCES

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Provide administrative support for contract negotiations with bargaining units and unrepresented employees.
2. Complete an outside review of administration and fire prevention staffing.
3. In conjunction with the Training Division, conduct promotional examination for the position of Captain/Captain-Paramedic II.
4. In conjunction with the Training Division, conduct recruitment for the position of Firefighter Paramedic.

## STAFFING SUMMARY

Administrative Services Director (.25)  
Human Resources Benefits Manager (1)



## **PROGRAM MANAGEMENT**

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

## HUMAN RESOURCES

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Permanent Salaries	5011	150,433	136,250	151,820
Deferred Compensation	5015	600	4,215	600
Payroll Taxes	5042	2,178	2,000	2,201
Retirement Contributions	5044	31,303	26,000	31,896
Health & Life Insurance	5060	7,986	16,000	18,669
Employee Share Health Insur	5061	(537)	(2,100)	(3,159)
Vision Insurance	5066	260	200	120
Retiree Health Insurance	5062	1,150,000	1,150,000	1,200,000
Insurance	5063	(290,000)	(322,150)	(325,000)
Unemployment Insurance	5064	17,000	17,000	18,000
OPEB Funding Contribution	5065	374,000	374,000	439,771
Pension Rate Stabilization	5067	374,000	374,000	1,100,000
Workers' Compensation Insur	5070	720,748	720,748	878,775
Workers' Compensation Recove	5019	(128,000)	(150,000)	(122,000)
<b>TOTAL SALARIES &amp;</b>		<b>\$ 2,409,971</b>	<b>\$ 2,346,163</b>	<b>\$ 3,391,693</b>
Books & Periodicals	6102	0	0	500
Dues & Memberships	6200	400	400	800
Medical Exams & Physicals	6311	18,000	18,000	30,000
Professional Svcs - Investigation	6320	10,500	12,000	15,000
Professional Svcs	6321	28,750	25,000	21,000
Recognition Supplies	6478	3,835	1,500	3,000
<b>TOTAL OPERATING EXPENSE</b>		<b>61,485</b>	<b>56,900</b>	<b>70,300</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,471,456</b>	<b>\$ 2,403,063</b>	<b>\$ 3,461,993</b>

## HUMAN RESOURCES

DESCRIPTION	ACCOUNT		ACCOUNT NAME
	TOTAL	CODE	
Miscellaneous	500		
Sub-total	500	6102	Books & Periodicals
Society for Human Resources	400		
International Public Management	400		
Sub-total	800	6200	Dues & Memberships
Pre-Employment Physicals	5,000		
Annual Physical Exams	25,000		
Sub-total	30,000	6311	Medical Exams/Physicals
Pre-Employment Investigations	10,000		
Investigation Services	5,000		
Sub-total	15,000	6320	Professional Services - Investigations
Captain Promotional	2,000		
Firefighter Paramedic	2,000		
Organizational Assessment	15,000		
Recruiting Advertisement	2,000		
Sub-total	21,000	6321	Professional Services
Employee Recognition and Awards	1,500		
Badges, Nametags & Service Pins	1,500		
Sub-total	3,000	6478	Recognition Supplies
TOTAL	70,300		

# INFORMATION TECHNOLOGY

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Complete transition from SharePoint to Target Solutions

## STAFFING SUMMARY

Administrative Services Director (0.25)

## PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

## INFORMATION TECHNOLOGY

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Permanent Salaries	5011	46,006	46,000	46,428
Payroll Taxes	5042	667	660	673
Retirement Contributions	5044	10,584	10,584	11,070
Health & Life Insurance	5060	6,570	6,500	7,053
Employee Share Health Insur	5061	(429)	(776)	(951)
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 63,398</b>	<b>\$ 62,968</b>	<b>\$ 64,273</b>
Computer Equipment & Supplies	6132	2,000	5,000	3,000
Rents & Leases Equipment	6250	15,900	15,900	15,900
Computer Software & Mtc	6251	76,200	60,000	84,750
Website Development & Mtc	6252	1,700	1,700	1,800
Professional Services	6319	240,000	235,000	248,312
<b>TOTAL OPERATING EXPENSE</b>		<b>335,800</b>	<b>317,600</b>	<b>353,762</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 399,198</b>	<b>\$ 380,568</b>	<b>\$ 418,035</b>

## INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Station UPS Batteries - 2	1,000		
Computer Supplies and Parts	2,000		
<b>Sub-total</b>	<b>3,000</b>	6132	Computer Equipment
Internet Service	5,400		
Dell Lease Desktops & Laptops	10,500		
<b>Sub-total</b>	<b>15,900</b>	6250	Rents & Leases Equip
Microsoft Enterprise Agreement	14,000		
Telestaff Software Maintenance	4,300		
RescueNet Software Maintenance	5,000		
FirstOnScene Prevention Maint	30,000		
Abila Accounting Software Maint	3,500		
Citrix Software Maintenance	2,000		
Soniclear Software Renewal	350		
Adobe Acrobat Annual Renewal	1,000		
Dell Desktop Authority Renewal	2,500		
Parcel Quest Renewal	2,000		
Applicant Tracking Software	4,000		
OpenGov Software	6,000		
GovInvest Actuarial Software	8,400		
Check Signing Software	200		
Mapping Software Renewal	1,500		
<b>Sub-total</b>	<b>84,750</b>	6251	Computer Software/Mtc

<b>DESCRIPTION</b>	<b>TOTAL</b>	<b>CODE</b>	<b>ACCOUNT NAME</b>
Website Maintenance	1,800		
<b>Sub-total</b>	<b>1,800</b>	6252	Website Development
Information Technology Services	179,412		
Fiber Connection - District Wide	68,900		
<b>Sub-total</b>	<b>248,312</b>	6319	Professional Services
<b>TOTAL</b>	<b>\$353,762</b>		

# FIRE PREVENTION

## PURPOSE

The purpose of the Fire Prevention Division is to provide the District with the highest level of fire prevention through community risk reduction initiatives, life safety public education and compliance of all applicable codes and standards in order to prevent fires, to create a safe environment and to reduce the financial impact to the community from fires or other disasters. Goals: 1) save lives; 2) injury prevention; and 3) reduction of property loss.

## STANDARD LEVEL OF PERFORMANCE

- Enhance the community outreach related to the Wildland Urban Interface Risk Assessment program through the expansion of the District webpage and the availability of web-based wildland risk information.
- Implement Board adopted programs for Fire and Life Safety, including Firewise programs. Coordinate these programs with local communities, agencies and other public and private entities.
- Update All Risk Education information for the District website.
- Provide community fire prevention/education outreach through two Open Houses
- Educate property owners about grant funded opportunities defensible space, vegetation maintenance requirements and potential wildfire risk threats and vulnerabilities within the District.
- Administer the Exterior Hazard Abatement Program to control vegetation that poses a fire hazard.
- Provide pertinent media information of current fire and accident prevention information, upcoming District activities, and other new information or programs.
- Prepare materials and collaborate with participating agencies for the upcoming fire code adoption and new MOFD Ordinance.
- Explore options to increase work flow efficiency, data collection through technology and software including the use of mobile applications.
- Provide annual training to District employees conducting code compliance inspections or investigating complaints.
- Conduct state mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies.
- Review plans and conduct inspections for fire protections systems and construction projects to assure compliance with related regulations within the District's scope of authority.
- Provide all risk education for kindergarten through 5<sup>th</sup> grade classrooms in District schools.
- Provide fire and life safety training to staff at Saint Mary's College, local government agencies, and within the business community.
- Flow test and inspect hydrants within the District each year in accordance with NFPA 291 Standard.

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Expand wildfire fuels reduction programs for homeowners.
2. Decrease turn-around time for fire prevention plan review and inspection process utilizing mobile devices in the field.



3. Perform a work analysis to look at staffing level needs.
4. Increase coordination on fuels reduction work projects with private and public agencies for properties within the District.

## **STAFFING SUMMARY**

Fire Marshal (1)

Fire Inspector/Plans Examiner (0.5)

District Aide Part-Time (2.5)

Fuels Mitigation Program Manager (0.5) – Funded for six-month fuels mitigation pilot program

District Aide Part-Time (2) – Funded for six-month fuels mitigation pilot program

## **PROGRAM MANAGEMENT**

Program Administrator - Fire Marshal Kathy Leonard

Program Manager – Fire Inspector Plans Examiner Bill Svozil

## FIRE PREVENTION

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Permanent Salaries	5011	254,737	254,737	257,679
Hourly Salaries	5013	62,044	98,800	176,280
Overtime	5014	2,000	1,500	2,000
Deferred Compensation	5015	600	600	600
Overtime - Incident Mgmt Team	5016	10,000	0	10,000
Contract Services	5018	0	0	
Payroll Taxes	5042	11,261	10,300	22,344
Retirement Contributions	5044	58,809	56,000	61,488
Health & Life Insurance	5060	12,288	29,863	35,868
Employee Share Health Insur	5061	(852)	(1,875)	(2,256)
Vision Insurance	5066	380	357	468
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 411,267</b>	<b>\$ 450,282</b>	<b>\$ 564,471</b>
Office Supplies	6100	0		0
Books & Periodicals	6102	4,000	4,000	4,000
Food Supplies	6150	0	0	500
Public & Legal Notices	6190	1,000	7,500	8,000
Dues & Memberships	6200	6,945	6,945	6,945
Computer Software & Maintenance	6251	1,000	1,000	1,000
Maintenance - Equipment	6270	1,500	1,500	6,500
Exterior Hazard Removal	6323	18,000	17,314	25,000
Other Special Departmental Exp	6479	2,000	2,000	2,000
Public Education Supplies	6480	0	0	2,500
Misc Service & Supplies	6490	1,000	1,000	2,000
<b>TOTAL OPERATING EXPENSE</b>		<b>35,445</b>	<b>41,259</b>	<b>58,445</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 446,712</b>	<b>\$ 491,541</b>	<b>\$ 622,916</b>

## FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Annual Report Flyers & Brochures			
Sub-total	0	6100	Office Supplies
Fire Code Books, Subscriptions	4,000		
Sub-total	4,000	6102	Books & Periodicals
Food for Open House & Activities	500		
Sub-total	500	6150	Food Supplies
Exterior Hazard Abatement Notices	8,000		
Sub-total	8,000	6190	Public & Legal Notices
Wildland Resource Management	5,750		
National Fire Protection Assoc	300		
California Building Officials	395		
International Code Council	500		
Miscellaneous			
Sub-total	6,945	6200	Dues & Memberships
Computer Software & Maint.	1,000		
Sub-total	1,000	6251	Maintenance - Equipment
Hydrant Repair & Maintenance	5,000		
Equipment Maintenance	1,500		
Sub-total	6,500	6270	Maintenance - Equipment
Exterior Hazard Removal Contract	25,000		
Sub-total	25,000	6323	Exterior Hazard Removal
Fuels Mitigation Materials	2,000		
Sub-total	2,000	6479	Other Special Dept

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Public Education Outreach Materials	2,500		
Sub-total	2,500	6480	Public Education Supp
Printing - Inspection Forms	1,000		
Smoke Detector Program	1,000		
Sub-total	2,000	6490	Misc Service & Supplies
TOTAL	58,445		

# EMERGENCY PREPAREDNESS PROGRAM

## PURPOSE

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

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

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Support the Lamorinda Community Emergency Response Team (CERT) by representing the District at Citizen Corps Council meetings, C8 meetings and County "Op Area" meetings.
2. Work with Contra Costa County Health Services to maintain "HeartSafe Community" status for the Lamorinda communities.

3. Assist in planning, preparing, and promoting local “National Night Out” events, Lamorinda’s Great ShakeOut exercise, a Lamorinda CERT exercise, and the Lamorinda Community Safety Fair.
4. Maintain equipment and supplies in the District’s CERT and Emergency Shelter Trailers and in the District’s Disaster Cache at Station 41.
5. Manage volunteer personnel, and communications equipment assigned to the MOFD Communications-Support program.
6. Continue to support the Fire Operations Division and District management at emergency scenes as Command Staff in the Public Information and Liaison Officer roles.

## **STAFFING SUMMARY**

Emergency Preparedness Coordinator (0.5)

## **PROGRAM MANAGEMENT**

Program Administrator – Emergency Preparedness Coordinator Dennis Rein

## EMERGENCY PREPAREDNESS

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Hourly Salaries	5013	52,428	54,000	55,319
Overtime	5014	12,000	1,532	8,828
Overtime - Incident Mgmt Team	5016	45,000	53,668	40,020
Payroll Taxes	5042	8,372	8,600	7,969
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 117,800</b>	<b>\$ 117,800</b>	<b>\$ 112,136</b>
Office Supplies	6100	0		725
Small Tools & Instruments	6130	0		2,500
Dues, Memberships & Prof Fees	6200	0		275
Maintenance - Equipment	6270	0		1,000
CERT Emergency Response	6475	10,200	10,200	6,500
Recognition	6478	0		2,000
Outreach Materials	6480	0		500
Emergency Preparedness	6484	6,000	6,000	7,500
<b>TOTAL OPERATING EXPENSE</b>		<b>16,200</b>	<b>16,200</b>	<b>21,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 134,000</b>	<b>\$ 134,000</b>	<b>\$ 133,136</b>

## EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Printer/Plotter Supplies	325		
Presentation Materials & Supplies	400		
Sub-total	725	6100	Office Supplies
CS 241- Go Bags and Supplies	1,000		
Mesh Network Project	1,000		
CS-241 Equipment	500		
Sub-total	2,500	6130	Small Tools & Equipment
Intl. Association Emerg. Managers	200		
Calif Emergency Services Assoc	75		
Sub-total	275	6200	Dues & Memberships
Equipment	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
CERT Instructor Uniforms	1,500		
CERT Emergency Response Team	5,000		
Sub-total	6,500	6475	CERT
Volunteer Recognition	800		
Volunteer Appreciation Meeting	1,200		
Sub-total	2,000	6478	Recognition
Outreach Materials	500		
Sub-total	500	6480	Outreach Materials
CS-241 Uniforms	2,500		
Emergency Preparedness Supplies	5,000		
Sub-total	7,500	6484	Emergency Preparedness
TOTAL	21,000		



## **EMERGENCY MEDICAL SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019**

1. Evaluate and recommend enhancements to ePCR programs and procedures
2. Evaluate EMS vendor contracts
3. Provide administrative support to the Contra Costa County Fire EMS Committee
4. Continue to explore alternative funding sources for capital equipment
5. Enhance District EMS training with additional adjunct instructors

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Jerry Lee  
Program Manager – Captain Anthony Perry  
Supply Coordinator – Firefighter Katy Himsl

## EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Overtime	5014	2,000	4,500	5,000
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 2,000</b>	<b>\$ 4,500</b>	<b>\$ 5,000</b>
Medical & Lab Supplies	6140	105,000	100,000	90,000
Dues & Memberships	6200	0	0	300
Paramedic/EMT License Fees	6201	7,500	6,000	6,500
Maintenance - Equipment	6270	5,000	3,000	5,000
Professional Services	6317	10,000	7,000	10,000
<b>TOTAL OPERATING EXPENSE</b>		<b>127,500</b>	<b>116,000</b>	<b>111,800</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 129,500</b>	<b>\$ 120,500</b>	<b>\$ 116,800</b>

## EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	90,000		
Sub-total	90,000	6140	Medical & Lab Supplies
Calif Fire Chiefs Association EMS	300		
Sub-total	300	6200	Dues & Memberships
Continuing Education Provider Fee	1,500		
License Fees	5,000		
Sub-total	6,500	6201	Paramedic/EMT License
Defibrillator Maintenance	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
EMS Training Services	10,000		
Sub-total	10,000	6317	Professional Services
TOTAL	111,800		

## **SUPPORT SERVICES**

### **PURPOSE**

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

### **STANDARD LEVEL OF PERFORMANCE**

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

### **GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019**

1. Assist with the Station 43 construction project
2. Ensure daily operations of the temporary Fire Station 43
3. Replace fire station bed mattresses
4. Improve Station 44 exterior traffic warning system
5. Evaluate and recommend long-range facility projects

### **PROGRAM MANAGEMENT**

Functional Supervisor – Battalion Chief Jerry Lee  
Program Manager – Captain Paramedic Steve Gehling

## SUPPORT SERVICES

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Small Tools & Instruments	6130	750	0	0
Food Supplies	6150	2,300	2,000	2,000
Household Expense	6170	5,000	12,000	12,000
EPA ID Verification Fee	6264	200	150	150
CCC HazMat Plan	6265	3,000	2,519	3,000
Environmental Fees	6266	900	900	900
Maintenance - Equipment	6270	1,500	1,500	1,500
Service & Repair	6274	3,500	3,500	3,500
Tank Testing	6280	1,000	1,000	1,000
Misc Service & Supplies	6490	0		7,500
<b>TOTAL OPERATING EXPENSE</b>		18,150	23,569	31,550
<b>TOTAL EXPENDITURES</b>		<b>\$ 18,150</b>	<b>\$ 23,569</b>	<b>\$ 31,550</b>

## SUPPORT SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Small tools supply			
Sub-total	0	6130	Small Tools & Instruments
Food for emergency incidents	2,000		
Sub-total	2,000	6150	Food Supplies
Household supplies for fire stations	12,000		
Sub-total	12,000	6170	Household Expense
Annual fee fuel system	150		
Sub-total	150	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,000		
Sub-total	3,000	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system equipment	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Fuel system dispensers	3,500		
Sub-total	3,500	6274	Service & Repair
Fuel tank testing	1,000		
Sub-total	1,000	6280	Tank Testing
Fire station bed mattresses	7,500		
Sub-total	7,500	6490	Misc Service & Supplies
TOTAL	31,550		

## ADMINISTRATION BUILDING

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - PG & E	6122	4,500	4,500	4,500
Maintenance - Building	6281	5,000	5,000	5,000
Maintenance - Grounds	6282	0		800
Other Special Departmental Exp	6479	1,100	1,100	1,100
<b>TOTAL OPERATING EXPENSE</b>		10,600	10,600	11,400
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,600</b>	<b>\$ 10,600</b>	<b>\$ 11,400</b>

## ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
PG & E	4,500		
Sub-total	4,500	6122	Utilities - PG & E
Building Maintenance	5,000		
Sub-total	5,000	6281	Maintenance - Building
Grounds Maintenance	800		
Sub-total	800	6282	Maintenance - Grounds
Security System	1,100		
Sub-total	1,100	6479	Other Special Dept
TOTAL	11,400		



## STATION 41

### FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - Sewer	6120	1,100	2,200	2,200
Utilities - Garbage	6121	4,200	4,200	4,200
Utilities - PG & E	6122	10,600	10,600	10,600
Utilities - Water	6123	1,200	1,200	1,200
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	500	2,000	1,600
Maintenance - Equipment	6270	2,000	2,000	2,000
Maintenance - Building	6281	11,000	11,000	11,000
Maintenance - Grounds	6282	800	1,400	1,400
<b>TOTAL OPERATING EXPENSE</b>		33,500	36,700	36,300
<b>TOTAL EXPENDITURES</b>		<b>\$ 33,500</b>	<b>\$ 36,700</b>	<b>\$ 36,300</b>

## STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	2,200		
Sub-total	2,200	6120	Utilities - Sewer
Garbage	4,200		
Sub-total	4,200	6121	Utilities - Garbage
PG & E	10,600		
Sub-total	10,600	6122	Utilities - PG & E
Water	1,200		
Sub-total	1,200	6123	Utilities - Water
Medical Waste Services	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,600		
Sub-total	1,600	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	4,000		
Overhead Doors	3,000		
Plymovent System & Misc.	2,500		
Sub-total	11,000	6281	Maintenance - Building
Storm Drain Filter	800		
Grounds Maintenance	600		
Sub-total	1,400	6282	Maintenance - Grounds
TOTAL	36,300		

## STATION 42

### FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - Sewer	6120	515	800	800
Utilities - Garbage	6121	1,365	1,365	1,365
Utilities - PG & E	6122	10,390	10,390	10,390
Utilities - Water	6123	3,500	3,500	3,500
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	500	1,320	1,320
Maintenance - Equipment	6270	2,000	2,000	2,000
Maintenance - Building	6281	8,000	8,000	13,000
Maintenance - Grounds	6282	2,800	1,200	1,200
<b>TOTAL OPERATING EXPENSE</b>		30,070	29,575	34,575
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,070</b>	<b>\$ 29,575</b>	<b>\$ 34,575</b>

## STATION 42

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	1,365		
Sub-total	1,365	6121	Utilities - Garbage
PG & E	10,390		
Sub-total	10,390	6122	Utilities - PG & E
Water	3,500		
Sub-total	3,500	6123	Utilities - Water
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	2,000		
Overhead Doors	3,000		
Plymovent System	1,500		
Misc.	5,000		
Sub-total	13,000	6281	Maintenance - Building
Storm Drain Filter	800		
Grounds Maintenance	400		
Sub-total	1,200	6282	Maintenance - Grounds
TOTAL	34,575		

## STATION 43

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - Sewer	6120	515	800	800
Utilities - Garbage	6121	1,300	1,300	1,300
Utilities - PG & E	6122	8,800	8,800	8,800
Utilities - Water	6123	4,200	4,200	4,200
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	500	1,320	1,320
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	2,500	4,000	2,500
Maintenance - Grounds	6282	0	500	1,000
<b>TOTAL OPERATING EXPENSE</b>		20,315	23,420	22,420
<b>TOTAL EXPENDITURES</b>		<b>\$ 20,315</b>	<b>\$ 23,420</b>	<b>\$ 22,420</b>

### STATION 43

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	1,300		
Sub-total	1,300	6121	Utilities - Garbage
PG & E	8,800		
Sub-total	8,800	6122	Utilities - PG & E
Water	4,200		
Sub-total	4,200	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Miscellaneous	2,500		
Sub-total	2,500	6281	Maintenance - Building
Grounds Maintenance	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
TOTAL	22,420		

## STATION 44

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - Sewer	6120	515	800	800
Utilities - Garbage	6121	980	980	980
Utilities - PG & E	6122	9,300	9,300	9,300
Utilities - Water	6123	3,460	3,460	3,460
Utilities - Medical Waste	6124	1,100	1,100	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	500	1,320	1,320
Maintenance - Equipment	6270	1,000	1,000	1,000
Maintenance - Building	6281	9,000	9,000	9,000
Maintenance - Grounds	6282	2,500	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		29,355	28,960	28,960
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,355</b>	<b>\$ 28,960</b>	<b>\$ 28,960</b>

## STATION 44

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	980		
Sub-total	980	6121	Utilities - Garbage
PG & E	9,300		
Sub-total	9,300	6122	Utilities - PG & E
Water	3,460		
Sub-total	3,460	6123	Utilities - Water
Medical Waste	1,100		
Sub-total	1,100	6124	Utilities - Medical Waste
Misc.	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Generator	1,000		
HVAC Maintenance	3,000		
Overhead Doors	3,000		
Plymovent System	1,000		
Miscellaneous	1,000		
Sub-total	9,000	6281	Maintenance - Building
Grounds Maintenance - Creek	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
TOTAL	28,960		



## STATION 45

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Utilities - Sewer	6120	898	800	800
Utilities - Garbage	6121	5,000	5,000	5,000
Utilities - PG & E	6122	22,100	22,100	22,100
Utilities - Water	6123	1,500	1,500	1,500
Utilities - Medical Waste	6124	0	0	1,100
Household Expense	6170	1,000	1,000	1,000
Household Expense - Linen	6171	0	1,320	1,320
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	11,500	11,500	11,500
Maintenance - Grounds	6282	500	1,000	1,000
<b>TOTAL OPERATING EXPENSE</b>		43,998	45,720	46,820
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,998</b>	<b>\$ 45,720</b>	<b>\$ 46,820</b>

## STATION 45

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	5,000		
Sub-total	5,000	6121	Utilities - Garbage
PG & E	22,100		
Sub-total	22,100	6122	Utilities - PG & E
Water	1,500		
Sub-total	1,500	6123	Utilities - Water
Miscellaneous	1,000		
Sub-total	1,000	6170	Household Expense
Linen Services	1,320		
Sub-total	1,320	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	4,500		
Overhead Doors	4,000		
Plymovent System	1,500		
Sub-total	11,500	6281	Maintenance - Building
Grounds Maintenance	1,000		
Sub-total	1,000	6282	Maintenance - Grounds
Medical Waste	1,100		
Sub-total	1,100	6124	Utilities-Medical Waste
TOTAL	46,820		

# EMERGENCY OPERATIONS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Update operational policies
2. Create and maintain data sets for Operations Division
3. Update District response matrix (as needed)
4. Replace thermal imaging camera for two engines
5. Implement smooth bore nozzles

## STAFFING SUMMARY

Fire Chief (1)  
Battalion Chief (3)  
Captain/Paramedic I (3)  
Captain/Paramedic II (8)  
Captain (4)  
Engineer/Paramedic I (3)  
Engineer/Paramedic II (3)  
Engineer (8)  
Firefighter/Paramedic (22)  
Firefighter (4)  
Paramedic (0)

## PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Sean Perkins

## EMERGENCY OPERATIONS

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Permanent Salaries	5011	7,801,126	7,700,000	8,195,797
Overtime	5014	1,937,000	2,000,000	1,400,000
Deferred Compensation	5015	80,880	69,000	20,300
Overtime - Strike Team	5016	603,367	604,700	500,000
Payroll Taxes	5042	149,667	146,000	146,686
Retirement Contributions	5044	4,699,071	4,600,000	4,833,696
Health & Life Insurance	5060	1,114,356	1,010,000	1,163,688
Employee Share Health Insur	5061	(125,176)	(117,846)	(140,112)
Vision Insurance	5066	13,460	13,275	18,120
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>\$ 16,273,751</b>	<b>\$ 16,025,129</b>	<b>\$ 16,138,175</b>
Small Tools & Instruments	6130	10,000	10,000	4,500
Minor Equipment/Furniture	6131	0	0	500
Power Saw/Other Equipment	6133	4,500		6,800
Fire Trail Grading	6135	20,000	20,000	20,000
Firefighting Supplies	6137	4,000	4,000	3,400
Firefighting Equipment - Hose	6138	10,000	10,000	11,000
Firefighting Equipment - Foam	6139	1,500	1,442	2,000
Safety Clothing	6160	98,000	80,000	150,300
Non-Safety Clothing	6161	1,500	975	1,500
Rent & Leases Equip	6250	5,500	8,500	9,000
Air Monitor Maintenance	6269	1,300	1,300	1,300
Maintenance - Equipment	6270	25,500	19,250	25,500
Air Compressor Service	6278	1,500	1,500	1,500
Hydro Test SCBA & Oxygen	6279	2,500	2,500	2,500
Strike Team Supplies	6474	13,500	13,500	4,500
Exercise Equipment	6476	2,000	2,000	5,000
Other Special Dept Exp	6479	2,080	2,960	5,000
Mapping - Services and Supplie	6490	7,200	7,200	20,500
<b>TOTAL OPERATING EXPENSE</b>		<b>210,580</b>	<b>185,127</b>	<b>274,800</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,484,331</b>	<b>\$ 16,210,256</b>	<b>\$ 16,412,975</b>

## EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Tool Replacement/Maintenance	4,500		
Sub-total	4,500	6130	Small Tools & Instruments
Investigation supplies	500		
Sub-total	500	6131	Minor Equip/Furniture
Chains, Blades, Maintenance	6,800		
Sub-total	6,800	6133	Power Saw/Other Equip
Trail Grading/Maintenance	20,000		
Sub-total	20,000	6135	Fire Trail Grading
Extrication Equipment/Maintenance	2,000		
Apparatus Ice Chests	1,400		
Sub-total	3,400	6137	Firefighting Supplies
Fittings/Nozzles	5,000		
Restock Hose Inventory	6,000		
Sub-total	11,000	6138	Firefighting Equip - Hose
Restock Foam Inventory	2,000		
Sub-total	2,000	6139	Firefighting Equip - Foam
Personal Protective Equipment	132,000		
Annual Inspections PPE	18,300		
Sub-total	150,300	6160	Safety Clothing
Shoe Fund	1,500		
Sub-total	1,500	6161	Non-Safety Clothing

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Oxygen	9,000		
Sub-total	9,000	6250	Rent & Leases Equip
Air Monitor Sensors Replacement	1,300		
Sub-total	1,300	6269	Air Monitor Maintenance
SCBA Tests & Mask Fit Tests	10,000		
SCBA Bottles	10,500		
Ladder Testing, Fire Extinguisher	5,000		
Sub-total	25,500	6270	Maintenance - Equipment
Air Compressor Service	1,500		
Sub-total	1,500	6278	Air Compressor Service
Test SCBA & Oxygen Cylinders	2,500		
Sub-total	2,500	6279	Hydro Test
Strike Team Equipment/Supplies	4,500		
Sub-total	4,500	6474	Strike Team Supplies
Exercise Supplies	3,000		
Exercise Maintenance	2,000		
Sub-total	5,000	6476	Exercise Equipment
Bridge Inspections	5,000		
Sub-total	5,000	6479	Other Special Dept Exp
GIS Supplies	500		
GIS Consulting	20,000		
Sub-total	20,500	6490	Services & Supplies Map
TOTAL	274,800		

# COMMUNICATIONS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

- Maintain, repair, and upgrade communication equipment as needed
- Maintain the automatic vehicle location mobile data computer vehicle data system
- Continue to provide the most up to date communication equipment to provide safe and reliable communication for all personnel operating on any emergency scene.
- Attend local, regional and state meetings regarding communication
- Update FIREScope regional radio "fleetmap"
- Activate Contra Costa County mobile repeater when needed

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Replace all apparatus cell phones
2. Acquire and deploy new MDT platforms on all emergency vehicles
3. Install/replace headset communications on Water Tender, Type IIIs, and Engine 43 & 41
4. Upgrade mobile radio EBRCSA programming
5. Purchase Motorola APX 8000 Portable Radios (3)

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Sean Perkins  
Program Manager – Captain Mike Martinez

## COMMUNICATIONS

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Telephone Communications	6110	42,000	42,000	50,000
Communication Center	6111	180,000	180,000	188,700
Rent & Leases - Equipment	6250	500	528	500
Maintenance - Equipment	6270	23,100	22,950	3,000
Other Special Departmental Exp	6479	25,500	25,500	57,250
<b>TOTAL OPERATING EXPENSE</b>		271,100	270,978	299,450
<b>TOTAL EXPENDITURES</b>		<b>\$ 271,100</b>	<b>\$ 270,978</b>	<b>\$ 299,450</b>



## COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Cellular Phone/Tablet Data Service	50,000		
Sub-total	50,000	6110	Telephone Comm
Contra Costa County Dispatch	188,700		
Sub-total	188,700	6111	Communication Center
Pager Rentals	500		
Sub-total	500	6250	Rent & Leases - Equip
Communications Parts & Radios	3,000		
Sub-total	3,000	6270	Maintenance - Equipment
Tablet Command License Fees	16,000		
EBRCSA Subscriber Fees	30,000		
iPad Application License Fees	1,250		
EBRSCA Updated Programming	10,000		
Sub-total	57,250	6479	Other Special Dept Exp
TOTAL	299,450		

# APPARATUS

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. Implement fleet service and maintenance software
2. Surplus apparatus/staff/command vehicles as needed
3. Deploy new apparatus when received
4. Purchase one Type VI apparatus

## PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Sean Perkins  
Program Manager – Captain Daryle Balao

## APPARATUS

FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Maintenance - Equipment	6270	3,343	3,343	2,000
Central Garage Repairs	6271	190,000	200,000	200,000
Central Garage Gasoline & Oil	6272	60,000	62,051	65,000
Central Garage Tires	6273	10,000	9,378	7,500
Aerial Ladder & Pump Testing	6275	1,000	1,000	1,000
Smog Inspections	6276	500	500	500
<b>TOTAL OPERATING EXPENSE</b>		264,843	276,272	276,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 264,843</b>	<b>\$ 276,272</b>	<b>\$ 276,000</b>

## APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Batteries	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
On-going maintenance/repairs	200,000		
Sub-total	200,000	6271	Central Garage Repairs
Fuel	65,000		
Sub-total	65,000	6272	Gasoline & Oil
Tire replacement	7,500		
Sub-total	7,500	6273	Central Garage Tires
Annual Ladder Testing	1,000		
Sub-total	1,000	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	276,000		

# TRAINING

## PURPOSE

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

## STANDARD LEVEL OF PERFORMANCE

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

## GOALS & OBJECTIVES FOR FISCAL YEAR 2018/2019

1. In conjunction with Human Resources, assist with recruitments for the positions of Captain/Captain-Paramedic II and Firefighter Paramedic.
2. Provide District and State Firefighter I training and evaluation for all probationary Firefighters.
3. Coordinate and implement mandated training plan
4. Provide training for new Tractor Drawn Aerial apparatus
5. In conjunction with Human Resources, enhance the Career Development Guide
6. Expand in-District State Fire Training course offerings
7. Implement Target Solutions for record keeping of personnel certifications and district training.

## PROGRAM MANAGEMENT

Program Administrator – Acting Battalion Chief Daryle Balao

## TRAINING

### FISCAL YEAR 2018/2019

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Overtime	5014	43,000	10,000	12,000
<b>TOTAL SALARIES &amp;</b>		<b>\$ 43,000</b>	<b>\$ 10,000</b>	<b>\$ 12,000</b>
Books & Periodicals	6102	2,000	2,000	2,500
Food Supplies	6150	1,500	1,500	1,500
Dues, Memberships & Prof Fees	6200	0	325	325
CPR Instructors	6314	3,000	2,800	3,000
Burn Trailer Grant/ Maintenance	6352	3,000	3,000	3,500
Testing Materials & Training Prop	6354	10,000	10,000	12,000
Career Development Classes	6357	15,000	12,000	15,000
Target Solutions Online Training	6359	6,200	6,200	6,500
Training Classes Paramedic/EMT	6360	5,000	4,200	5,000
Mandated Training	6361	35,000	32,000	35,000
Recruit Academy	6470	75,000	13,500	75,000
CPR Supplies	6481	3,000	2,500	3,000
<b>TOTAL OPERATING EXPENSE</b>		158,700	90,025	162,325
<b>TOTAL EXPENDITURES</b>		<b>\$ 201,700</b>	<b>\$ 100,025</b>	<b>\$ 174,325</b>

## TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	2,500		
Sub-total	2,500	6102	Books & Periodicals
Food for Training Events	1,500		
Sub-total	1,500	6150	Food Supplies
Training Officers Association	325		
Sub-total	325	6200	Dues & Memberships
CPR Instructors	3,000		
Sub-total	3,000	6314	CPR Instructors
Burn Trailer Maintenance	3,500		
Sub-total	3,500	6352	Burn Trailer Maintenance
Materials & Training	12,000		
Sub-total	12,000	6354	Testing Materials & Props
Career Development	15,000		
Sub-total	15,000	6357	Career Development
Annual Maintenance Fee	6,500		
Sub-total	6,500	6359	Target Solutions
Paramedic & EMT Courses	5,000		
Sub-total	5,000	6360	Training Classes

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Mandated Training	35,000		
Sub-total	35,000	6361	Mandated Training
Recruit Academy - 5	75,000		
Sub-total	75,000	6470	Recruit Academy
Heart Assoc Manuals & Cards	3,000		
Sub-total	3,000	6481	CPR Supplies
TOTAL	162,325		



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

**FISCAL YEAR 2017/2018**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Property Tax - Current Secured	4010	3,376,281	3,376,281	3,543,473
Investment Earnings	4181		21,400	5,000
Transfers In	4999	1,011,980	1,011,980	1,011,814
<b>TOTAL REVENUES</b>		<b>\$ 4,388,261</b>	<b>\$ 4,409,661</b>	<b>\$ 4,560,287</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Pension Obligation Bond Prin.	7900	2,360,000	2,360,000	2,640,000
Pension Obligation Bond Interest	7901	797,877	797,877	667,377
Lease Agreement Principal	7906	240,000	240,000	245,000
Lease Agreement Interest	7907	81,513	81,513	76,345
Vehicle Lease Principal	7902	84,883	84,883	86,435
Vehicle Lease Interest	7903	4,335	4,335	2,784
Vehicle Lease Principal	7902	549,617	549,617	560,107
Vehicle Lease Interest	7903	51,632	51,632	41,143
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,169,857</b>	<b>\$ 4,169,857</b>	<b>\$ 4,319,191</b>

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

**FISCAL YEAR 2018-2019**

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

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2018				\$14,105,000
Reduction in Principal Balance				2,640,000
Interest Due				667,377
Total Payment Due				3,307,377
Principal Outstanding as of June 30, 2019				\$11,465,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2018-2019	5.22%	2,640,000	667,377	3,307,377
2019-2020	5.22%	2,945,000	521,609	3,466,609
2020-2021	5.22%	3,265,000	359,527	3,624,527
2021-2022	5.22%	3,610,000	180,090	3,790,090
2022-2023	5.22%	1,645,000	42,935	1,687,935
<b>TOTALS</b>		<b>\$14,105,000</b>	<b>\$1,771,538</b>	<b>\$15,876,538</b>

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE  
2015 LEASE AGREEMENT**

**FISCAL YEAR 2018-2019**

**PURPOSE: Purchase two ambulances**

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2018				\$174,450
Reduction in Principal Balance				86,435
Interest Due				2,784
Total Payment Due				89,219
Principal Outstanding as of June 30, 2019				\$88,015
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2018-2019	1.82%	86,435	2,784	89,219
2019-2020	1.82%	88,015	1,203	89,218
<b>TOTALS</b>		<b>\$174,450</b>	<b>\$3,987</b>	<b>\$178,437</b>

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

**FISCAL YEAR 2018-2019**

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

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2018				\$3,629,000
Reduction in Principal Balance				245,000
Interest Due				76,345
Total Payment Due				321,345
Principal Outstanding as of June 30, 2019				\$3,384,000
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2018-2019	2.14%	245,000	76,345	321,345
2019-2020	2.14%	250,000	71,081	321,081
2020-2021	2.14%	256,000	65,699	321,699
2021-2022	2.14%	261,000	60,199	321,199
2022-2023	2.14%	267,000	54,570	321,570
2023-2024	2.14%	272,000	48,835	320,835
2024-2025	2.14%	278,000	42,982	320,982
2025-2026	2.14%	284,000	37,001	321,001
2026-2027	2.14%	290,000	30,890	320,890
2027-2028	2.14%	297,000	24,641	321,641
2028-2029	2.14%	303,000	18,264	321,264
2029-2030	2.14%	310,000	11,737	321,737
2030-2031	2.14%	316,000	5,071	321,071
<b>TOTALS</b>		<b>\$3,629,000</b>	<b>\$547,315</b>	<b>\$4,176,315</b>

**DEBT SERVICE SUMMARY & PAYMENT SCHEDULE  
2017 LEASE AGREEMENT**

**FISCAL YEAR 2018-2019**

**PURPOSE: Purchase two fire engines, one fire truck and two ambulances**

<b>CURRENT YEAR SUMMARY</b>				
Principal Outstanding as of July 1, 2018				\$2,305,383
Reduction in Principal Balance				560,107
Interest Due				41,143
Total Payment Due				601,250
Principal Outstanding as of June 30, 2019				\$1,745,276
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL PAYMENT</b>
2018-2019	1.90%	560,107	41,143	601,250
2019-2020	1.90%	570,796	30,454	601,250
2020-2021	1.90%	581,689	19,560	601,249
2021-2022	1.90%	592,791	8,458	601,249
<b>TOTALS</b>		<b>\$2,305,383</b>	<b>\$99,615</b>	<b>\$2,404,998</b>

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

**FISCAL YEAR 2018/2019**

**Revenues**

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Fire Flow Tax	4066	1,080,597	1,080,597	
Investment Earnings	4181	10,000	14,000	10,000
Federal Grants	4437	179,116	179,116	
Impact Mitigation Fees	4743	40,000	72,000	40,000
Sale of Surplus Property	4980	43,655	63,820	100,000
Transfers In	4999			1,085,000
<b>TOTAL REVENUES</b>		<b>\$ 1,353,368</b>	<b>\$ 1,409,533</b>	<b>\$ 1,235,000</b>

**Expenditures**

DESCRIPTION	GL CODE	AMENDED BUDGET 2017/2018	PROJECTED ACTUALS 2017/2018	PROPOSED BUDGET 2018/2019
Bank Fees	7510	100	125	100
Fire Flow Tax Collection Fees	7531	14,000	11,382	14,000
Capital Contingency	7700	150,000	150,000	150,000
Capital Outlay - Apparatus	7703	365,951	366,165	160,000
Buildings-Station 43 Improvement	7706	4,871,004	4,871,004	
Buildings-Station 44 Improvement	7707			50,000
Equipment	7709	395,096	395,096	84,650
Transfers to Debt Service Fund	7999	1,011,980	1,011,980	1,011,814
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,808,131</b>	<b>\$ 6,805,752</b>	<b>\$ 1,470,564</b>

## CAPITAL PROJECTS FUND

ACCOUNT CODE	DESCRIPTION	BUDGET
7510	Bank Fees	100
7531	Fire Flow Tax Collection Fees	14,000
7700	Capital Contingency - Facilities, Equipment	150,000
7703	Type VI Apparatus	100,000
7703	Air/ Light/ Rehab Unit	60,000
7707	Station 44 - Traffic Alerting System Upgrades	50,000
7709	David-Clark Headsets (5 Units)	25,000
7709	Motorola APX 8000 Portables (3)	24,000
7709	iPads	10,000
7709	Thermal Imaging Cameras	25,650
7999	Transfers to Debt Service Fund	1,011,814
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 1,470,564</b>

## TEETER PLAN

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

### Tax Losses Reserve Fund

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



## PROPERTY TAX & INTERGOVERNMENTAL TAX DEFINITIONS

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

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

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

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

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

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

Example:

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

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

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

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

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