Moraga-Orinda Fire District
Board of Directors

CALL AND NOTICE OF A SPECIAL MEETING
April 14, 2025 – 12:30 PM
LOCATION:

Orinda Library Auditorium
26 Orinda Way
Orinda, CA 94563

To access the meeting remotely:
please click the link below to join the webinar by Zoom:
https://us02web.zoom.us/j/82258859117

or By Phone: 1-669-900-6833
Webinar ID: 822 5885 9117

NOTICE OF TELECONFERENCED MEETING:
Pursuant to Government Code Section 54953, Subdivision (b), this meeting will include teleconference participation by Board Member Greg Hasler from:

Fairfield Inn & Suites
6073 W Irlo Bronson Memorial Hwy
Kissimmee, FL 34747

The agenda for the teleconference meeting has been posted at the teleconference location. The teleconference location is accessible to the public, and members of the public are allowed to address the Board from the teleconference location.

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

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

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

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

Submit Public Comment Before the Meeting: Members of the public can provide public comment by sending an e-mail to info@mofd.org no later than 10:00 a.m. the day of the meeting. Those e-mails will be distributed to the Board of Directors and posted on the District's website as part of the public record by 11:00 a.m. on the day of the meeting. Note: any written public comments received after the deadline will not be distributed to the Board of Directors or posted on the District's website until the following day. Written comments will NOT be read into the record. All written public comments are available to view at mofd.org/agendas

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

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1. **OPENING CEREMONIES**
   - Call the Meeting to Order
   - Roll Call
   - Pledge of Allegiance

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

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

3. **SPECIAL AGENDA**

   3.1 Public Workshop Long Range Financial Forecast April 2025
   Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to Staff.
   Attachment A: Scenario A LRFF April 2025.pdf
   Attachment B: Scenario B LRFF April 2025.pdf
   Attachment C: Capital LRFF April 2025.pdf
   Attachment D: Apparatus LRFF April 2025.pdf

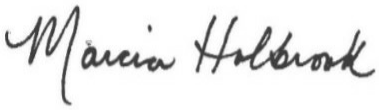
   3.2 Public Budget Workshop - Development of Annual Operating Budget FY2026 and Board Direction Regarding the Draft Budget, General Fund Discretionary Expenditure Budget, Staffing, Capital Projects Fund, Tunnel East Bay Hills Fuel Break Fund and Fire Risk Reduction Grant Fund Budgets.
   Staff Recommendation: Hold a public workshop and provide direction to Staff regarding the draft Budget, General Fund discretionary expenditure budget, staffing, Capital Projects Fund, Tunnel East Bay Hills Fuel Break Fund and Fire Risk Reduction Grant Fund Budgets.
   Attachment A: Draft Annual Operating Budget FY 2026.pdf

4. **ADJOURNMENT**

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

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

I hereby certify that this agenda in its entirety was posted on April 09, 2025, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45 and electronically at www.mofd.org/agendas. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Marcia Holbrook
District Secretary/Clerk

Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: April 14, 2025

SUBJECT: **Item 3.1 Public Workshop Long Range Financial Forecast April 2025**

BACKGROUND

The Long Range Financial Forecast (Forecast) has been updated. The Forecast covers a forward-looking 10-year period. The Forecast uses several significant assumptions, which are explained below.

Budget Development – Fiscal Year 2026 Annual Operating Budget

The FY2026 Annual Operating Budget is being developed and will be presented to the Board in a public budget workshop on April 14, 2025. The Forecast amounts for FY2026 are based on the work completed to date for the FY2026 Budget. The following budgeted amounts are complete and reflected in the Forecast:

- Revenue, including property tax
- Salaries and benefits expenditures including retirement costs based on actual rates set by Contra Costa County Employees' Retirement Association (CCCERA.) The FY2026 salaries include a salary increase of 5% based on the current MOUs. Salary increases of 5% are assumed for FY2027 per the MOUs, and then 3.5% is assumed in future years consistent with the 2024 Forecast.
- The salaries and benefits costs include staffing based on implementation of single-role ambulance staffing. This includes Safety staffing of 48 positions and Emergency Medical Services non-safety staffing of 18 positions.
- Capital Projects Fund expenditures
- Debt Service Fund expenditures
- OPEB and Pension Trust contributions
- Operating expenses are projected based on the FY2026 budget work completed to date

Property Tax Revenue

Property tax revenue for FY25/26 has been projected by HdL, the District's property tax revenue consultants. The total property tax revenue increase for FY25/26 is projected to be 4.00% or $1.35M. The property sales that occurred in calendar year 2024 impact the District's FY25/26 property tax revenue as a result of reassessment to market rates at the time of sale.

The Property Tax Revenue California Consumer Price Index granted for all taxing entities in the State per Proposition 13 for 25/26 is 2.0%. The history of the Property Tax Revenue California Consumer Price Index is as follows:

Fiscal Year	Property Tax Revenue California Consumer Price Index
25/26	2.0%
24/25	2.0%
23/24	2.0%
22/23	2.0%
21/22	1.036%
20/21	2.0%
19/20	2.0%
18/19	2.0%
17/18	2.0%
16/17	1.525%

Median sale prices of single-family homes in the District (both cities) increased 0.89% in 2024 over the previous calendar year and there was an increase in the number of homes sold by 41 transactions (392 homes sold in 2024 v. 351 in 2023.) This means that there was an increase in homes sold in calendar year 2024 of 11.7% when compared with the prior year and these 2024 sales impacted the FY25/26 projected property tax revenue. The homes that sold in 2024 saw a 67.4% increase in assessed value compared to the value before the sale transaction. This increase in the tax roll values will result in increased property tax revenue to the District.

HdL property tax revenue projections for the District are as follows:
25/26 4.01%
26/27 4.11%
27/28 4.50%
28/29 4.50%
29/30 4.50%

The Forecast uses HDL's projections for FY25/26 and then, as directed by the Board, 3.5% property tax revenue growth throughout in Attachment A and 2.5% in Attachment B (sensitivity analysis.)

Other General Fund Revenues
Ambulance fees – Projected to increase 1.5%
Strike team revenue (net of overtime costs) – FY25/26 is projected at $222,000, then increase 5% and 3.5% throughout
Other revenue (fuel break administrative fee) – The administrative fee for the Tunnel East Bay Hills Fuel Break is projected to be received in the General Fund in FY25/26 ($726,381.)

General Fund Expenditures
Regular salaries – +5% effective July 1, 2025 and 2026 subject to current MOUs, then +3.5% throughout. Forecast includes single role paramedic staffing of 18 Non-Safety positions and Safety roster strength of 48.
Overtime – +5% effective July 1, 2025 and 2026 subject to current MOUs, then +3.5% throughout
Benefits – +3% throughout
Retiree health insurance – Capped per MOUs, no increases
Operating expenses – Projected actuals for FY24/25, proposed budget amounts for FY25/26 based on budget work completed to date (+6%), then increase +3% throughout
Residential fuels mitigation and home hardening grant program - $400K projected expenditures for FY24/25, then $500K throughout

Pension Costs

There are several significant items to note related to administration of the District's pension benefits at the Contra Costa County Employees' Retirement Association (CCCERA):

- The most recent CCCERA actuarial valuation as of 12/31/2023 was calculated using a 6.75% investment earnings assumption
- Actual year-to-date CCCERA investment returns net of fees for the period January 1, 2024 through December 31, 2024 was +8.3%.
- CCCERA set the District's pension rates for FY25/26 based on the 12/31/2023 actuarial valuation. The District's Safety pension rates increased 2.64% (Classic) and 2.80% (PEPRA). The actual rates set by CCCERA for FY25/26 have been used in the Forecast.
- CCCERA's actuary, Segal Consulting, provided updated 5-year rate projections based on the 2023 actual CCCERA investment returns (+8.3%) as follows:

Fiscal Year	Employer Rate Change Safety Classic (3% @ 50)	Employer Rate as Percentage of Pensionable Compensation Safety Classic (3% @ 50)	Employer Rate as Percentage of Pensionable Compensation Safety PEPRA (2.7% @ 57)
FY2023	-2.62%	70.35%	59.63%
FY2024	+10.45%	80.80%	69.94%
FY2025	+10.50%	91.30%	80.81%
FY2026	+2.64%	93.94%	83.61%
FY2027*	+3.48% Projected	97.42%	87.09%
FY2028*	+2.56% Projected	99.98%	89.65%
FY2029*	+0.84% Projected	100.82%	90.49%
FY2030*	-15.63% Projected	85.19%	74.86%
FY2031*	-9.22% Projected	75.97%	65.64%
FY2032 forward*	No projections are provided by CCCERA. The remaining years use calculations provided by GovInvest software.		

* These rates are projected and have not been set by the CCCERA Board.

OPEB Funding

The Forecast includes OPEB contributions based on actuarial calculations used in the GASB 75 OPEB Valuation Report as of June 30, 2024 which were calculated using a discount rate of 6.25% and 13-year closed amortization period. The Forecast assumes the District continues to fund the full actuarially recommended contribution throughout the Forecast. As of February 28, 2025 (most recent), the OPEB trust fund 1-year investment return is 14.54%.

Pension Rate Stabilization Trust Fund Contributions

Pension trust contributions are based on GovInvest software calculations using a discount rate of 6.25%, salary increases of 5% effective July 1 2024, 2025 and 2026 and 3.5% throughout the remaining years, 2024 CCCERA actual investment earnings of +8.3% and investment earnings of 6.25% throughout the remaining years. The Forecast includes this trust contribution throughout the Forecast.

Capital Projects Fund

The Long Range Financial Forecast - Capital Expenditures (Attachments C and D), have been updated to reflect the revised timing of the Station 45 remodel and Station 41/Administration construction projects. Major expenses include:

Remodel Station 45 as follows (total $3,000,000):
FY2025 $206,990 included in Budget
FY2026 $2,793,010

Rebuild Station 41 as follows (total $9,400,000):

FY2026 $500,000

FY2027 $8,900,000

Administration: $1,200,000 in FY2027

Apparatus Purchases as follows:
FY2025 $2,200,000 for two Type 1 fire engines included in budget
$330,000 for two Ambulance remounts included in budget pending Board approval

FY2026 $1.500.000 for one Type 1 fire engine
$500,000 for one Type 3 fire engine
$110,000 for two fire prevention vehicles

The pension obligation bonds were paid-in-full effective July 1, 2022. The District has one outstanding debt issue that paid for the construction of Fire Station 43 with an annual debt service payment of $322K. The Forecast includes a transfer of money that was previously used to pay for the pension obligation bonds from the General Fund to the Capital Projects Fund to pay for the construction of Fire Station 41/Administration and to pay for the remodel of Fire Station 45. This would allow the District to pay cash for the two projects. Per Board direction, the transfer also includes depreciation for vehicles and equipment outside the replacement period.

Transfers from the General Fund to the Capital Projects Fund are as follow:

FY2025 (approved by Board)	$3,863,757
FY2026	$2,863.757
FY2027	$2,642,939
FY2028 and ongoing	$1,742,939

Fund Balance Policy and Fund Balance Goal
The District's Fund Balance Policy states the District will maintain a minimum unrestricted fund balance in the General Fund of at least 40% of budgeted General Fund revenue at fiscal year-end with a goal of achieving a 50% year-end General Fund balance in the long term. Results are 43% to 94%.

Growth of Reserves

	Committed/Unrestricted Reserves	General Fund Unrestricted Reserves as a Percentage of Budgeted Revenue	OPEB Trust Fund	Pension Stabilization Trust Fund
2016	$9,753,441	19%	$176,437	$0
2017	$11,485,547	23%	$472,933	$304,836

2018	$12,319,249	28%	$882,129	$700,449
2019	$12,846,486	31%	$1,358,338	$1,879,809
2020	$13,960,991	38%	$1,999,673	$3,022,693
2021	$16,887,812	43%	$2,948,603	$5,582,483
2022	$19,618,860	49.68%	$2,798,054	$6,845,315
2023	$26,093,631	53.50%	$3,548,145	$10,003,244
2024	$31,722,685	58.50%	$4,628,772	$13,325,622
2025 Projected	$33,818,380	55.93%	$5,346,700	$15,364,673

Long Range Financial Forecast Results

The Forecast shows a deficit in the General Fund in the first four years as follows:

- FY2026 ($104K)
- FY2027 ($1.3M)
- FY2028 ($622K)
- FY2029 ($428K)

The Forecast shows a surplus in the General Fund in the last six years with revenue exceeding expenditures (including OPEB and pension trust contributions.) The Forecast shows a Capital Projects Fund deficit in FY2026 and FY2027 primarily due to the planned remodel of Station 45, construction of Station 41/Administration ($10.6M estimated) and purchase of apparatus/vehicles ($2.1M in FY2026.)

Summary of Unfunded Liabilities

The section titled Summary of Unfunded Liabilities includes projections of the District's unfunded pension liabilities calculated using the GovInvest software presenting both CCCERA's actuarial assumptions and the District's actuarial assumptions. It also includes projections of the District's OPEB unfunded liabilities based on the District's OPEB actuarial assumptions and planned trust contributions.

Conclusion

Staff will continue to carefully monitor the District's finances. Staff requests Board direction regarding the Long Range Financial Forecast which will be brought back to the Board at the May 21, 2025 board meeting.

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to Staff.

ATTACHMENT

Attachment A: Scenario A LRFF April 2025.pdf
Attachment B: Scenario B LRFF April 2025.pdf
Attachment C: Capital LRFF April 2025.pdf
Attachment D: Apparatus LRFF April 2025.pdf

Moraga-Orinda Fire Protection District
Long Range Financial Forecast
Scenario A - 3.5% Annual Property Tax Revenue Increase
April 2025

		ACTUAL 22/23	ACTUAL 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33	PROJ 33/34	PROJ 34/35	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1	**TOTAL REVENUE**	35,062,443	38,091,134	39,708,653	40,899,092	41,446,297	42,768,510	44,136,092	45,550,618	47,013,721	48,527,089	50,092,469	51,711,671	53,386,566						
2	**TOTAL EXPENDITURES**	30,258,688	32,462,104	37,612,958	43,218,507	49,530,275	41,037,290	42,943,251	41,658,771	41,641,769	42,119,816	41,748,239	42,626,341	45,271,307						
3	**GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, BEG**	15,105,887	18,117,184	20,710,536	21,152,965	21,048,804	19,733,751	19,112,057	18,684,198	20,208,594	23,160,399	28,829,621	35,139,170	41,993,402	25/26	26/27	27/28	28/29	29/30	30/31-34/35
4	**CASH AND INVESTMENTS BALANCE DECEMBER 15 (MINIMUM CASH)**	4,140,788	10,657,000	12,245,000	15,067,076	12,747,661	4,663,683	6,394,902	7,587,742	11,479,589	16,851,540	23,258,813	31,603,043	40,688,373						
5	**CASH AND INVESTMENTS BALANCE DECEMBER 31**	21,337,000	27,469,531	32,969,407	35,791,483	33,472,068	25,388,090	27,119,309	28,312,149	32,203,996	37,575,947	43,983,220	52,327,450	61,412,780						
6	**GENERAL FUND REVENUES**																			
7	PROPERTY AD VALOREM TAX	31,432,861	32,804,469	33,784,147	35,134,911	36,364,633	37,637,395	38,954,704	40,318,118	41,729,253	43,189,776	44,701,419	46,265,968	47,885,277	4.00%	3.50%	3.50%	3.50%	3.50%	3.50%
9	USE OF MONEY & PROPERTY	254,831	897,278	1,000,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	-10.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	INTERGOVERNMENTAL REVENUE	379,203	248,788	229,269	229,550	231,846	234,164	236,506	238,871	241,259	243,672	246,109	248,570	251,055	0.12%	1.00%	1.00%	1.00%	1.00%	1.00%
11	CHARGES FOR SERVICES/OTHER	168,535	243,580	402,600	486,250	491,113	496,024	500,984	505,994	511,054	516,164	521,326	526,539	531,804	20.78%	1.00%	1.00%	1.00%	1.00%	1.00%
12	AMBULANCE FEES	1,098,419	1,335,265	1,902,000	1,972,000	2,001,580	2,031,604	2,062,078	2,093,009	2,124,404	2,156,270	2,188,614	2,221,443	2,254,765	3.68%	1.50%	1.50%	1.50%	1.50%	1.50%
13	STRIKE TEAM REVENUE *(Net of Overtime Costs)*	352,270	252,253	497,561	222,000	233,100	241,259	249,703	258,442	267,488	276,850	286,539	296,568	306,948	-55.38%	5.00%	3.50%	3.50%	3.50%	3.50%
14	OTHER REVENUE (FUEL BREAK ADMIN FEE)	177,682	222,391	7,000	734,381	0	0	0	0	0	0	0	0	0	10391%	NA	NA	NA	NA	NA
15	**TOTAL GENERAL FUND REVENUES**	33,863,801	36,004,024	37,822,577	39,679,092	40,222,271	41,540,445	42,903,974	44,314,434	45,773,457	47,282,732	48,844,007	50,459,089	52,129,850						
16	**GENERAL FUND EXPENDITURES*******																			
17	SALARIES - SAFETY	9,352,023	9,737,476	10,800,000	10,394,452	10,914,175	11,296,171	11,691,537	12,100,740	12,524,266	12,962,616	13,416,307	13,885,878	14,371,884	-3.76%	5.00%	3.50%	3.50%	3.50%	3.50%
18	SALARIES - NONSAFETY	1,191,593	1,385,196	1,569,533	3,244,454	3,406,677	3,525,910	3,649,317	3,777,043	3,909,240	4,046,063	4,187,675	4,334,244	4,485,943	106.71%	5.00%	3.50%	3.50%	3.50%	3.50%
19	SALARIES - OTHER NONBENEFITTED	179,561	144,457	252,342	275,000	288,750	298,856	309,316	320,142	331,347	342,944	354,947	367,371	380,229	8.98%	5.00%	3.50%	3.50%	3.50%	3.50%
20	OVERTIME *(Excluding Strike Team)*	2,643,984	3,531,743	2,888,800	2,828,000	2,969,400	3,073,329	3,180,896	3,292,227	3,407,455	3,526,716	3,650,151	3,777,906	3,910,133	-2.10%	5.00%	3.50%	3.50%	3.50%	3.50%
21	BENEFITS	2,708,218	2,330,796	3,247,984	3,879,333	3,995,713	4,115,584	4,239,052	4,366,223	4,497,210	4,632,126	4,771,090	4,914,223	5,061,650	19.44%	3.00%	3.00%	3.00%	3.00%	3.00%
22	RETIREE HEALTH INSURANCE	812,956	845,243	881,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	2.16%	0.00%	0.00%	0.00%	0.00%	0.00%
23	OPERATING EXPENSES	2,980,759	3,452,041	3,713,359	3,945,791	4,064,165	4,186,090	4,311,672	4,441,023	4,574,253	4,711,481	4,852,825	4,998,410	5,148,362	6.26%	3.00%	3.00%	3.00%	3.00%	3.00%
24	RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	55,121	293,641	400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500K	0.00%	0.00%	0.00%	0.00%	0.00%
25	CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST******	1,948,319	2,430,624	2,590,500	2,550,531	2,795,799	2,983,299	3,118,159	2,640,977	2,375,443	1,721,923	1,659,210	1,637,482	1,658,891	CCCERA******				CCCERA/GovInvest	
26	CCCERA EMPLOYER PAYMENT SAFETY - UAAL PAYMENT******	3,121,370	3,882,684	5,259,500	5,676,987	6,222,908	6,640,245	6,940,418	5,878,304	5,287,276	3,832,668	3,693,080	3,644,718	3,692,371	CCCERA******				CCCERA/GovInvest	
27	CCCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST	147,359	178,848	223,677	388,893	422,809	453,418	469,933	445,600	409,532	435,801	463,408	492,413	522,881	CCCERA******					
28	CCCERA EMPLOYER PAYMENT NONSAFETY - UAAL PAYMENT	136,024	165,091	125,819	270,248	293,817	315,087	326,564	309,655	284,590	302,845	322,029	342,186	363,358	CCCERA******					
29	OPEB FUNDING (INTO TRUST)	366,640	463,553	428,630	405,233	417,184	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary
30	PENSION RATE STABILIZATION (INTO TRUST)	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257	GovInvest	GovInvest	GovInvest	GovInvest	GovInvest	GovInvest
31	**TOTAL GENERAL FUND EXPENDITURES**	27,752,504	30,410,672	33,516,391	36,919,496	38,894,385	40,419,199	41,588,894	41,047,098	41,078,714	39,870,572	40,791,518	41,861,918	43,098,951						
32	**TRANSFER OUT TO CAPITAL FUND**	(3,100,000)	(3,000,000)	(3,863,757)	(2,863,757)	(2,642,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)						
33	**ANNUAL GENERAL FUND SURPLUS (DEFICIT)**	3,011,297	2,593,352	442,429	(104,161)	(1,315,053)	(621,694)	(427,859)	1,524,397	2,951,805	5,669,222	6,309,550	6,854,231	7,287,960						
34	**GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, END**	**18,117,184**	**20,710,536**	**21,152,965**	**21,048,804**	**19,733,751**	**19,112,057**	**18,684,198**	**20,208,594**	**23,160,399**	**28,829,621**	**35,139,170**	**41,993,402**	**49,281,362**						
35	**UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE**	**50.90%**	**59.46%**	**55.93%**	**53.05%**	**49.06%**	**46.01%**	**43.55%**	**45.60%**	**50.60%**	**60.97%**	**71.94%**	**83.22%**	**94.54%**						
36																				
37	**CAPITAL FUND BALANCE, BEGINNING OF YEAR**	4,495,401	7,976,471	11,012,149	12,665,415	10,450,161	3,681,236	6,034,149	7,654,849	10,022,298	12,442,445	13,180,496	15,215,177	17,446,275	25/26	26/27	27/28	28/29	29/30	30/31-34/35
38	**CAPITAL FUND REVENUES - FIRE FLOW TAX, STRIKE TEAM VEHICLE**	1,199,319	2,087,110	1,886,076	1,220,000	1,224,026	1,228,065	1,232,118	1,236,184	1,240,263	1,244,356	1,248,463	1,252,582	1,256,716	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
39	**CAPITAL EXPENDITURES**	496,703	1,730,597	3,775,585	5,978,010	10,315,000	296,450	1,033,094	289,936	241,984	2,249,244	956,721	764,423	2,172,356	NA	NA	NA	NA	NA	NA
40	**TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY**	3,100,000	3,000,000	3,863,757	2,863,757	2,642,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939						
41	**TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX**	(321,546)	(320,835)	(320,982)	(321,001)	(320,890)	(321,641)	(321,264)	(321,737)	(321,071)	0	0	0	0						
42	**ANNUAL CAPITAL FUND SURPLUS (DEFICIT)**	3,481,070	3,035,678	1,653,266	(2,215,254)	(6,768,925)	2,352,913	1,620,699	2,367,450	2,420,147	738,051	2,034,680	2,231,099	827,299	NA	NA	NA	NA	NA	NA
43	**CAPITAL FUND BALANCE, END OF YEAR**	**7,976,471**	**11,012,149**	**12,665,415**	**10,450,161**	**3,681,236**	**6,034,149**	**7,654,849**	**10,022,298**	**12,442,445**	**13,180,496**	**15,215,177**	**17,446,275**	**18,273,575**	NA	NA	NA	NA	NA	NA
44																				
45	**DEBT SERVICE FUND BALANCE, BEGINNING**	1,688,612	0	0	0	0	0	0	0	0	0	0	0	0						
46	**DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS**	1,687,935	0	0	0	0	0	0	0	0	0	0	0	0						
47	**DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43**	321,546	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0	0	0	0						
48	**TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX**	321,546	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0	0	0	0						
49	**DEBT SERVICE FUND BALANCE, END OF YEAR**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA	NA	NA	NA	NA	NA
50																				
51	**TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING**	**17,572**	**50,959**	**348,268**	**726,381**															
52	**REVENUE - STATE AID**	311,618	2,460,316	3,411,849																
53	**EXPENDITURES - FUEL BREAK**	278,231	2,163,007	3,033,736																
54	**TRANSFER OUT TO GENERAL FUND**				(726,381)															
55	**TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR**	**50,959**	**348,268**	**726,381**	**0**															
56																				
57	**COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR**	**19,601,288**	**26,093,655**	**31,722,685**	**33,818,380**	**31,498,965**	**23,414,987**	**25,146,206**	**26,339,046**	**30,230,893**	**35,602,844**	**42,010,117**	**50,354,347**	**59,439,677**	NA	NA	NA	NA	NA	NA
58	**TOTAL UNRESTRICTED REVENUES**	35,063,120	38,091,134	39,708,653	40,899,092	41,446,297	42,768,510	44,136,092	45,550,618	47,013,721	48,527,089	50,092,469	51,711,671	53,386,566	NA	NA	NA	NA	NA	NA
59	**TOTAL UNRESTRICTED EXPENDITURES**	28,570,753	32,462,104	37,612,958	43,218,507	49,530,275	41,037,290	42,943,251	41,658,771	41,641,769	42,119,816	41,748,239	42,626,341	45,271,307	NA	NA	NA	NA	NA	NA
60	**COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR**	**26,093,655**	**31,722,685**	**33,818,380**	**31,498,965**	**23,414,987**	**25,146,206**	**26,339,046**	**30,230,893**	**35,602,844**	**42,010,117**	**50,354,347**	**59,439,677**	**67,554,937**	NA	NA	NA	NA	NA	NA
61																				
62	**STAFFING SUMMARY`**	**82.10**	**83.10**	**85.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**						
63	FIRE PREVENTION *(Memo Figure)*	1,013,954	1,391,406	1,537,266	1,868,735	1,962,172	2,021,037	2,081,668	2,144,118	2,208,442	2,274,695	2,342,936	2,413,224	2,485,620						
64																				
65	***SUMMARY OF UNFUNDED LIABILITIES***																			
66																				
67	**CCCERA PROJECTED OBLIGATION SAFETY**	5,440,000	6,450,000	8,185,467	8,227,518	9,018,707	9,623,544	10,058,577	8,519,281	7,662,719	5,554,591	5,352,290	5,282,200	5,351,262	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
68	**GOVINVEST PROJECTED OBLIGATION SAFETY**	7,548,577	8,019,279	9,320,714	9,888,092	10,721,696	11,299,216	11,530,238	10,058,653	9,174,349	6,930,448	6,731,795	6,659,418	6,715,520	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
69	**DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION**	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257						
70																				
71	***PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:****																			
72	**PENSION NET LIABILITY, BEGINNING**	33,824,857	38,312,000	38,682,420	40,045,020	39,340,461	39,657,766	34,217,081	28,082,131	22,651,777	18,231,944	15,112,070	13,056,263	11,012,076						
73	**CCCERA EMPLOYER PAYMENT - UAAL PAYMENT**	3,121,370	3,882,684	5,259,500	5,676,987	6,222,908	6,640,245	6,940,418	5,878,304	5,287,276	3,832,668	3,693,080	3,644,718	3,692,371						
74	**PENSION NET LIABILITY, ENDING**	38,312,000	38,682,420	40,045,020	39,340,461	39,657,766	34,217,081	28,082,131	22,651,777	18,231,944	15,112,070	13,056,263	11,012,076	8,902,261	GovInvest					
75																				
76	***PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*****																			
77	**PENSION NET LIABILITY, BEGINNING**	51,074,808	53,414,227	53,494,957	56,044,866	55,742,651	55,635,657	49,578,308	42,778,968	36,801,043	31,830,520	28,079,148	25,295,611	22,425,989						
78	**RECOMMENDED PENSION RATE STABILIZATION TRUST CONTRIBUTION*******	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257						
79	**PENSION TRUST EARNINGS********	1,049,352	1,753,099	903,804	1,064,078	1,237,020	1,419,063	1,599,733	1,795,927	2,002,650	2,213,806	2,438,388	2,676,863	2,676,053	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
80	**PENSION RATE STABILIZATION TRUST PROJECTED BAL**	10,003,244	13,325,622	15,364,673	18,089,326	21,029,334	24,124,069	27,195,463	30,530,762	34,045,042	37,634,705	41,452,598	45,506,679	49,800,370	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
81	**PENSION NET LIABILITY, ENDING**	53,414,227	53,494,957	56,044,866	55,742,651	55,635,657	49,578,308	42,778,968	36,801,043	31,830,520	28,079,148	25,295,611	22,425,989	19,390,111	GovInvest					
83	**OPEB NET LIABILITY, BEGINNING**	11,698,513	11,655,832	10,766,608	10,048,680	9,309,278	8,511,713	7,625,945	6,659,987	5,578,234	4,398,191	3,205,088	1,876,475	424,712						
84	**OPEB TRUST CONTRIBUTION**	366,640	463,553	428,630	405,233	417,184	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992						
85	**OPEB TRUST EARNINGS********	383,451	617,074	289,298	334,169	380,381	430,229	485,590	545,962	613,572	613,572	687,324	761,893	844,932	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
86	**OPEB TRUST PROJECTED BALANCE**	3,548,145	4,628,772	5,346,700	6,086,102	6,883,667	7,769,435	8,735,393	9,817,146	10,997,189	12,190,292	13,518,905	14,970,668	16,554,592	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
87	**OPEB NET LIABILITY, ENDING**	11,655,832	10,766,608	10,048,680	9,309,278	8,511,713	7,625,945	6,659,987	5,578,234	4,398,191	3,205,088	1,876,475	424,712	(1,159,212)						

** As calculated using GovInvest software discount rate 6.75%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%

***As calculated using GovInvest software discount rate 6.25%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%

**** Actual returns may vary from forecast

***** Amount based on GovInvest calculation

****** CCCERA updated 5 year Safety projections: +3.48%, +2.56%, +0.84%, -15.63, -9.22%. Nonsafety projections are: +0.72%, +0.76%, +0.03%, -1.83%, -2.24%

The Fire Risk Reduction Grant Special Revenue Fund is not included in the Long Range Financial Forecast

Moraga-Orinda Fire Protection District
Long Range Financial Forecast
Scenario B - 2.5% Annual Property Tax Revenue Increase
April 2025

		ACTUAL 22/23	ACTUAL 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33	PROJ 33/34	PROJ 34/35	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
1	**TOTAL REVENUE**	35,062,443	38,091,134	39,706,653	40,899,092	41,094,948	42,044,731	43,017,844	44,014,867	45,036,395	46,083,037	47,155,419	48,254,180	49,379,978						
2	**TOTAL EXPENDITURES**	30,258,688	32,462,104	37,612,958	43,218,507	49,530,275	41,037,290	42,943,251	41,658,771	41,641,769	42,119,816	41,748,239	42,626,341	45,271,307						
3	**GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, BEG**	15,105,887	18,117,184	20,710,536	21,152,965	21,048,804	19,382,401	18,036,929	16,490,822	16,479,468	17,453,946	20,679,117	24,051,616	27,448,356	25/26	26/27	27/28	28/29	29/30	30/31-34/35
4	**CASH AND INVESTMENTS BALANCE DECEMBER 15 (MINIMUM CASH)**	4,140,788	10,657,000	12,245,000	15,067,076	12,747,661	4,312,333	5,319,774	5,394,366	7,750,462	11,145,088	15,108,309	20,515,489	26,143,328						
5	**CASH AND INVESTMENTS BALANCE DECEMBER 31**	21,337,000	27,469,531	32,969,407	35,791,483	33,472,068	25,036,740	26,044,181	26,118,773	28,474,869	31,869,495	35,832,716	41,239,896	46,867,735						
6	**GENERAL FUND REVENUES**																			
7	PROPERTY AD VALOREM TAX	31,432,861	32,804,469	33,784,147	35,134,911	36,013,284	36,913,616	37,836,456	38,782,368	39,751,927	40,745,725	41,764,368	42,808,477	43,878,689	4.00%	2.50%	2.50%	2.50%	2.50%	2.50%
9	USE OF MONEY & PROPERTY	254,831	897,278	1,000,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	-10.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	INTERGOVERNMENTAL REVENUE	379,203	248,788	229,269	229,550	231,846	234,164	236,506	238,871	241,259	243,672	246,109	248,570	251,055	0.12%	1.00%	1.00%	1.00%	1.00%	1.00%
11	CHARGES FOR SERVICES/OTHER	168,535	243,580	402,600	486,250	491,113	496,024	500,984	505,994	511,054	516,164	521,326	526,539	531,804	20.78%	1.00%	1.00%	1.00%	1.00%	1.00%
12	AMBULANCE FEES	1,098,419	1,335,265	1,902,000	1,972,000	2,001,580	2,031,604	2,062,078	2,093,009	2,124,404	2,156,270	2,188,614	2,221,443	2,254,765	3.68%	1.50%	1.50%	1.50%	1.50%	1.50%
13	STRIKE TEAM REVENUE *(Net of Overtime Costs)*	352,270	252,253	497,561	222,000	233,100	241,259	249,703	258,442	267,488	276,850	286,539	296,568	306,948	-55.38%	5.00%	3.50%	3.50%	3.50%	3.50%
14	OTHER REVENUE (FUEL BREAK ADMIN FEE)	177,682	222,391	7,000	734,381	0	0	0	0	0	0	0	0	0	10391%	NA	NA	NA	NA	NA
15	**TOTAL GENERAL FUND REVENUES**	33,863,801	36,004,024	37,822,577	39,679,092	39,870,922	40,816,666	41,785,726	42,778,683	43,796,132	44,838,681	45,906,956	47,001,598	48,123,262						
16	**GENERAL FUND EXPENDITURES*******																			
17	SALARIES - SAFETY	9,352,023	9,737,476	10,800,000	10,394,452	10,914,175	11,296,171	11,691,537	12,100,740	12,524,266	12,962,616	13,416,307	13,885,878	14,371,884	-3.76%	5.00%	3.50%	3.50%	3.50%	3.50%
18	SALARIES - NONSAFETY	1,191,593	1,385,196	1,569,533	3,244,454	3,406,677	3,525,910	3,649,317	3,777,043	3,909,240	4,046,063	4,187,675	4,334,244	4,485,943	106.71%	5.00%	3.50%	3.50%	3.50%	3.50%
19	SALARIES - OTHER NONBENEFITTED	179,561	144,457	252,342	275,000	288,750	298,856	309,316	320,142	331,347	342,944	354,947	367,371	380,229	8.98%	5.00%	3.50%	3.50%	3.50%	3.50%
20	OVERTIME *(Excluding Strike Team)*	2,643,984	3,531,743	2,888,800	2,828,000	2,969,400	3,073,329	3,180,896	3,292,227	3,407,455	3,526,716	3,650,151	3,777,906	3,910,133	-2.10%	5.00%	3.50%	3.50%	3.50%	3.50%
21	BENEFITS	2,708,218	2,330,796	3,247,984	3,879,333	3,995,713	4,115,584	4,239,052	4,366,223	4,497,210	4,632,126	4,771,090	4,914,223	5,061,650	19.44%	3.00%	3.00%	3.00%	3.00%	3.00%
22	RETIREE HEALTH INSURANCE	812,956	845,243	881,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	2.16%	0.00%	0.00%	0.00%	0.00%	0.00%
23	OPERATING EXPENSES	2,980,759	3,452,041	3,713,359	3,945,791	4,064,165	4,186,090	4,311,672	4,441,023	4,574,253	4,711,481	4,852,825	4,998,410	5,148,362	6.26%	3.00%	3.00%	3.00%	3.00%	3.00%
24	RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	55,121	293,641	400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500K	0.00%	0.00%	0.00%	0.00%	0.00%
25	CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST******	1,948,319	2,430,624	2,590,500	2,550,531	2,795,799	2,983,299	3,118,159	2,640,977	2,375,443	1,721,923	1,659,210	1,637,482	1,658,891	CCCERA******				CCCERA/GovInvest	
26	CCCERA EMPLOYER PAYMENT SAFETY - UAAL PAYMENT******	3,121,370	3,882,684	5,259,500	5,676,987	6,222,908	6,640,245	6,940,418	5,878,304	5,287,276	3,832,668	3,693,080	3,644,718	3,692,371	CCCERA******				CCCERA/GovInvest	
27	CCCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST	147,359	178,848	223,677	388,893	422,809	453,418	469,933	445,600	409,532	435,801	463,408	492,413	522,881	CCCERA******					
28	CCCERA EMPLOYER PAYMENT NONSAFETY - UAAL PAYMENT	136,024	165,091	125,819	270,248	293,817	315,087	326,564	309,655	284,590	302,845	322,029	342,186	363,358	CCCERA******					
29	OPEB FUNDING (INTO TRUST)	366,640	463,553	428,630	405,233	417,184	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary
30	PENSION RATE STABILIZATION (INTO TRUST)	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257	GovInvest	GovInvest	GovInvest	GovInvest	GovInvest	GovInvest
31	**TOTAL GENERAL FUND EXPENDITURES**	27,752,504	30,410,672	33,516,391	36,919,496	38,894,385	40,419,199	41,588,894	41,047,098	41,078,714	39,870,572	40,791,518	41,861,918	43,098,951						
32	**TRANSFER OUT TO CAPITAL FUND**	(3,100,000)	(3,000,000)	(3,863,757)	(2,863,757)	(2,642,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)	(1,742,939)						
33	**ANNUAL GENERAL FUND SURPLUS (DEFICIT)**	3,011,297	2,593,352	442,429	(104,161)	(1,666,402)	(1,345,473)	(1,546,107)	(11,354)	974,479	3,225,170	3,372,499	3,396,740	3,281,372						
34	**GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, END**	**18,117,184**	**20,710,536**	**21,152,965**	**21,048,804**	**19,382,401**	**18,036,929**	**16,490,822**	**16,479,468**	**17,453,946**	**20,679,117**	**24,051,616**	**27,448,356**	**30,729,729**						
35	**UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE**	**50.90%**	**59.46%**	**55.93%**	**53.05%**	**48.61%**	**44.19%**	**39.47%**	**38.52%**	**39.85%**	**46.12%**	**52.39%**	**58.40%**	**63.86%**						
36																				
37	**CAPITAL FUND BALANCE, BEGINNING OF YEAR**	4,495,401	7,976,471	11,012,149	12,665,415	10,450,161	3,681,236	6,034,149	7,654,849	10,022,298	12,442,445	13,180,496	15,215,177	17,446,275	25/26	26/27	27/28	28/29	29/30	30/31-34/35
38	**CAPITAL FUND REVENUES - FIRE FLOW TAX, STRIKE TEAM VEHICLE**	1,199,319	2,087,110	1,886,076	1,220,000	1,224,026	1,228,065	1,232,118	1,236,184	1,240,263	1,244,356	1,248,463	1,252,582	1,256,716	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
39	**CAPITAL EXPENDITURES**	496,703	1,730,597	3,775,585	5,978,010	10,315,000	296,450	1,033,094	289,936	241,984	2,249,244	956,721	764,423	2,172,356	NA	NA	NA	NA	NA	NA
40	**TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY**	3,100,000	3,000,000	3,863,757	2,863,757	2,642,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939	1,742,939						
41	**TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX**	(321,546)	(320,835)	(320,982)	(321,001)	(320,890)	(321,641)	(321,264)	(321,737)	(321,071)	0	0	0	0						
42	**ANNUAL CAPITAL FUND SURPLUS (DEFICIT)**	3,481,070	3,035,678	1,653,266	(2,215,254)	(6,768,925)	2,352,913	1,620,699	2,367,450	2,420,147	738,051	2,034,680	2,231,099	827,299	NA	NA	NA	NA	NA	NA
43	**CAPITAL FUND BALANCE, END OF YEAR**	**7,976,471**	**11,012,149**	**12,665,415**	**10,450,161**	**3,681,236**	**6,034,149**	**7,654,849**	**10,022,298**	**12,442,445**	**13,180,496**	**15,215,177**	**17,446,275**	**18,273,575**	NA	NA	NA	NA	NA	NA
44																				
45	**DEBT SERVICE FUND BALANCE, BEGINNING**	1,688,612	0	0	0	0	0	0	0	0	0	0	0	0						
46	**DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS**	1,687,935	0	0	0	0	0	0	0	0	0	0	0	0						
47	**DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43**	321,546	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0	0	0	0						
48	**TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX**	321,546	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0	0	0	0						
49	**DEBT SERVICE FUND BALANCE, END OF YEAR**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA	NA	NA	NA	NA	NA
50																				
51	**TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING**	**17,572**	**50,959**	**348,268**	**726,381**															
52	**REVENUE - STATE AID**	311,618	2,460,316	3,411,849																
53	**EXPENDITURES - FUEL BREAK**	278,231	2,163,007	3,033,736																
54	**TRANSFER OUT TO GENERAL FUND**				(726,381)															
55	**TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR**	**50,959**	**348,268**	**726,381**	**0**															
56																				
57	**COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR**	**19,601,288**	**26,093,655**	**31,722,685**	**33,818,380**	**31,498,965**	**23,063,637**	**24,071,078**	**24,145,670**	**26,501,766**	**29,896,392**	**33,859,613**	**39,266,793**	**44,894,632**	NA	NA	NA	NA	NA	NA
58	**TOTAL UNRESTRICTED REVENUES**	35,063,120	38,091,134	39,708,653	40,899,092	41,094,948	42,044,731	43,017,844	44,014,867	45,036,395	46,083,037	47,155,419	48,254,180	49,379,978	NA	NA	NA	NA	NA	NA
59	**TOTAL UNRESTRICTED EXPENDITURES**	28,570,753	32,462,104	37,612,958	43,218,507	49,530,275	41,037,290	42,943,251	41,658,771	41,641,769	42,119,816	41,748,239	42,626,341	45,271,307	NA	NA	NA	NA	NA	NA
60	**COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR**	**26,093,655**	**31,722,685**	**33,818,380**	**31,498,965**	**23,063,637**	**24,071,078**	**24,145,670**	**26,501,766**	**29,896,392**	**33,859,613**	**39,266,793**	**44,894,632**	**49,003,304**	NA	NA	NA	NA	NA	NA
61																				
62	**STAFFING SUMMARY**[1]	**82.10**	**83.10**	**85.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**	**95.10**						
63	FIRE PREVENTION *(Memo Figure)*	1,013,954	1,391,406	1,537,266	1,868,735	1,962,172	2,021,037	2,081,668	2,144,118	2,208,442	2,274,695	2,342,936	2,413,224	2,485,620						
64																				
65	***SUMMARY OF UNFUNDED LIABILITIES***																			
66																				
67	**CCCERA PROJECTED OBLIGATION SAFETY**	5,440,000	6,450,000	8,185,467	8,227,518	9,018,707	9,623,544	10,058,577	8,519,281	7,662,719	5,554,591	5,352,290	5,282,200	5,351,262	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
68	**GOVINVEST PROJECTED OBLIGATION SAFETY**	7,548,577	8,019,279	9,320,714	9,888,092	10,721,696	11,299,216	11,530,238	10,058,653	9,174,349	6,930,448	6,731,795	6,659,418	6,715,520	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
69	**DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION**	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257						
70																				
71	***PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:***[2]																			
72	**PENSION NET LIABILITY, BEGINNING**	33,824,857	38,312,000	38,682,420	40,045,020	39,340,461	39,657,766	34,217,081	28,082,131	22,651,777	18,231,944	15,112,070	13,056,263	11,012,076						
73	**CCCERA EMPLOYER PAYMENT - UAAL PAYMENT**	3,121,370	3,882,684	5,259,500	5,676,987	6,222,908	6,640,245	6,940,418	5,878,304	5,287,276	3,832,668	3,693,080	3,644,718	3,692,371						
74	**PENSION NET LIABILITY, ENDING**	38,312,000	38,682,420	40,045,020	39,340,461	39,657,766	34,217,081	28,082,131	22,651,777	18,231,944	15,112,070	13,056,263	11,012,076	8,902,261				GovInvest		
75																				
76	***PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:***[3]																			
77	**PENSION NET LIABILITY, BEGINNING**	51,074,808	53,414,227	53,494,957	56,044,866	55,742,651	55,635,657	49,578,308	42,778,968	36,801,043	31,830,520	28,079,148	25,295,611	22,425,989						
78	**RECOMMENDED PENSION RATE STABILIZATION TRUST CONTRIBUTION*****	2,108,577	1,569,279	1,135,247	1,660,574	1,702,989	1,675,672	1,471,661	1,539,372	1,511,630	1,375,857	1,379,505	1,377,217	1,364,257						
79	**PENSION TRUST EARNINGS******	1,049,352	1,753,099	903,804	1,064,078	1,237,020	1,419,063	1,599,733	1,795,927	2,002,650	2,213,806	2,438,388	2,676,863	2,676,053	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
80	**PENSION RATE STABILIZATION TRUST PROJECTED BAL**	10,003,244	13,325,622	15,364,673	18,089,326	21,029,334	24,124,069	27,195,463	30,530,762	34,045,042	37,634,705	41,452,598	45,506,679	49,800,370	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
81	**PENSION NET LIABILITY, ENDING**	53,414,227	53,494,957	56,044,866	55,742,651	55,635,657	49,578,308	42,778,968	36,801,043	31,830,520	28,079,148	25,295,611	22,425,989	19,390,111				GovInvest		
82																				
83	**OPEB NET LIABILITY, BEGINNING**	11,698,513	11,655,832	10,766,608	10,048,680	9,309,278	8,511,713	7,625,945	6,659,987	5,578,234	4,398,191	3,205,088	1,876,475	424,712						
84	**OPEB TRUST CONTRIBUTION**	366,640	463,553	428,630	405,233	417,184	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992						
85	**OPEB TRUST EARNINGS****	383,451	617,074	289,298	334,169	380,381	430,229	485,590	545,962	613,572	613,572	687,324	761,893	844,932	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
86	**OPEB TRUST PROJECTED BALANCE**	3,548,145	4,628,772	5,346,700	6,086,102	6,883,667	7,769,435	8,735,393	9,817,146	10,997,189	12,190,292	13,518,905	14,970,668	16,554,592	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
87	**OPEB NET LIABILITY, ENDING**	11,655,832	10,766,608	10,048,680	9,309,278	8,511,713	7,625,945	6,659,987	5,578,234	4,398,191	3,205,088	1,876,475	424,712	(1,159,212)						

** As calculated using GovInvest software discount rate 6.75%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%
***As calculated using GovInvest software discount rate 6.25%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%
**** Actual returns may vary from forecast
****** Amount based on GovInvest calculation
******* CCCERA updated 5 year Safety projections: +3.48%, +2.56%, +0.84%, -15.63, -9.22%. Nonsafety projections are: +0.72%, +0.76%, +0.03%, -1.83%, -2.24%
The Fire Risk Reduction Grant Special Revenue Fund is not included in the Long Range Financial Forecast

Moraga-Orinda Fire Protection District
Long Range Financial Forecast - Capital Expenditures
Draft Update
April 2025

DESCRIPTION	AGE	REPLACEMENT DATE	BOOK VALUE	REPLACEMENT COST	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33	PROJ 33/34	PROJ 34/35
BUILDINGS & GROUNDS														
STATION-41/TRAINING	62	2026	579,367	9,400,000	500,000	8,900,000								
ADMINISTRATION	50	2026	340,435	1,200,000		1,200,000								
STATION-42	23	2041	1,992,000											
STATION-43	5	2058	5,299,534											
STATION-44	18	2046	2,648,802											
STATION-45	48	2024	475,488	3,000,000	2,793,010									
CAPITAL IMPROVEMENTS - OTHER						75,000	77,250	79,568	81,955	84,413	86,946	89,554	92,241	95,008
TOTAL FACILITIES EXPENDITURES					**3,293,010**	**10,175,000**	**77,250**	**79,568**	**81,955**	**84,413**	**86,946**	**89,554**	**92,241**	**95,008**
TOTAL APPARATUS EXPENDITURES/VEHICLE					**2,110,000**	**0**	**75,000**	**805,000**	**55,000**	**0**	**2,000,000**	**700,000**	**500,000**	**1,900,000**
FIREFIGHTING CAPITAL EQUIPMENT						50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339
IT CAPITAL EXPENDITURES						40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671
OTHER CAPITAL EXPENDITURES					560,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339
TOTAL CAPITAL					**$ 5,963,010**	**$ 10,315,000**	**$ 296,450**	**$ 1,033,094**	**$ 289,936**	**$ 241,984**	**$ 2,249,244**	**$ 956,721**	**$ 764,423**	**$ 2,172,356**

DEPRECIATION

STATION-42	23		1,992,000		66,400	66,400	66,400	66,400	66,400	66,400	66,400	66,400	66,400	66,400
STATION-43	5		5,299,534		176,651	176,651	176,651	176,651	176,651	176,651	176,651	176,651	176,651	176,651
STATION-44	18		2,648,802		90,022	90,022	90,022	90,022	90,022	90,022	90,022	90,022	90,022	90,022
EQUIPMENT					125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
VEHICLES OUTSIDE REPLACEMENT PERIOD					184,866	184,866	184,866	184,866	184,866	184,866	184,866	184,866	184,866	184,866
TOTAL DEPRECIATION					**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**	**$ 642,939**
TOTAL CAPITAL AND DEPRECIATION					**$ 6,605,949**	**$ 10,957,939**	**$ 939,389**	**$ 1,676,033**	**$ 932,875**	**$ 884,923**	**$ 2,892,183**	**$ 1,599,660**	**$ 1,407,362**	**$ 2,815,295**

MORAGA-ORINDA FIRE DISTRICT

APPARATUS & VEHICLE REPLACEMENT PLAN: 2025 - 2035

April 2025

	DESCRIPTION	AGE	REPLACE DATE	COST	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33	PROJ 33/34	PROJ 34/35
	ENGINES - STRUCTURE PROTECTION													
1998	ENGINE TYPE 1 SPARTAN, HI-TEC (RESERVE APPARATUS)	**27**	**2024**	1,100,000	Ordered and included in FY2024 Budget - Pending Delivery Spring 2027									
2008	ENGINE TYPE 1 PIERCE	**17**	**2024**	1,100,000	Ordered and included in FY2024 Budget - Pending Delivery Spring 2027									
2012	ENGINE TYPE 1 PIERCE	**13**	**2035**	585,163	1,500,000									
2017	ENGINE TYPE 1 PIERCE	**8**	**2037**	602,834										
2017	ENGINE TYPE 1 PIERCE	**8**	**2037**	602,834										
	ENGINES - WILDLAND													
2002	ENGINE TYPE 3 WESTATES	**23**	**N/A**	386,428	Retire Upon Type VI Arrival									
2002	ENGINE TYPE 3 WESTATES	**23**	**2028**	386,428	500,000									
2008	ENGINE TYPE 3 PIERCE	**17**	**2029**	386,428				650,000						
2010	ENGINE TYPE 3 PIERCE	**15**	**2035**	386,428										700,000
	ENGINES -													
2018	ENGINE TYPE 6	**7**	**2038**	151,250										
2023	ENGINE TYPE 6	**2**	**2043**	250,686										
	AERIAL LADDER TRUCKS													
2017	TILLER TRUCK - 100' PIERCE	**8**	**2032**	1,286,924							2,000,000			
	SPECIALIZED APPARATUS													
2009	WATER TENDER PIERCE-KENWORTH	**16**	**2034**	300,000									400,000	
	AMBULANCES													
2015	AMBULANCE NAVISTAR TERRASTAR LEADER	**10**		212,277	Replaced by F-450									
2017	AMBULANCE	**8**	**2025**	187,173	Order pending Board approval and included in FY2025 Budget									350,000
2017	AMBULANCE	**8**	**2025**	187,173	Order pending Board approval and included in FY2025 Budget									350,000
2023	AMBULANCE F-450	**2**	**2033**	175,000								350,000		
2023	AMBULANCE F-450	**2**	**2033**	175,000								350,000		
	COMMAND VEHICLES													
2025	COMMAND CHEVY TAHOE	**0**	**2035**	74,709										100,000
2024	COMMAND DODGE 1500	**1**	**2035**	58,990										100,000
2019	COMMAND-DODGE 2500	**6**	**2029**	70,000				100,000						
2023	COMMAND-DODGE 2500	**2**	**2034**	64,190									100,000	
	SUPPORT VEHICLES													
2011	CHEVY TAHOE	**14**	**N/A**	34,700										
2017	CHEVY TAHOE	**8**	**2028**	52,048			75,000							
2012	FORD EXPLORER	**13**	**2030**	34,700					55,000					
2017	FORD EXPLORER	**8**	**2029**	33,546				55,000						
2019	DODGE 5500 AIR LIGHT UNIT	**6**	**N/A**	250,000										
	UTILITY VEHICLES													
2000	UTILITY FORD F250	**25**	**N/A**	60,000										
2005	FORD RANGER - SELL	**20**	**N/A**	18,769										
2005	FORD RANGER - SELL	**20**	**N/A**	18,769										
2019	DODGE 2500	**6**	**2035**	40,000										100,000
2022	DODGE 1500	**3**	**2035**	64,000										100,000
2022	DODGE 1500	**3**	**2035**	64,000										100,000
2023	FORD RANGER	**2**	**2038**	35,000										
2023	FORD RANGER	**2**	**2038**	35,000										
2025	FORD RANGER	**0**			55,000									
2025	FORD RANGER	**0**			55,000									
	TOTAL APPARATUS EXPENDITURES/VEHICLE				**2,110,000**	**0**	**75,000**	**805,000**	**55,000**	**0**	**2,000,000**	**700,000**	**500,000**	**1,900,000**

FIREFIGHTING/RESCUE APPARATUS
AMBULANCES
COMMAND/SUPPORT/STAFF VEHICLES

Moraga-Orinda Fire District

TO: Board of Directors

FROM: Carol Atwood, Temporary Administrative Services Director

DATE: April 14, 2025

SUBJECT: **Item 3.2 Public Budget Workshop - Development of Annual Operating Budget FY2026 and Board Direction Regarding the Draft Budget, General Fund Discretionary Expenditure Budget, Staffing, Capital Projects Fund, Tunnel East Bay Hills Fuel Break Fund and Fire Risk Reduction Grant Fund Budgets.**

BACKGROUND

Staff has prepared the Draft Annual Operating Budget for Fiscal Year 2026 (Budget) over the past several months which is included for Board consideration as Attachment A. Based on Board direction during this public workshop, the Budget will continue to be developed and returned for additional public input and additional Board review and direction. The next steps in the budget process are:

- May 21, 2025 - Additional Board direction and public input; adopt Preliminary Budget
- June 18, 2025 - Adopt Final Budget
- October 15, 2025 - Latest date Board can adopt Final Budget if needed, per State law

General Fund

Total General Fund revenue for FY2026 is projected to be $40.6M, an increase or $1.7M over the revenue projected to be received in FY2025. Notable increases in General Fund revenue are as follows:

- Total District property tax revenue is projected to increase $1.4M or 4.00% based on HdL's conservative estimate of growth. This is primarily due to the 2% CPI granted under Proposition 13, real estate sales for more than the assessor's enrolled value, and new construction added to the roll between tax years. The property sales that occurred in calendar year 2024 impact the District's FY2026 property tax revenue as a result of reassessment to market rates at the time of sale. Median sale prices of single-family homes in the District (both cities) increased .89% in 2024 over the previous calendar year with 41 more homes sold in 2024 (392 homes sold in 2024 vs. 351 in 2023). In addition to this 11.7% increase in homes sold, those properties saw a 67.4% increase in assessed value compared to the value before the sale transaction.
- Investment earnings have been projected based on the District's quarterly cash flow projections and anticipated interest rates and are budgeted at $900K for FY2026. Assumptions include the gradual lowering of interest rates by a total of 75 basis points over the coming year.
- Ambulance service revenue is projected to increase $120K or 6% due to the recent fee study.
- Fire Prevention charges for services are projected to increase $78K (plan review fees, inspection fees, administrative citation fees) due to the recent fee study.
- Strike team revenue is projected at $1,125K based on the past 10-year trend average.
- Transfers In of $726,381 represents the close out of the Tunnel East Bay Hills Fuel Break grant which ended on 3/15/25. Similar residual grant balances have been transferred into the General Fund in prior years. The transfer is subject to Board approval.

Many of the District's expenditures are required based on contractual, operational or legal requirements.

The District ratified three-year labor contracts in December 2024. The draft Budget has been prepared based on the negotiated salary increases of 5%. Non-discretionary General Fund expenditures have been projected as follows:

Salaries and benefits	$27,534,109
Operating Expenditures	3,625,833
Worker's compensation insurance	1,350,000
Retiree health insurance	900,000
Unemployment insurance	5,000
Total non-discretionary	$33,414,942

Additional expenditures are not mandatory, however represent a continuation of effort in areas such as pension and OPEB trust contributions, home hardening grants, fuels mitigation program, emergency preparedness/CERT, fire chief contingency and discretionary training. These expenditures are:

Pension rate stabilization trust contribution	$1,660,574
Salaries and benefits - Fuels Mitigation staff	608,000
Salaries and benefits - Deputy Fire Chief	529,000
Home hardening grants	500,000
OPEB Trust contribution	405,233
Prescribed Fire Program	246,380
Salaries and benefits - Emergency Preparedness Specialist	138,409
Fuels Mitigation expenditures	110,000
Fire chief contingency	100,000
GIS mapping	25,000
Emergency Preparedness/CERT	22,625
Discretionary training	20,000
Exercise equipment	16,500
Upgraded O365 licenses	14,433
Drones and supplies	11,400
Total discretionary	$4,407,554

Based on the Long Range Financial Forecast, the proposed Budget includes a transfer out of the General Fund into the Capital Projects Fund in the amount of $2.9M in order to continue to accumulate fund balance to pay for the Station 45 remodel, Station 41/Administration rebuild project, new/replacement apparatus requests and depreciation for vehicles outside the replacement period.

General Fund expenditures (non-discretionary, continuation of effort expenditures, discretionary expenditures and the transfer out to the Capital Projects Fund) are projected to exceed General Fund revenue ($104K) for the Fiscal Year 2026.

Staffing Summary

The proposed Budget reflects all salary and benefits negotiated under current memorandums of understanding (MOUs), including the implementation of the Single Role Ambulance staffing plan directed in March 2025. It includes Safety roster authorized positions of 48 (48 currently filled) and Emergency Medical Services/Single Role Paramedic Staffing Plan authorized full-time positions of 18 (no positions are currently filled.)

The proposed Budget continues the expanded year-round fuels mitigation program with one fuels mitigation manager (1.0 FTE) and three fuels mitigation specialists (3.0 FTE) in the General Fund and two fuels mitigation specialists (2.0 FTE) in the Fire Risk Reduction Grant Special Revenue fund (funded by a grant from the State of California for three years.)

Capital Projects Fund
The Capital Projects Fund budget includes the following expenditures:

Station 45 Remodel	$2,793,010
Type 1 Engine	1,500,000
EMS-LP35 EKG Monitor Replacement	560,000
Station 41 Rebuild	500,000
Type 3 Engine	500,000
Fire Prevention Vehicles (2)	110,000

The Capital Projects Fund budget includes a transfer in from the General Fund of $2.9 M in order to accumulate cash to pay for the Station 45 remodel and Station 41/Administration rebuild project and the proposed apparatus purchases. This amount includes a depreciation reserve component of $863,757 per Board direction. The Capital Projects Fund projects a budget deficit for FY 2026 of $2.2M and available reserves of $10.5M on June 30, 2026.

Tunnel East Bay Hills Fuel Break Special Revenue Fund
In December 2021 the Board authorized the execution of the California Department of Forestry and Fire Protection Tunnel East Bay Hills Fuel Break Grant in the amount of $6,380,563. The project was completed on 3/15/25 and included a 12% administrative fee which will result in a fund balance projected at approximately $726,381 as of June 30, 2025. Staff is recommending this balance to be transferred to the General Fund as has been past practice.

Fire Risk Reduction Grant Special Revenue Fund
In February 2023, the Board authorized acceptance of a Grant Sub Award from the California Governor's Office of Emergency Services in the amount of $800,000. The grant funds a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk through program completion on March 31, 2026. The budget includes planned spending of $188K in FY 2026. The grant also includes a 34% administrative fee which will result in a projected fund balance of $299K on June 30, 2026.

RECOMMENDATION
Staff Recommendation: Hold a public workshop and provide direction to Staff regarding the draft Budget, General Fund discretionary expenditure budget, staffing, Capital Projects Fund, Tunnel East Bay Hills Fuel Break Fund and Fire Risk Reduction Grant Fund Budgets.

ATTACHMENT

Attachment A: Draft Annual Operating Budget FY 2026.pdf

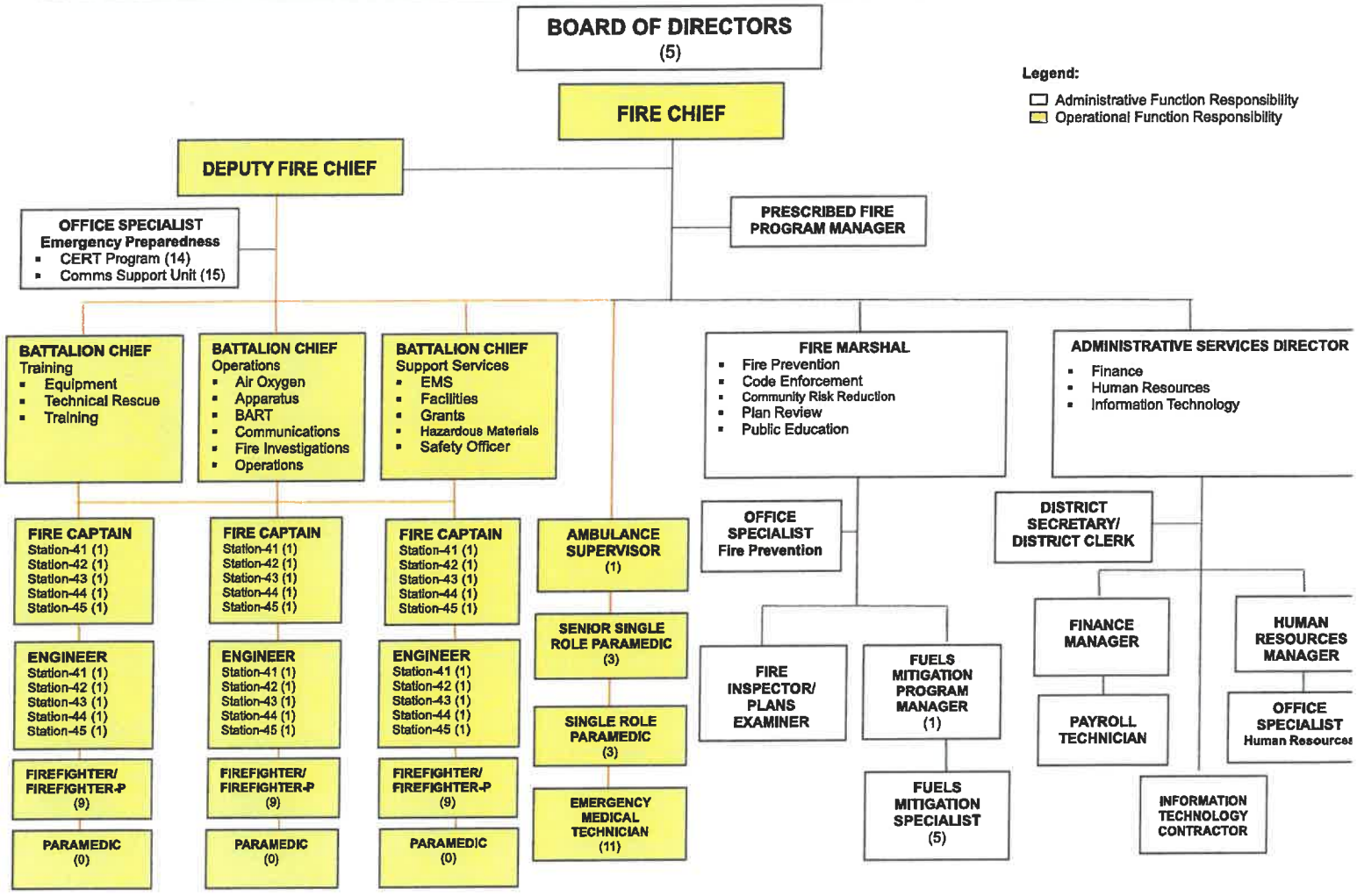
MORAGA-ORINDA FIRE DISTRICT

DRAFT

Annual Operating Budget
Fiscal Year 2026

PUBLIC BOARD
BUDGET WORKSHOP

Moraga-Orinda Fire District
ORGANIZATIONAL STRUCTURE



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

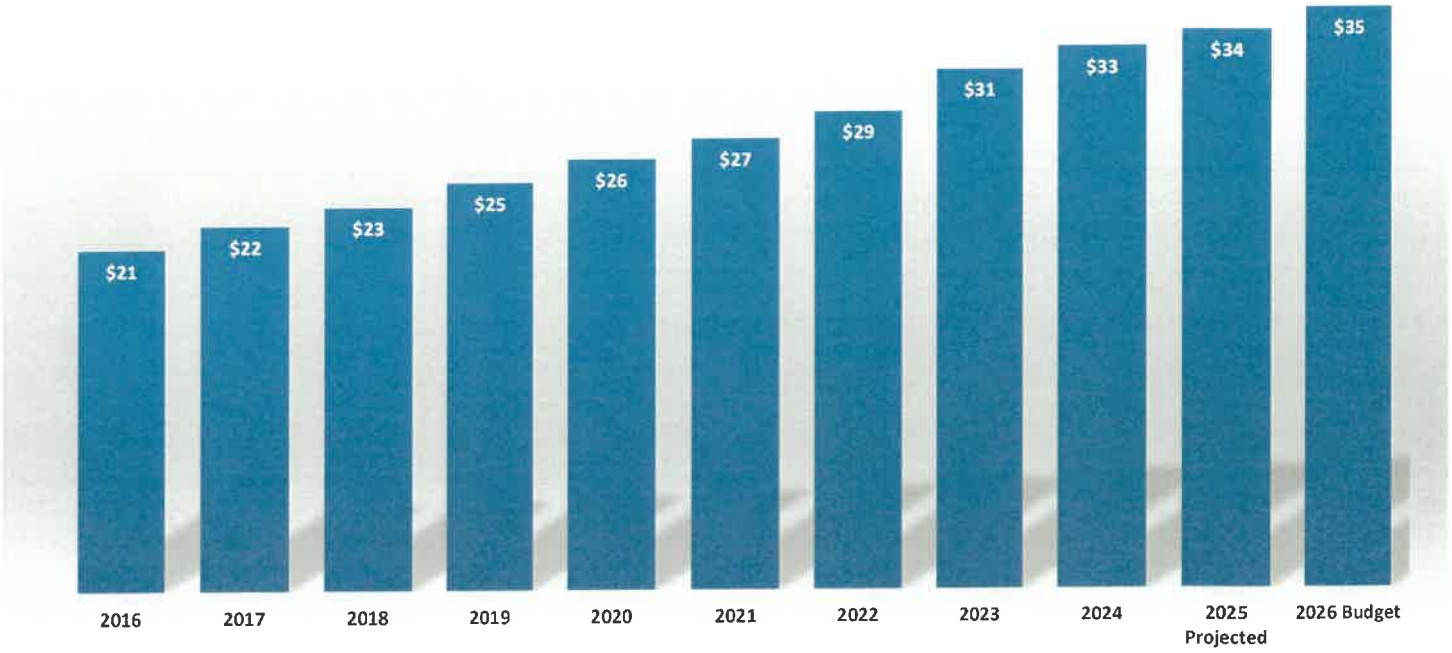
FY 2026

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TUNNEL EAST BAY HILLS FUEL BREAK	FIRE RISK REDUCTION GRANT	TOTAL
PROJECTED FUND BALANCE JULY 1, 2025	$21,153,000	$0	$12,665,000	$726,381	$115,000	$34,659,381
PROJECTED REVENUES						
Property taxes	35,134,911					35,134,911
Use of money & prop	900,000		40,000			940,000
Fire flow taxes			1,105,000			1,105,000
Intergovernmental	229,550		-	-	371,898	601,448
Charges for services	486,250					486,250
Charges ambulance	1,972,000					1,972,000
Other	1,133,000		75,000			1,208,000
TOTAL	39,855,711	0	1,220,000	0	371,898	41,447,609
PROJECTED EXPENDITURES						
Salaries & benefits	33,376,705			0	167,850	33,544,555
Services & supplies	4,445,791		15,000	0	20,500	4,481,291
Debt service Station 43 construction		321,001				321,001
Capital projects			5,963,010			5,963,010
TOTAL	37,822,496	321,001	5,978,010	0	188,350	44,309,857
Transfers in (out)	(2,137,376)	321,001	2,542,756	(726,381)		0
NET CHANGE	(104,161)	0	(2,215,254)	(726,381)	183,548	(2,862,248)
PROJECTED FUND BALANCE JUNE 30, 2026	$21,048,840	$0	$10,449,746	$0	$298,548	$31,797,134

Projected unrestricted General Fund balance June 30, 2026 as percentage of budgeted revenue: *52.8%*

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

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Projected	2026 Budget
Actual	$20,693,314	$22,121,300	$23,220,123	$24,686,257	$26,074,303	$27,314,589	$28,930,858	$31,432,861	$32,804,469	$33,784,147	$35,134,911
% Increase	7.6%	6.9%	5.0%	6.3%	5.6%	4.8%	5.9%	8.6%	4.4%	7.5%	4.0%

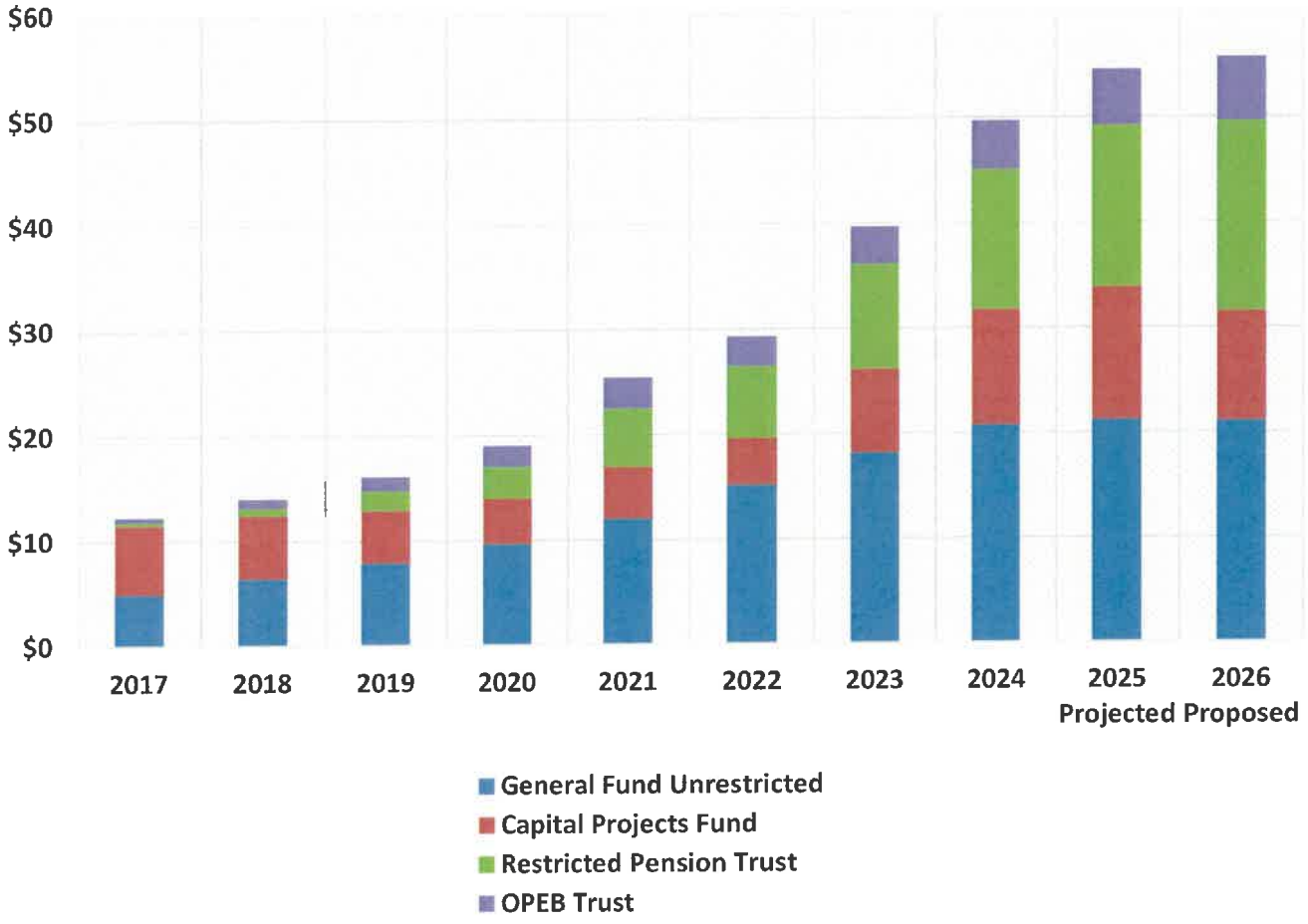


District property tax revenue is projected to increase $1.4M or 4.00% based on HdL's conservative estimate of growth. This is primarily due to the 2% CPI granted under Proposition 13, real estate sales for more than the assessor's enrolled value, and new construction added to the property tax rolls between tax years. The property sales that occurred in calendar year 2024 impact the District's FY 2026 property tax revenue as a result of reassessment to market rates at the time of sale. Median sale prices of single family homes in the District (both Moraga and Orinda) increased .89% in 2024 over the previous calendar year with 41 more homes sold in 2024 (392 homes sold in 2024 versus 351 sold in 2023). In addition to this 11.7% increase in homes sold, those properties saw a 67.4% increase in assessed value compared to their value before the sale transaction.

Projections do not reflect new construction to keep our estimates conservative.

MORAGA-ORINDA FIRE PROTECTION DISTRICT
TEN YEARS OF RESERVE BALANCES

(expressed in millions)



REVENUES GENERAL FUND

FISCAL YEAR 2026

DESCRIPTION	GL CODE	ACTUALS FY 2024	PROJECTED ACTUALS FY 2025	PROPOSED BUDGET FY 2026
Prop Taxes Current Secured	4010	30,989,099	32,160,154	33,489,724
Prop Taxes Supplemental	4011	672,032	550,000	550,000
Prop Taxes Unitary	4013	318,451	352,746	350,000
Prop Taxes Current Unsecured	4020	1,026,078	979,586	1,040,187
Prop Taxes Prior Secured	4030	(137,105)	(163,857)	(180,000)
Prop Taxes Prior Supp	4031	(65,490)	(82,659)	(100,000)
Prop Taxes Prior Unsecured	4035	1,404	(11,823)	(15,000)
TOTAL PROPERTY TAXES		**$32,804,469**	**$33,784,147**	**$35,134,911**
Investment Earnings	4181	897,278	1,000,000	900,000
TOTAL USE OF MONEY & PROP		**$897,278**	**$1,000,000**	**$900,000**
Homeowners Relief Tax	4385	142,905	143,000	143,000
State Mandated Cost Reimb	4436	16,786	0	0
Other/In Lieu Taxes	4580	993	1,021	1,050
Measure H	4896	88,104	85,248	85,500
TOTAL INTERGOVERNMENTAL		**$248,788**	**$229,269**	**$229,550**

Revenue Trends

Total revenue is projected to increase in FY2026 by $1.7M, or 4.27%. District Property Tax revenue is expected in increase 4.0% based on HdL's conservative estimates of growth. Interest income has been projected based on quarterly cash flow projections with an assumption of three interest rate cuts totalling 75 basis points over the fiscal year. Charges for services reflect an increase of $78,000 with ambulance services increasing by 6% based on the current fee study. Strike team revenue has been projected at $1.125M based on a 10-year average.

REVENUES GENERAL FUND

FISCAL YEAR 2026

DESCRIPTION	GL CODE	ACTUALS FY 2024	PROJECTED ACTUALS FY 2025	PROPOSED BUDGET FY 2026
Permits	4740	7,643	15,000	15,750
Plan Review Fees	4741	168,726	250,000	328,000
Inspection Fees	4742	10,826	15,000	15,000
Reports/Photocopies	4746	537	2,600	2,500
Other Charges For Service	4747	52,996	55,000	60,000
Administrative Citation Fees	4748	57,561	65,000	65,000
TOTAL CHARGES FOR SERVICES		**$298,289**	**$402,600**	**$486,250**
Ambulance Service Fees	4898	1,588,604	2,000,000	2,120,000
Ambulance Fees Reimburse	4899	(234,785)	(100,000)	(150,000)
Ambulance Recovery Payments	4900	6,225	2,000	2,000
GEMT/IGT Revenue	4901	(24,779)	0	0
TOTAL CHARGES AMBULANCE		**$1,335,265**	**$1,902,000**	**$1,972,000**
Strike Team Recovery	4971	687,808	1,594,000	1,125,000
Other Revenue-Misc.	4974	151	1,000	1,000
Misc Rebates & Refunds	4975	5,640	4,000	4,500
Sale of Surplus Property	4980	2,852	2,000	2,500
Transfers in	4999	0	0	726,381
TOTAL OTHER REVENUE		**$696,451**	**$1,601,000**	**$1,859,381**
TOTAL REVENUES		**$36,280,540**	**$38,919,016**	**$40,582,092**

GENERAL FUND EXPENDITURES

FISCAL YEAR 2026

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	12,905,133	12,369,533	13,638,906
Hourly Salaries	5013	165,000	145,342	175,000
Overtime	5014	3,050,000	2,888,800	2,828,000
Overtime - Strike Team	5016	1,187,462	1,096,439	903,000
Deferred Comp/RHSA	5015	160,000	147,014	189,532
Contract Services	5018	100,000	107,000	100,000
Payroll Taxes	5042	263,000	259,879	266,578
Payroll Processing Fees	5043	27,000	29,500	32,000
Retirement Contributions	5044	8,214,867	8,199,496	8,886,659
Health & Life Insurance	5060	1,775,000	1,733,245	2,217,682
Employee Share Health In	5061	(230,000)	(226,667)	(202,020)
Vision Insurance	5066	18,000	18,013	20,561
Retiree Health Insurance	5062	1,385,000	1,390,000	1,450,000
Retiree Share Health	5063	(490,000)	(509,000)	(550,000)
Unemployment Insurance	5064	5,000	0	5,000
OPEB Funding Contrib	5065	428,662	428,630	405,233
Pension Rate Stabilization	5067	1,135,247	1,135,247	1,660,574
Workers' Compensation	5070	1,539,106	1,535,000	1,600,000
Workers' Comp Recovery	5019	(227,000)	(248,000)	(250,000)
TOTAL SALARIES & BENEFITS		**$ 31,411,477**	**$ 30,499,471**	**$ 33,376,705**
Office Supplies	6100	9,050	10,500	10,000
Postage	6101	3,000	2,000	2,000
Books & Periodicals	6102	3,960	1,773	2,460
Printer Ink Cartridges	6103	4,000	4,000	4,500
Telephone - Cellular	6110	105,868	95,500	95,500
Dispatch Center	6111	242,000	230,000	242,000
Utilties - Sewer	6120	5,000	4,184	4,700
Utilties - Garbage	6121	20,100	20,900	21,600
Utilties - PG&E	6122	82,500	89,500	94,740
Utilties - Water	6123	32,000	26,000	27,800
Utilties - Medical Waste	6124	2,700	2,600	2,700
Small Tools & Instruments	6130	9,000	8,000	11,500
Equipment/Furniture	6131	13,000	1,500	2,500
Computer Equip/Supplies	6132	41,000	56,000	57,000
Power Saw/Other Equip	6133	6,000	6,000	6,000

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Fire Trail Grading	6135	25,000	10,000	10,000
Technical, Rope Rescue &	6137	18,000	10,000	12,000
Fire Fighting Equip/Hoses	6138	12,000	11,000	13,000
Fire Fighting Equip/Foam	6139	2,000	1,000	1,000
Medical & Lab Supplies	6140	150,000	140,000	140,000
Food Supplies	6150	5,500	4,100	4,250
Safety Clothing	6160	190,000	100,000	178,000
Household Expenses	6170	22,200	22,500	22,500
Household Expenses - Lin	6171	9,500	9,250	9,350
Public & Legal Notices	6190	27,000	13,000	26,500
Dues & Memberships	6200	23,700	16,950	19,950
EMT/Paramedic License	6201	5,000	6,000	6,500
Rents & Leases Equip	6250	16,000	12,000	13,000
Computer Software/Maint	6251	154,650	130,000	151,750
Website Development	6252	6,000	5,834	6,000
EPA Verification Fees	6264	150	150	150
County Haz Materials Plan	6265	3,650	3,252	3,650
Air Quality Enviro Fees	6266	900	800	900
Air Monitor Maintenance	6269	800	0	500
Maintenance - Equipment	6270	145,300	103,300	115,100
Central Garage - Repairs	6271	350,000	300,000	350,000
Central Garage - Gas/Oil	6272	110,000	110,000	110,000
Central Garage - Tires	6273	15,000	20,000	25,000
Fuel System Service	6274	2,500	1,000	1,000
Aerial Ladder Pump Testin	6275	1,500	1,000	1,500
Smog Inspections	6276	500	500	500
Air Compressor Service	6278	6,000	4,632	6,000
Hydro Test SCBA/Oxygen	6279	25,000	8,000	10,000
Tank Testing	6280	1,120	0	0
Maintenance - Building	6281	170,500	150,500	150,500
Maintenance - Grounds	6282	23,900	30,000	18,400
Meetings & Travel Exp	6303	29,400	9,150	33,500
Employee Assistance Prog	6309	15,000	13,230	15,000
Medical Exams/Physicals	6311	30,000	46,000	50,000
Ambulance Billing Admin	6312	85,000	85,000	87,550
Outside Attorney Fees	6313	350,000	420,000	325,000
County Tax Admin Fee	6316	220,000	230,034	245,000
Prof Services	6317	115,500	82,400	108,000
Prof Services/Labor Negot	6318	25,000	68,000	10,000
Prof Services/Technology	6319	256,344	254,341	264,216

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Prof Services/Investigation	6320	30,000	20,000	25,000
Prof Services/Promo Exam	6321	2,000	3,200	4,000
Prof Services/OPEB Valu	6322	4,000	3,500	7,000
Exterior Hazard Removal	6323			
Prof Services/Prop Tax Au	6326	7,600	7,200	7,600
Prof Services	6327	27,000	35,100	3,000
Home Hardening Grants	6353	500,000	400,000	500,000
Testing Materials & Prop	6354	50,000	42,000	45,000
Career Develop - Classes	6357	25,000	18,500	20,000
District Sponsored	6361	15,000	15,000	20,000
Election Expense	6465	16,000	16,000	0
Recruiting Costs	6470	90,000	0	0
Strike Team Supplies	6474	65,000	45,000	75,000
CERT Emer. Response	6475	8,000	4,000	4,000
Health & Wellness	6476	16,500	15,000	16,500
Recognition Supplies	6478	4,500	7,000	7,000
Other Special Dept Exp	6479	126,150	95,400	127,800
Public Education	6480	10,000	2,700	24,000
LAFCO	6482	16,000	14,179	16,000
Emergency Preparedness	6484	21,000	21,000	11,625
Misc. Services & Supplies	6490	40,500	15,000	45,000
Fire Chief Contingency	6491	100,000	100,000	100,000
Property & Liability Insur	6540	194,500	235,000	250,000
Bank Fees	7510	6,900	6,900	7,000
County Tax Collection	7530	300	300	0
TOTAL OPERATING EXPENSE		4,604,742	4,113,359	4,445,791
TOTAL EXPENDITURES		**$ 36,016,219**	**$ 34,612,830**	**$ 37,822,496**

Budget Trends

Total expenditures are projected to increase by $3.2M, or 9.2% for FY 2026. Salary and benefit increases reflect the three-year employment contracts effective 7/1/2024 with negotiated salary increases of 5% per year, with overtime holding steady and calculated based on historical trends. Large increases are in the areas of retirement contributions (directly related to CCCERA investment returns), life and health insurance increases industry wide, and the pension rate stabilization payments. Other expenditures remained fairly status quo with only minor adjustments based on actual trends.

STAFFING SUMMARY

DIVISION	FY2022	FY2023	FY2024	FY2025	Proposed FY2026
Board of Directors					
Director	5.00	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00	5.00
Finance & Administration					
Administrative Services Director	0.50	0.50	0.50	0.50	0.50
Finance Manager	1.00	1.00	1.00	1.00	1.00
Accountant					
Payroll Technician Part-Time	0.60	0.60	0.60	0.60	0.60
District Secretary/District Clerk	1.00	1.00	1.00	1.00	1.00
Total	3.10	3.10	3.10	3.10	3.10
Human Resources					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Total	2.25	2.25	2.25	2.25	2.25
Information Technology					
Administrative Services Director	0.25	0.25	0.25	0.25	0.25
Total	0.25	0.25	0.25	0.25	0.25
Emergency Operations					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief				1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain/Paramedic I	2.00	2.00	2.00	2.00	1.00
Captain/Paramedic II	9.00	9.00	9.00	9.00	7.00
Captain	4.00	4.00	4.00	4.00	7.00
Engineer/Paramedic I	2.00	2.00	2.00	2.00	1.00
Engineer/Paramedic II	3.00	3.00	3.00	3.00	9.00
Engineer	10.00	10.00	10.00	10.00	5.00
Firefighter/Paramedic	25.00	25.00	25.00	25.00	17.00
Firefighter	2.00	2.00	2.00	2.00	1.00
Total	61.00	61.00	61.00	62.00	53.00

STAFFING SUMMARY

DIVISION	FY2022	FY2023	FY2024	FY2025	Proposed FY2026
Emergency Medical Services					
Ambulance Supervisor					1.00
Senior Single Role Paramedic					3.00
Single Role Paramedic (1)					3.00
Emergency Medical Technician (1)					11.00
EMT Intern (3)					3.00
Total	0.00	0.00	0.00	0.00	21.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Inspector/Plans Examiner		1.00	1.00	1.00	1.00
Fuels Mitigation Program Mgr	1.00	1.00	1.00	1.00	1.00
Office Specialist			1.00	1.00	1.00
Fuels Mitigation Specialist	3.00	3.00	3.00	3.00	3.00
Fuels Mitigation Specialist (2)		2.00	2.00	2.00	2.00
Total	5.00	8.00	9.00	9.00	9.00
Emergency Preparedness					
Emer Preparedness Coord (3)	0.50	0.50	0.50		
Office Specialist				1.00	1.00
Total	0.50	0.50	0.50	1.00	1.00
Prescribed Fire					
Prescribed Fire Program Mgr (3)				0.50	0.50
Total	0.00	0.00	0.00	0.50	0.50
Tunnel East Bay Hills Fuel Break					
Project Coordinator		1.00	1.00	1.00	
Assistant Coordinator		1.00	1.00	1.00	
Total	0.00	2.00	2.00	2.00	0.00
GRAND TOTAL	77.10	82.10	83.10	85.10	95.10

1 Limited term position

2 Limited term position funded by the State of California until 3/31/26

3 Non-benefitted, part-time position

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 members, elected by District 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 service and performance by the District
- Exercise fiscal responsibility, accountability, and transparency in the management of all financial matters
- Be sensitive, responsive, and accessible to the rights of the public and their 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, Orinda, and unincorporated areas within our jursidiction
- Maintain the high professional standards set forth in the District's policies, Mission Statement and Core Values
- Ensure that services and costs associated with Board activities are supported, identified and in the best interests of the District
- Elect Board officers and define Board committee roles/assignments on an annual basis
- Conduct the Fire Chief performance evaluation on an annual basis
- Work cooperatively with all local and regional government entities to support and strengthen fire safety within the District service area

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Ensure adequate facilities and equipment availability to effectively perform the mission of the Moraga-Orinda Fire District
2. Provide policy direction for the Station 45 remodel project
3. Provide policy direction for the Station 41 construction project

STAFFING SUMMARY

Directors (5)

BOARD OF DIRECTORS

FISCAL YEAR 2026

DESCRIPTION	05 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Meetings & Travel	6303	28,400	8,400	32,500
Election Fees	6465	16,000	16,000	0
TOTAL OPERATING EXPENSE		44,400	24,400	32,500
TOTAL EXPENDITURES		**$ 44,400**	**$ 24,400**	**$ 32,500**

BUDGET TRENDS

Microphone expenditures originally budgeted for FY 25 will be purchased in FY 26. Election costs are budgeted every other year.

BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Board meeting technician Replacement microphones	9,500 23,000		
Sub-total	32,500	6303	Meetings & Travel Exp
Election	0		
Sub-total	0	6465	Election Fees
TOTAL	32,500		

FINANCE & ADMINISTRATION

PURPOSE

The Finance and Administration program provides administrative support services to the Board of Directors and Fire Chief, customer service, and financial management in the areas of cash management and investments, accounting and budgeting, grant administration, accounts receivable and payable, payroll and time-reporting, purchasing, risk management, and capital assets.

STANDARD LEVEL OF PERFORMANCE

- Prepare the monthly and quarterly reports to the Board, the Annual Budget, long-range financial forecast and the State Controller reports
- Coordinate the annual audit and prepare the Annual Comprehensive Financial Report
- Provide debt service management
- Oversee the District investment portfolio and cash management program
- Perform all accounting functions including bank reconciliations, billing, accounts receivable, accounts payable, payroll, tax filings and records management
- Provide financial support and monthly actual-to-budget analysis to District managers
- Provide prompt and courteous customer service
- Maintain capital asset records and depreciation schedules
- Monitor grant purchases and activities for compliance with Single Audit requirements and respond to grant agency audit inquiries
- Prepare monthly Board and Committee board packets including agendas, notifications, meeting minutes and other required documents
- Facilitate in-person and hybrid Board meetings
- Update and maintain the District website
- Respond to all public records requests in accordance with State law

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Implement an electronic records management system
2. Identify and evaluate a potential replacement building for Administration
3. Implement payroll procedures to pay new classifications in accordance with the Local 1230B (Single Role Ambulance) Memorandum of Understanding
4. Identify and evaluate insurance coverage options for property and liability insurance
5. Increase public outreach efforts through enhanced website content

STAFFING SUMMARY

Administrative Services Director (0.5)
Finance Manager (1)
Payroll Technician Part-Time (0.6)
District Secretary/District Clerk (1)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser
Program Manager – Finance Manager Mary Smith

FINANCE & ADMINISTRATION

FISCAL YEAR 2026

DESCRIPTION	02 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	465,697	458,646	480,302
Temporary Salaries	5013	40,342	40,342	0
Overtime	5014	6,000	5,800	6,000
Deferred Comp/Retiree Savings	5015	14,200	18,276	11,616
Payroll Taxes	5042	7,035	6,950	6,925
Payroll Processing Fees	5043	27,000	29,500	32,000
Retirement Contributions	5044	103,522	100,000	99,755
Health & Life Insurance	5060	116,000	112,000	122,880
Employee Share Health Insur	5061	(16,000)	(22,000)	(26,322)
Vision Insurance	5066	1,128	1,044	972
TOTAL SALARIES & BENEFITS		**$ 764,924**	**$ 750,558**	**$ 734,128**
Office Supplies	6100	8,050	9,000	9,000
Postage	6101	3,000	2,000	2,000
Books & Periodicals	6102	660	460	660
Printer Ink Cartridges	6103	4,000	4,000	4,500
Minor Equipment/Furniture	6131	2,500	1,000	2,000
Public & Legal Notices	6190	7,000	3,000	6,500
Dues, Memberships & Prof Fees	6200	1,900	1,700	2,000
Rents & Leases Equipment	6250	4,000	4,000	4,000
Meetings & Travel Expenses	6303	1,000	750	1,000
Ambulance Billing Administration	6312	85,000	85,000	87,550
Outside Attorney Fees	6313	350,000	420,000	325,000
County Tax Administration Fee	6316	220,000	230,034	245,000
Professional Services - Audit	6317	40,500	40,500	43,000
Professional Services - Labor Law	6318	25,000	68,000	10,000
Professional Services - OPEB Val	6322	4,000	3,500	7,000
Professional Services - Prop Tax	6326	7,600	7,200	7,600
Professional Services	6327	27,000	35,100	3,000
LAFCO	6482	16,000	14,179	16,000
Misc. Services & Supplies	6490	10,000		10,000
Fire Chief Contingency	6491	100,000	100,000	100,000
Property & Liability Insurance	6540	194,500	235,000	250,000
Bank Fees	7510	6,900	6,900	7,000

DESCRIPTION	02 -GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
County Tax Collection Fees	7530	300	300	0
TOTAL OPERATING EXPENSE		1,118,910	1,271,623	1,142,810
TOTAL EXPENDITURES		**$ 1,883,834**	**$ 2,022,181**	**$ 1,876,938**

Budget Trends

Salary and benefit budgets reflect negotiated contracts less one-time FY 25 costs for extra help. Operating expenditures have been adjusted for increases in PG&E, insurance, and county administration fees with offsets in attorney and labor law costs based on most recent trends and the conclusion of negotiations.

FINANCE & ADMINISTRATION

DESCRIPTION	TOTAL	ACCOUNT CODE	ACCOUNT NAME
Check Stock	500		
Business Cards	500		
Secure shred services - monthly	850		
Printing Envelopes, Stationary	2,500		
Office Supplies	4,650		
Sub-total	9,000	6100	Office Supplies
Postage	2,000		
Sub-total	2,000	6101	Postage
GFOA ACFR Submission Fee	560		
Miscellaneous Books/Periodicals	100		
Sub-total	660	6102	Books & Periodicals
Printer Ink Cartridges	4,500		
Sub-total	4,500	6103	Printer Ink Cartridges
Equipment & Furniture	2,000		
Sub-total	2,000	6131	Minor Equipment/Furn
Legal Notices	6,500		
Sub-total	6,500	6190	Public & Legal Notices

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Calif Society Municipal Finance Office	250		
City Clerks Association	350		
Fire Districts Assoc of California	650		
Notary Fees	500		
Government Finance Officers Assoc	250		
Sub-total	2,000	6200	Dues & Memberships
Copy Machine - Administration	4,000		
Sub-total	4,000	6250	Rent & Leases Equip
Mileage & Parking	1,000		
Sub-total	1,000	6303	Meetings & Travel Exp
Ambulance Collection Fees	87,550		Ambulance Billing
Sub-total	87,550	6312	Administration Fees
Legal Fees - District Counsel	325,000		
Sub-total	325,000	6313	Outside Attorney Fees
County Tax Administration	245,000		
Sub-total	245,000	6316	County Tax Admin Fee
Audit Services - ACFR	41,500		
GASB 68 Report	500		
ACFR Statistical Package	1,000		Professional Services -
Sub-total	43,000	6317	District Audit
Labor Law	10,000		Professional Services -
Sub-total	10,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Actuarial Services	7,000		Professional Services -
Sub-total	7,000	6322	OPEB Actuarial
Property Tax Forecasting	7,600		Professional Services -
Sub-total	7,600	6326	Property Tax Audit
GEMT/IGT Claim Filing Services	3,000		
Sub-total	3,000	6327	Professional Services
LAFCO Membership	16,000		
Sub-total	16,000	6482	LAFCO
Electronic document conversion	10,000		
Sub-total	10,000	6490	Misc Service & Supplies
Fire Chief Contingency	100,000		
Sub-total	100,000	6491	Fire Chief Contingency
Property & Liability Insurance	250,000		
	250,000	6540	Property & Liab Insurance
County Investment Services	4,500		
Chase Accounts	2,500		
	7,000	7510	Bank Fees
TOTAL	1,142,810		

HUMAN RESOURCES

PURPOSE

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

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

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

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

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

- Conduct recruitments to hire ambulance supervisor, senior single role paramedics, single role paramedics and single role emergency medical technicians
- Update all job descriptions to reflect current job responsibilities
- Monitor legal updates to ensure compliance and update District policies

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

HUMAN RESOURCES

FISCAL YEAR 2026

DESCRIPTION	18 -GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	312,227	294,000	317,000
Deferred Comp/Retiree Savings	5015	6,400	7,200	7,000
Payroll Taxes	5042	4,124	4,125	4,600
Retirement Contributions	5044	72,664	72,000	74,000
Health & Life Insurance	5060	58,116	58,000	58,000
Employee Share Health Insur	5061	(14,523)	(9,430)	(7,359)
Vision Insurance	5066	428	483	485
Retiree Health Insurance	5062	1,385,000	1,390,000	1,450,000
Retiree Share Health Insurance	5063	(490,000)	(509,000)	(550,000)
Unemployment Insurance	5064	5,000	0	5,000
OPEB Funding Contribution	5065	428,662	428,630	405,233
Pension Rate Stabilization	5067	1,135,247	1,135,247	1,660,574
Workers' Compensation Insur	5070	1,539,106	1,535,000	1,600,000
Workers' Compensation Recover	5019	(227,000)	(248,000)	(250,000)
TOTAL SALARIES & BENEFITS		**$ 4,215,451**	**$ 4,158,255**	**$ 4,774,533**
Books & Periodicals	6102	300	313	300
Dues & Memberships	6200	550	500	700
Employee Assistance Program	6309	15,000	13,230	15,000
Medical Exams & Physicals	6311	30,000	46,000	50,000
Professional Svcs	6317	25,000	1,900	0
Professional Svcs - Investigations	6320	30,000	20,000	25,000
Professional Svcs - Recruitments	6321	2,000	3,200	4,000
Recognition Supplies	6478	2,000	4,000	3,000
TOTAL OPERATING EXPENSE		104,850	89,143	98,000
TOTAL EXPENDITURES		**$ 4,320,301**	**$ 4,247,398**	**$ 4,872,533**

Budget Trends

Salary and Benefits reflect negotiated contract increases of 5%. The other major increase in this budget is due to an additional $525,000 for Pension Rate Stabilization. Operating expenses are status quo with the exception of increased annual medical exams in FY26 and the completion of the benefit study in FY25.

HUMAN RESOURCES

DESCRIPTION	TOTAL	ACCOUNT CODE	ACCOUNT NAME
Labor law posters	300		
Sub-total	300	6102	Books & Periodicals
LCW access	150		
CalPELRA	550		
Sub-total	700	6200	Dues & Memberships
Employee Assistance Program	15,000		
Sub-total	15,000	6309	Employee Assistance Pro
Pre-Employment Physicals	5,000		
Annual Physical Exams	45,000		
Sub-total	50,000	6311	Medical Exams/Physicals
Investigation Services	25,000		Professional Services -
Sub-total	25,000	6320	Investigations
Exams	4,000		
Sub-total	4,000	6321	Professional Services
Employee Recognition and Awar	3,000		
Sub-total	3,000	6478	Recognition Supplies
TOTAL	98,000		

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, workstations and mobile devices to provide connectivity and improved productivity in the workplace
- Provide secure data storage and back up of District information daily through redundant systems
- Ensure network hardware and automation software applications are compliant with industry standards
- 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 for the Electronic EMS Patient Care Reporting System and data collection for Ambulance billing and statistical analysis
- Evaluate industry standards for ongoing network systems
- Propose automation solutions to improve data collection and retrieval and staff productivity
- Ensure District Website is updated on a timely basis to reflect all information required and necessary for public safety, awareness, and transparency for all users

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Analyze, by classification, user software/hardware needs and ensure consistent software applications are available to all users in that classification with appropriate training
2. Update cyber incident and ransomware response plans
3. Implement cloud-based public safety scheduling software
4. Utilize MS 365 to increase efficient and effective technology uses
5. Implement electronic document conversion for records management
6. Complete a comprehensive evaluation of information technology needs, evaluate the information technology contract which ends June 30, 2026 and negotiate an extension or issue a request for proposals

STAFFING SUMMARY

Administrative Services Director (0.25)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

INFORMATION TECHNOLOGY

FISCAL YEAR 2026

DESCRIPTION	15 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	56,883	56,887	62,919
Payroll Taxes	5042	836	804	917
Retirement Contributions	5044	14,688	15,496	15,664
Health & Life Insurance	5060	8,880	9,245	9,630
Employee Share Health Insur	5061	(2,223)	(1,898)	(1,311)
TOTAL SALARIES & BENEFITS		**$ 79,064**	**$ 80,534**	**$ 87,819**
Computer Equipment & Supplies	6132	21,000	36,000	30,000
Rents & Leases Equipment	6250	7,000	6,000	7,000
Computer Software & Mtc	6251	154,650	130,000	151,750
Website Development & Mtc	6252	6,000	5,834	6,000
Professional Services	6317			25,000
Professional Services Tech	6319	256,344	254,341	264,216
TOTAL OPERATING EXPENSE		444,994	432,175	483,966
TOTAL EXPENDITURES		**$ 524,058**	**$ 512,709**	**$ 571,785**

Budget Trends

Salary and benefits have been increased for negotiated contracts. Operating expenses reflect increases in computer hardware costs, update of all used software applications, and increases for computer support. Overall, the budget has remained consistent to FY25 levels.

INFORMATION TECHNOLOGY

DESCRIPTION	TOTAL	ACCOUNT CODE	ACCOUNT NAME
Computers	30,000		
Sub-total	**30,000**	6132	Computer Equipment
Internet Service - Station Modems	7,000		
Sub-total	**7,000**	6250	Rents & Leases Equip
Telestaff Software Maintenance	4,200		
ePCR Software	25,000		
Fire RMS Software Maintenance	5,800		
GoGov Code Enforcement Softwar	20,000		
Abila Accounting Software Maint	6,500		
Office 365	31,000		
Entra ID P2 Security	5,500		
Teams Phones	5,000		
Soniclear Software Renewal	450		
Adobe Acrobat Annual Renewal	1,500		
Parcel Quest Renewal	3,300		
Applicant Tracking Software	11,000		
Agenda Management Software	16,000		
GovInvest Actuarial Software	12,000		
Mapping Software Renewal	1,500		
Zoom	3,000		
Sub-total	**151,750**	6251	Computer Software/Mtc
Website License Fee	6,000		
Sub-total	**6,000**	6252	Website Development
Consultant - Tech Evaluation	25,000		
Sub-total	**25,000**	6317	Professional Services
Information Technology Services	222,000		
Fiber Connection - District Wide	42,216		
Sub-total	**264,216**	6319	Prof Services Technology
TOTAL	**$483,966**		

FIRE PREVENTION

PURPOSE

The purpose of the Fire Prevention Program is to provide the District with the highest level of service by focusing on Education, Engineering, and Enforcement. Fire Prevention Management evaluates options to increase operational workflow efficiency and data collection by utilizing emerging technology and software, including mobile applications as available and funded.

STANDARD LEVEL OF PERFORMANCE

Education

- Enhance public education for fire prevention through additional marketing, advertising and website content
- Modify the District website to enhance the community education and outreach related to the Wildland Urban Interface Risk Assessments
- Implement Board adopted programs for Fire and Life Safety, including Firewise$^{USA®}$ Risk Assessments
- Provide community fire prevention and education outreach activities during the annual Open House events
- Educate property owners about grant-funded opportunities, defensible space, vegetation maintenance requirements, and potential wildfire risk threats and vulnerabilities
- Provide pertinent media information of current fire and accident prevention information, upcoming District activities, and other new information or programs

Engineering

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

Enforcement/ Inspections

- Administer the Exterior Hazard Abatement Program to control vegetation fire hazards
- Conduct quality assurance of the Exterior Hazard Inspection Program annually
- Conduct state-mandated annual code enforcement inspections of multi-family residential, educational, and institutional occupancies, including Saint Mary's College
- Investigate fires and track causes to ensure that trends are identified and addressed
- Review plans and conduct inspections for fire protection systems and construction projects to assure compliance with all codes and regulations within the District's scope of authority

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Enhance public education efforts through additional marketing, advertising and website updates
2. Analyze software upgrade for inspections and plan review
3. Provide community chipping services
4. Expand Firewise USA Neighborhoods
5. Expand the Fire Adapted Community - Ambassador (FAC-A) program
6. Streamline administrative procedures through development of ordinances and codes
7. Pursue grant opportunities
8. Develop technology-based systems to increase efficiency of assessments
9. Administer and expand the home hardening grant program

STAFFING SUMMARY

Fire Marshal (1)
Fuels Mitigation Program Manager (1)
Fire Inspector/Plans Examiner (1)
Fuels Mitigation Specialist (5)
Office Specialist (1)

PROGRAM MANAGEMENT

Program Administrator – Fire Marshal Casey Irving
Program Manager – Fuels Mitigation Manager Gorden Graham

FIRE PREVENTION

FISCAL YEAR 2026

DESCRIPTION	80 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	711,074	680,000	806,850
Overtime	5014	2,000	0	2,000
Deferred Comp/Retiree Savings	5015	13,200	13,000	17,628
Overtime - Strike Team	5016	1,000	1,439	2,000
Contract Services	5018	100,000	107,000	100,000
Payroll Taxes	5042	10,458	11,000	11,955
Retirement Contributions	5044	146,153	147,000	161,810
Health & Life Insurance	5060	100,980	75,000	92,076
Employee Share Health Insur	5061	(6,560)	(7,900)	(7,308)
Vision Insurance	5066	1,224	1,227	1,224
TOTAL SALARIES & BENEFITS		**$ 1,079,529**	**$ 1,027,766**	**$ 1,188,235**
Equipment	6131	10,000	0	0
Fire Trail Grading	6135	25,000	10,000	10,000
Public & Legal Notices	6190	20,000	10,000	20,000
Dues & Memberships	6200	8,000	1,000	3,000
Maintenance - Equipment	6270	3,500	3,500	3,500
Home Hardening Grants	6353	500,000	400,000	500,000
Fuels Mitigation	6479	110,000	78,000	110,000
Public Education	6480	9,000	2,000	24,000
Misc Service & Supplies	6490	15,500	5,000	10,000
TOTAL OPERATING EXPENSE		701,000	509,500	680,500
TOTAL EXPENDITURES		**$ 1,780,529**	**$ 1,537,266**	**$ 1,868,735**

Budget Trends

Salary and benefits are reflective of the newly negotiated contracts. Operating expenses remove the budget for body cameras ($10,000) per Board direction and add additional funds for public education outreach.

FIRE PREVENTION

DESCRIPTION	TOTAL	ACCOUNT CODE	ACCOUNT NAME
Fire Trail Grading/Maintenance	10,000		
Sub-total	10,000	6135	Fire Trail Grading
Exterior Hazard Abatement Notices	20,000		
Sub-total	20,000	6190	Public & Legal Notices
California Building Officials	1,500		
International Code Council	1,500		
Sub-total	3,000	6200	Dues & Memberships
Chipper Maintenance	2,000		
Equipment Maintenance	1,500		
Sub-total	3,500	6270	Maintenance - Equipment
Home Hardening Grants	500,000		
Sub-total	500,000	6353	Home Hardening Grants
Parcel Inspection Program	5,000		
Administrative Citation Processing	10,000		
Fuels Mitigation Program/Chipping	95,000		
Sub-total	110,000	6479	Fuels Mitigation
Marketing Professional	20,000		
Public Education Supplies	4,000		
Sub-total	24,000	6480	Public Education
Uniforms	3,000		
GIS Services	7,000		
Sub-total	10,000	6490	Misc Service & Supplies
TOTAL	680,500		

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

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

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 CERT program.
- Provide, when requested, input, review and recommendations to cooperating agency Emergency Operations Plans and plan annexes.
- Work with city/town staff to coordinate training and drills for Orinda and Moraga emergency operations center personnel and residents.
- Work with the Lamorinda communities to create compatible/interoperable EOC/DOC facilities in Lamorinda.
- Support the District's Volunteer Communications-Support Unit as a regional resource providing auxiliary communications and logistical support to local agencies and cooperators.
- Enhance community education and outreach activities.

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Assist and support Lamorinda CERT's training, education and community outreach programs to help Lamorinda residents prepare, plan and practice for a disaster
2. Educate, train, and equip the Communications-Support Unit to attain a skilled team of 25 members to support the District
3. Innovate and support the creation of redundant emergency communications systems throughout the District
4. Support MOFD evacuation planning
5. Implement MOFD School Programs and Curriculum through Public Education events
6. Improve advertisement for Home Hardening Grant Program opportunities

STAFFING SUMMARY

Office Specialist (1)

PROGRAM MANAGEMENT

Preparedness Specialist, Julie Sparks

EMERGENCY PREPAREDNESS

FISCAL YEAR 2026

DESCRIPTION	85 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	86,031	80,000	94,860
Overtime	5014	8,000	15,000	8,000
DeferredComp/Retiree Savings	5015	1,200	1,538	2,004
Payroll Taxes	5042	13,260	15,000	1,404
Retirement Contributions	5044	17,712	15,000	19,193
Health & Life Insurance	5060	13,716	9,000	14,868
Employee Share Health Insur	5061	(3,408)	(2,439)	(2,016)
Vision Insurance	5066	96	259	96
TOTAL SALARIES & BENEFITS		**$ 136,607**	**$ 133,358**	**$ 138,409**
Office Supplies	6100	1,000	1,500	1,000
Small Tools & Instruments	6130	3,500	3,000	3,000
Maintenance - Equipment	6270	3,300	300	0
CERT Emergency Response	6475	8,000	4,000	4,000
Recognition	6478	2,500	3,000	3,000
Outreach Materials	6480	1,000	700	0
Emergency Preparedness	6484	21,000	21,000	11,625
TOTAL OPERATING EXPENSE		40,300	33,500	22,625
TOTAL EXPENDITURES		**$ 176,907**	**$ 166,858**	**$ 161,034**

Budget Trends

Operating expenditures have been adjusted based on actual trends and $7,400 was moved to the new Prescribed Fire budget. Hourly salaries and strike team overtime is also reflected the new division budget.

EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Presentation Materials & Supplies	1,000		
Sub-total	1,000	6100	Office Supplies
Support Unit Supplies	3,000		
Sub-total	3,000	6130	Small Tools & Equipment
Equipment	0		
Sub-total	0	6270	Maintenance - Equipment
CERT Emergency Response Team	4,000		
Sub-total	4,000	6475	CERT
Volunteer Recognition Volunteer Appreciation Meeting	1,500 1,500		
Sub-total	3,000	6478	Recognition
Outreach Materials	0		
Sub-total	0	6478	Outreach Materials
CS-241 Uniforms Emergency Preparedness Supplies	3,125 8,500		
Sub-total	11,625	6484	Emergency Preparedness
TOTAL	22,625		

PRESCRIBED FIRE PROGRAM

PURPOSE

The purpose of the Prescribed Fire Program is to reduce wildfire risk by proactively removing combustible fuels. This process is achieved by supporting natural fire cycles, creating an ecosystem balance through the stimulation of native plant species and reducing the spread of more flammable invasive plant species, and removing infected or infested trees to promote local forest health, which all make it less likely for uncontrolled fires to spread to homes and critical infrastructure. The program will enhance the District's effectiveness in controlling fires by reducing fuel loading.

STANDARD LEVEL OF PERFORMANCE

- Maintain the prescribed equipment fire cache to support safe and efficient planned and controlled use (Rx) fire operations and back-up District fire operations as a reserve equipment supply in the event of a significant wildland fire.
- Maintain technology and equipment related to Rx fire operations and wildland fire safety including the District's Remote Automated Weather Station (RAWS), Environmental Beta Attenuation Mass Monitor (EBAM), slip-on fire unit, UAS and terra torch.
- Develop and implement prescribed fire projects to protect local values at risk, enhance biodiversity, maintain shaded fuel breaks and create fire-adapted ecosystems within the District.
- Collaborate with MOFD's Fire Prevention, Training and Operations staff as well as regulatory and cooperating agencies and local landowners to support and maintain prescribed fire as a tool for mitigating wildfire risk.
- Supervise/manage crews preparing Rx fire projects.

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Reduce hazardous fuel loading by implement low-intensity Rx fire to maintain and manage wildland fuels in the North Orinda, Tunnel/East Bay Hills and Pinehurst Shaded Fuel Breaks.
2. Use Rx fire to create and maintain grassland fuel breaks at Moraga GHAD, Painted Rock, Campolindo Ridge, Mulholland Ridge and Orinda Oaks.
3. Collaborate with MOFD's Fire Prevention, Emergency Preparedness and Fire Operations staff and cooperating agencies and local landowners and promote prescribed fire to manage wildfire fuels adjacent to Wagner Ranch and Sleepy Hollow Elementary schools and the EBMUD Watershed.
4. Upgrade prescribed fire equipment to improve Rx fire operational efficiency and reduce dependency of frontline emergency response equipment and apparatus.

STAFFING SUMMARY

Prescribed Fire Program Manager (0.5)

PROGRAM MANAGEMENT

Program Administrator – Prescribed Fire Program Manager Dennis Rein

PRESCRIBED FIRE

FISCAL YEAR 2026

DESCRIPTION	86 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Hourly Salaries	5013	124,658	105,000	115,000
Overtime	5014		18,000	12,000
Overtime - Incident Mgmt Team	5016	95,000	95,000	95,000
Payroll Taxes	5042		17,000	16,980
TOTAL SALARIES & BENEFITS		**$ 219,658**	**$ 235,000**	**$ 238,980**
Small Tools & Instruments	6130			3,000
Maintenance - Equipment	6270			3,400
Meals and Hydration	6478			1,000
TOTAL OPERATING EXPENSE		0	0	7,400
TOTAL EXPENDITURES		**$ 219,658**	**$ 235,000**	**$ 246,380**

Budget Trends

This is a new budget division for FY26. Staffing will be done with part-time and hourly personnel with a modest budget.

PRESCRIBED FIRE

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Firing Equipment and supplies	1,000		
Hose, brass and hand tools	2,000		
Sub-total	3,000	6130	Small Tools & Equipment
RAWS, EBAM, UAS	1,500		
EBAM subscription/maintenance	700		
Annual RAWS maintenance	1,200		
Sub-total	3,400	6270	Maintenance - Equipment
Hydration	1,000		
Sub-total	1,000	6475	Meals and Hydration
TOTAL	7,400		

EMERGENCY MEDICAL SERVICES

PURPOSE

The purpose of the Emergency Medical Services Program 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 2026

1. Implement new ambulance staffing/deployment model
2. Evaluate and update Paramedic evaluation process
3. Increase in-district continuing education training
4. Update EMS station supply cache
5. Replace EKG monitors on front-line apparatus

STAFFING SUMMARY

Ambulance Supervisor (1)
Senior Single Role Paramedic (3)
Single Role Paramedic (3)
Emergency Medical Technician (11)
Emergency Medical Technician Intern (3)

PROGRAM MANAGEMENT

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

EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2026

DESCRIPTION	08 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011			1,482,523
Hourly Salaries	5013			60,000
Overtime	5014			200,000
Savings	5015			37,872
Payroll Taxes	5042			22,046
Retirement Contributions	5044			288,719
Health & Life Insurance	5060			474,780
Employee Share Health Insur	5061			(25,092)
Vision Insurance	5066			3,504
TOTAL SALARIES & BENEFITS		**$ -**	**$ -**	**$ 2,544,352**
Medical & Lab Supplies	6140	150,000	140,000	140,000
Safety Clothing	6160	0	0	18,000
Paramedic/EMT License Fees	6201	5,000	6,000	6,500
Maintenance - Equipment	6270	40,000	25,000	30,000
Professional Services	6317	50,000	40,000	40,000
TOTAL OPERATING EXPENSE		245,000	211,000	234,500
TOTAL EXPENDITURES		**$ 245,000**	**$ 211,000**	**$ 2,778,852**

Budget Trends

This budget reflects the recently approved Single Role Paramedic Program with salaries and benefits added in FY26, along with personnal protective equipment of $18,000. Other expenditures have been adjusted to reflect actual spending patterns over the past few years.

EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Medical Supplies	140,000		
Sub-total	140,000	6140	Medical & Lab Supplies
Personal Protective Equipment	18,000		
Sub-total	18,000	6160	Safety Clothing
License Fees additional personnel	1,500		
License Fees	5,000		
Sub-total	6,500	6201	Paramedic/EMT License
Narcotics Tracking License Fee	4,000		
LifePak 15 Maintenance & Repair	12,000		
Defibrillator & Gurney Maintenance	14,000		
Sub-total	30,000	6270	Maintenance - Equipment
EMS Certification Classes	10,000		
EMS Training Services	30,000		
Sub-total	40,000	6317	Professional Services
TOTAL	234,500		

SUPPORT SERVICES

PURPOSE

The purpose of the Support Services Program is to provide appropriate station supplies, maintenance, and fuel delivery systems for the District, which includes the District's five (5) fire stations and the 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 waste per regulatory process

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Provide administrative support for long-range facility projects
2. Seek alternative funding sources for facility improvement projects
3. Update fire station equipment and furnishing
4. Improve station security
5. Update and improve exterior features
6. Complete firescape landscaping improvements at Station 42

PROGRAM MANAGEMENT

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

SUPPORT SERVICES

FISCAL YEAR 2026

DESCRIPTION	06 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Food Supplies	6150	4,000	2,000	2,000
Household Expense	6170	15,000	17,500	17,500
EPA ID Verification Fee	6264	150	150	150
CCC HazMat Plan	6265	3,650	3,252	3,650
Environmental Fees	6266	900	800	900
Maintenance - Equipment	6270	1,500	1,000	1,000
Service & Repair	6274	2,500	1,000	1,000
Tank Testing	6280	1,120	0	0
TOTAL OPERATING EXPENSE		28,820	25,702	26,200
TOTAL EXPENDITURES		**$ 28,820**	**$ 25,702**	**$ 26,200**

Budget Trends

Expenditures have been adjusted to reflect actual spending levels for the past 3 years.

SUPPORT SERVICES

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Food for emergency incidents	2,000		
Sub-total	2,000	6150	Food Supplies
Household supplies for fire stations	17,500		
Sub-total	17,500	6170	Household Expense
Annual fee fuel system	150		
Sub-total	150	6264	EPA ID Verification Fee
Annual hazardous materials permits	3,650		
Sub-total	3,650	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system equipment	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Fuel system dispensers	1,000		
Sub-total	1,000	6274	Service & Repair
Fuel tank testing	0		
Sub-total	0	6280	Tank Testing
TOTAL	26,200		

ADMINISTRATION BUILDING

FISCAL YEAR 2026

DESCRIPTION	40 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - PG & E	6122	5,500	5,500	6,500
Maintenance - Building	6281	6,000	3,000	5,000
Maintenance - Grounds	6282	800	800	800
Other Special Departmental Exp	6479	3,500	6,400	6,400
TOTAL OPERATING EXPENSE		15,800	15,700	18,700
TOTAL EXPENDITURES		**$ 15,800**	**$ 15,700**	**$ 18,700**

Budget Trends

Reflects increases in PG&E and the building security system subscription.

ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
PG & E	6,500		
Sub-total	6,500	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	6,400		
Sub-total	6,400	6479	Other Special Dept
TOTAL	18,700		

STATION 41

FISCAL YEAR 2026

DESCRIPTION	41 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	1,800	1,700	1,700
Utilities - Garbage	6121	6,100	6,100	6,100
Utilities - PG & E	6122	18,000	19,000	21,240
Utilities - Water	6123	3,500	3,500	3,800
Utilities - Medical Waste	6124	1,600	1,400	1,500
Household Expense	6170	1,000	750	750
Household Expense - Linen	6171	2,300	2,300	2,400
Maintenance - Equipment	6270	5,000	4,000	4,000
Maintenance - Building	6281	35,000	33,000	33,000
Maintenance - Grounds	6282	2,000	8,500	2,000
TOTAL OPERATING EXPENSE		76,300	80,250	76,490
TOTAL EXPENDITURES		**$ 76,300**	**$ 80,250**	**$ 76,490**

Budget Trends

FY 25 incurred additional charges to grounds maintenance due to a water line leak in January. Total cost for detection and repair was approximately $6,500.

The FY 26 budget reflects increased PG&E costs offset by lower maintenance costs.

STATION 41

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Sewer	1,700		
Sub-total	1,700	6120	Utilities - Sewer
Garbage	6,100		
Sub-total	6,100	6121	Utilities - Garbage
PG & E	21,240		
Sub-total	21,240	6122	Utilities - PG & E
Water	3,800		
Sub-total	3,800	6123	Utilities - Water
Medical Waste Services	1,500		
Sub-total	1,500	6124	Utilities - Medical Waste
Misc.	750		
Sub-total	750	6170	Household Expense
Linen Services	2,400		
Sub-total	2,400	6171	Household Exp - Linen
Equipment Maintenance	4,000		
Sub-total	4,000	6270	Maintenance - Equipment
Generator	1,500		
Electrical	3,500		
HVAC Maintenance	3,000		
Gutters & Air Compressor	1,500		
Plumbing	5,000		
Overhead Doors	3,000		
Plymovent System & Misc.	9,500		
Miscellaneous	6,000		
Sub-total	33,000	6281	Maintenance - Building
Pest Control, Drain Filter, Grounds	2,000		
Sub-total	2,000	6282	Maintenance - Grounds
TOTAL	76,490		

STATION 42

FISCAL YEAR 2026

DESCRIPTION	42 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	800	800	800
Utilities - Garbage	6121	1,500	1,500	1,500
Utilities - PG & E	6122	6,000	10,000	12,000
Utilities - Water	6123	7,000	7,000	7,500
Household Expense	6170	1,000	750	750
Household Expense - Linen	6171	1,800	1,800	1,800
Maintenance - Equipment	6270	2,000	2,000	2,200
Maintenance - Building	6281	28,000	28,000	30,000
Maintenance - Grounds	6282	10,000	10,000	5,000
TOTAL OPERATING EXPENSE		58,100	61,850	61,550
TOTAL EXPENDITURES		**$ 58,100**	**$ 61,850**	**$ 61,550**

Budget Trends

The budget reflects increases in PG&E in both FY 25 and FY 26. Solar has been installed at Station 42, and credits are reflected in these projections.

STATION 42

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Sewer	800		
Sub-total	800	6120	Utilities - Sewer
Garbage	1,500		
Sub-total	1,500	6121	Utilities - Garbage
PG & E	12,000		
Sub-total	12,000	6122	Utilities - PG & E
Water	7,500		
Sub-total	7,500	6123	Utilities - Water
Misc.	750		
Sub-total	750	6170	Household Expense
Linen Services	1,800		
Sub-total	1,800	6171	Household Exp - Linen
Equipment Maintenance	2,200		
Sub-total	2,200	6270	Maintenance - Equipment
Generator and HVAC Maintenance	3,000		
Interior Lighting	10,000		
Plumbing	4,000		
Overhead Doors	2,000		
Plymovent System & Air Compressor	4,000		
Gutters/Solar Panel Cleaning	3,000		
Misc.	4,000		
Sub-total	30,000	6281	Maintenance - Building
Grounds Maintenance	2,800		
Wash Pad Interceptor Service	1,200		
Pest & Storm Drain Filter System	1,000		
Sub-total	5,000	6282	Maintenance - Grounds
TOTAL	61,550		

STATION 43

FISCAL YEAR 2026

DESCRIPTION	43 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	800	750	750
Utilities - Garbage	6121	2,000	2,000	2,000
Utilities - PG & E	6122	4,000	6,000	5,000
Utilities - Water	6123	11,000	6,500	7,000
Household Expense	6170	1,000	750	750
Household Expense - Linen	6171	1,800	1,700	1,700
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	20,000	20,000	20,000
Maintenance - Grounds	6282	6,000	6,100	6,000
TOTAL OPERATING EXPENSE		48,100	45,300	44,700
TOTAL EXPENDITURES		**$ 48,100**	**$ 45,300**	**$ 44,700**

Budget Trends

The budget reflects increased cost of PG&E in both FY 25 and FY 26. Solar has been installed on Station 43, and credits are reflected in these projections.

STATION 43

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Sewer	750		
Sub-total	750	6120	Utilities - Sewer
Garbage	2,000		
Sub-total	2,000	6121	Utilities - Garbage
PG & E	5,000		
Sub-total	5,000	6122	Utilities - PG & E
Water	7,000		
Sub-total	7,000	6123	Utilities - Water
Miscellaneous	750		
Sub-total	750	6170	Household Expense
Linen Services	1,700		
Sub-total	1,700	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
HVAC Maintenance	1,500		
Plymovent System	3,000		
Elevator Service	2,500		
Gutter/Solar Panel Cleaning	2,500		
Air Compressor	1,000		
Miscellaneous	8,000		
Sub-total	20,000	6281	Maintenance - Building
Wash Pad Interceptor	1,300		
Grounds Maintenance	4,100		
Pest Control	600		
Sub-total	6,000	6282	Maintenance - Grounds
TOTAL	44,700		

STATION 44

FISCAL YEAR 2026

DESCRIPTION	44 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	800	750	750
Utilities - Garbage	6121	1,500	1,800	2,000
Utilities - PG & E	6122	4,000	4,000	5,000
Utilities - Water	6123	7,000	6,000	6,500
Household Expense	6170	1,000	750	750
Household Expense - Linen	6171	1,800	1,650	1,650
Maintenance - Equipment	6270	1,000	2,000	2,000
Maintenance - Building	6281	40,000	30,000	26,000
Maintenance - Grounds	6282	3,100	3,100	3,100
TOTAL OPERATING EXPENSE		60,200	50,050	47,750
TOTAL EXPENDITURES		**$ 60,200**	**$ 50,050**	**$ 47,750**

Budget Trends

Building maintenance was higher in FY25 due to the exterior repair project ($14,000) and the counter top replacement project ($10,000). Countertops will not be replaced in FY25 as reflected in the projected actuals and the budget has been moved to FY26. FY26 also reflects increases in PG&E. Solar has been installed and credits are reflected in these projections.

STATION 44

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Sewer	750		
Sub-total	750	6120	Utilities - Sewer
Garbage	2,000		
Sub-total	2,000	6121	Utilities - Garbage
PG & E	5,000		
Sub-total	5,000	6122	Utilities - PG & E
Water	6,500		
Sub-total	6,500	6123	Utilities - Water
Misc.	750		
Sub-total	750	6170	Household Expense
Linen Services	1,650		
Sub-total	1,650	6171	Household Exp - Linen
Equipment Maintenance	2,000		
Sub-total	2,000	6270	Maintenance - Equipment
Generator & Plumbing	3,500		
Kitchen Countertop Replacement	10,000		
HVAC Maintenance & Gutters	2,500		
Overhead Doors & Plymovent	4,500		
Miscellaneous	5,500		
Sub-total	26,000	6281	Maintenance - Building
Wash Pad Interceptor Service	1,500		
Grounds Maintenance - Creek	1,600		
Sub-total	3,100	6282	Maintenance - Grounds
TOTAL	47,750		

STATION 45

FISCAL YEAR 2026

DESCRIPTION	45 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	800	700	750
Utilities - Garbage	6121	9,000	9,500	10,000
Utilities - PG & E	6122	45,000	45,000	45,000
Utilities - Water	6123	3,500	3,000	3,000
Utilities - Medical Waste	6124	1,100	1,200	1,200
Household Expense	6170	3,200	2,000	2,000
Household Expense - Linen	6171	1,800	1,800	1,800
Maintenance - Equipment	6270	1,500	1,500	1,500
Maintenance - Building	6281	41,500	36,500	36,500
Maintenance - Grounds	6282	2,000	1,500	1,500
TOTAL OPERATING EXPENSE		109,400	102,700	103,250
TOTAL EXPENDITURES		**$ 109,400**	**$ 102,700**	**$ 103,250**

Budget Trends

The budget reflects a slight decrease in FY 26 consistent with building maintenance actuals for the prior and current year. PG&E costs are higher for this station as no solar has been installed at this location. See the capital projects fund for costs associated with the Station 45 remodel.

STATION 45

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Sewer	750		
Sub-total	750	6120	Utilities - Sewer
Garbage	10,000		
Sub-total	10,000	6121	Utilities - Garbage
PG & E	45,000		
Sub-total	45,000	6122	Utilities - PG & E
Water	3,000		
Sub-total	3,000	6123	Utilities - Water
Medical Waste	1,200		
Sub-total	1,200	6124	Utilities - Medical Waste
Miscellaneous	2,000		
Sub-total	2,000	6170	Household Expense
Linen Services	1,800		
Sub-total	1,800	6171	Household Exp - Linen
Equipment Maintenance	1,500		
Sub-total	1,500	6270	Maintenance - Equipment
Generator	1,500		
Gutters	1,500		
Electrical	8,000		
Air Compressor	1,500		
Plumbing	6,000		
HVAC Maintenance	2,000		
Overhead Doors	3,000		
Plymovent System	8,000		
Miscellaneous	5,000		
Sub-total	36,500	6281	Maintenance - Building
Miscellaneous	1,500		
Sub-total	1,500	6282	Maintenance - Grounds
TOTAL	103,250		

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 always equipped with a full complement of appropriate and functioning equipment
- 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
- Update District maps, preplans and target hazard information
- Maintain exercise equipment

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Update operational policies and procedures
2. Provide for maintenance and repair of all tools and firefighting equipment
3. Identify innovative fireground products that could improve safety and operations
4. Update pre-incident plan maps to target hazards throughout District
5. Review and evaluate the District's Auto Aid and Mutual Aid agreements
6. Establish a succession plan to memorialize the District's geographic information system to improve mapping and digital record keeping

STAFFING SUMMARY

Fire Chief (1)
Deputy Fire Chief (1)
Battalion Chief (3)
Captain/Paramedic I (1)
Captain/Paramedic II (7)
Captain (7)
Engineer/Paramedic I (1)
Engineer/Paramedic II (9)
Engineer (5)
Firefighter/Paramedic (17)
Firefighter (1)

PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Jon Bensley

EMERGENCY OPERATIONS

FISCAL YEAR 2026

DESCRIPTION	09 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	11,273,221	10,800,000	10,394,452
Overtime	5014	3,034,000	2,850,000	2,600,000
Deferred Comp/Retiree Savings	5015	125,000	107,000	113,412
Overtime - Strike Team	5016	1,091,462	1,000,000	806,000
Payroll Taxes	5042	227,287	205,000	201,751
Retirement Contributions	5044	7,860,128	7,850,000	8,227,518
Health & Life Insurance	5060	1,477,308	1,470,000	1,445,448
Employee Share Health Insur	5061	(187,286)	(183,000)	(132,612)
Vision Insurance	5066	15,124	15,000	14,280
TOTAL SALARIES & BENEFITS		**$ 24,916,244**	**$ 24,114,000**	**$ 23,670,249**
Small Tools & Instruments	6130	5,500	5,000	5,500
Minor Equipment/Furniture	6131	500	500	500
Power Saw/Other Equipment	6133	6,000	6,000	6,000
Technical, Rose Rescue & Extrica	6137	18,000	10,000	12,000
Firefighting Equipment - Hose	6138	12,000	11,000	13,000
Firefighting Equipment - Foam	6139	2,000	1,000	1,000
Safety Clothing	6160	190,000	100,000	160,000
Dues & Memberships	6200	1,250	1,250	1,250
Rent & Leases Equip	6250	5,000	2,000	2,000
Air Monitor Maintenance	6269	800	0	500
Maintenance - Equipment	6270	6,000	5,000	6,000
Air Compressor Service	6278	6,000	4,632	6,000
Hydro Test SCBA & Oxygen	6279	25,000	8,000	10,000
Strike Team Supplies	6474	65,000	45,000	75,000
Health & Wellness	6476	16,500	15,000	16,500
Other Special Dept Exp	6479	11,400	11,000	11,400
Mapping - Services and Supplies	6490	15,000	10,000	25,000
TOTAL OPERATING EXPENSE		385,950	235,382	351,650
TOTAL EXPENDITURES		**$ 25,302,194**	**$ 24,349,382**	**$ 24,021,899**

Budget Trends

Salary increased by 5% based on new MOU obligations. Decreases are projected in both District and Strike overtime. In addition, this budget reflects the re-allocation of several part time and hourly staff to the Prescribed Fire Program. Medical and workers compensation continue to increase. Operating expenses have decreased primarily due to the reduction of $30,000 in personal protective equipment that would have been incurred with the addition of 3 new firefighters.

EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
California Fire Chiefs' Association	1,250		
Sub-total	1,250	6200	Dues & Memberships
Tool Replacement/Maintenance	5,500		
Sub-total	5,500	6130	Small Tools & Instruments
Investigation supplies	500		
Sub-total	500	6131	Minor Equip/Furniture
Chains, Blades, Maintenance	6,000		
Sub-total	6,000	6133	Power Saw/Other Equip
Rope Rescue	12,000		Technical, Rope Rescue & Extrication Equipment
Sub-total	12,000	6137	
Fittings/Nozzles	13,000		
Sub-total	13,000	6138	Firefighting Equip - Hose
Restock Foam Inventory	1,000		
Sub-total	1,000	6139	Firefighting Equip - Foam
Personal Protective Equipment Annual Inspections PPE	140,000 20,000		
Sub-total	160,000	6160	Safety Clothing

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Medical Oxygen	2,000		
Sub-total	2,000	6250	Rent & Leases Equip
Air Monitor Sensors Replacement	500		
Sub-total	500	6269	Air Monitor Maintenance
Ladder Testing, Fire Extinguisher	6,000		
Sub-total	6,000	6270	Maintenance - Equipment
Air Compressor Service	6,000		
Sub-total	6,000	6278	Air Compressor Service
SCBA Equipment/testing	10,000		
Sub-total	10,000	6279	Hydro Test
Strike Team Equipment/Supplies	75,000		
Sub-total	75,000	6474	Strike Team Supplies
Exercise Supplies Exercise Maintenance	14,500 2,000		
Subtotal	16,500	6476	Health & Wellness
Drone Licenses, Parts and Repair	11,400		
Sub-total	11,400	6479	Other Special Dept Exp
GIS Supplies	25,000		
Sub-total	25,000	6490	Services & Supplies Map
TOTAL	351,650		

COMMUNICATIONS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Replace/upgrade iOS devices per district replacement schedule
2. Update apparatus modems
3. Reestablish software system for remote management of apparatus modems
4. Purchase BK portable radios for additional mutual aid personnel

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Jon Bensley
Radio Manager – Captain Jon Ford

COMMUNICATIONS

FISCAL YEAR 2026

DESCRIPTION	07 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Telephone - Cellular	6110	105,868	95,500	95,500
Communication Center	6111	242,000	230,000	242,000
Computer Equipment	6132	20,000	20,000	27,000
Maintenance - Equipment	6270	75,000	55,000	55,000
Other Special Departmental Exp	6479	1,250	0	0
TOTAL OPERATING EXPENSE		444,118	400,500	419,500
TOTAL EXPENDITURES		**$ 444,118**	**$ 400,500**	**$ 419,500**

Budget Trends

Maintenance on equipment has been redirected to fund the second year of the modem installation program. Other operating expenditures are tracking consistently.

COMMUNICATIONS

DESCRIPTION	ACCOUNT TOTAL	ACCOUNT CODE	ACCOUNT NAME
Upgrade iPhones & iPads	5,000		
Miscellaneous	10,500		
Cellular Phone/Tablet Data Service	80,000		
Sub-total	95,500	6110	Telephone Comm
Contra Costa County Dispatch	242,000		
Sub-total	242,000	6111	Communication Center
Modems in Apparatus	27,000		
Sub-total	27,000	6132	Computer Equipment
EBRCSA Subscriber Fees	35,000		
Communications Parts & Radios	20,000		
Sub-total	55,000	6270	Maintenance - Equipment
iPad Application License Fees	0		
Sub-total	0	6479	Other Special Dept Exp
TOTAL	419,500		

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 can respond to emergency incidents
- Monitor vehicle maintenance trends
- 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 District vehicles and apparatus
- Provide training for firefighters and new engineers on driving and apparatus maintenance

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Provide prompt, preventative maintenance to reduce future major repairs/apparatus replacement
2. Refine apparatus maintenance program to create efficiency with program managers and outside vendors
3. Adjust long-term replacement plan for apparatus in response to increase lead times on manufacturer delivery
4. Purchase new type 1 and type 3 fire engines
5. Purchase two fire prevention vehicles
6. Evaluate options for roadway safety/risk management
7. Analyze fleet needs and propose a cost-efficient solution for field vehicles

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Jon Bensley
Program Manager – Captain Anthony Grgurevic

APPARATUS

FISCAL YEAR 2026

DESCRIPTION	04 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Maintenance - Equipment	6270	5,000	2,500	5,000
Central Garage Repairs	6271	350,000	300,000	350,000
Central Garage Gasoline & Oil	6272	110,000	110,000	110,000
Central Garage Tires	6273	15,000	20,000	25,000
Aerial Ladder & Pump Testing	6275	1,500	1,000	1,500
Smog Inspections	6276	500	500	500
TOTAL OPERATING EXPENSE		482,000	434,000	492,000
TOTAL EXPENDITURES		**$ 482,000**	**$ 434,000**	**$ 492,000**

Budget Trends

Budget is status quo with the exception of an additional $10,000 for tires based on current trends.

APPARATUS

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Batteries	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
On-going maintenance/repairs	350,000		
Sub-total	350,000	6271	Central Garage Repairs
Fuel	110,000		
Sub-total	110,000	6272	Gasoline & Oil
Tire replacement	25,000		
Sub-total	25,000	6273	Central Garage Tires
Annual Ladder Testing	1,500		
Sub-total	1,500	6275	Aerial Ladder/Pump Test
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	492,000		

TRAINING

PURPOSE

The purpose of the Training Program is to 1) maintain an effective firefighting force; 2) prevent accidental injury or death of personnel; 3) provide training opportunities to all personnel; 4) meet federal, state, and locally mandated training requirements; and 5) 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 to support new operational policies and equipment
- Provide mandated training
- Evaluate company and individual performance
- Assist in development and execution of promotional exams
- Develop, mentor, and train all new employees to district standards
- Participate in regional training activities

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Support newly established training standards for all MOFD personnel, including succession planning where appropriate
2. Provide quarterly training events for all suppression members
3. Support employees' educational and career development
4. Provide safe and challenging training environments and facilities

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling
Program Manager - TBD

TRAINING

FISCAL YEAR 2026

DESCRIPTION	24 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Books & Periodicals	6102	3,000	1,000	1,500
Food Supplies	6150	1,500	2,100	2,250
Dues, Memberships & Prof Fees	6200	12,000	12,500	13,000
Testing Materials & Training Prop	6354	50,000	42,000	45,000
Career Development Classes	6357	25,000	18,500	20,000
Mandated Training	6361	15,000	15,000	20,000
Recruiting Costs	6470	90,000	0	0
TOTAL OPERATING EXPENSE		196,500	91,100	101,750
TOTAL EXPENDITURES		**$ 196,500**	**$ 91,100**	**$ 101,750**

Budget Trends

The budget for three firefighters to attend the Fire Academy has been eliminated from this budget due to the reorganization to a Single Role Paramedic Program which saves the District $90,000. Other expenditures have been adjusted to reflect actual spending trends.

TRAINING

DESCRIPTION	ACCOUNT TOTAL	CODE	ACCOUNT NAME
Training Books	1,500		
Sub-total	1,500	6102	Books & Periodicals
Food for Training Events	2,250		
Sub-total	2,250	6150	Food Supplies
Target Solutions	13,000		
Sub-total	13,000	6200	Dues & Memberships
Materials & Training	45,000		
Sub-total	45,000	6354	Testing Materials & Props
Career Development	20,000		
Sub-total	20,000	6357	Career Development
Mandated Training	20,000		
Sub-total	20,000	6361	Mandated Training
TOTAL	101,750		

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Transfers In	4999	320,982	320,982	321,001
TOTAL REVENUES		$ 320,982	$ 320,982	$ 321,001

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Lease Agreement Principal	7906	278,000	278,000	284,000
Lease Agreement Interest	7907	42,982	42,982	37,001
TOTAL EXPENDITURES		$ 320,982	$ 320,982	$ 321,001

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE
2016 LEASE AGREEMENT

FISCAL YEAR 2026

PURPOSE: Design and construction of Station 43

CURRENT YEAR SUMMARY	
Principal Outstanding as of July 1, 2025	$1,800,000
Reduction in Principal Balance	284,000
Interest Due	37,001
Total Payment Due	321,001
Principal Outstanding as of June 30, 2026	$1,516,000

FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2026	2.14%	284,000	37,001	321,001
2027	2.14%	290,000	30,890	320,890
2028	2.14%	297,000	24,641	321,641
2029	2.14%	303,000	18,264	321,264
2030	2.14%	310,000	11,737	321,737
2031	2.14%	316,000	5,071	321,071
TOTALS		**$1,800,000**	**$127,604**	**$1,927,604**

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Fire Flow Tax	4066	1,100,000	1,104,668	1,105,000
Investment Earnings	4181	40,000	50,000	40,000
State Grant	4435	0	97,800	0
Federal Grant	4437	0	414,546	0
Impact Mitigation Fees	4743	2,000	2,000	0
Strike Team Recovery	4971	50,000	170,000	75,000
Sale of Surplus Property	4980	0	47,062	0
Transfer In From General Fund		3,863,757	3,863,757	2,863,757
TOTAL REVENUES		$ 5,055,757	$ 5,749,833	$ 4,083,757

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Bank Fees	7510	500	696	1,000
Fire Flow Tax Collection Fees	7531	14,000	11,665	14,000
Capital Outlay - Equipment	7701	536,825	536,825	560,000
Capital Outlay - Apparatus	7703	2,789,095	2,789,095	2,110,000
Miscellaneous Equipment	7709	235,898	230,314	0
Station 41 Rebuild	7712			500,000
Station 45 Remodel	7713	3,000,000	206,990	2,793,010
Operating Transfer Out	7999	320,982	320,982	321,001
TOTAL EXPENDITURES		$ 6,897,300	$ 4,096,567	$ 6,299,011

Budget Trends

The proposed budget requests installation of EKG monitors on first line apparatus, two hybrid vehicles to replace the 2005 Ford Rangesr, one type 3 wildland engine replacing the 2002 apparatus and one type 1 structual protection engine to replace the 2012 engine. Additional Station 45 remodel costs will be adjusted once bids are received, with the unspent budget from FY25 carried over to FY26. An additional $500,000 has been proposed to evaluate and design the Station 41 rebuild.

CAPITAL PROJECTS FUND

FISCAL YEAR 2026

ACCOUNT CODE	DESCRIPTION	PROPOSED BUDGET
7510	Bank Fees	1,000
7531	Fire Flow Tax Collection Fees	14,000
7701	EMS-LP35 EKG Monitor Replacement	560,000
7703	Fire Prevention Vehicles (2)	110,000
7703	Type 1 Engine	1,500,000
7703	Type 3 Engine	500,000
7712	Station 41 Rebuild	500,000
7713	Station 45 Remodel	2,793,010
TOTAL CAPITAL PROJECTS FUND		$ 5,978,010

TUNNEL EAST BAY HILLS FUEL BREAK
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
State Grants	4435	3,176,143	3,444,120	0
TOTAL REVENUES		$ 3,176,143	$ 3,444,120	$ -

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Temporary Salaries	5013	130,000	130,000	0
Overtime	5014	0	3,700	0
Payroll Taxes	5042	13,089	13,089	0
Professional Services	6317	175,000	175,000	0
Exterior Hazard Removal	6323	1,941,208	2,360,192	0
Exterior Hazard Removal Mecha	6324	415,283	415,283	0
Special Departmental Exp	6479	0	12,000	0
Public Education Supplies	6480	1,931	0	0
Operating Transfer Out	7999	0	0	726,381
TOTAL EXPENDITURES		$ 2,676,511	$ 3,109,264	$ 726,381

Budget Trends

In FY22, the District was awarded the California Department of Forestry & Fire Protection Tunnel East Bay Hills Fuel Break grant in the amount of $6,380,563. The grant period ends on 3-15-25 and any excess funds will be closed out and available for District use. Staff is recommending an operating transfer out, estimated at $726,381, to the General Fund to close out this project.

FIRE RISK REDUCTION GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
State Grants	4435	243,893	243,893	371,898
TOTAL REVENUES		$ 243,893	$ 243,893	$ 371,898

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011	112,809	77,000	115,000
Overtime	5014	2,000	200	2,000
Deferred Comp/Retiree Savings	5015	2,400	1,800	2,400
Overtime - Strike Team	5016	0	24,400	0
Payroll Taxes	5042	1,671	1,671	1,700
Retirement Contributions	5044	23,227	23,227	25,000
Health & Life Insurance	5060	26,088	26,088	27,000
Employee Share Health Insur	5061	(5,472)	(5,472)	(5,500)
Vision Insurance	5066	192	192	250
TOTAL SALARIES & BENEFITS		**$ 162,915**	**$ 149,106**	**$ 167,850**
Office Supplies	6100	1,000	500	1,000
Telephone - Cellular	6110	2,500	1,500	2,500
Residential Fuels Mitigation	6353	0	300	1,000
Other Special Dept Expense	6479	10,000	10,000	10,000
Public Education Supplies	6480	1,000	500	1,000
Misc Service & Supplies	6490	5,000	3,000	5,000
TOTAL OPERATING EXPENSE		**$ 19,500**	**$ 15,800**	**$ 20,500**
TOTAL EXPENDITURES		$ 182,415	$ 164,906	$ 188,350

Budget Trends

In FY23, the District was awarded the California Office of Emergency Services grant in the amount of $800,000 to fund a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk. The pilot program will end on 3-31-2026 and any unused funds will revert to the District.