



Moraga-Orinda Fire District

Board of Directors

AMENDED AGENDA

REGULAR MEETING

October 3, 2018

6:00 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

PLEASE NOTE NEW MEETING ADDRESS:

Hacienda Mosaic Room
2100 Donald Drive
Moraga, CA 94556

NOTICE OF TELECONFERENCED MEETING

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

Stratford Court Hotel
Town and Country Inn & Suites
110 North 54th Street
Quincy, Illinois 62305
Room number will be posted in the hotel lobby

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

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

The public is invited to speak on any Closed Session item below. Comments should be limited to three minutes. Please state your name and address for the record.
3. CLOSED SESSION
 - 3.1. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Local 1230, International Association of Firefighters IAFF
 - 3.2. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Local 2700 United Clerical, Technical & Specialized Employees
 - 3.3. **Conference with Labor Negotiator**
(Government Code Section 54957.6)
Agency Designated Representative: Jeff Sloan
Employee Organization: Moraga-Orinda Fire Chief Officers Association (MOFCOA)
 - 3.4. **Conference with Legal Counsel – Anticipated Litigation**
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: One potential case
4. RECONVENE THE MEETING
 - 4.1. Call the Meeting to Order
 - 4.2. Pledge of Allegiance
5. REPORT OF CLOSED SESSION ACTION

6. PUBLIC COMMENT

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

7. CONSENT AGENDA

7.1. **Monthly Financial Reports**

Staff Recommendation: Approve and File

8. REGULAR AGENDA

8.1. **OPEB Valuation Report as of June 30, 2018 and Approval of OPEB Funding Policy**

Staff will present information to the Board regarding the OPEB Valuation Report as of June 30, 2018 and approval of OPEB Funding Policy.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide Direction to Staff Regarding OPEB Valuation Report as of June 30, 2018 and Approve the OPEB Funding Policy

8.2. **Approval of a Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230, AFL-CIO for the period July 1, 2018 – June 30, 2021; Approval of Salary Schedule Effective July 1, 2018; Approval of FY2019 General Fund Expenditure Budget Adjustment**

Staff will present information to the Board regarding the Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230, AFL-CIO for the period July 1, 2018 – June 30, 2021; the Salary Schedule Effective July 1, 2018; and a FY2019 General Fund Expenditure Budget Adjustment

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve the Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230, AFL-CIO for the period July 1, 2018 – June 30, 2021; Approve the Salary Schedule Effective July 1, 2018; Provide Direction to Staff regarding FY2019 General Fund Expenditure Budget Adjustment

8.3. **Approval of One Month Extension of District's Payment of Enhanced Medical Insurance Contribution Rates**

Staff will present information to the Board regarding an approval of a one-month extension of District's Payment of Enhanced Medical Insurance Contribution Rates.

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Approve One Month Extension of District's Payment of Enhanced Medical Insurance Contribution Rates

8.4 **Report on Unauthorized Actions by District Aides – No staff report**

Staff will present information to the Board regarding unauthorized exterior hazard inspections and three 30-day citations issued by District Aides.

Staff Recommendation: Information only, no action required

9. COMMITTEE REPORTS

9.1. **Finance Committee (Directors Anderson and Jorgens)**

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

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

9.4. **Audit Ad Hoc Committee (Director Jex)**

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

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

10. ANNOUNCEMENTS

10.1. **Brief information only reports related to meetings attended by a Director at District expense (Government Code Section 53232.3(d))**

10.2. **Questions and informational comments from Board members and Staff**

10.3. **Fire Chief Updates – September 2018**

10.3.1. Impermissible Political Activity

10.4. **Communications Received**

10.5. **Future Agenda Items**

11. ADJOURNMENT

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

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

I hereby certify that this agenda in its entirety was posted on September 28, 2018, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45. Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



Grace Santos, District Clerk

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget \$ - Original | Total Budget \$ Variance - Original | Percent Total Budget Remaining - Original |
|--|------|--------------------------|-------------------------------|--|---|
| Revenue | | | | | |
| Taxes | | | | | |
| Property Tax-Current Secured | 4010 | 18,387,683.42 | 19,861,594.00 | (1,473,910.58) | (7.42)% |
| Property Tax-Supplemental | 4011 | 0.00 | 300,000.00 | (300,000.00) | (100.00)% |
| Property Tax-Unitary | 4013 | 0.00 | 200,000.00 | (200,000.00) | (100.00)% |
| Property Tax-Curr Unsecured | 4020 | 0.00 | 600,000.00 | (600,000.00) | (100.00)% |
| Prop Tax- Prior Secured | 4030 | 0.00 | (55,000.00) | 55,000.00 | (100.00)% |
| Prop Tax-Prior Supplement | 4031 | 0.00 | (35,000.00) | 35,000.00 | (100.00)% |
| Prop Tax Prior Unsecured | 4035 | 0.00 | (10,000.00) | 10,000.00 | (100.00)% |
| Fire Flow Tax | 4066 | 0.00 | 1,085,000.00 | (1,085,000.00) | (100.00)% |
| Total Taxes | | <u>18,387,683.42</u> | <u>21,946,594.00</u> | <u>(3,558,910.58)</u> | <u>(16.22)%</u> |
| Use of Money & Property | | | | | |
| Investment Earnings | 4181 | 0.00 | 3,000.00 | (3,000.00) | (100.00)% |
| Total Use of Money & Property | | <u>0.00</u> | <u>3,000.00</u> | <u>(3,000.00)</u> | <u>(100.00)%</u> |
| Intergovernmental Revenue | | | | | |
| Homeowners Relief Tax | 4385 | 0.00 | 154,000.00 | (154,000.00) | (100.00)% |
| Intergovernmental Revenue-Federal Grants | 4437 | 0.00 | 480,000.00 | (480,000.00) | (100.00)% |
| CA FF JAC Training Funds | 4440 | 0.00 | 15,000.00 | (15,000.00) | (100.00)% |
| Other/In Lieu of Taxes | 4580 | 939.70 | 902.00 | 37.70 | 4.18% |
| Measure H-Emerg Med Ser Subsid | 4896 | 0.00 | 85,513.00 | (85,513.00) | (100.00)% |
| Total Intergovernmental Revenue | | <u>939.70</u> | <u>735,415.00</u> | <u>(734,475.30)</u> | <u>(99.87)%</u> |
| Charges for Service | | | | | |
| Permits | 4740 | 0.00 | 2,000.00 | (2,000.00) | (100.00)% |
| Plan Review | 4741 | 54,985.00 | 250,000.00 | (195,015.00) | (78.01)% |
| Inspection Fees | 4742 | 906.00 | 35,000.00 | (34,094.00) | (97.41)% |
| Weed Abatement Charges | 4744 | 2,035.12 | 25,000.00 | (22,964.88) | (91.86)% |
| CPR/First Aid Classes | 4745 | 110.00 | 2,000.00 | (1,890.00) | (94.50)% |
| Reports/ Photocopies | 4746 | 114.00 | 350.00 | (236.00) | (67.43)% |
| Other Charges for Service | 4747 | 4,324.00 | 6,000.00 | (1,676.00) | (27.93)% |
| Total Charges for Service | | <u>62,474.12</u> | <u>320,350.00</u> | <u>(257,875.88)</u> | <u>(80.50)%</u> |
| Charges for Service - Ambulance | | | | | |
| Ambulance Service Fees | 4898 | 112,798.67 | 1,133,000.00 | (1,020,201.33) | (90.04)% |
| Ambulance Service Fee Reimbursements | 4899 | (3,869.06) | (116,000.00) | 112,130.94 | (96.66)% |
| Ambulance Collection Recovery Payments | 4900 | 0.00 | 2,000.00 | (2,000.00) | (100.00)% |
| Ground Emergency Medical Transportation | 4901 | 0.00 | 40,000.00 | (40,000.00) | (100.00)% |
| Total Charges for Service - Ambulance | | <u>108,929.61</u> | <u>1,059,000.00</u> | <u>(950,070.39)</u> | <u>(89.71)%</u> |
| Other Revenue | | | | | |
| Other Revenue-Strike Team Recovery | 4971 | 25,136.04 | 530,000.00 | (504,863.96) | (95.26)% |
| Other Revenue & Financing Sources | 4972 | 15,000.00 | 33,000.00 | (18,000.00) | (54.55)% |
| Other Revenue-Misc. | 4974 | 0.00 | 1,000.00 | (1,000.00) | (100.00)% |
| Misc Rebates & Refunds | 4975 | 0.00 | 1,000.00 | (1,000.00) | (100.00)% |
| Sale of Surplus Property | 4980 | 106.00 | 1,000.00 | (894.00) | (89.40)% |
| Total Other Revenue | | <u>40,242.04</u> | <u>566,000.00</u> | <u>(525,757.96)</u> | <u>(92.89)%</u> |
| Total Revenue | | <u>18,600,268.89</u> | <u>24,630,359.00</u> | <u>(6,030,090.11)</u> | <u>(24.48)%</u> |

Expenditures

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget \$ - Original | Total Budget \$ Variance - Original | Percent Total Budget Remaining - Original |
|---|------|--------------------------|-------------------------------|--|---|
| Salaries & Benefits | | | | | |
| Permanent Salaries | 5011 | 1,327,584.39 | 8,990,032.00 | 7,662,447.61 | 85.23% |
| Temporary Salaries | 5013 | 40,336.70 | 254,531.00 | 214,194.30 | 84.15% |
| Overtime | 5014 | 333,153.49 | 1,432,328.00 | 1,099,174.51 | 76.74% |
| Deferred Compensation | 5015 | 3,964.00 | 22,100.00 | 18,136.00 | 82.06% |
| Overtime - Strike Team | 5016 | 373,983.49 | 550,020.00 | 176,036.51 | 32.01% |
| Worker's Compensation Recovery | 5019 | (21,843.18) | (122,000.00) | (100,156.82) | 82.10% |
| Payroll Taxes -FICA,SUI | 5042 | 33,625.15 | 186,541.00 | 152,915.85 | 81.97% |
| Payroll Processing Fees | 5043 | 2,030.09 | 20,000.00 | 17,969.91 | 89.85% |
| Retirement Contributions | 5044 | 652,592.04 | 5,016,268.00 | 4,363,675.96 | 86.99% |
| Life/Health Insurance-Permanent Employees | 5060 | 177,562.62 | 1,254,000.00 | 1,076,437.38 | 85.84% |
| Employee's-Health Insurance Contribution | 5061 | (20,905.78) | (150,168.00) | (129,262.22) | 86.08% |
| Retiree Health Insurance | 5062 | 205,176.64 | 1,200,000.00 | 994,823.36 | 82.90% |
| Retiree-Health Insurance Contribution | 5063 | (54,802.52) | (325,000.00) | (270,197.48) | 83.14% |
| Unemployment Insurance | 5064 | 611.00 | 18,000.00 | 17,389.00 | 96.61% |
| Retiree-Health OPEB Contribution | 5065 | 0.00 | 439,771.00 | 439,771.00 | 100.00% |
| Vision Insurance | 5066 | 2,614.24 | 19,908.00 | 17,293.76 | 86.87% |
| Pension Rate Stabilization | 5067 | 0.00 | 1,100,000.00 | 1,100,000.00 | 100.00% |
| Workers' Compensation Insurance | 5070 | 219,694.00 | 878,775.00 | 659,081.00 | 75.00% |
| Total Salaries & Benefits | | 3,275,376.37 | 20,785,106.00 | 17,509,729.63 | 84.24% |
| Operating Expense | | | | | |
| Office Supplies | 6100 | 961.01 | 11,725.00 | 10,763.99 | 91.80% |
| Postage | 6101 | 168.76 | 5,000.00 | 4,831.24 | 96.62% |
| Books & Periodicals | 6102 | 0.00 | 7,650.00 | 7,650.00 | 100.00% |
| Printer Ink Cartridges | 6103 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| Telephone/Communication | 6110 | 6,444.41 | 50,000.00 | 43,555.59 | 87.11% |
| Dispatch/Comm Center Services w/ AVL MDT | 6111 | 0.00 | 188,700.00 | 188,700.00 | 100.00% |
| Utilities- Sewer | 6120 | 0.00 | 5,400.00 | 5,400.00 | 100.00% |
| Utilities-Garbage | 6121 | 2,182.25 | 12,845.00 | 10,662.75 | 83.01% |
| Utilities-PG&E | 6122 | 6,033.78 | 65,690.00 | 59,656.22 | 90.81% |
| Utilities-Water | 6123 | 2,380.78 | 13,860.00 | 11,479.22 | 82.82% |
| Utilities-Medical Waste | 6124 | 588.00 | 3,300.00 | 2,712.00 | 82.18% |
| Small Tools & Instruments | 6130 | 0.00 | 7,000.00 | 7,000.00 | 100.00% |
| Minor Equipment/Furniture | 6131 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| Computer Equipment & Supplies | 6132 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| Gas Power Chain Saw/Other Equipmen | 6133 | 122.81 | 6,800.00 | 6,677.19 | 98.19% |
| Fire Trail Grading | 6135 | 0.00 | 20,000.00 | 20,000.00 | 100.00% |
| Fire Fighting Equipment & Supplies | 6137 | 0.00 | 3,400.00 | 3,400.00 | 100.00% |
| Fire Fighting Equipment-Hoses & Nozzles | 6138 | 0.00 | 11,000.00 | 11,000.00 | 100.00% |
| Fire Fighting Equipment-Class A Foam | 6139 | 0.00 | 2,000.00 | 2,000.00 | 100.00% |

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget \$ - Original | Total Budget \$ Variance - Original | Percent Total Budget Remaining - Original |
|---|------|--------------------------|-------------------------------|--|---|
| Medical & Lab Supplies | 6140 | 9,652.22 | 90,000.00 | 80,347.78 | 89.28% |
| Food Supplies | 6150 | 739.16 | 4,000.00 | 3,260.84 | 81.52% |
| Safety Clothing & Personal Supplies | 6160 | 5,530.47 | 150,300.00 | 144,769.53 | 96.32% |
| Non-Safety Clothing & Personal Supplies | 6161 | 200.00 | 1,500.00 | 1,300.00 | 86.67% |
| Household Expense | 6170 | 545.97 | 17,000.00 | 16,454.03 | 96.79% |
| Household Expense-Linen | 6171 | 460.55 | 6,880.00 | 6,419.45 | 93.31% |
| Public & Legal Notices | 6190 | 0.00 | 11,000.00 | 11,000.00 | 100.00% |
| Dues, Memberships & Professional Fees | 6200 | 615.00 | 9,695.00 | 9,080.00 | 93.66% |
| EMT/Paramedic Licensure Fees | 6201 | 600.00 | 6,500.00 | 5,900.00 | 90.77% |
| Rent & Leases (Equipment) | 6250 | 3,555.75 | 35,400.00 | 31,844.25 | 89.96% |
| Computer Software & Maintenance | 6251 | 34,114.34 | 85,750.00 | 51,635.66 | 60.22% |
| Website Development & Maintenance | 6252 | 1,696.00 | 1,800.00 | 104.00 | 5.78% |
| EPA ID# Verification Fee | 6264 | 0.00 | 150.00 | 150.00 | 100.00% |
| CCC HazMat Plan (CUPA) | 6265 | 2,575.00 | 3,000.00 | 425.00 | 14.17% |
| BAAQMD & Environmental Health Fees | 6266 | 589.00 | 900.00 | 311.00 | 34.56% |
| Air Monitor Maintenance & Replacement | 6269 | 0.00 | 1,300.00 | 1,300.00 | 100.00% |
| Maintenance -- Equipment | 6270 | 7,877.86 | 52,500.00 | 44,622.14 | 84.99% |
| Central Garage Repairs | 6271 | 3,439.79 | 200,000.00 | 196,560.21 | 98.28% |
| Central Garage Gasoline & Oil | 6272 | 11,927.64 | 65,000.00 | 53,072.36 | 81.65% |
| Central Garage Tires | 6273 | 878.34 | 7,500.00 | 6,621.66 | 88.29% |
| Service/Repair Fuel System Dispensers | 6274 | 0.00 | 3,500.00 | 3,500.00 | 100.00% |
| Aerial Ladder & Pump Testing | 6275 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| Smog Inspections | 6276 | 0.00 | 500.00 | 500.00 | 100.00% |
| Air Compressor Quarterly Service | 6278 | 0.00 | 1,500.00 | 1,500.00 | 100.00% |
| Hydro Test SCBA & Oxy Cylinder | 6279 | 0.00 | 2,500.00 | 2,500.00 | 100.00% |
| Tank Testing | 6280 | 0.00 | 1,000.00 | 1,000.00 | 100.00% |
| Maintenance -- Building | 6281 | 6,550.33 | 52,000.00 | 45,449.67 | 87.40% |
| Maintenance -- Grounds | 6282 | 395.37 | 6,400.00 | 6,004.63 | 93.82% |
| Meetings & Travel Expenses | 6303 | 63.01 | 1,375.00 | 1,311.99 | 95.42% |
| Medical - Pre-Emp Processing and Annual Exams | 6311 | 171.80 | 30,000.00 | 29,828.20 | 99.43% |
| Ambulance Billing Administration Fees | 6312 | 4,842.20 | 62,000.00 | 57,157.80 | 92.19% |
| Outside Attorney Fees | 6313 | 3,550.44 | 150,000.00 | 146,449.56 | 97.63% |
| Outside CPR Instructors | 6314 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| CCC County Tax Administration Fee | 6316 | 0.00 | 190,000.00 | 190,000.00 | 100.00% |
| Professional Services | 6317 | 8,000.00 | 40,000.00 | 32,000.00 | 80.00% |
| Professional Services - Labor Negotiator | 6318 | 229.36 | 50,000.00 | 49,770.64 | 99.54% |
| Professional Services - Technology | 6319 | 19,366.00 | 248,312.00 | 228,946.00 | 92.20% |

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - General Fund Actual to Budget 18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget \$ - Original | Total Budget \$ Variance - Original | Percent Total Budget Remaining - Original |
|---|------|-----------------------------|-------------------------------|--|---|
| Professional Services - Pre-Employment Investigations | 6320 | 32.00 | 15,000.00 | 14,968.00 | 99.79% |
| Professional Services - Promotional Exams & Recruitment | 6321 | 280.00 | 21,000.00 | 20,720.00 | 98.67% |
| Professional Services-OPEB Actuarial Valuation | 6322 | 0.00 | 4,000.00 | 4,000.00 | 100.00% |
| Exterior Hazard Removal | 6323 | 14,342.63 | 25,000.00 | 10,657.37 | 42.63% |
| Professional Services-Prop Tax Audit & Forecasting | 6326 | 1,575.00 | 12,600.00 | 11,025.00 | 87.50% |
| Professional Services | 6327 | 0.00 | 14,000.00 | 14,000.00 | 100.00% |
| Burn Trailer Grant Maintenance | 6352 | 0.00 | 3,500.00 | 3,500.00 | 100.00% |
| Testing Materials & Training Props | 6354 | 0.00 | 12,000.00 | 12,000.00 | 100.00% |
| Career Development Classes | 6357 | 28.00 | 15,000.00 | 14,972.00 | 99.81% |
| Target Safety Online Training | 6359 | 2,720.00 | 6,500.00 | 3,780.00 | 58.15% |
| Training & Education Classes-Paramedic & EMT CE | 6360 | 0.00 | 5,000.00 | 5,000.00 | 100.00% |
| District Sponsored Training-Mandated | 6361 | 0.00 | 35,000.00 | 35,000.00 | 100.00% |
| Election Expense | 6465 | 0.00 | 22,000.00 | 22,000.00 | 100.00% |
| Recruiting Costs | 6470 | 0.00 | 75,000.00 | 75,000.00 | 100.00% |
| Strike Team Supplies | 6474 | 1,693.51 | 4,500.00 | 2,806.49 | 62.37% |
| Community Emergency Response Team | 6475 | (769.00) | 6,500.00 | 7,269.00 | 111.83% |
| Exercise Supplies/Maint. | 6476 | 30.33 | 5,000.00 | 4,969.67 | 99.39% |
| Recognition Supplies | 6478 | 0.00 | 5,000.00 | 5,000.00 | 100.00% |
| Other Special Departmental Exp | 6479 | 514.34 | 65,350.00 | 64,835.66 | 99.21% |
| Public Education Supplies | 6480 | 0.00 | 3,000.00 | 3,000.00 | 100.00% |
| CPR Supplies | 6481 | 317.95 | 3,000.00 | 2,682.05 | 89.40% |
| LAFCO | 6482 | 11,623.56 | 12,000.00 | 376.44 | 3.14% |
| Emergency Preparedness Expense | 6484 | 316.66 | 22,500.00 | 22,183.34 | 98.59% |
| Misc. Services & Supplies | 6490 | 2,444.34 | 30,000.00 | 27,555.66 | 91.85% |
| Fire Chief Contingency | 6491 | 5,159.09 | 100,000.00 | 94,840.91 | 94.84% |
| Property & Liability Insurance | 6540 | 55,621.00 | 48,000.00 | (7,621.00) | (15.88)% |
| Total Operating Expense | | <u>242,976.81</u> | <u>2,585,582.00</u> | <u>2,342,605.19</u> | <u>90.60%</u> |
| Other Expense | | | | | |
| Bank Fees | 7510 | 364.54 | 3,300.00 | 2,935.46 | 88.95% |
| Interest on County Teeter Account | 7520 | 0.00 | 50.00 | 50.00 | 100.00% |
| County Tax Collection Fees | 7530 | 0.00 | 300.00 | 300.00 | 100.00% |
| Transfers to Debt Service Fund | 7999 | 0.00 | 1,085,000.00 | 1,085,000.00 | 100.00% |
| Total Other Expense | | <u>364.54</u> | <u>1,088,650.00</u> | <u>1,088,285.46</u> | <u>99.97%</u> |
| Total Expenditures | | <u><u>3,518,717.72</u></u> | <u><u>24,459,338.00</u></u> | <u><u>20,940,620.28</u></u> | <u><u>85.61%</u></u> |
| Excess of Revenues Over/ (Under) Expenditures | | <u><u>15,081,551.17</u></u> | <u><u>171,021.00</u></u> | <u><u>14,910,530.17</u></u> | <u><u>8,718.54%</u></u> |

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Capital Projects Fund Actual to Budget-18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget - Original | Total Budget Variance - Original | Percent Total Budget Remaining - Original |
|--|------|--------------------------|----------------------------|-------------------------------------|---|
| Revenue | | | | | |
| Use of Money & Property | | | | | |
| Investment Earnings | 4181 | 223.68 | 10,000.00 | (9,776.32) | (97.76)% |
| Total Use of Money & Property | | 223.68 | 10,000.00 | (9,776.32) | (97.76)% |
| Charges for Service | | | | | |
| Impact Mitigation Fees | 4743 | 28,000.00 | 40,000.00 | (12,000.00) | (30.00)% |
| Total Charges for Service | | 28,000.00 | 40,000.00 | (12,000.00) | (30.00)% |
| Other Revenue | | | | | |
| Sale of Surplus Property | 4980 | 0.00 | 100,000.00 | (100,000.00) | (100.00)% |
| Transfers In | 4999 | 0.00 | 73,186.00 | (73,186.00) | (100.00)% |
| Total Other Revenue | | 0.00 | 173,186.00 | (173,186.00) | (100.00)% |
| Total Revenue | | 28,223.68 | 223,186.00 | (194,962.32) | (87.35)% |
| Expenditures | | | | | |
| Other Expense | | | | | |
| Bank Fees | 7510 | 45.00 | 100.00 | 55.00 | 55.00% |
| Fire Flow Tax Collection Fees | 7531 | 0.00 | 14,000.00 | 14,000.00 | 100.00% |
| Capital Contingency-Facilities, ... | 7700 | 0.00 | 150,000.00 | 150,000.00 | 100.00% |
| Apparatus/Vehicles-Fixed Asset... | 7703 | 0.00 | 160,000.00 | 160,000.00 | 100.00% |
| Buildings-Station #43-Fixed Ass... | 7706 | 54,407.80 | 3,723,394.00 | 3,668,986.20 | 98.54% |
| FEMA (AFG) Grants-Fixed Asse... | 7707 | 0.00 | 50,000.00 | 50,000.00 | 100.00% |
| Misc. Equipment Expense | 7709 | 13,231.84 | 84,650.00 | 71,418.16 | 84.37% |
| Total Other Expense | | 67,684.64 | 4,182,144.00 | 4,114,459.36 | 98.38% |
| Total Expenditures | | 67,684.64 | 4,182,144.00 | 4,114,459.36 | 98.38% |
| Excess of Revenues Over/ (Under) Expenditures | | (39,460.96) | (3,958,958.00) | 3,919,497.04 | (99.00)% |

Moraga-Orinda Fire District
Statement of Revenues and Expenditures - Debt Service Fund Actual to Budget-18/19
From 7/1/2018 Through 8/31/2018

| | | Current Period Actual | Total Budget \$ - Original | Total Budget \$ Variance - Original | Percent Total Budget Remaining - Original |
|--|------|--------------------------|-------------------------------|--|---|
| Revenue | | | | | |
| Taxes | | | | | |
| Property Tax-Current Secured | 4010 | 3,543,473.00 | 3,543,473.00 | 0.00 | 0.00% |
| Total Taxes | | 3,543,473.00 | 3,543,473.00 | 0.00 | 0.00% |
| Use of Money & Property | | | | | |
| Investment Earnings | 4181 | 28.15 | 5,000.00 | (4,971.85) | (99.44)% |
| Total Use of Money & Property | | 28.15 | 5,000.00 | (4,971.85) | (99.44)% |
| Other Revenue | | | | | |
| Transfers In | 4999 | 0.00 | 1,011,814.00 | (1,011,814.00) | (100.00)% |
| Total Other Revenue | | 0.00 | 1,011,814.00 | (1,011,814.00) | (100.00)% |
| Total Revenue | | 3,543,501.15 | 4,560,287.00 | (1,016,785.85) | (22.30)% |
| Expenditures | | | | | |
| Other Expense | | | | | |
| Pension Obligation Bond Principal Payment | 7900 | 2,640,000.00 | 2,640,000.00 | 0.00 | 0.00% |
| Pension Obligation Bond Interest Payment | 7901 | 368,140.50 | 667,377.00 | 299,236.50 | 44.84% |
| Apparatus Lease Principal Payment | 7902 | 0.00 | 646,542.00 | 646,542.00 | 100.00% |
| Apparatus Lease Interest Payment | 7903 | 0.00 | 43,927.00 | 43,927.00 | 100.00% |
| Lease Agreement Station 43 Principal | 7906 | 0.00 | 245,000.00 | 245,000.00 | 100.00% |
| Lease Agreement Station 43 Interest | 7907 | 0.00 | 76,345.00 | 76,345.00 | 100.00% |
| Transfers to Other Funds | 7997 | 542.43 | 0.00 | (542.43) | 0.00% |
| Total Other Expense | | 3,008,682.93 | 4,319,191.00 | 1,310,508.07 | 30.34% |
| Total Expenditures | | 3,008,682.93 | 4,319,191.00 | 1,310,508.07 | 30.34% |
| Excess of Revenues Over/ (Under) Expenditures | | 534,818.22 | 241,096.00 | 293,722.22 | 121.83% |



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: October 3, 2018

SUBJECT: Item 8.1 – Draft GASB 75 OPEB Valuation Report as of June 30, 2018 and Approval of OPEB Funding Policy

BACKGROUND

The District provides retiree health insurance benefits to employees. Government Accounting Standards Board Statement No. 75 requires the District to complete an actuarial valuation of the other post-employment benefits (OPEB) plan. As a result, the District contracted with GovInvest to complete an actuarial report calculating the long-term cost associated with the District's OPEB plan. The draft GASB 75 OPEB Valuation Report as of June 30, 2018 was not available at the time the Board packet was published. The draft report will be provided to the Board and released to the public by September 28, 2018.

The current Memorandums of Understanding provide the District's monthly retiree medical contribution at the PERS minimum contribution level and cap the maximum retiree medical contribution at a fixed amount for all labor groups. Retiree dental insurance benefits are also capped. In addition, employees hired after April 15, 2014 receive only the minimum retiree health insurance contribution at retirement (\$133 per month for 2018). The benefits caps have been included in the updated OPEB valuation.

OPEB VALUATION ASSUMPTIONS

The OPEB valuation is based on a number of assumptions as follows (page 26):

- Amortization period – 20 years closed period (18 years remaining)
- Rate of return on assets – 6.25%
- Inflation – 2.50% annually
- Assumed payroll growth – 3.00%
- Healthcare trend rates – 7.00% trending down to 3.84%
- Annually prefund recommended contribution

OPEB VALUATION RESULTS

In 2015 the District established an OPEB trust account. The purpose of the trust account is to accumulate funds for payment of future retiree health insurance obligations. The District has made the annual contribution every year since FY2015. The balance in the OPEB trust account as of June 30, 2018 is \$882K.

The OPEB valuation measures the net OPEB liability. The net OPEB liability is the total OPEB liability less the OPEB plan fiduciary net position. As of June 30, 2018, the net OPEB liability increased from \$15.2M to \$15.3M (page 24.)

OPEB FUNDING POLICY

In September 2016 the Government Finance Officers Association recommended that every state and local government that offers OPEB formally adopt a funding policy that provides reasonable assurance that the cost of those benefits will be funded in an equitable and sustainable manner. The District has an OPEB Funding Policy (Attachment B) that requires annual review by the Board. The Policy has been reviewed and no changes are recommended at this time. Staff recommends the Board approve the OPEB Funding Policy (Attachment B.)

The District's actuary will be in attendance at the Board meeting to review the results of the actuarial valuation. The final actuarial valuation is scheduled to be approved at the November 7, 2018 board meeting.

RECOMMENDATION

- 1) Discuss; 2) Deliberate; 3) Provide direction to staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2018 and approve the OPEB Funding Policy

ATTACHMENTS

- Attachment A – Draft GASB 75 OPEB Valuation Report as of June 30, 2018
- Attachment B – OPEB Funding Policy

Moraga-Orinda Fire District

GASB 75 OPEB Valuation Report as of June 30, 2018 for Disclosures for the Fiscal Year Ending June 30, 2018

September 27, 2018



GovInvest
Insights to your financial future



562A Filbert Street, Suite 4
San Francisco, California 94133
t: (415) 801-5987 f: (415) 358-8500
www.precisionactuarial.com

Attachment A



562A Filbert Street, Suite 4
San Francisco, CA 94133
www.precisionactuarial.com
(415) 801-5987

September 27, 2018

Gloriann Sasser
Administrative Services Director
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, California 94556

Re: Moraga-Orinda Fire District GASB 75 OPEB Valuation as of June 30, 2018

Dear Ms. Sasser:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits as of June 30, 2018, for the Moraga-Orinda Fire District. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2018. This valuation is based on input from the District and from CalPERS, as well as our understanding of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75).

We greatly appreciate your business. If you have any questions, please feel free to call us at (415) 801-5987.

Best Regards,

A handwritten signature in blue ink that reads "Roger T. Burton".

Roger T. Burton, FSA, FCA, MAAA



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Executive Summary

| | |
|--|---|
| Overview | 1 |
| Accounting Summary | 3 |
| Reconciliation of Change in the Total OPEB Liability from Prior Report | 4 |

Accounting Information

| | |
|---|----|
| Statement of Fiduciary Net Position | 5 |
| Statement of Changes to the Fiduciary Net Position | 6 |
| Changes in the Net OPEB Liability | 7 |
| Development of Deferred Outflows and Inflows of Resources | 8 |
| Development of Projected Deferred Outflows and Inflows of Resources | 9 |
| Schedule of Deferred Outflows and Inflows of Resources | 10 |
| Schedule of Projected Deferred Outflows and Inflows of Resources | 11 |
| Calculation of Expense under GASB 75 | 12 |
| Calculation of Projected Expense under GASB 75 | 13 |
| Reconciliation of Expense | 14 |
| Amortization of Unfunded Actuarial Accrued Liability | 15 |
| Actuarially Determined Contribution (ADC) | 16 |
| Projection of ADC and Net OPEB Liability | 17 |
| OPEB Cash-Flow Projections | 18 |
| Ten Year Projection of Retiree Benefit Payments | 19 |
| Projection of Contributions | 20 |
| Projection of Contributions Charts | 21 |
| Projection of Fiduciary Net Position | 22 |
| Implicit Subsidy | 23 |
| Schedule of Changes in the Total OPEB Liability and Related Ratios | 24 |
| Schedule of Investment Returns | 25 |
| Schedule of Contributions | 26 |
| Draft Notes to the Financial Statements | 27 |

Basis of Valuation

| | |
|---------------------------|----|
| Substantive Plan | 31 |
| Participant Summary | 32 |
| Participant Summary Chart | 33 |
| Actuarial Assumptions | 34 |

Appendix

| | |
|------------------|----|
| About GASB 75 | 38 |
| Decrement Tables | 42 |

Purpose of the Report

Precision Actuarial prepared this report to meet employer financial accounting requirements under GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75), issued in June 2015. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2018.

Valuation Date: June 30, 2018
Measurement Date: June 30, 2018
Report Date: June 30, 2018

Application to Financials

The District should use the liabilities and assets measured as of June 30, 2018, for its June 30, 2018, liabilities and assets, and it should use the expense for the measurement period ending June 30, 2018, as its expense in its financial statements for the year ending June 30, 2018.

This report provides assets, liabilities, and expenses for use in the District's 2018 and 2019 financial reports. If significant changes, including to the discount rate, occur up to one year after the measurement date, a new valuation may be necessary.

The report also provides the actuarially determined contributions for funding purposes for reporting for the fiscal years ending June 30 for 2018 and 2019. The District makes its contributions in the same fiscal year in which it reports the contributions.

We recommend that the District have an actuary provide an updated report for the June 30, 2019, financial statements using updated benefit payments, assets, and discount rate. However, barring significant changes, this is optional. Please confer with your auditor for guidance.

Changes Since the Prior Valuation

This valuation is a full valuation. We updated:

- Census
- Benefit payments
- Contributions
- Assets
- Premium & Cost of Care

Actuarial Certification

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on employee census, plan design, premium rates, and administrative fees provided directly or indirectly by the plan sponsor, and demographic assumptions provided by CalPERS. CalPERS' actuaries set the premium rates using community rating. We did not attempt to verify that the community-rated premium rates represent the true cost of claims and administrative fees.

Actuarial Certification *(continued)*

We based the results in this report on this information, along with the actuarial assumptions and methods used herein. In our opinion, the assumptions used represent reasonable expectations of anticipated plan experience. We reviewed the census information for reasonableness, but we did not audit it.

Actuarial computations under GASB 75 fulfill employer accounting and financial reporting requirements. The calculations are consistent with our understanding of GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results in our report. Accordingly, additional determinations may be necessary for other purposes, such as judging benefit security at termination.

No third-party recipient of Precision Actuarial's work product should rely solely on Precision Actuarial's work product. Any third-party recipient should engage qualified professionals for advice appropriate to their own needs.

There is no relationship between Precision Actuarial, its owners, subcontractors, or staff; GovInvest; or the Moraga-Orinda Fire District beyond the contractual services that we perform for the Moraga-Orinda Fire District.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, the report is complete and accurate and that we prepared it in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable "Actuarial Standards of Practice" and "Actuarial Compliance Guidelines" as promulgated by the American Academy of Actuaries.

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



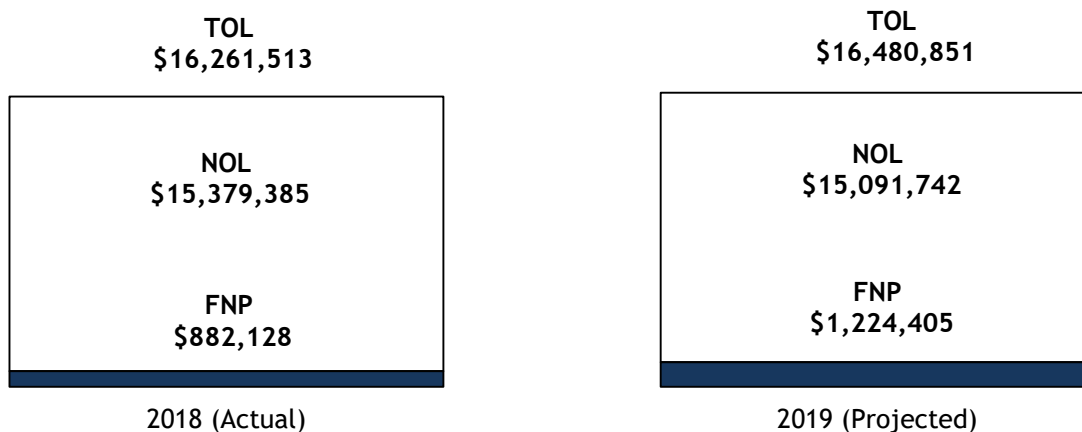
September 27, 2018

Roger T. Burton, FSA, FCA, MAAA**Date***Fellow of the Society of Actuaries (FSA)**Member of the American Academy of Actuaries (MAAA)**Fellow of the Conference of Consulting Actuaries (FCA)*

Accounting Summary

A summary of the key valuation results follows.

| | <u>Actual</u> | <u>Projected</u> |
|---|------------------------|----------------------|
| Valuation Date: | June 30, 2018 | June 30, 2018 |
| Measurement Date: | June 30, 2018 | June 30, 2019 |
| Report Date: | June 30, 2018 | June 30, 2019 |
| Present Value of Future Benefits | | |
| Active Employees | \$ 8,283,140 | \$ 8,800,837 |
| Retirees | + 11,527,348 | 11,000,447 |
| Total Present Value of Future Benefits | = \$ 19,810,488 | \$ 19,801,284 |
| OPEB Liability | | |
| Active Employees | \$ 4,734,165 | \$ 5,480,404 |
| Retirees | + 11,527,348 | 11,000,447 |
| Total OPEB Liability (TOL) | = 16,261,513 | 16,480,851 |
| Fiduciary Net Position (FNP) | - 882,128 | 1,389,109 |
| Net OPEB Liability (NOL) | = \$ 15,379,385 | \$ 15,091,742 |
| | | |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 5.42% | 8.43% |
| Covered-Employee Payroll | \$ 6,987,356 | \$ 8,990,032 |
| Net OPEB Liability as a Percentage of Covered-Employee Payroll | 220.1% | 167.9% |
| | | |
| Measurement Period | 2017-2018 | 2018-2019 |
| Reporting Period | 2017-2018 | 2018-2019 |
| | | |
| Expense | \$ 1,396,475 | \$ 1,420,926 |
| Actuarially Determined Contribution (ADC), End of Year* | 1,530,343 | 1,617,294 |

Net Position Chart

*The Actuarially Determined Contribution includes the implicit subsidy. It is not the amount that the District contributes directly to the fund. See page 16 for the District's direct contribution.

Reconciliation of Change in the Total OPEB Liability from Prior Report

A reconciliation of the changes to the Total OPEB Liability since the prior valuation report follow.

| | |
|--|----------------------|
| Total OPEB Liability as of Measurement Date June 30, 2017 | \$ 15,696,050 |
| Interest and Net Benefits Earned | 1,406,534 |
| Change of Benefit Terms | 0 |
| Change in Census (Demographics) | 292,389 |
| Change in Premiums | 330,759 |
| Change in Claim Costs | (519,392) |
| Change in Experience | 134,309 |
| Change in Discount Rate | 0 |
| Change in Payroll Growth Rate | 0 |
| Change in Mortality Rates | 0 |
| Change in Retirement Rates | 0 |
| Change in Excise Tax Start Date and Calculations | 18,050 |
| Benefit Payments | (789,687) |
| Implicit Rate Subsidy Fulfilled | (307,499) |
| Total OPEB Liability as of Measurement Date June 30, 2018 | \$ 16,261,513 |

Statement of Fiduciary Net Position

Measurement Date: June 30, 2018

Report Date: June 30, 2018

Assets

| | | |
|---|----|---------|
| Cash and Deposits | \$ | - |
| Securities Lending Cash Collateral | | - |
| Total Cash | | - |
| Receivables: | | |
| Contributions | | - |
| Due from Broker for Investments Sold | | - |
| Investment Income (Interest on Investments) | | - |
| Other | | - |
| Total Receivables | | - |
| Investments: | | |
| Domestic Fixed Income Securities | | - |
| Domestic Equities | | - |
| Investment Funds | | 882,128 |
| International Equities | | - |
| Real Estate | | - |
| Total Investments | | 882,128 |
| Total Assets | \$ | 882,128 |

Liabilities

Payables:

| | | |
|---|----|---|
| Investment Management Fees | \$ | - |
| Due to Broker for Investments Purchased | | - |
| Collateral Payable for Securities Lending | | - |
| Other | | - |
| Total Liabilities | \$ | - |

| | | |
|--|-----------|----------------|
| Net Position Restricted for Postemployment Benefits Other than Pensions | \$ | 882,128 |
|--|-----------|----------------|

Accounting Information

Statement of Changes to the Fiduciary Net Position

| | <u>Actual</u> | <u>Projected</u> |
|--|---------------------|---------------------|
| Measurement Date: | June 30, 2018 | June 30, 2019 |
| Report Date: | June 30, 2018 | June 30, 2019 |
| Additions | | |
| Investment Income: | | |
| Net Appreciation in the Fair Value of Investments | \$ 36,771 | \$ 68,825 |
| Interest and Dividends | - | - |
| Less Investment Expense, Other than from Securities Lending | - | - |
| Net Income from Investing, Other than from Securities Lending | 36,771 | 68,825 |
| Securities Lending Income | - | - |
| Less Securities Lending Expense | - | - |
| Net Income from Securities Lending | - | - |
| Net Investment Income (a) | \$ 36,771 | \$ 68,825 |
| Contributions: | | |
| Employer – District's Contribution | \$ 1,195,298 | \$ 1,314,771 |
| Employer – Implicit Subsidy | 307,499 | 334,561 |
| Employee | - | - |
| Total Contributions (b) | \$ 1,502,797 | \$ 1,649,332 |
| Total Additions (c) = (a) + (b) | \$ 1,539,568 | \$ 1,718,157 |
| Deductions | | |
| Benefit Payments* | \$ 821,298 | \$ 875,000 |
| Implicit Rate Subsidy Fulfilled | 307,499 | 334,561 |
| Administrative Expense | 1,576 | 1,615 |
| Total Deductions (d) | \$ 1,130,373 | \$ 1,211,176 |
| Net Increase in Net Position = (c) – (d) | \$ 409,195 | \$ 506,981 |
| Net Position Restricted for Postemployment Benefits Other than Pensions | | |
| Beginning of Year | \$ 472,933 | \$ 882,128 |
| Net Increase in Net Position | 409,195 | 506,981 |
| End of Year | \$ 882,128 | \$ 1,389,109 |

Asset projections for fiscal year-end 2019 and beyond use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2019 financial statements.

*Benefit payments for 2018-2019 were provided by the District.

Changes in the Net OPEB Liability

The funded status of the Plan as of the fiscal year-end, as well as other required disclosure information, follows.

| | Increase (Decrease) | | |
|---|--------------------------------|---------------------------------------|--|
| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (c) = (a) – (b) |
| Balance as of Report Date June 30, 2017 | \$ 15,696,050 | \$ 472,933 | \$ 15,223,117 |
| Changes for the year: | | | |
| Service Cost | 459,818 | | 459,818 |
| Interest | 946,716 | | 946,716 |
| Changes of Benefit Terms | - | | - |
| Differences Between Expected and Actual Experience | 238,065 | | 238,065 |
| Changes of Assumptions | - | | - |
| Net Investment Income | | 36,771 | (36,771) |
| Contributions | | | |
| Employer – District's Contribution | | 1,195,298 | (1,195,298) |
| Employer – Implicit Subsidy | | 307,499 | (307,499) |
| Employee | | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | (821,298) | (821,298) | - |
| Implicit Rate Subsidy Fulfilled | (307,499) | (307,499) | - |
| Administrative Expense | | (1,576) | 1,576 |
| Other Changes | | - | - |
| Net Changes | 515,802 | 409,195 | 106,607 |
| Balance as of Report Date June 30, 2018 | \$ 16,261,513 | \$ 882,128 | \$ 15,379,385 |

Development of Deferred Outflows and Inflows of Resources

All Balances at Report Date June 30, 2018

Deferred Outflows and Inflows of Resources Arising from Differences Between Expected and Actual Experience

| Measurement Date – June 30: | Experience Losses (a) | Experience Gains (b) | Amounts Recognized in Expense Through June 30, 2018 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|--------------------------|-------------------------|--|---|--|
| 2017 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2018 | 238,065 | - | 55,884 | 182,181 | - |
| Total | | | | <u>\$ 182,181</u> | <u>\$ -</u> |

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

| Measurement Date – June 30: | Increase in Total Liability (a) | Decrease in Total Liability (b) | Amounts Recognized in Expense Through June 30, 2018 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|------------------------------------|------------------------------------|--|---|--|
| 2017 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2018 | - | - | - | - | - |
| Total | | | | <u>\$ -</u> | <u>\$ -</u> |

Deferred Outflows and Inflows of Resources Arising from Differences Between Projected and Actual Earnings on Investments

| Measurement Date – June 30: | Earnings Less than Projected (a) | Earnings Greater than Projected (b) | Amounts Recognized in Expense Through June 30, 2018 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|-------------------------------------|--|--|---|--|
| 2017 | \$ - | \$ (17,334) | \$ (6,934) | \$ - | \$ (10,400) |
| 2018 | 34,101 | - | 6,820 | 27,281 | - |
| Total | | | | <u>\$ 27,281</u> | <u>\$ -</u> |

Development of Projected Deferred Outflows and Inflows of Resources

All Balances at Report Date June 30, 2019

Deferred Outflows and Inflows of Resources Arising from Differences Between Expected and Actual Experience

| Measurement Date – June 30: | Experience Losses (a) | Experience Gains (b) | Amounts Recognized in Expense Through June 30, 2019 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|--------------------------|-------------------------|--|---|--|
| 2017 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2018 | 238,065 | - | 111,768 | 126,297 | - |
| 2019 | - | - | - | - | - |
| Total | | | | \$ 126,297 | \$ - |

Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

| Measurement Date – June 30: | Experience Losses (a) | Experience Gains (b) | Amounts Recognized in Expense Through June 30, 2019 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|--------------------------|-------------------------|--|---|--|
| 2017 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2018 | - | - | - | - | - |
| 2019 | - | - | - | - | - |
| Total | | | | \$ - | \$ - |

Deferred Outflows and Inflows of Resources Arising from Differences Between Projected and Actual Earnings on Investments

| Measurement Date – June 30: | Experience Losses (a) | Experience Gains (b) | Amounts Recognized in Expense Through June 30, 2019 (c) | Deferred Outflows of Resources (a) - (c) | Deferred Inflows of Resources (b) - (c) |
|-----------------------------|--------------------------|-------------------------|--|---|--|
| 2017 | \$ - | \$ (17,334) | \$ (10,401) | \$ - | \$ (6,933) |
| 2018 | 34,101 | - | 13,640 | 20,461 | - |
| 2019 | - | - | - | - | - |
| Total | | | | \$ 20,461 | \$ (6,933) |

Accounting Information

Schedule of Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

| | Measurement Period | Original Amount | Recognition Period | Remaining Period | Increase/(Decrease) in Expense: Report Years Ending June 30: | | | | | | Remaining |
|---|--------------------|-----------------|--------------------|------------------|--|------------------|------------------|------------------|------------------|-------------|-------------|
| | | | | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | |
| Differences Between Expected and Actual Experience | 2016-2017 | \$ - | 0.0 | 0.0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 2017-2018 | 238,065 | 4.3 | 4.3 | 55,884 | 55,884 | 55,884 | 55,884 | 14,529 | - | - |
| Changes of Assumptions | 2016-2017 | - | 0.0 | 0.0 | - | - | - | - | - | - | - |
| | 2017-2018 | - | 4.3 | 4.3 | - | - | - | - | - | - | - |
| Differences Between Projected and Actual Earnings | 2016-2017 | (17,334) | 5.0 | 4.0 | (3,467) | (3,467) | (3,467) | (3,466) | - | - | - |
| | 2017-2018 | 34,101 | 5.0 | 5.0 | 6,820 | 6,820 | 6,820 | 6,820 | 6,821 | - | - |
| Summary of Deferred Outflows and Inflows of Resources – Reporting Period 2017-2018 | | | | | | | | | | | |
| Differences Between Expected and Actual Experience | | | | | \$ 55,884 | \$ 55,884 | \$ 55,884 | \$ 55,884 | \$ 14,529 | \$ - | \$ - |
| Changes of Assumptions | | | | | - | - | - | - | - | - | - |
| Differences Between Projected and Actual Earnings | | | | | 3,353 | 3,353 | 3,353 | 3,354 | 6,821 | - | - |
| Total | | | | | \$ 59,237 | \$ 59,237 | \$ 59,237 | \$ 59,238 | \$ 21,350 | \$ - | \$ - |

Accounting Information

Schedule of Projected Deferred Outflows and Inflows of Resources

Schedule of Deferred Outflows and Inflows of Resources

| | Measurement Period | Original Amount | Recognition Period | Remaining Period | Increase/(Decrease) in Expense: Report Years Ending June 30: | | | | | | Remaining |
|---|--------------------|-----------------|--------------------|------------------|--|------------------|------------------|------------------|-------------|-------------|-------------|
| | | | | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Differences Between Expected and Actual Experience | 2016-2017 | \$ - | 0.0 | 0.0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 2017-2018 | 238,065 | 4.3 | 3.3 | 55,884 | 55,884 | 55,884 | 14,529 | - | - | - |
| | 2018-2019 | - | 4.3 | 4.3 | - | - | - | - | - | - | - |
| Changes of Assumptions | 2016-2017 | - | 0.0 | 0.0 | - | - | - | - | - | - | - |
| | 2017-2018 | - | 4.3 | 3.3 | - | - | - | - | - | - | - |
| | 2018-2019 | - | 4.3 | 4.3 | - | - | - | - | - | - | - |
| Differences Between Projected and Actual Earnings | 2016-2017 | (17,334) | 5.0 | 4.0 | (3,467) | (3,467) | (3,466) | - | - | - | - |
| | 2017-2018 | 34,101 | 5.0 | 4.0 | 6,820 | 6,820 | 6,820 | 6,821 | - | - | - |
| | 2018-2019 | - | 5.0 | 5.0 | - | - | - | - | - | - | - |
| Summary of Deferred Outflows and Inflows of Resources – Reporting Period 2018-2019 | | | | | | | | | | | |
| Differences Between Expected and Actual Experience | | | | | \$ 55,884 | \$ 55,884 | \$ 55,884 | \$ 14,529 | \$ - | \$ - | \$ - |
| Changes of Assumptions | | | | | - | - | - | - | - | - | - |
| Differences Between Projected and Actual Earnings | | | | | 3,353 | 3,353 | 3,354 | 6,821 | - | - | - |
| Total | | | | | \$ 59,237 | \$ 59,237 | \$ 59,238 | \$ 21,350 | \$ - | \$ - | \$ - |

Calculation of Expense under GASB 75

| | <u>Actual</u> |
|---|---------------------|
| Measurement Period: | 2017-2018 |
| Reporting Period: | <u>2017-2018</u> |
| Expense | |
| Service Cost | \$ 459,818 |
| Interest on Total OPEB Liability | 946,716 |
| Changes of Benefit Terms | - |
| Recognized Differences Between Expected and Actual Experience | 55,884 |
| Recognized Changes of Assumptions | - |
| Employee Contributions | - |
| Projected Earnings on OPEB Plan Investments | (70,872) |
| Recognized Differences Between Projected and Actual Earnings | 3,353 |
| Administrative expenses | <u>1,576</u> |
| Total Expense | <u>\$ 1,396,475</u> |

Deferred Outflows and Inflows of Resources

| | <u>June 30, 2018</u> | |
|--|---------------------------------------|--------------------------------------|
| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
| Differences Between Expected and Actual Experience | \$ 182,181 | \$ - |
| Changes of Assumptions | - | - |
| Net Difference Between Projected and Actual Earnings on Plan Investments | 27,281 | - |
| District Contributions Subsequent to the Measurement Date | <i>District to Determine</i> | - |
| Total | <u>\$ 209,462</u> | <u>\$ -</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Report Year Ending June 30</u> | <u>Amount</u> |
|-----------------------------------|---------------|
| 2019 | \$ 59,237 |
| 2020 | 59,237 |
| 2021 | 59,238 |
| 2022 | 21,350 |
| 2023 | - |
| Remaining | - |

Accounting Information

Calculation of Projected Expense under GASB 75

| | <u>Actual</u> | <u>Projected</u> |
|--|---------------------|---------------------|
| Measurement Period: | 2017-2018 | 2018-2019 |
| Reporting Period: | 2017-2018 | 2018-2019 |
| Expense | | |
| Service Cost | \$ 459,818 | \$ 423,862 |
| Interest on Total OPEB Liability | 946,716 | 1,005,037 |
| Changes of Benefit Terms | - | - |
| Recognized Changes of Assumptions | 55,884 | 55,884 |
| Recognized Differences Between Expected and Actual Experience | - | - |
| Employee Contributions | - | - |
| Projected Earnings on OPEB Plan Investments | (70,872) | (68,825) |
| Recognized Differences Between Projected and Administrative expenses | 3,353 | 3,353 |
| | 1,576 | 1,615 |
| Total Expense | \$ 1,396,475 | \$ 1,420,926 |

Deferred Outflows and Inflows of Resources

| | <u>June 30, 2019</u> | |
|--|---------------------------------------|--------------------------------------|
| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
| Differences Between Expected and Actual Experience | \$ 126,297 | \$ - |
| Changes of Assumptions | - | - |
| Net Difference Between Projected and Actual Earnings on Plan Investments | 13,528 | - |
| District Contributions Subsequent to the Measurement Date | <i>District to Determine</i> | - |
| Total | \$ 139,825 | \$ - |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Report Year Ending June 30:</u> | <u>Amount</u> |
|------------------------------------|---------------|
| 2020 | \$ 59,237 |
| 2021 | 59,238 |
| 2022 | 21,350 |
| 2023 | - |
| 2024 | - |
| Remaining | - |

Reconciliation of Expense

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability | Deferred Inflows | Deferred Outflows | Net Deferrals | Net OPEB Liability plus Net Deferrals | Annual Expense |
|---|----------------------|-----------------------------|--------------------|------------------|-------------------|---------------|---------------------------------------|----------------|
| Balance as of Report Date June 30, 2017 | \$ (15,696,050) | \$ 472,933 | \$ (15,223,117) | \$ - | \$ - | \$ - | \$ (15,223,117) | |
| Service Cost | (459,818) | | (459,818) | | | | | \$ 459,818 |
| Interest on Total OPEB Liability | (946,716) | | (946,716) | | | | | 946,716 |
| Effect of Changes of Benefit Terms | - | | - | | | | | - |
| Effect of Liability Gains or Losses | (238,065) | | (238,065) | (238,065) | | 238,065 | | |
| Effect of Assumption Changes or Inputs | - | | - | - | | - | | |
| Expected Investment Income (Net of Investment Expenses) | | 70,872 | 70,872 | | | | | (70,872) |
| Investment Gains or Losses on Expected Return | | (34,101) | (34,101) | - | 34,101 | 34,101 | - | |
| Contributions | | | | | | | | |
| Employer – District's Contribution | | 1,195,298 | 1,195,298 | | | | 1,195,298 | |
| Employer – Implicit Subsidy | | 307,499 | 307,499 | | | | 307,499 | |
| Employee | | - | - | | | | - | |
| Benefit Payments, Including Refunds of Employee Contributions | 821,298 | (821,298) | - | | | | - | |
| Implicit Rate Subsidy Fulfilled | 307,499 | (307,499) | - | | | | | |
| Administrative Expenses | | (1,576) | (1,576) | | | | | 1,576 |
| Recognition of Liability Gains or Losses | | | - | 55,884 | | (55,884) | | 55,884 |
| Recognition of Assumption Changes or Inputs | | | - | - | | - | | - |
| Recognition of Investment Gains or Losses | | | - | 3,353 | | (3,353) | | 3,353 |
| Annual Expense | | | | | | | (1,396,475) | \$ 1,396,475 |
| Balance as of Report Date June 30, 2018 | \$ (16,211,852) | \$ 882,128 | \$ (15,329,724) | \$ (178,828) | \$ 34,101 | \$ 212,929 | \$ (15,116,795) | |

Accounting Information

Amortization of Unfunded Actuarial Accrued Liability As of Fiscal Years Ended June 30, 2019 and June 30, 2020

A summary of the information used to establish the amortization amount for the current year, with respect to the Unfunded Actuarial Accrued Liability (UAAL), follows. We recalculate the amortization of the UAAL each fiscal year.

| | <u>Actual</u> | <u>Projected</u> |
|--|------------------------|----------------------|
| Measurement Period: | 2017-2018 | 2018-2019 |
| Reporting Period: | 2017-2018 | 2018-2019 |
| <hr/> | | |
| Actuarial Accrued Liability (AAL) – Entry Age Normal, Beginning of Fiscal Year | \$ 16,005,398 | \$ 16,261,513 |
| Actuarial Value of Plan Assets, Beginning of Fiscal Year | – 472,933 | 882,128 |
| Unfunded Actuarial Accrued Liability (UAAL), Beginning of Fiscal Year | <u>= \$ 15,532,465</u> | <u>\$ 15,379,385</u> |
| | | |
| Interest Rate Used to Determine Amortization Payment | 6.25% | 6.25% |
| Assumed Rate of Payroll Growth | 3.000% | 3.000% |
| Amortization Period | 19 years | 18 years |
| Amount Recognized (Principal & Interest), Beginning of Year* | \$ 980,505 | \$ 1,098,297 |
| Amount Recognized (Principal & Interest), End of Year* | \$ 1,041,787 | \$ 1,166,941 |

*The amount recognized for 2017-2018 is the estimated amortization amount from the prior year's report, and includes an administrative expense estimate of \$1,401 and an adjustment to account for a calculation change.

**Actuarially Determined Contribution (ADC)
for the Fiscal Year Ended June 30, 2018 and June 30, 2019**

The calculation of the Actuarially Determined Contribution (ADC) follows. The ADC is based on the District's funding policy.

| | <u>Actual</u> | <u>Projected</u> |
|---|---------------------|---------------------|
| Measurement Period: | 2017-2018 | 2018-2019 |
| Reporting Period: | 2017-2018 | 2018-2019 |
| Service Cost – Entry Age Normal | \$ 459,818 | \$ 423,862 |
| Amortization of the Unfunded Actuarial Accrued Liability (UAAL) | 980,505 | 1,098,297 |
| Actuarially Determined Contribution (ADC), Beginning of Year | \$ 1,440,323 | \$ 1,522,159 |
| Actuarially Determined Contribution (ADC), End of Year | \$ 1,530,343 | \$ 1,617,294 |
| ADC as a Percentage of Covered-Employee Payroll | 21.90% | 17.99% |
| Discount Rate | 6.25% | 6.25% |
| ADC Components | | |
| Benefit Payments* | \$ 821,298 | \$ 875,000 |
| District's Contribution to Assets (Trust) | 401,546 | 407,733 |
| District's Total Contribution | 1,222,844 | 1,282,733 |
| Implied Contribution – Implicit Subsidy | 307,499 | 334,561 |
| Total ADC | \$ 1,530,343 | \$ 1,617,294 |

District's Funding Policy

The District's funding policy is to contribute the full amount of the ADC each year.

The ADC is the sum of the service cost and the amortization of the unfunded liability. For payment of the ADC, however, it comprises three parts: the benefit payments made by the District, the implicit subsidy, and the contribution to the assets. The contribution to the assets is the difference between the ADC and the sum of the other two components.

The District is amortizing the UAAL on a closed basis. Remaining years of amortization as of June, 30, 2018:

18

The discount rate assumed for ADC calculations is the expected long-term rate of return:

6.25%

The UAAL is amortized using a level percent of pay method.

Projections for fiscal year-end 2019 use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2019 financial statements.

*Benefit payments for 2018-2019 were provided by the District.

Projection of ADC and Net OPEB Liability

| | <u>Actual</u> | <u>Projected</u> |
|---|----------------------|----------------------|
| Measurement Date: | June 30, 2018 | June 30, 2019 |
| Report Date: | June 30, 2018 | June 30, 2019 |
| Estimated Liabilities | | |
| OPEB Liability, Beginning of Year | \$ 15,696,050 | \$ 16,211,852 |
| Service Cost | 459,818 | 423,862 |
| Interest on Liabilities | 946,716 | 1,005,037 |
| Changes of Benefit Terms | - | - |
| Differences Between Expected and Actual Experience | 238,065 | - |
| Changes of Assumptions | - | - |
| Benefit Payments | (821,298) | (875,000) |
| Implicit Rate Subsidy Fulfilled | (307,499) | (334,561) |
| OPEB Liability, End of Year (a) | \$ 16,211,852 | \$ 16,431,190 |
| Estimated Assets | | |
| Assets, Beginning of Year | \$ 472,933 | \$ 882,128 |
| Expected Earnings | 36,771 | 68,825 |
| Contributions | | |
| Employer – District's Contribution | 1,195,298 | 1,314,771 |
| Employer – Implicit Subsidy | 307,499 | 334,561 |
| Employee | - | - |
| Total Contributions | 1,502,797 | 1,649,332 |
| Projected Benefit Payments | | |
| Benefit Payments, Including Refunds of Employee Contributions | (821,298) | (875,000) |
| Implicit Rate Subsidy Fulfilled | (307,499) | (334,561) |
| Total Benefit Payments | (1,128,797) | (1,209,561) |
| Administrative Expenses | (1,576) | (1,615) |
| Assets, End of Year (b) | \$ 882,128 | \$ 1,389,109 |
| Net OPEB liability, End of Year = (a) – (b) | \$ 15,329,724 | \$ 15,042,081 |
| Actual/Estimated expense | 1,396,475 | 1,420,926 |
| Actual/Estimated ADC | 1,530,343 | 1,617,294 |

Projections for fiscal year-end 2019 and beyond use an estimated expected rate of return, contributions, and benefit payments. We recommend that the District update these values for its 2019 financial statements.

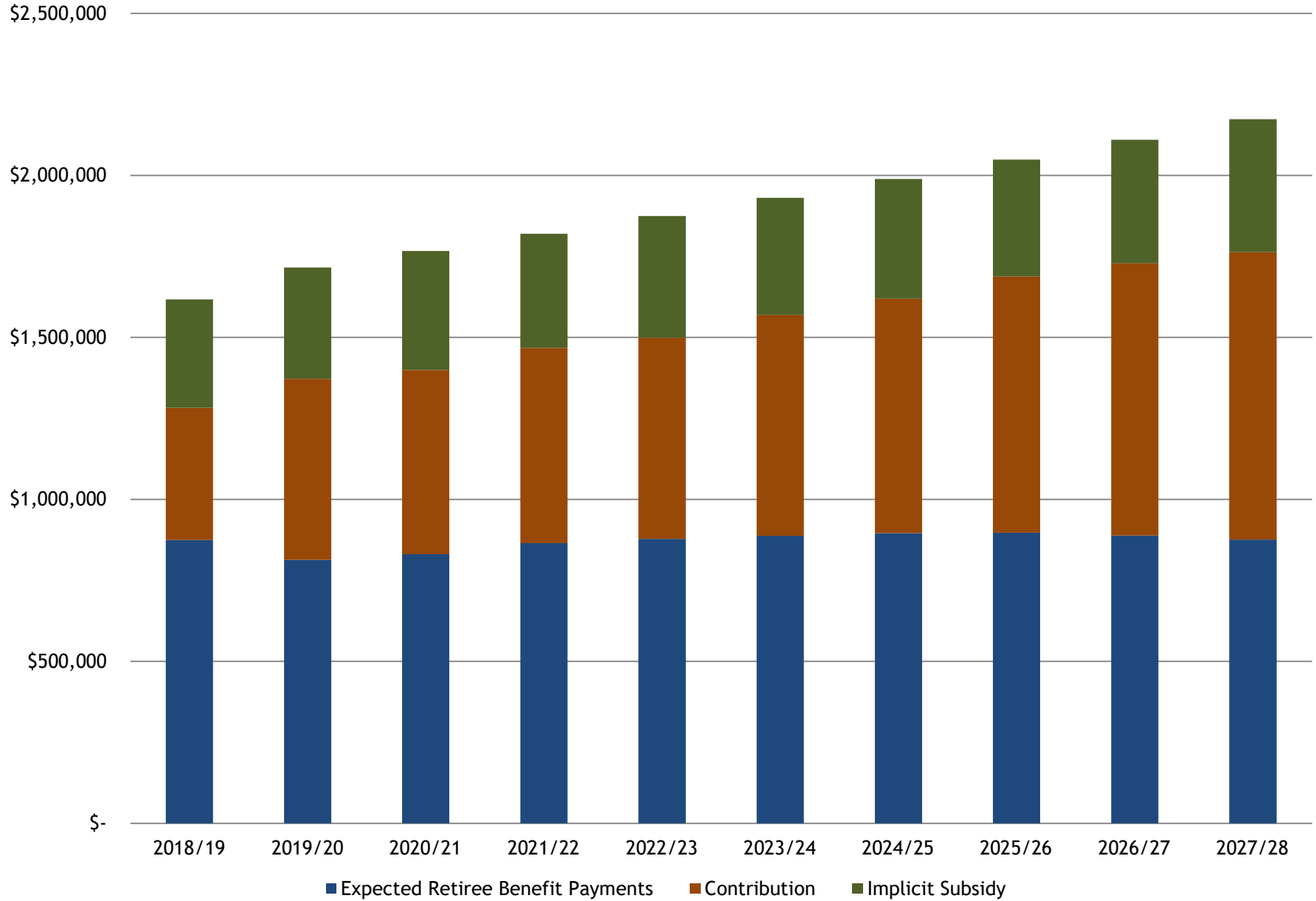
Accounting Information

OPEB Cash-Flow Projections

| Measurement Period Ending June 30: | Expected Retiree Benefit Payments | Implicit Subsidy | Total Expected Benefit Payments | District's Contribution to Assets | Total Contributions |
|--|--|---------------------|---------------------------------------|---|------------------------|
| 2019 | \$ 875,000 | \$ 334,561 | \$ 1,209,561 | \$ 407,733 | \$ 1,617,294 |
| 2020 | 813,823 | 342,856 | 1,156,679 | 559,108 | 1,715,787 |
| 2021 | 831,455 | 368,029 | 1,199,484 | 567,777 | 1,767,261 |
| 2022 | 865,651 | 352,157 | 1,217,808 | 602,471 | 1,820,279 |
| 2023 | 878,590 | 375,563 | 1,254,153 | 620,734 | 1,874,887 |
| 2024 | 887,654 | 361,632 | 1,249,286 | 681,848 | 1,931,134 |
| 2025 | 896,272 | 369,319 | 1,265,591 | 723,477 | 1,989,068 |
| 2026 | 897,245 | 360,338 | 1,257,583 | 791,157 | 2,048,740 |
| 2027 | 888,830 | 380,849 | 1,269,679 | 840,523 | 2,110,202 |
| 2028 | 876,173 | 410,040 | 1,286,213 | 887,295 | 2,173,508 |
| 2029 | 868,077 | 419,073 | 1,287,150 | 951,563 | 2,238,713 |
| 2030 | 873,459 | 449,507 | 1,322,966 | 982,909 | 2,305,875 |
| 2031 | 877,989 | 466,279 | 1,344,268 | 1,030,783 | 2,375,051 |
| 2032 | 873,794 | 526,602 | 1,400,396 | 1,045,906 | 2,446,302 |
| 2033 | 890,641 | 527,742 | 1,418,383 | 1,101,308 | 2,519,691 |
| 2034 | 889,980 | 551,535 | 1,441,515 | 1,153,767 | 2,595,282 |
| 2035 | 890,647 | 599,802 | 1,490,449 | 1,182,692 | 2,673,141 |
| 2036 | 888,665 | 578,909 | 1,467,574 | 1,285,761 | 2,753,335 |
| 2037 | 879,282 | 577,933 | 1,457,215 | 1,378,720 | 2,835,935 |
| 2038 | 872,354 | 640,872 | 1,513,226 | (699,838) | 813,388 |
| 2039 | 863,252 | 691,017 | 1,554,269 | (716,479) | 837,790 |
| 2040 | 851,226 | 668,456 | 1,519,682 | (656,758) | 862,924 |
| 2041 | 840,843 | 700,687 | 1,541,530 | (652,719) | 888,811 |
| 2042 | 825,829 | 777,760 | 1,603,589 | (688,113) | 915,476 |
| 2043 | 815,374 | 814,060 | 1,629,434 | (686,494) | 942,940 |

Accounting Information

Ten-Year Projection of Expected Benefit Payments for Existing Participants



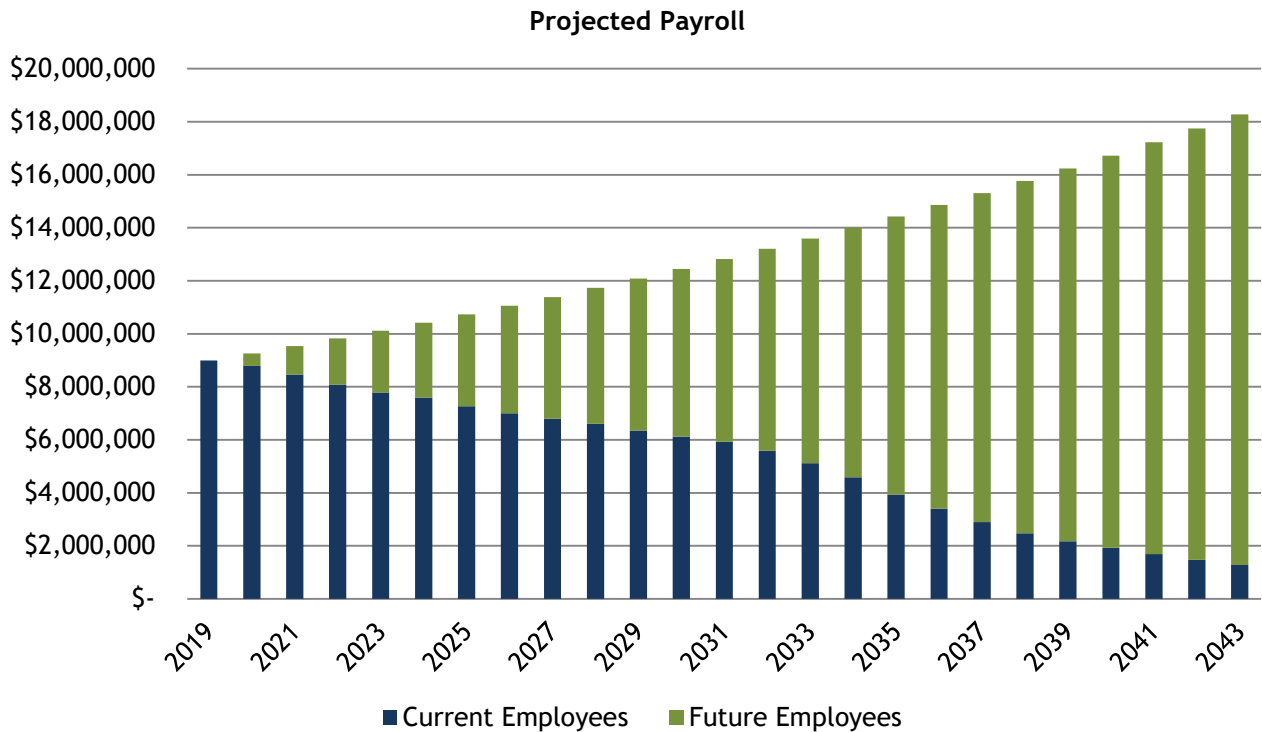
Accounting Information

Projection of Contributions

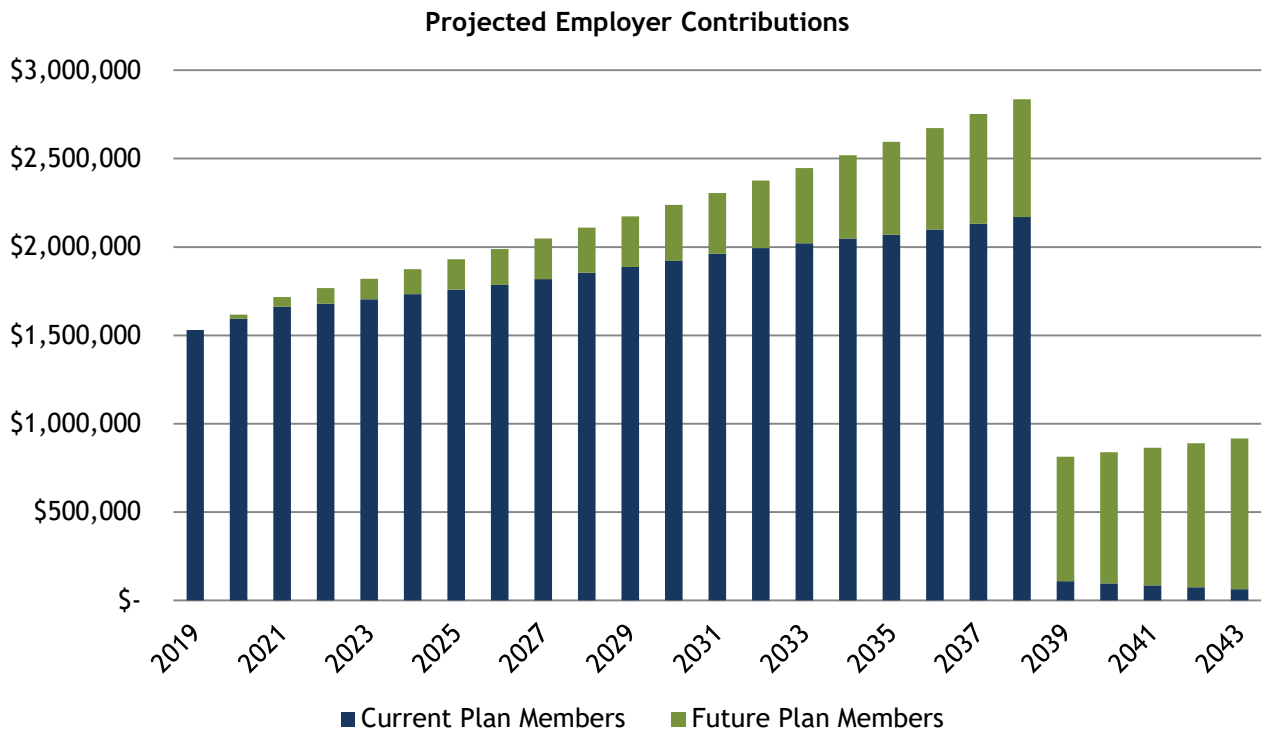
| Measurement Period Ending June 30: | Payroll for Current Employees (a) | Payroll for Future Employees (b) | Total Employee Payroll (c) | Employer Contributions Related to Payroll of all Plan Members (d) = (c) x 17.99% for 20 Years, 5.01% Thereafter | Employer Contributions Related to Payroll of Future Plan Members (e) = (b) x 5.01% | Portion of Employer Contribution for Current Plan Members (f) = (d) - (e) |
|--|---|--|----------------------------------|---|---|---|
| 2019 | \$ 8,990,032 | \$ - | \$ 8,990,032 | \$ 1,530,343 | \$ - | \$ 1,530,343 |
| 2020 | 8,788,717 | 471,016 | 9,259,733 | 1,617,294 | 23,595 | 1,593,699 |
| 2021 | 8,456,853 | 1,080,672 | 9,537,525 | 1,715,787 | 54,136 | 1,661,651 |
| 2022 | 8,072,307 | 1,751,344 | 9,823,651 | 1,767,261 | 87,733 | 1,679,528 |
| 2023 | 7,780,621 | 2,337,740 | 10,118,361 | 1,820,279 | 117,108 | 1,703,171 |
| 2024 | 7,589,938 | 2,831,974 | 10,421,912 | 1,874,887 | 141,867 | 1,733,020 |
| 2025 | 7,269,173 | 3,465,396 | 10,734,569 | 1,931,134 | 173,598 | 1,757,536 |
| 2026 | 6,997,178 | 4,059,428 | 11,056,606 | 1,989,068 | 203,356 | 1,785,712 |
| 2027 | 6,794,218 | 4,594,086 | 11,388,304 | 2,048,740 | 230,140 | 1,818,600 |
| 2028 | 6,605,845 | 5,124,108 | 11,729,953 | 2,110,202 | 256,691 | 1,853,511 |
| 2029 | 6,354,506 | 5,727,346 | 12,081,852 | 2,173,508 | 286,910 | 1,886,598 |
| 2030 | 6,122,264 | 6,322,044 | 12,444,308 | 2,238,713 | 316,701 | 1,922,012 |
| 2031 | 5,922,459 | 6,895,178 | 12,817,637 | 2,305,875 | 345,412 | 1,960,463 |
| 2032 | 5,589,601 | 7,612,565 | 13,202,166 | 2,375,051 | 381,350 | 1,993,701 |
| 2033 | 5,119,096 | 8,479,135 | 13,598,231 | 2,446,302 | 424,760 | 2,021,542 |
| 2034 | 4,581,377 | 9,424,801 | 14,006,178 | 2,519,691 | 472,133 | 2,047,558 |
| 2035 | 3,935,731 | 10,490,632 | 14,426,363 | 2,595,282 | 525,526 | 2,069,756 |
| 2036 | 3,400,042 | 11,459,112 | 14,859,154 | 2,673,141 | 574,041 | 2,099,100 |
| 2037 | 2,892,813 | 12,412,116 | 15,304,929 | 2,753,335 | 621,782 | 2,131,553 |
| 2038 | 2,471,517 | 13,292,560 | 15,764,077 | 2,835,935 | 665,887 | 2,170,048 |
| 2039 | 2,166,436 | 14,070,563 | 16,236,999 | 813,388 | 704,861 | 108,527 |
| 2040 | 1,927,135 | 14,796,974 | 16,724,109 | 837,790 | 741,251 | 96,539 |
| 2041 | 1,690,522 | 15,535,310 | 17,225,832 | 862,924 | 778,237 | 84,687 |
| 2042 | 1,469,690 | 16,272,917 | 17,742,607 | 888,811 | 815,188 | 73,623 |
| 2043 | 1,272,049 | 17,002,836 | 18,274,885 | 915,476 | 851,753 | 63,723 |

Projection of Contributions Charts

Projected Payroll for Current and Future Employees



Projected Employer Contributions for Current and Future Plan Members



Accounting Information

Projection of Fiduciary Net Position

Existing Participants Only

| Measurement Period Ending June 30: | Projected Beginning Fiduciary Net Position (a) | Projected Total Contributions (b) | Projected Benefit Payments (Including Implicit Subsidy) (c) | Projected Administrative Expense (d) | Projected Investment Earnings (e) | Projected Ending Fiduciary Net Position (f) = (a) + (b) – (c) – (d) + (e) |
|--|--|---|---|---|--|---|
| 2019 | \$ 882,128 | \$ 1,530,343 | \$ 1,209,561 | \$ 1,615 | \$ 64,956 | \$ 1,266,251 |
| 2020 | 1,266,251 | 1,593,699 | 1,156,679 | 1,655 | 92,540 | 1,794,156 |
| 2021 | 1,794,156 | 1,661,651 | 1,199,484 | 1,696 | 126,306 | 2,380,933 |
| 2022 | 2,380,933 | 1,679,528 | 1,217,808 | 1,738 | 162,965 | 3,003,880 |
| 2023 | 3,003,880 | 1,703,171 | 1,254,153 | 1,781 | 201,507 | 3,652,624 |
| 2024 | 3,652,624 | 1,733,020 | 1,249,286 | 1,826 | 243,120 | 4,377,652 |
| 2025 | 4,377,652 | 1,757,536 | 1,265,591 | 1,872 | 288,686 | 5,156,411 |
| 2026 | 5,156,411 | 1,785,712 | 1,257,583 | 1,919 | 338,471 | 6,021,092 |
| 2027 | 6,021,092 | 1,818,600 | 1,269,679 | 1,967 | 393,152 | 6,961,198 |
| 2028 | 6,961,198 | 1,853,511 | 1,286,213 | 2,016 | 452,472 | 7,978,952 |
| 2029 | 7,978,952 | 1,886,598 | 1,287,150 | 2,066 | 517,070 | 9,093,404 |
| 2030 | 9,093,404 | 1,922,012 | 1,322,966 | 2,118 | 586,709 | 10,277,041 |
| 2031 | 10,277,041 | 1,960,463 | 1,344,268 | 2,171 | 661,213 | 11,552,278 |
| 2032 | 11,552,278 | 1,993,701 | 1,400,396 | 2,225 | 740,209 | 12,883,567 |
| 2033 | 12,883,567 | 2,021,542 | 1,418,383 | 2,281 | 823,716 | 14,308,161 |
| 2034 | 14,308,161 | 2,047,558 | 1,441,515 | 2,338 | 912,840 | 15,824,706 |
| 2035 | 15,824,706 | 2,069,756 | 1,490,449 | 2,396 | 1,006,799 | 17,408,416 |
| 2036 | 17,408,416 | 2,099,100 | 1,467,574 | 2,456 | 1,107,387 | 19,144,873 |
| 2037 | 19,144,873 | 2,131,553 | 1,457,215 | 2,517 | 1,217,231 | 21,033,925 |
| 2038 | 21,033,925 | 2,170,048 | 1,513,226 | 2,580 | 1,334,756 | 23,022,923 |
| 2039 | 23,022,923 | 108,527 | 1,554,269 | 2,645 | 1,394,357 | 22,968,893 |
| 2040 | 22,968,893 | 96,539 | 1,519,682 | 2,711 | 1,391,673 | 22,934,712 |
| 2041 | 22,934,712 | 84,687 | 1,541,530 | 2,779 | 1,388,498 | 22,863,588 |
| 2042 | 22,863,588 | 73,623 | 1,603,589 | 2,848 | 1,381,800 | 22,712,574 |
| 2043 | 22,712,574 | 63,723 | 1,629,434 | 2,919 | 1,371,259 | 22,515,203 |

Actuarial standard of practice (ASOP) number 6, "Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions", requires the inclusion of the implicit subsidy in OPEB valuations.

The implicit subsidy arises when an employer allows a retiree and their dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.

| | <u>Actual</u> | <u>Projected</u> |
|-----------------------------|-----------------------------|-----------------------------|
| Measurement Date: | June 30, 2018 | June 30, 2019 |
| Report Date: | June 30, 2018 | June 30, 2019 |
| Discount Rate | 6.25% | 6.25% |
| Retiree Benefit Payments | \$ 11,270,488 | \$ 11,289,597 |
| Implicit Subsidy | 4,991,025 | 5,191,254 |
| Total OPEB Liability | <u>\$ 16,261,513</u> | <u>\$ 16,480,851</u> |

Schedule of Changes in the Total OPEB Liability and Related Ratios

GASB 75 requires a disclosure of the changes in Net OPEB Liability for the last ten fiscal years, or for as many years as are available.

| | Measurement Date: Report Date: | June 30, 2017 June 30, 2017 | June 30, 2018 June 30, 2018 |
|---|-----------------------------------|--------------------------------|--------------------------------|
| <u>Total OPEB Liability</u> | | | |
| Service Cost | | \$ 446,425 | \$ 459,818 |
| Interest | | 929,839 | 946,716 |
| Changes of Benefit Terms | | - | - |
| Differences Between Expected and Actual Experience | | - | 238,065 |
| Changes of Assumptions | | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | | (827,604) | (821,298) |
| Implicit Rate Subsidy Fulfilled | | (287,686) | (307,499) |
| Net Change in Total OPEB liability | | 260,974 | 515,802 |
| Total OPEB Liability – Beginning of Year | | 15,435,076 | 15,696,050 |
| Total OPEB Liability – End of Year (a) | | \$ 15,696,050 | \$ 16,211,852 |
| <u>Plan Fiduciary Net Position</u> | | | |
| Net Investment Income | | \$ 41,863 | \$ 36,771 |
| Contributions | | | |
| Employer – District's Contribution | | 1,083,604 | 1,195,298 |
| Employer – Implicit Subsidy | | 287,686 | 307,499 |
| Employee | | - | - |
| Benefit Payments, Including Refunds of Employee Contributions | | (827,604) | (821,298) |
| Implicit Rate Subsidy Fulfilled | | (287,686) | (307,499) |
| Administrative Expense | | (1,367) | (1,576) |
| Other | | - | - |
| Net Change in Plan Fiduciary Net Position | | 296,496 | 409,195 |
| Plan Fiduciary Net Position – Beginning of Year | | 176,437 | 472,933 |
| Plan Fiduciary Net Position – End of Year (b) | | \$ 472,933 | \$ 882,128 |
| <u>Net OPEB Liability</u> | | | |
| District's Net OPEB liability – End of Year = (a) – (b) | | \$ 15,223,117 | \$ 15,329,724 |
| Liability | | 3.01% | 5.44% |
| Covered-Employee Payroll | | \$ 7,872,287 | \$ 6,987,356 |
| District's Net OPEB Liability as a Percentage of Covered-Employee Payroll | | 193.38% | 219.39% |

Notes to schedule:

The District adopted GASB 75 for the fiscal Year Ending June 30, 2017.

Schedule of Investment Returns

GASB 75 requires a schedule of investment returns for the last ten fiscal years, or for as many years as are available if less than ten years are available.

| | Report Date: <u>June 30, 2017</u> | <u>June 30, 2018</u> |
|---|-----------------------------------|----------------------|
| Annual Money-Weighted Rate of Return, Net of Investment Expense | 6.25% | 5.58% |

The annual money-weighted rate of return, net of investment expenses, is the net investment income for the year divided by the average net position for the year (less investment expenses).

Schedule of Contributions

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available.

| | Measurement Period: | 2016-2017 | 2017-2018 |
|---|---------------------|---------------|---------------|
| | Reporting Period: | 2016-2017 | 2017-2018 |
| | Report Date: | June 30, 2017 | June 30, 2018 |
| Actuarially Determined Contribution (ADC) | | 1,485,776 | \$ 1,530,343 |
| Less: Contributions Made in Relation to the ADC | - | 1,371,290 | 1,502,797 |
| Contribution Deficiency (Excess) | | 114,486 | 27,546 |
| Covered-Employee Payroll | | \$ 7,872,287 | \$ 6,987,356 |
| Contributions as a Percentage of Covered-Employee Payroll | | 17.42% | 21.51% |

Notes to Schedule:**Assumptions and Methods**

| | |
|--------------------------|--|
| Actuarial Cost Method | Entry age normal, level percent of pay |
| Amortization Method | Closed period, level percent of pay |
| Amortization Period | 20 years |
| Inflation | 2.50% |
| Assumed Payroll Growth | 3.00% |
| Healthcare Trend Rates | 7.00%, trending down to 3.84% |
| Rate of Return on Assets | 6.25% |
| Mortality Rate | CalPERS Rates. See appendix. |
| Retirement Rates | CalPERS Rates. See appendix. |

A draft of the required notes to the District's financial statements, based on the requirements of GASB 75 and our understanding of the District's retiree health plan, follows.

**Notes to the Financial Statements
for the Year Ended June 30, 2018**

Summary of Significant Accounting Policies

Other Postemployment Benefits Other Than Pensions (OPEB).

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Note X – Other Post-employment Benefits (OPEB)

Plan Description. The District administers a single-employer defined-benefit post-employment healthcare plan. Benefits vary by hire date, employment status and employment classification. Benefits continue to the surviving spouses.

Benefits Provided.

Eligibility for retiree health benefits requires direct retirement from the District under CCCERA. Eligible employees who were hired prior to April 15, 2014 (July 2, 2014 for Battalion Chiefs and July 1, 2014 for unrepresented), receive 100% of medical and dental premiums, subject to the District Cap. The Medical Cap is as follows:

| | <u>Local 2700</u> | <u>All Others</u> |
|------------|-------------------|-------------------|
| Single | \$575.44 | \$458.42 |
| Single + 1 | \$1,150.85 | \$916.82 |
| Family | \$1,496.11 | \$1,191.87 |

Eligible employees hired after the dates listed above will receive the PEMHCA minimum benefit.

Employees covered by benefit terms.

At June 30, 2018 (the census date), the benefit terms covered the following employees:

| <u>Category</u> | <u>Count</u> |
|---|--------------|
| Active employees: | 61 |
| Inactive employees, spouses, or beneficiaries currently receiving benefit payments: | 152 |
| Inactive employees entitled to but not yet receiving benefit payment: | 0 |
| Total | 213 |

Contributions.

The District makes contributions based on an actuarially determined rate.

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions .

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation: 2.50%

Salary increases: 3.000%. Additional merit-based increases based on CalPERS merit salary increase tables.

Investment rate of return: 6.25%

Healthcare cost trend rates: 7.00% in the first year, trending down to 3.84% over 58 years.

Mortality rates were based on CalPERS tables.

Discount Rate.

The discount rate used to measure the total OPEB liability is 6.25%. This was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Draft Notes to the Financial Statements

Changes in the Net OPEB Liability

| | Increases (Decreases) | | |
|---|-------------------------|--------------------------------|-----------------------|
| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
| | (a) | (b) | (c) |
| Balance as of Report Date June 30, 2017 | \$ 15,696,050 | \$ 472,933 | \$ 15,223,117 |
| Changes for the year: | | | |
| Service Cost | 459,818 | | 459,818 |
| Interest | 946,716 | | 946,716 |
| Changes of Benefit Terms | - | | - |
| Differences Between Expected and Actual Experience | 238,065 | | 238,065 |
| Changes of Assumptions | - | | - |
| Contributions | | | |
| Employer – District's Contribution | | 1,195,298 | (1,195,298) |
| Employer – Implicit Subsidy | | 307,499 | (307,499) |
| Employee | | - | - |
| Net Investment Income | | 36,771 | (36,771) |
| Benefit Payments, Including Refunds of Employee Contributions | (821,298) | (821,298) | - |
| Implicit Rate Subsidy Fulfilled | (307,499) | (307,499) | - |
| Administrative Expenses | | (1,576) | 1,576 |
| Net Changes | 515,802 | 409,195 | 106,607 |
| Balance as of Report Date June 30, 2018 | \$ 16,211,852 | \$ 882,128 | \$ 15,329,724 |

Sensitivity of the net OPEB liability to changes in the discount rate. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) follows:

| | <u>1% Decrease</u> | <u>Discount Rate</u> | <u>1% Increase</u> |
|-----------------------------------|----------------------|----------------------|----------------------|
| | 5.25% | 6.25% | 7.25% |
| Net OPEB Liability (Asset) | \$ 17,109,776 | \$ 15,329,724 | \$ 13,912,752 |

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6.00%) or one percentage point higher (8.00%) than current healthcare cost trend rates follows:

| | <u>1% Decrease</u> | <u>Trend Rate</u> | <u>1% Increase</u> |
|-----------------------------------|------------------------------|------------------------------|------------------------------|
| | 6.00% Decreasing to 2.84% | 7.00% Decreasing to 3.84% | 8.00% Decreasing to 4.84% |
| Net OPEB Liability (Asset) | \$ 14,779,928 | \$ 15,329,724 | \$ 16,124,364 |

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2018, the District recognized an OPEB expense of \$1,396,475. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences Between Actual and Expected Experience | \$ 182,181 | \$ - |
| Changes of Assumptions | - | - |
| Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | 27,281 | - |
| District Contributions Subsequent to the Measurement Date | <i>District to Determine</i> | - |
| Total | \$ 209,462 | \$ - |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Report Year Ending June 30:</u> | <u>Amount</u> |
|------------------------------------|---------------|
| 2019 | \$ 59,237 |
| 2020 | 59,237 |
| 2021 | 59,238 |
| 2022 | 21,350 |
| 2023 | - |
| Remaining | - |

A summary of the substantive plan used as the basis of the valuation follows.

| General Eligibility for Benefits | |
|---|---|
| General Requirements | Retire directly from District under CCCERA. |
| Service Retirement: | |
| Safety Legacy | Age 50 and five years of service. |
| Safety PEPRA | Age 57 and five years of service. |
| General Legacy | Age 55 and five years of service. |
| General PEPRA | Age 67 and five years of service. |
| Ordinary Disability | Five years of service. |
| Duty Disability | Immediate eligibility. |

| Retiree Medical Plan Tiers | |
|-----------------------------------|---|
| Tier 1 | Hired before April 15, 2014: <ul style="list-style-type: none"> • July 2, 2014 for Battalion Chiefs. • July 1, 2014 for unrepresented and Local 2700. |
| Tier 2 | All others. |

| Benefits Tier 1 | |
|--------------------------------------|---|
| Medical Benefit for Retirees | Monthly premium paid up to the Retiree Medical Benefit Cap. |
| Medical Benefit for Survivors | Same benefit as retiree. |
| Dental Benefit for Retirees | Monthly premium paid up to the cap. |
| Dental Benefit for Survivors | Survivors pay 100% of premium. |

| Benefits Tier 2 | |
|--------------------------------------|--|
| Medical Benefit for Retirees | PEMHCA minimum – \$133/month for 2018. Increased by CalPERS board. |
| Medical Benefit for Survivors | PEMHCA minimum – \$133/month for 2018. Increased by CalPERS board. |
| Dental Benefit for Retirees | Monthly premium paid up to the cap. |
| Dental Benefit for Survivors | Survivors pay 100% of premium. |

| Retiree Medical Caps | | | |
|-----------------------------|-----------|---------------------------|--------------------------|
| <u>Local 2700</u> | | | |
| | | <u>Medical Cap</u> | <u>Dental Cap</u> |
| | Single | \$ 575.44 | \$ 51.20 |
| | Single +1 | 1,150.85 | 90.12 |
| | Family | 1,496.11 | 136.35 |
| <u>Other Groups</u> | | | |
| | | <u>Medical Cap</u> | <u>Dental Cap</u> |
| | Single | 458.42 | 46.68 |
| | Single +1 | 916.82 | 81.00 |
| | Family | 1,191.87 | 116.98 |

Basis of Valuation

Participant Summary

Census Date:

June 30, 2018

Age and service determined as of the census date.

| Active Participants | | | | | | | | | | | | |
|---------------------|------------------|----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Age | Years of Service | | | | | | | | | | Total | |
| | < 1 | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ | | |
| < 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 30-34 | 2 | 6 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| 35-39 | 0 | 0 | 5 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 40-44 | 2 | 0 | 0 | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 45-49 | 0 | 1 | 3 | 3 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 13 |
| 50-54 | 0 | 1 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 3 |
| 55-59 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 60-64 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 65-69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5 | 9 | 18 | 17 | 8 | 2 | 2 | 0 | 0 | 0 | 0 | 61 |

Average Employee Age: 40.5

Average Years of Service: 10.3

| Inactive Participants | | | |
|-----------------------|-----------|-----------|------------|
| Age | Retiree | Spouse | Total |
| < 50 | 3 | 2 | 5 |
| 50-54 | 3 | 4 | 7 |
| 55-59 | 12 | 16 | 28 |
| 60-64 | 15 | 10 | 25 |
| 65-69 | 14 | 11 | 25 |
| 70-74 | 12 | 10 | 22 |
| 75-79 | 10 | 3 | 13 |
| 80-84 | 10 | 3 | 13 |
| 85-89 | 7 | 2 | 9 |
| 90+ | 2 | 0 | 2 |
| Missing | 0 | 3 | 3 |
| Total | 88 | 64 | 152 |

Average Inactive Age: 67.5

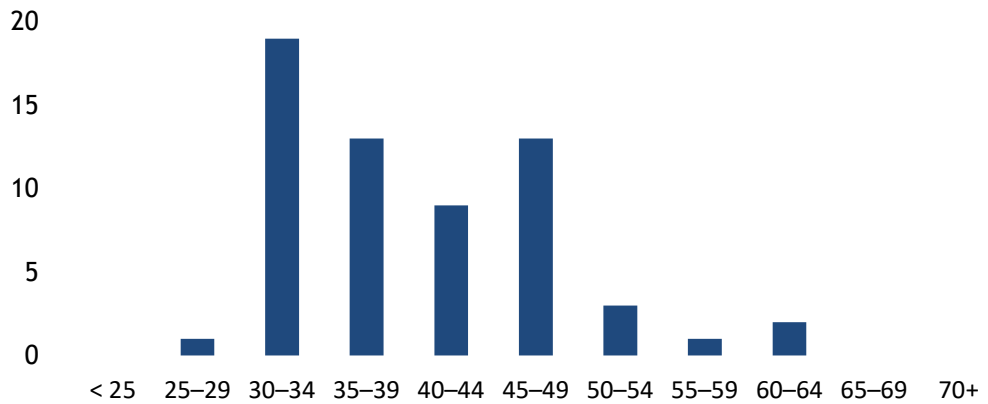
Participant Summary Charts

Census Date: June 30, 2018

Age and service determined as of the census date.

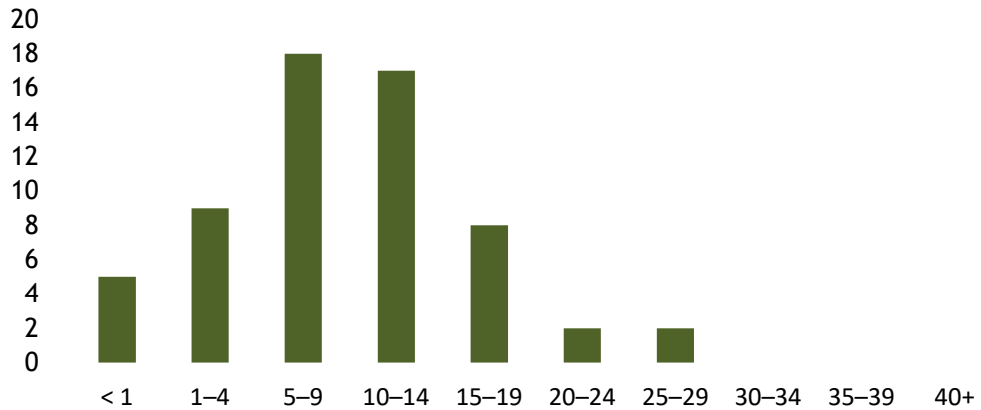
Count of Actives by Age Bracket

Average Employee Age: 40.5



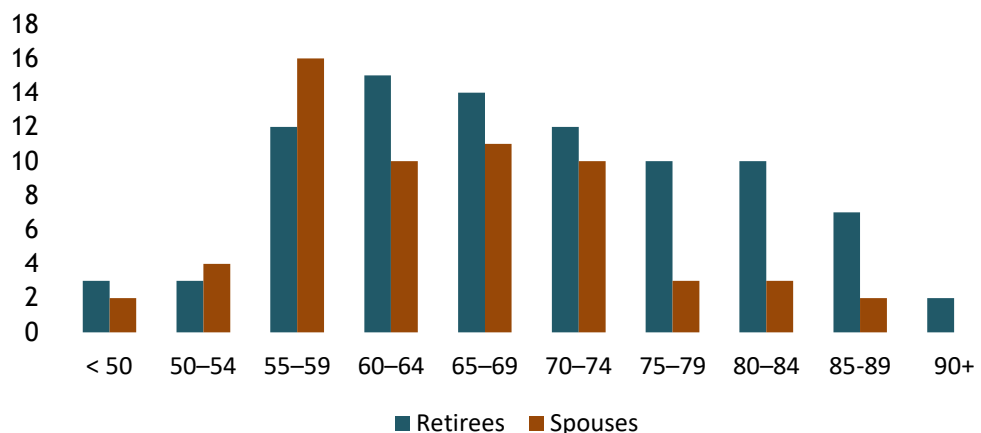
Count of Actives by Years of Service

Average Years of Service: 10.3



Count of Inactives by Age Bracket

Average Inactive Age: 67.5



A summary of the actuarial assumptions used for this valuation follows. We considered the reasonableness of each assumption independently based on its own merits, consistent with each other assumption, and the combined impact of all assumptions.

| Assumption | Rates |
|---|--|
| Actuarial Cost Method | Entry Age Normal Level Percentage of Salary |
| Measurement Date | June 30, 2018 |
| Valuation Date | June 30, 2018 |
| Report Date | June 30, 2018 |
| Discount Rate | The discount rate selected is 6.25%. The discount rate is the long-term rate of return for the plan's assets, as our projections show that the assets will be sufficient to cover the projected benefit payments should the District continue to contribute to the plan with an amount of at least the ADC each year. Should the assets not be sufficient to cover the projected benefit payments at any time in the future, we would employ a discount rate reflecting the 20-year tax-exempt municipal bond yield or index rate to the period after which we project assets to run out. We would then use a single, blended discount rate equivalent to the long-term rate of return and the 20-year tax-exempt municipal bond yield. If there are no assets, we would use only the 20-year tax-exempt municipal bond yield for the valuation. |
| Post Retirement Healthy Mortality | For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table, projected generationally with the two-dimensional MP-2015 projection scale. For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set back three years, projected generationally with the two-dimensional MP-2015 projection scale. |
| Post Retirement Disabled Mortality | For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward eight years, projected generationally with the two-dimensional MP-2015 projection scale. For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table set forward three years, projected generationally with the two-dimensional MP-2015 projection scale. |
| Pre Retirement Mortality | Headcount-Weighted RP-2014 Employee Mortality Table times 75%, projected generationally with the two-dimensional MP-2015 projection scale. |
| Withdrawal / Disability / Retirement | See appendix. Same as Segal 12/31/2015 CCCERA retirement plan valuation |

| Assumption | Rates | | |
|----------------------------|--|------------|--------------|
| Inflation Rate | 2.50% | | |
| Spouse Age Difference | Current Retirees: Actual spouse age is used. Future Retirees: Males 2-3 three years older than females. | | |
| Participation | For newly eligible retirees: Eligible for Supplemental Benefits: 95% Eligible for PEMHCA minimum only: 50% | | |
| PEMHCA Administration Fee | 0.31% of retiree premium. | | |
| Annual PEMHCA Amount | \$133/month for 2018, \$136/month for 2019. Trended 3% per annum thereafter. | | |
| Monthly Medical Cap | | Local 2700 | Other Groups |
| | Single | \$ 575.44 | \$ 458.42 |
| | Single + 1 | 1,150.85 | 916.82 |
| | Family | 1,496.11 | 1,191.87 |
| Monthly Dental Cap | | Local 2700 | Other Groups |
| | Single | \$ 51.20 | \$ 46.68 |
| | Single + 1 | 90.12 | 81.00 |
| | Family | 136.35 | 116.98 |
| Per Capita Claims Cost | Developed based on CalPERS premiums and CalPERS population data. Assumed annual per capita claims costs follow: | | |
| | Age | Males | Females |
| | 50 | \$ 13,185 | \$ 12,809 |
| | 55 | 16,137 | 13,380 |
| | 60-64 | 18,034 | 13,922 |
| Aging or Morbidity Factors | Based on actual CalPERS population data. | | |
| Participant Contributions | Based on service at retirement and employee group. | | |
| Salary Increases | Same as Segal 12/31/2015 CCCERA valuation | | |
| Marital Status | Actual spouse coverage is used for current retirees. Male future retirees: 75% assumed to be married Female future retirees: 50% assumed to be married | | |

| Assumption | Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|---|----------------|--------------------|----------------|------------------------|-----------|-------------|-----------------------------|----------|----------|------------------------------|--------|----------|---------------------|--------|----------|---------------------------------------|--------|----------|------------------------------|--------|----------|----------------------|--------|----------|--------------------------|--------|----------|----------------------|--------|----------|------------------------|--------|----------|-------------------|----------|----------|-----------------------|--------|----------|---------------------------|----------|----------|
| Premiums | 2018-2019 average premiums were used to develop average premiums and aged claims. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Plan</th> <th>Employee</th> <th>Employee + 1</th> </tr> </thead> <tbody> <tr> <td>Anthem Select Bay Area</td> <td>\$ 843.93</td> <td>\$ 1,687.86</td> </tr> <tr> <td>Anthem Traditional Bay Area</td> <td>1,018.30</td> <td>2,036.60</td> </tr> <tr> <td>Blue Shield Access+ Bay Area</td> <td>929.96</td> <td>1,859.92</td> </tr> <tr> <td>Health Net Bay Area</td> <td>882.52</td> <td>1,765.04</td> </tr> <tr> <td>Kaiser Permanente California Bay Area</td> <td>774.06</td> <td>1,548.12</td> </tr> <tr> <td>Kaiser Permanente Sacramento</td> <td>695.98</td> <td>1,391.96</td> </tr> <tr> <td>PERS Choice Bay Area</td> <td>833.27</td> <td>1,666.54</td> </tr> <tr> <td>PERS Choice Out of State</td> <td>645.93</td> <td>1,291.86</td> </tr> <tr> <td>PERS Select Bay Area</td> <td>630.35</td> <td>1,260.70</td> </tr> <tr> <td>PERS Select Sacramento</td> <td>596.79</td> <td>1,193.58</td> </tr> <tr> <td>PERSCare Bay Area</td> <td>1,007.07</td> <td>2,014.14</td> </tr> <tr> <td>PERSCare Out of State</td> <td>766.23</td> <td>1,532.46</td> </tr> <tr> <td>UnitedHealthcare Bay Area</td> <td>1,406.14</td> <td>2,812.28</td> </tr> </tbody> </table> | Plan | Employee | Employee + 1 | Anthem Select Bay Area | \$ 843.93 | \$ 1,687.86 | Anthem Traditional Bay Area | 1,018.30 | 2,036.60 | Blue Shield Access+ Bay Area | 929.96 | 1,859.92 | Health Net Bay Area | 882.52 | 1,765.04 | Kaiser Permanente California Bay Area | 774.06 | 1,548.12 | Kaiser Permanente Sacramento | 695.98 | 1,391.96 | PERS Choice Bay Area | 833.27 | 1,666.54 | PERS Choice Out of State | 645.93 | 1,291.86 | PERS Select Bay Area | 630.35 | 1,260.70 | PERS Select Sacramento | 596.79 | 1,193.58 | PERSCare Bay Area | 1,007.07 | 2,014.14 | PERSCare Out of State | 766.23 | 1,532.46 | UnitedHealthcare Bay Area | 1,406.14 | 2,812.28 |
| Plan | Employee | Employee + 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Anthem Select Bay Area | \$ 843.93 | \$ 1,687.86 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Anthem Traditional Bay Area | 1,018.30 | 2,036.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Blue Shield Access+ Bay Area | 929.96 | 1,859.92 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health Net Bay Area | 882.52 | 1,765.04 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kaiser Permanente California Bay Area | 774.06 | 1,548.12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kaiser Permanente Sacramento | 695.98 | 1,391.96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERS Choice Bay Area | 833.27 | 1,666.54 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERS Choice Out of State | 645.93 | 1,291.86 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERS Select Bay Area | 630.35 | 1,260.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERS Select Sacramento | 596.79 | 1,193.58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERSCare Bay Area | 1,007.07 | 2,014.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERSCare Out of State | 766.23 | 1,532.46 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| UnitedHealthcare Bay Area | 1,406.14 | 2,812.28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trend Rates | Medical Long-Term Trends from Society of Actuaries "Long Term Healthcare Cost Trends Model v2018_c" using baseline assumptions. Applied to both claims and premiums. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Year</th> <th>Pre-Medicare Trend</th> <th>Medicare Trend</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>7.00%</td> <td>6.00%</td> </tr> <tr> <td>2019</td> <td>6.50%</td> <td>5.50%</td> </tr> <tr> <td>2020</td> <td>6.00%</td> <td>5.50%</td> </tr> <tr> <td>2021</td> <td>5.50%</td> <td>5.30%</td> </tr> <tr> <td>2022</td> <td>5.20%</td> <td>5.20%</td> </tr> <tr> <td>2023</td> <td>5.20%</td> <td>5.20%</td> </tr> <tr> <td>2024</td> <td>5.20%</td> <td>5.20%</td> </tr> <tr> <td>2025</td> <td>5.19%</td> <td>5.19%</td> </tr> <tr> <td>2026-2074</td> <td>...</td> <td>...</td> </tr> <tr> <td>2075+</td> <td>3.84%</td> <td>3.84%</td> </tr> </tbody> </table> | Year | Pre-Medicare Trend | Medicare Trend | 2018 | 7.00% | 6.00% | 2019 | 6.50% | 5.50% | 2020 | 6.00% | 5.50% | 2021 | 5.50% | 5.30% | 2022 | 5.20% | 5.20% | 2023 | 5.20% | 5.20% | 2024 | 5.20% | 5.20% | 2025 | 5.19% | 5.19% | 2026-2074 | ... | ... | 2075+ | 3.84% | 3.84% | | | | | | | | | |
| Year | Pre-Medicare Trend | Medicare Trend | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 | 7.00% | 6.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | 6.50% | 5.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 | 6.00% | 5.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021 | 5.50% | 5.30% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 5.20% | 5.20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 5.20% | 5.20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2024 | 5.20% | 5.20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2025 | 5.19% | 5.19% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2026-2074 | ... | ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2075+ | 3.84% | 3.84% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Benefit Cap Trend Rate | No change in benefit caps over time. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ACA Excise Tax | Assumed that the District will absorb the cost of ACA Excise Tax starting in 2022. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

This section includes a brief summary of GASB 75, as well as definitions of some of the key terminology used in this report.

About GASB 75

In General. In June 2015 the Governmental Accounting Standards Board released GASB 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". GASB 75 replaced GASB 45 for fiscal years beginning after June 15, 2017, for employers that sponsor OPEB plans. The provisions in GASB 75 are similar to the provisions of GASB 68 for pensions.

Accounting. GASB 75 requires a liability known as the Net OPEB Liability (NOL). The employer recognizes the NOL on its balance sheet. The employer also recognizes an OPEB expense in the income statement. GASB 45 recorded the Unfunded Accrued Actuarial Liability (UAAL) in the notes to the financial statement, whereas GASB 75 records the NOL, which is very similar to the UAAL with just a few technical differences, on the balance sheet.

Financial Statement Impact (Employers). One of the biggest changes to the financial statements of governmental employers that provide OPEB is the reporting of the OPEB liability on the face of the statements rather than in the footnotes. Governments that do not provide OPEB through a trust are required to recognize the entire OPEB liability in the financial statements. For governments that provide OPEB through an OPEB plan that is administered through a trust, the government's OPEB liability is recognized net of the amount of the OPEB plan's fiduciary net position.

Changes to the Measurement of the Total OPEB Liability. Measurement of the OPEB liability includes discounting future benefit payments for current and former employees and their beneficiaries to their present value and allocating the present value over past and future periods of the employee service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The calculation continues to include employee-related events, such as projected salary increases and projected years of service, if they affect the amount of OPEB payments employees will receive, as well as provisions for automatic cost-of-living adjustments (COLAs) and other automatic benefits. Additionally, ad hoc COLAs and other ad hoc benefit changes, which are made at the discretion of the government, are included in projections as well, if they routinely recur.

GASB 75 requires governments to discount projected OPEB payments to their present value. Under the new standard, governments discount the projected OPEB payments to be made in each year and the amount of plan assets (if a government administers the OPEB through a trust) available for providing those benefits to current active and inactive employees and their beneficiaries. Similar to the pension standards, the discount rate used is based on whether the plan assets are projected to be sufficient to make future payments. If the plan assets are sufficient, governments discount future payments using the long-term expected rate of return. If projected plan assets are insufficient to make all future payments to current and inactive employees and their beneficiaries, or if there are no plan assets held in trust, the discount rate is based on a high-quality 20-year tax-exempt general obligation municipal bond yield or index rate. "High-quality" is defined as being rated AA or higher (or an equivalent rating).

Cost Method. The Entry Age Normal Cost method must be used.

About GASB 75 (continued)

Factors that affect a government's OPEB liability, such as actual earnings on plan investments when the OPEB plan is administered as a trust, employee compensation changes, interest on the outstanding OPEB liability, contributions from employees and employers, and actual demographic and economic changes that are not in line with assumptions made in the actuarial calculations, are considered when determining the government's OPEB expense. A government's annual OPEB expense is calculated with consideration for factors affecting the OPEB liability within the reporting period. Several causes of changes in OPEB liability are immediately factored into the calculation of OPEB expense for the period, such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments, if administered through a trust.

Governments are required to recognize deferred outflows of resources or deferred inflows of resources and then introduce into the expense calculation, systematically and rationally over the average remaining years of employment (active employees and inactive employees, including retirees), the effect on the total OPEB liability of differences between assumptions and actual experience.

Key Terminology

| | |
|--|--|
| Actuarially Determined Contribution | A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted. |
| Actuarial Present Value of Projected Benefit Payments | Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. |
| Agent Employer | An employer whose employees are provided with OPEB through an agent multiple-employer defined-benefit OPEB plan. |
| Closed Period | A specific number of years that is counted from one date, which declines to zero with the passage of time. For example, if the recognition period initially is five years on a closed basis, four years remain after the first year, three years after the second year, and so forth until no years remain. |
| Contributions | Additions to an OPEB plan's fiduciary net position for amounts from employers, non-employer contributing entities, or employees. |
| Dates and Periods | |
| • Census Date | The date of the census. It is usually the same as the Valuation Date . |
| • Measurement Date | The date on which assets are measured. The liabilities are rolled forward to this date from the Valuation Date , should it differ, using actuarial roll-forward techniques. |
| • Measurement Period | The year ending on the Measurement Date . |
| • Report Date | The date on which the amounts are reported in the financial statements. It is the same as the fiscal year-end. It may be up to one year ahead of the Measurement Date, with no roll-forward of liabilities or assets required. |
| • Reporting Period | The year ending on the Report Date . It is the same as the fiscal year. |
| • Valuation Date | The date on which the liabilities are valued. |
| Defined-Benefit OPEB | OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount (b) an amount that is calculated based on one or more factors such as age, years of service, and compensation, or (c) a type or level of coverage such a prescription drug coverage or a percentage of health insurance premiums. OPEB that does not have all of the terms of defined contribution OPEB is classified as defined-benefit OPEB. |

Key Terminology (continued)

| | |
|---|---|
| Discount Rate | <p>The single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the following:</p> <ul style="list-style-type: none"> a. The actuarial present value of benefit payments projected to be made in future periods in which (1) the amount of the OPEB plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (2) OPEB plan assets up to that point are expected to be invested using a strategy to achieve the long-term expected rate of return, calculated using the long-term expected rate of return on OPEB plan investments. b. The actuarial present value of projected benefit payments not included in (a), calculated using a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). |
| Net OPEB Liability | The liability of employers and non-employer contributing entities to employees for benefits provided through a defined-benefit OPEB plan that is administered through a trust that meets the criteria in paragraph 4 of GASB 75. |
| Normal Cost | See Service Cost . |
| Other Postemployment Benefits (OPEB) | Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payment for sick leave. |
| Projected Benefit Payments | All benefits estimated to be payable through OPEB plan to current active and inactive employees as a result of their past service and their expected future service. |
| Service Cost | The portions of the actuarial present value of projected benefit payments that are attributed to valuation years. Also called Normal Cost . |
| Substantive Plan | The plan terms as understood by the employer and the plan members at the time of the valuation, including only changes to plan terms that have been made and communicated to employees. |

The valuation used the following decrement tables from the CalPERS OPEB Assumption Model, revised December 20, 2017.

| Mortality | <u>Source Table</u> |
|---------------------------------|--|
| Miscellaneous Employees | Mort and Disb Rates_PA Misc |
| Fire Employees | Mort and Disb Rates_PA Fire |
| | |
| Disability Rates | |
| Miscellaneous Employees | Mort and Disb Rates_PA Misc |
| Fire Employees | Mort and Disb Rates_PA Fire |
| | |
| Terminated Vested Rates | |
| Miscellaneous Employees | Terminated Refund Rates_Misc + Terminated Vested Rates_PA Misc |
| Fire Employees | Terminated Refund Rates_Police + Terminated Vested Rates_PA Fire |
| | |
| Salary Scale Rates | |
| Miscellaneous Employees | Salary Scale Rates_PA Misc |
| Fire Employees | Salary Scale Rates_PA Fire |
| | |
| Service Retirement Rates | |
| Miscellaneous Employees | |
| • 2.0% at 55 | Rx PA Misc 2% @ 55 |
| | |
| Fire Employees | |
| • 2.5% at 57 | Rx Safety Police 2.5% @ 57 |
| • 2.7% at 57 | Rx Safety Police 2.7% @ 57 |
| • 3% at 50 | Rx Safety Police 3% @ 50 |

Sample Mortality and Disability Rates

Public Agency Miscellaneous

| Attained Age | Pre-Retirement Mortality | | | | Post-Retirement Mortality | | | | | | Disability | | | |
|--------------|--------------------------|------------------|----------------------|------------------|---------------------------|---------------------------|-----------------------|--------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|
| | Male Assumptions | | Female Assumptions | | Male Assumptions | | | Female Assumptions | | | Male Assumptions | | Female Assumptions | |
| | Non Industrial Death | Industrial Death | Non Industrial Death | Industrial Death | Healthy Recipients | Non Industrially Disabled | Industrially Disabled | Healthy Recipients | Non Industrially Disabled | Industrially Disabled | Non Industrial Disability | Industrial Disability | Non Industrial Disability | Industrial Disability |
| 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00023 | 0.00555 | 0.00128 | 0.00015 | 0.00346 | 0.00098 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00023 | 0.00565 | 0.00129 | 0.00015 | 0.00350 | 0.00099 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 10 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00024 | 0.00572 | 0.00130 | 0.00015 | 0.00354 | 0.00099 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 15 | 0.00023 | 0.00000 | 0.00017 | 0.00000 | 0.00024 | 0.00584 | 0.00132 | 0.00016 | 0.00361 | 0.00101 | 0.00017 | 0.00000 | 0.00010 | 0.00000 |
| 20 | 0.00031 | 0.00000 | 0.00020 | 0.00000 | 0.00025 | 0.00604 | 0.00135 | 0.00017 | 0.00372 | 0.00104 | 0.00017 | 0.00000 | 0.00010 | 0.00000 |
| 25 | 0.00040 | 0.00000 | 0.00023 | 0.00000 | 0.00029 | 0.00637 | 0.00141 | 0.00021 | 0.00392 | 0.00109 | 0.00017 | 0.00000 | 0.00010 | 0.00000 |
| 30 | 0.00049 | 0.00000 | 0.00025 | 0.00000 | 0.00039 | 0.00693 | 0.00153 | 0.00028 | 0.00428 | 0.00121 | 0.00019 | 0.00000 | 0.00024 | 0.00000 |
| 35 | 0.00057 | 0.00000 | 0.00035 | 0.00000 | 0.00060 | 0.00788 | 0.00178 | 0.00046 | 0.00492 | 0.00143 | 0.00049 | 0.00000 | 0.00081 | 0.00000 |
| 40 | 0.00075 | 0.00000 | 0.00050 | 0.00000 | 0.00110 | 0.00949 | 0.00225 | 0.00091 | 0.00605 | 0.00188 | 0.00122 | 0.00000 | 0.00155 | 0.00000 |
| 45 | 0.00106 | 0.00000 | 0.00071 | 0.00000 | 0.00227 | 0.01221 | 0.00318 | 0.00200 | 0.00804 | 0.00281 | 0.00191 | 0.00000 | 0.00218 | 0.00000 |
| 50 | 0.00155 | 0.00000 | 0.00100 | 0.00000 | 0.00501 | 0.01680 | 0.00501 | 0.00466 | 0.01158 | 0.00466 | 0.00213 | 0.00000 | 0.00229 | 0.00000 |
| 55 | 0.00228 | 0.00000 | 0.00138 | 0.00000 | 0.00599 | 0.01973 | 0.00599 | 0.00416 | 0.01149 | 0.00416 | 0.00221 | 0.00000 | 0.00179 | 0.00000 |
| 60 | 0.00308 | 0.00000 | 0.00182 | 0.00000 | 0.00710 | 0.02289 | 0.00754 | 0.00436 | 0.01235 | 0.00518 | 0.00222 | 0.00000 | 0.00135 | 0.00000 |
| 65 | 0.00400 | 0.00000 | 0.00257 | 0.00000 | 0.00829 | 0.02451 | 0.01122 | 0.00588 | 0.01607 | 0.00838 | 0.00210 | 0.00000 | 0.00118 | 0.00000 |
| 70 | 0.00524 | 0.00000 | 0.00367 | 0.00000 | 0.01305 | 0.02875 | 0.01635 | 0.00993 | 0.02211 | 0.01395 | 0.00180 | 0.00000 | 0.00114 | 0.00000 |
| 75 | 0.00713 | 0.00000 | 0.00526 | 0.00000 | 0.02205 | 0.03990 | 0.02834 | 0.01722 | 0.03037 | 0.02319 | 0.00142 | 0.00000 | 0.00118 | 0.00000 |
| 80 | 0.00990 | 0.00000 | 0.00814 | 0.00000 | 0.03899 | 0.06083 | 0.04899 | 0.02902 | 0.04725 | 0.03910 | 0.00142 | 0.00000 | 0.00118 | 0.00000 |
| 85 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.06969 | 0.09731 | 0.07679 | 0.05243 | 0.07762 | 0.06251 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 90 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.12974 | 0.14804 | 0.12974 | 0.09887 | 0.12890 | 0.09887 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 95 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.22444 | 0.22444 | 0.22444 | 0.18489 | 0.21746 | 0.18489 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 100 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.32536 | 0.32536 | 0.32536 | 0.30017 | 0.30017 | 0.30017 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 105 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.58527 | 0.58527 | 0.58527 | 0.56093 | 0.56093 | 0.56093 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 110 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 115 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 120 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

Notes:

- 1) Pre-Retirement and Post-Retirement mortality rates include 20 years of projected on-going mortality improvement using Scale BB published by the Society of Actuaries.
- 2) Miscellaneous Plans usually have Industrial Death rates set to zero unless the agency has specifically contracted for Industrial Death benefits. If so, each Non-Industrial Death rate shown above will be split into two components: 99% will become the Non-Industrial Death rate and 1% will become the Industrial Death rate.
- 3) The Miscellaneous Non-Industrial Disability rates are used for Local Prosecutors.
- 4) Normally, Industrial Disability rates are zero for miscellaneous plans unless the agency has specifically contracted for Industrial Disability benefits. If so, each miscellaneous non-industrial disability rate will be split into two components: 50% will become the Non-Industrial Disability rate and 50% will become the Industrial Disability rate.

Sample Mortality and Disability Rates

Public Agency Fire

| Attained Age | Pre-Retirement Mortality | | | | Post-Retirement Mortality | | | | | | Disability | | | |
|--------------|--------------------------|------------------|----------------------|------------------|---------------------------|---------------------------|-----------------------|--------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|
| | Male Assumptions | | Female Assumptions | | Male Assumptions | | | Female Assumptions | | | Male Assumptions | | Female Assumptions | |
| | Non Industrial Death | Industrial Death | Non Industrial Death | Industrial Death | Healthy Recipients | Non Industrially Disabled | Industrially Disabled | Healthy Recipients | Non Industrially Disabled | Industrially Disabled | Non Industrial Disability | Industrial Disability | Non Industrial Disability | Industrial Disability |
| 1 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000155 | 0.000155 | 0.000030 | 0.000034 | 0.000034 | 0.000030 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 5 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000155 | 0.000155 | 0.000030 | 0.000034 | 0.000034 | 0.000030 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 10 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000155 | 0.000155 | 0.000030 | 0.000034 | 0.000034 | 0.000030 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 15 | 0.000155 | 0.000030 | 0.000034 | 0.000030 | 0.000155 | 0.000155 | 0.000030 | 0.000034 | 0.000034 | 0.000030 | 0.000100 | 0.000020 | 0.000100 | 0.000020 |
| 20 | 0.000216 | 0.000040 | 0.000069 | 0.000040 | 0.000216 | 0.000216 | 0.000040 | 0.000069 | 0.000069 | 0.000040 | 0.000100 | 0.000050 | 0.000100 | 0.000050 |
| 25 | 0.000289 | 0.000060 | 0.000109 | 0.000060 | 0.000289 | 0.000289 | 0.000060 | 0.000109 | 0.000109 | 0.000060 | 0.000100 | 0.000190 | 0.000100 | 0.000190 |
| 30 | 0.000379 | 0.000070 | 0.000155 | 0.000070 | 0.000379 | 0.000379 | 0.000070 | 0.000155 | 0.000155 | 0.000070 | 0.000100 | 0.000560 | 0.000100 | 0.000560 |
| 35 | 0.000491 | 0.000090 | 0.000270 | 0.000090 | 0.000491 | 0.000491 | 0.000090 | 0.000270 | 0.000270 | 0.000090 | 0.000100 | 0.001190 | 0.000100 | 0.001190 |
| 40 | 0.000637 | 0.000100 | 0.000366 | 0.000100 | 0.000637 | 0.000637 | 0.000100 | 0.000366 | 0.000366 | 0.000100 | 0.000100 | 0.002250 | 0.000100 | 0.002250 |
| 45 | 0.000795 | 0.000120 | 0.000543 | 0.000120 | 0.000795 | 0.000795 | 0.000120 | 0.000543 | 0.000543 | 0.000120 | 0.000200 | 0.003980 | 0.000200 | 0.003980 |
| 50 | 0.001161 | 0.000130 | 0.000794 | 0.000130 | 0.003716 | 0.011831 | 0.003716 | 0.003458 | 0.010830 | 0.003458 | 0.000500 | 0.020790 | 0.000500 | 0.020790 |
| 55 | 0.001717 | 0.000150 | 0.001204 | 0.000150 | 0.004369 | 0.016132 | 0.004369 | 0.004097 | 0.011777 | 0.004097 | 0.000700 | 0.030660 | 0.000700 | 0.030660 |
| 60 | 0.002550 | 0.000160 | 0.001657 | 0.000160 | 0.006712 | 0.021658 | 0.006712 | 0.004763 | 0.014036 | 0.004763 | 0.000700 | 0.043750 | 0.000700 | 0.043750 |
| 65 | 0.003626 | 0.000180 | 0.002329 | 0.000180 | 0.009275 | 0.027330 | 0.011130 | 0.006372 | 0.017570 | 0.007647 | 0.000700 | 0.060690 | 0.000700 | 0.060690 |
| 70 | 0.006227 | 0.000190 | 0.003883 | 0.000190 | 0.013389 | 0.033583 | 0.016067 | 0.009262 | 0.021835 | 0.011115 | 0.000700 | 0.082210 | 0.000700 | 0.082210 |
| 75 | 0.010572 | 0.000210 | 0.006228 | 0.000210 | 0.023161 | 0.042774 | 0.027794 | 0.016348 | 0.029693 | 0.019617 | 0.000700 | 0.109100 | 0.000700 | 0.109100 |
| 80 | 0.016593 | 0.000220 | 0.009391 | 0.000220 | 0.039774 | 0.062721 | 0.047729 | 0.030072 | 0.046406 | 0.036086 | 0.000700 | 0.142190 | 0.000700 | 0.142190 |
| 85 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.071221 | 0.097926 | 0.085465 | 0.054179 | 0.078465 | 0.065014 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 90 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.130438 | 0.146163 | 0.143482 | 0.100892 | 0.132204 | 0.110981 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 95 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.216577 | 0.216577 | 0.216577 | 0.176976 | 0.210147 | 0.176976 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 100 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.322218 | 0.322218 | 0.322218 | 0.281511 | 0.322263 | 0.281511 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 105 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.466914 | 0.466914 | 0.466914 | 0.434914 | 0.434914 | 0.434914 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 110 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 115 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 120 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

Notes:

1) Pre-Retirement and Post-Retirement mortality rates include 15 years of projected on-going mortality improvement using MP2016 published by the Society of Actuaries.

Sample Termination Rates

| | | Sample Terminated Refund Rates Public Agency Miscellaneous | | | | | | | | | |
|------------|----|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Entry Ages | | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 59 |
| Service | 0 | 0.18120 | 0.17420 | 0.16740 | 0.16060 | 0.15370 | 0.14680 | 0.14000 | 0.13320 | 0.12620 | 0.12080 |
| | 5 | 0.02320 | 0.02120 | 0.01930 | 0.01740 | 0.01550 | 0.01360 | 0.01160 | 0.00970 | 0.00780 | 0.00620 |
| | 10 | 0.01550 | 0.01380 | 0.01210 | 0.01040 | 0.00880 | 0.00710 | 0.00550 | 0.00380 | 0.00210 | 0.00080 |
| | 15 | 0.00700 | 0.00600 | 0.00510 | 0.00420 | 0.00320 | 0.00230 | 0.00140 | 0.00040 | 0.00020 | 0.00020 |
| | 20 | 0.00450 | 0.00370 | 0.00290 | 0.00210 | 0.00130 | 0.00050 | 0.00010 | 0.00010 | 0.00010 | 0.00010 |
| | 25 | 0.00240 | 0.00170 | 0.00110 | 0.00050 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 |
| | 30 | 0.00110 | 0.00050 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 |
| | 35 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 |
| | 40 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 45 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

| | | Sample Terminated Vested Rates Public Agency Miscellaneous | | | | | | | | | |
|------------|----|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Entry Ages | | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 59 |
| Service | 0 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 5 | 0.07140 | 0.06560 | 0.05970 | 0.05370 | 0.04770 | 0.04180 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 10 | 0.05940 | 0.05300 | 0.04660 | 0.04030 | 0.03390 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 15 | 0.05110 | 0.04430 | 0.03730 | 0.03050 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 20 | 0.04050 | 0.03330 | 0.02610 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 25 | 0.02880 | 0.02120 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 30 | 0.01500 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 35 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 40 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 45 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| | 50 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

When a member is eligible to retire, the termination with vested benefits probability is set to zero

Sample Termination Rates

Sample Terminated Refund Rates

| Service | Entry Ages | | | | | | Public Agency Fire | | | |
|---------|------------|---------|---------|---------|---------|---------|--------------------|---------|---------|---------|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 59 |
| 0 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 | 0.12980 |
| 5 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 | 0.00520 |
| 10 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 | 0.00050 |
| 15 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 | 0.00040 |
| 20 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 | 0.00030 |
| 25 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 |
| 30 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00020 | 0.00000 | 0.00000 |
| 35 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 |
| 40 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 45 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00010 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

Sample Terminated Vested Rates

| Service | Entry Ages | | | | | | Public Agency Fire | | | |
|---------|------------|---------|---------|---------|---------|---------|--------------------|---------|---------|---------|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 59 |
| 0 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 | 0.00940 |
| 10 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 | 0.00640 |
| 15 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 | 0.00480 |
| 20 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 | 0.00380 |
| 25 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 | 0.00260 |
| 30 | 0.00140 | 0.00140 | 0.00140 | 0.00140 | 0.00140 | 0.00140 | 0.00140 | 0.00140 | 0.00000 | 0.00000 |
| 35 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 40 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 45 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 50 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

When a member is eligible to retire, the termination with vested benefits probability is set to zero

Sample Salary Scale Rates

| Service | Entry Ages | | | | | | | | | | | Public Agency Miscellaneous | | |
|---------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------|--------|--------|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.1220 | 0.1220 | 0.1220 | 0.1160 | 0.1090 | 0.1020 | 0.0950 | 0.0950 | 0.0950 | 0.0950 | 0.0950 | 0.0950 | 0.0950 | 0.0950 |
| 5 | 0.0640 | 0.0640 | 0.0640 | 0.0600 | 0.0550 | 0.0520 | 0.0480 | 0.0480 | 0.0480 | 0.0480 | 0.0480 | 0.0480 | 0.0480 | 0.0480 |
| 10 | 0.0460 | 0.0460 | 0.0460 | 0.0430 | 0.0410 | 0.0390 | 0.0370 | 0.0370 | 0.0370 | 0.0370 | 0.0370 | 0.0370 | 0.0370 | 0.0370 |
| 15 | 0.0420 | 0.0420 | 0.0420 | 0.0400 | 0.0380 | 0.0360 | 0.0340 | 0.0340 | 0.0340 | 0.0340 | 0.0340 | 0.0340 | 0.0340 | 0.0340 |
| 20 | 0.0390 | 0.0390 | 0.0390 | 0.0380 | 0.0360 | 0.0340 | 0.0330 | 0.0330 | 0.0330 | 0.0330 | 0.0330 | 0.0330 | 0.0330 | 0.0330 |
| 25 | 0.0370 | 0.0370 | 0.0370 | 0.0360 | 0.0340 | 0.0330 | 0.0310 | 0.0310 | 0.0310 | 0.0310 | 0.0310 | 0.0310 | 0.0310 | 0.0310 |
| 30 | 0.0350 | 0.0350 | 0.0350 | 0.0340 | 0.0330 | 0.0320 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| 35 | 0.0350 | 0.0350 | 0.0350 | 0.0340 | 0.0330 | 0.0320 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| 40 | 0.0350 | 0.0350 | 0.0350 | 0.0340 | 0.0330 | 0.0320 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| 45 | 0.0350 | 0.0350 | 0.0350 | 0.0340 | 0.0330 | 0.0320 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| 50 | 0.0350 | 0.0350 | 0.0350 | 0.0340 | 0.0330 | 0.0320 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |

| Service | Entry Ages | | | | | | | | | | | Public Agency Fire | | |
|---------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------------------|--------|--------|
| | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.17000 | 0.1700 | 0.1700 | 0.1700 | 0.1700 |
| 5 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.03723 | 0.0372 | 0.0372 | 0.0372 | 0.0372 |
| 10 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.01647 | 0.0165 | 0.0165 | 0.0165 | 0.0165 |
| 15 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.01443 | 0.0144 | 0.0144 | 0.0144 | 0.0144 |
| 20 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.01265 | 0.0127 | 0.0127 | 0.0127 | 0.0127 |
| 25 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.01109 | 0.0111 | 0.0111 | 0.0111 | 0.0111 |
| 30 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.0097 | 0.0097 | 0.0097 | 0.0097 |
| 35 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.0097 | 0.0097 | 0.0097 | 0.0097 |
| 40 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.0097 | 0.0097 | 0.0097 | 0.0097 |
| 45 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.0097 | 0.0097 | 0.0097 | 0.0097 |
| 50 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.00971 | 0.0097 | 0.0097 | 0.0097 | 0.0097 |

Miscellaneous Salary Scale is used for Local Prosecutors

Matrix of Sample Service Retirement Assumption Rates

| Service | Attained Ages | | | | Public Agency Miscellaneous 2% @ 55 | | |
|---------|---------------|--------|--------|--------|-------------------------------------|--------|--------|
| | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 5 | 0.0080 | 0.0400 | 0.0580 | 0.1450 | 0.1500 | 1.0000 | 1.0000 |
| 10 | 0.0130 | 0.0400 | 0.0750 | 0.1730 | 0.1710 | 1.0000 | 1.0000 |
| 15 | 0.0180 | 0.0560 | 0.0930 | 0.2010 | 0.1920 | 1.0000 | 1.0000 |
| 20 | 0.0210 | 0.0930 | 0.1260 | 0.2330 | 0.2390 | 1.0000 | 1.0000 |
| 25 | 0.0220 | 0.1090 | 0.1430 | 0.2660 | 0.3040 | 1.0000 | 1.0000 |
| 30 | 0.0330 | 0.1540 | 0.1690 | 0.2890 | 0.3300 | 1.0000 | 1.0000 |
| 35 | 0.0500 | 0.2100 | 0.2070 | 0.3160 | 0.3300 | 1.0000 | 1.0000 |
| 40 | 0.0000 | 0.2400 | 0.2800 | 0.3300 | 0.3300 | 1.0000 | 1.0000 |
| 45 | 0.0000 | 0.0000 | 0.2800 | 0.3300 | 0.3300 | 1.0000 | 1.0000 |
| 50 | 0.0000 | 0.0000 | 0.0000 | 0.3300 | 0.3300 | 1.0000 | 1.0000 |

Matrix of Sample Service Retirement Assumption Rates

| Attained Ages | | Public Agency Safety Fire 2.5% @ 57 | | | | | |
|---------------|---------|-------------------------------------|---------|---------|---------|---------|---------|
| Service | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5 | 0.00650 | 0.07378 | 0.10215 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 10 | 0.00650 | 0.07378 | 0.10215 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 15 | 0.00650 | 0.07378 | 0.10215 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 20 | 0.00650 | 0.07378 | 0.10215 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 25 | 0.01010 | 0.11356 | 0.15723 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 30 | 0.01510 | 0.17000 | 0.23535 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 35 | 0.01700 | 0.19176 | 0.26550 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 40 | 0.00000 | 0.19686 | 0.27261 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 45 | 0.00000 | 0.00000 | 0.27261 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 50 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |

| Attained Ages | | Public Agency Safety Fire 2.7% @ 57 | | | | | |
|---------------|---------|-------------------------------------|---------|---------|---------|---------|---------|
| Service | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5 | 0.00650 | 0.08246 | 0.11350 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 10 | 0.00650 | 0.08246 | 0.11350 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 15 | 0.00650 | 0.08246 | 0.11350 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 20 | 0.00650 | 0.08246 | 0.11350 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 25 | 0.01010 | 0.12692 | 0.17470 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 30 | 0.01510 | 0.19000 | 0.26150 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 35 | 0.01700 | 0.21432 | 0.29500 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 40 | 0.00000 | 0.22002 | 0.30290 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 45 | 0.00000 | 0.00000 | 0.30290 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 50 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |

| Attained Ages | | Public Agency Fire 3.0% @ 50 | | | | | |
|---------------|---------|------------------------------|---------|---------|---------|---------|---------|
| Service | 50 | 55 | 60 | 65 | 70 | 75 | 79 |
| 0 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 5 | 0.02000 | 0.04300 | 0.06500 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 10 | 0.02000 | 0.04300 | 0.06500 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 15 | 0.02000 | 0.04300 | 0.06500 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 20 | 0.04000 | 0.07000 | 0.10200 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 25 | 0.13000 | 0.17400 | 0.21900 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 30 | 0.19200 | 0.24400 | 0.29800 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 35 | 0.20200 | 0.25700 | 0.31600 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 40 | 0.00000 | 0.25700 | 0.31600 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 45 | 0.00000 | 0.00000 | 0.31600 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |
| 50 | 0.00000 | 0.00000 | 0.00000 | 1.00000 | 1.00000 | 1.00000 | 1.00000 |

ATTACHMENT B



Moraga-Orinda Fire District OPEB Funding Policy

Purpose:

In order to assure that the District's Other Post-Employment Benefits (OPEB) program is financially sustainable, the District should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. The OPEB Funding Policy documents the method the District will use to determine its actuarially determined contributions to fund the long-term cost of benefits to District employees and retirees.

Policy:

OPEB Actuarially Determined Contribution (ADC)

The District will engage an actuary to complete an actuarial valuation and determine the District's ADC on an annual basis. The actuary will calculate the ADC to include the normal cost for current service and amortization of the unfunded liability. The ADC will be calculated using a discount rate of 6.25%. The normal cost will be calculated using the entry age normal cost method. Asset gains or losses will be recognized over five years so as to reduce the effects of market volatility and stabilize contributions. The unfunded liability will be amortized over a 20-year closed period beginning with the first amortization in the fiscal year ending June 30, 2018.

The District will review the actuarial valuations to validate the completeness and accuracy of the employee census data and the reasonableness of the actuarial assumptions. Actuarial assumptions are subject to revision as actual results are compared to past expectations and new estimates are made about the future.

Funding the ADC

The District will appropriate the full ADC in the annual budget. This will include the full contribution to the District's OPEB trust account and the actual health benefit costs of OPEB for retirees.

Transparency and Reporting

Funding of the District's OPEB should be transparent to all parties including the public, District employees and retirees. In order to achieve this transparency, the following information shall be available:

- The actuarial valuation shall be made available
- The Comprehensive Annual Financial Report (CAFR) shall be made available and published on the District's website. The CAFR includes information on the District's OPEB plan, contributions to the OPEB trust, and the funded status of the plan.
- The annual operating budget shall include appropriations for contributions to the OPEB trust and actual health benefit costs of OPEB for retirees.
- The fiscal year annual OPEB trust account statement showing investment return and annual account activity shall be made available on the Consent Calendar in the Board meeting packet.

Review of OPEB Funding Policy

Funding OPEB requires a long-term plan. The District will review this policy on an annual basis when the actuarial valuation is prepared to determine if changes to this policy are necessary to ensure adequate resources are being accumulated to fund OPEB benefits.



Moraga-Orinda Fire District

TO: Board of Directors

FROM: David Winnacker, Fire Chief

DATE: October 3, 2018

SUBJECT: Item 8.2 - Approval of a Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230, AFL-CIO for the period July 1, 2018 – June 30, 2021; Approval of Salary Schedule Effective July 1, 2018; Approval of FY2019 General Fund Expenditure Budget Adjustment

Background

The District and Local 1230 began contract negotiations in April 2018. The District and Local 1230 participated in mediation with a State appointed mediator. After mediation the two parties successfully reached a tentative agreement. Local 1230 ratified the tentative agreement on September 18, 2018.

Discussion

The term of the recommended MOU is July 1, 2018 – June 30, 2021. Significant items in the MOU are as follows:

Base Salary

The MOU includes salary increases as follows:

- July 1, 2018 3.0% across-the-board wage increase and 2.0% equity adjustment
- July 1, 2019 3.0% across-the-board wage increase and 2.0% equity adjustment
- July 1, 2020 2.0% across-the-board wage increase and 1.0% equity adjustment

Salary survey data showed firefighters, engineers and captains were behind the labor market in both salary and total compensation. The purpose of the equity adjustment increases are to move the salaries for these positions closer to salaries paid in comparable agencies.

The Salary Schedule (Attachment B) has been updated to reflect the above salary increases.

Health Care Benefits – Active Employees

The MOU provides the following increase to the monthly amounts paid for health insurance effective January 1, 2019:

| | Current Monthly Amount | Monthly Amount New MOU | Monthly Increase |
|---------------------|------------------------|------------------------|------------------|
| Employee only | \$684 | \$715 | \$31 |
| Employee +1 | \$1,368 | \$1,429 | \$61 |
| Employee +2 or more | \$1,778 | \$1,858 | \$80 |

The monthly amount is capped throughout the contract term as detailed above. No increases are included in the MOU for 2020 or 2021.

Health Care Benefits – Retirees

The previous MOU significantly reduced retiree health care benefits for retirees and implemented a reduced second tier for employees hired beginning in 2014. The new MOU continues these reduced levels of retiree health care benefits. Retiree health care premium benefits continue to be capped at 2010 rates throughout the contract. No increases have been provided. All employees hired since 2014 receive only the required minimum amount for retiree health insurance. The capped benefits and reduced second tier help control the District's unfunded liability for retiree health.

Retirement Contributions

The MOU provides no changes to retirement contributions. Employees in the 3% at 50 retirement formula will continue to pay the employee's share of retirement contributions and 9% of the District/employer's share of retirement contributions throughout the contract.

Ambulance Premium Pay Limited

The MOU maintains the existing practice of paying ambulance premium pay to members assigned to Medic 41 and Medic 45. However, the MOU adds language to limit the number of members who receive the premium pay to five per day in accordance with current practice.

Acting Pay

The MOU adds 5% acting pay for members acting, or filling a vacancy, in a higher classification.

Life Insurance

The MOU implements District-paid life insurance for each employee providing for \$50,000 coverage.

Firefighter Paramedic Trainee

The MOU implements a new job classification of Firefighter Paramedic Trainee. This new job classification provides increased flexibility to the District when hiring firefighter paramedics.

Financial Cost – Fully Burdened

The projected fully burdened cost including retirement costs and payroll taxes of the MOU is as follows:

| Description | Projected Additional Annual Cost 2018/19 | Projected Additional Annual Cost 2019/20 | Projected Additional Annual Cost 2020/21 |
|--|---|---|---|
| Salary Increases +5%/5%/3% | \$690,000 | \$724,500 | \$447,741 |
| Medical Increases \$1,858/\$1,428/\$715 | 15,110 | 15,110 | Ongoing |
| Acting Pay | 37,468 | 1,873 | 1,180 |
| Life insurance | 11,628 | Ongoing | Ongoing |
| Total | <u>\$754,206</u> | <u>\$741,483</u> | <u>\$448,921</u> |

General Fund Budget Adjustment

Negotiations were ongoing during development of the FY2019 Annual Operating Budget (Budget) and the Budget included no appropriations for increased employee costs. As a result, a General Fund Budget Adjustment is necessary. The Budget includes a General Fund surplus of \$171,021. Staff has identified three options for Board direction:

Option 1: Increase General Fund expenditure appropriations \$754,206 and maintain all other General Fund expenditure appropriations at the same amounts. This will result in a General Fund budgeted deficit of (\$583,185) barring revenue increases or future Board action.

Option 2: Reduce the pension rate stabilization trust contribution from \$1,100,000 to \$516,815. This will result in a balanced General Fund budget with revenues equaling expenditures.

Option 3: Increase General Fund expenditure appropriations \$754,206 and maintain all other General Fund expenditure appropriations at the same amounts. Allocate FY2018 unrestricted surplus monies to the pension rate stabilization trust fund in the amount of \$583,185 in order to maintain the pension rate stabilization trust fund contribution of \$1,100,000 pending future Board action.

Option 4: Do not approve a budget adjustment at this time and wait for the Mid-Year Budget Review.

Recommended Action

Staff recommends the following:

- Approval of the Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230 for the period July 1, 2018 – June 30, 2021

- Approval of the Salary Schedule Effective July 1, 2018

Staff requests Board direction regarding a General Fund expenditure budget adjustment.

Attachments

- Attachment A – Memorandum of Understanding between the District and United Professional Fire Fighters of Contra Costa County I.A.F.F. Local 1230 for the period July 1, 2018 – June 30, 2021
- Attachment B – Salary Schedule Effective July 1, 2018
- Attachment C – IAFF Local 1230 Negotiations Process

**MEMORANDUM OF UNDERSTANDING
BETWEEN
MORAGA-ORINDA FIRE PROTECTION DISTRICT
AND
UNITED PROFESSIONAL FIRE FIGHTERS of
CONTRA COSTA COUNTY,
I.A.F.F. LOCAL 1230, AFL-CIO**

July 1, 2018 – June 30, 2021



**MEMORANDUM OF UNDERSTANDING
BETWEEN
MORAGA-ORINDA FIRE PROTECTION DISTRICT AND
UNITED PROFESSIONAL FIRE FIGHTERS of Contra Costa County,
I.A.F.F. LOCAL 1230, AFL-CIO
July 1, 2018 – June 30, 2021**

TABLE OF CONTENTS

| | |
|---|----|
| INTRODUCTION AND DEFINITIONS | 1 |
| SECTION 1 - RECOGNITION | 2 |
| SECTION 2 - DUES DEDUCTION AND MAINTENANCE OF MEMBERSHIP | 3 |
| SECTION 3 - NO DISCRIMINATION | 5 |
| SECTION 4 - OFFICIAL REPRESENTATIVES..... | 6 |
| SECTION 5 - SALARIES | 7 |
| SECTION 6 - OVERTIME..... | 11 |
| SECTION 7 - EMERGENCY RECALL | 11 |
| SECTION 8 - UNION NOTIFICATION..... | 12 |
| SECTION 9 - HOLIDAYS | 12 |
| SECTION 10 - VACATION LEAVE..... | 13 |
| SECTION 11 - SICK LEAVE..... | 13 |
| SECTION 12 - LEAVE OF ABSENCE..... | 14 |
| SECTION 13 - MEDICAL AND DENTAL CARE..... | 19 |
| SECTION 14 - PROBATIONARY PERIOD | 21 |
| SECTION 15 - PROMOTION | 23 |
| SECTION 16 - RESIGNATIONS | 24 |
| SECTION 17 - DISMISSAL, SUSPENSION, DEMOTION AND REDUCTION IN SALARY | 24 |
| SECTION 18 - GRIEVANCE PROCEDURE | 28 |
| SECTION 19 - RETIREMENT CONTRIBUTION..... | 31 |
| SECTION 20 - SAFETY..... | 32 |
| SECTION 21 - MILEAGE..... | 32 |
| SECTION 22 - UNIFORM ALLOWANCE | 32 |
| SECTION 23 - CERTIFICATION REQUIREMENTS..... | 32 |
| SECTION 24 - MINIMUM STAFFING..... | 33 |
| SECTION 25 - EMPLOYEE REPRESENTATION RIGHTS | 33 |

ATTACHMENT A

| | |
|--|----|
| SECTION 26 - SERVICE AWARDS | 34 |
| SECTION 27 - DEFINITION (For Service Awards and Vacation Accruals)..... | 34 |
| SECTION 28 - ADOPTION | 34 |
| SECTION 29 - SCOPE OF AGREEMENT & SEPARABILITY OF PROVISIONS | 34 |
| SECTION 30 - MANAGEMENT RIGHTS | 35 |
| SECTION 31 - PAST PRACTICES & EXISTING MEMORANDA OF UNDERSTANDING | 35 |
| SECTION 32 - SINGLE ROLE PARAMEDIC JOB CLASSIFICATION..... | 35 |
| SECTION 33 - LAYOFF PROCEDURES | 36 |
| SECTION 34 - 48/96 WORK SCHEDULE..... | 37 |
| APPENDICES | 39 |
| APPENDIX A (SALARY TABLE AS OF JULY 1, 2018) | 40 |
| APPENDIX B (MEDICAL IN-LIEU SIDE LETTER)..... | 41 |

INTRODUCTION AND DEFINITIONS

The parties have jointly prepared this Memorandum of Understanding (MOU).

The Fire Chief is the representative of the Moraga-Orinda Fire Protection District Board of Directors.

The parties have met and conferred in good faith regarding wages, hours and other terms and conditions of employment for the employees in the bargaining unit and have freely exchanged information, opinions and proposals and have reached agreement on matters relating to the employment conditions and employer-employee relations covering such employees.

In the event provisions of this Memorandum of Understanding contradict any resolution, administrative bulletin or personnel rules of the Moraga-Orinda Fire Protection District, the terms of this Memorandum of Understanding shall prevail.

DEFINITIONS:

- A. Classification: a group of positions sufficiently similar with respect to the duties and responsibilities that similar selection procedures and qualifications may apply and that the same descriptive title may be used to designate each position allocated to the group.
- B. Class Title: the designation given to a class, to each position allocated to the class, and to the employees allocated to the class.
- C. District: Moraga-Orinda Fire Protection District.
- D. Demotion: the change of a regular employee to another position in a class allocated to a salary range for which the top step is lower than the top step of the class which the employee formerly occupied.
- E. Fire Chief: the person designated by the Moraga-Orinda Fire Protection District Board of Directors as Fire Chief, or designee if the Chief is indisposed.
- F. Eligible: any person whose name is on an employment or reemployment or layoff list for a given class.
- G. Employee: a person who is an incumbent of a position or who is on leave of absence in accordance with provisions of this Memorandum of Understanding and whose position is held pending the employee's return.

ATTACHMENT A

- H. Employment List: a list of persons, who have been found qualified for employment in a specific class.
- I. Layoff List: a list of persons who have occupied positions allocated to a classification and who have been involuntarily separated by layoff or displacement; or demoted by displacement; or have voluntarily demoted in lieu of layoff or displacement.
- J. Personnel: the same as employee.
- K. Permanent Position: any position which has required, or which will require the services of an incumbent without interruption, for an indefinite period. The assigned duties and responsibilities calling for the regular full-time employment of a person.
- L. Promotion: the change of a regular employee to another position in a class allocated to a salary range for which the top step is higher than the top step of the class which the employee formerly occupied.
- M. Promotional List: A list of persons, who have been found qualified for promotion.
- N. Hire Date: first date of employment as an employee with the Fire District.
- O. Reclassification: the act of changing the allocation of a position by raising it to a higher class or reducing it to a lower class on the basis of significant changes in the kind, difficulty or responsibility of duties performed in such position.
- P. Resignation: the voluntary termination of regular employment with the District.
- Q. Union: United Professional Firefighters of Contra Costa County, International Association of Fire Fighters, Local 1230, A.F.L.-C.I.O.

SECTION 1 - RECOGNITION

1.1 Union Recognition. The Union is the formally recognized and certified employee organization for the bargaining unit, which consists of the classifications listed below;

- Fire Captain
- Fire Captain/Paramedic
- Fire Captain/Paramedic II

ATTACHMENT A

- Engineer
- Engineer/Paramedic
- Engineer/Paramedic II
- Firefighter
- Firefighter/Paramedic
- Paramedic (single role)
- Firefighter/Paramedic Trainee

SECTION 2 - DUES DEDUCTION AND MAINTENANCE OF MEMBERSHIP

2.1 Dues Deduction. Only a majority representative may have dues deduction and as such the union has the exclusive privilege of dues deduction for all members in its classification. Dues deduction shall be based on the voluntary written authorization of the employee which shall remain in effect so long as the employee remains in a unit represented by the Union unless such authorization is canceled in writing by the employee in accordance with Section 2.3 below. The dues deduction shall be for a specified amount and uniform between members of the Union. The Union shall indemnify, defend, and hold the District harmless against any claims made and against any suit instituted against the District on account of dues deduction. The Union shall refund to the District any amounts paid to it in error upon the presentation of supporting evidence.

2.2 Union Dues Form. Employees hired in classifications assigned to the unit represented by the Union may complete a union dues authorization card provided by the Union, and if so shall have deducted from their paychecks the membership dues of the Union.

2.3 Maintenance of Membership. All employees in units represented by the Union who are currently paying dues to the Union and all employees in such units who hereafter become members of the Union shall, as a condition of continued employment, pay dues to the Union for the duration of this Memorandum of Understanding and each year thereafter so long as the Union continues to represent the classification to which the employee is assigned, unless the employee Code Sec. 3502.5. elects to terminate his or her membership (a) within the sixty (60) calendar day period before the stated expiration date of the parties' collective bargaining agreement or (b) as otherwise provided for in the Union's bylaws and rules.

2.4 Communicating With Employees. The Union shall be allowed to use designated portions of bulletin boards or display areas in public portions of District buildings or in public portions of offices in which there are employees represented by the Union, provided the communications displayed have to do with official organization business such as times and places of meetings and further provided that the Union appropriately posts and removes the information. The Fire Chief reserves the right to remove objectionable materials.

ATTACHMENT A

Representatives of the Union, not on District time, shall be permitted to place a supply of employee literature at specific locations in District buildings if arranged through the Fire Chief; said representatives may distribute employee organization literature in areas designated by the Fire Chief if the nature of the literature and the proposed method of distribution are compatible with the work environment and work in progress.

Such placement and/or distribution shall not be performed by on-duty employees. The Union shall be allowed access to work locations in which it represents employees for the following purposes:

- A. to post literature on bulletin boards;
- B. to arrange for use of a meeting room;
- C. to leave and/or distribute a supply of literature as indicated above;
- D. to represent an employee on a grievance, and/or to contact a union officer on a matter within the scope or representation.

In the application of this provision, it is agreed and understood that in each such instance advance arrangements, including disclosure of which of the above purposes is the reason for the visit, will be made with the Fire Chief or designee(s) and the visit will not interfere with the District services.

2.5 Use of District Buildings. The Union shall be allowed the use of areas normally used for meeting purposes for meetings of District employees during non-work hours when:

- A. such space is available and its use by the Union is scheduled twenty-four (24) hours in advance;
- B. there is no additional cost to the District
- C. it does not interfere with normal District operations;
- D. employees in attendance are not on duty and are not scheduled for duty;
- E. the meetings are on matters within the scope or representation.

The administrative official responsible for the space shall establish and maintain scheduling of such uses. The Union shall maintain proper order at the meeting and see that the space is left in a clean and orderly condition. The use of District equipment (other than items normally used in the conduct of business meetings, such as desks, chairs, and white boards) is strictly prohibited, even though it may be present in the meeting area.

2.6 Advance Notice. The Union shall, except in cases of emergency, have the right to reasonable notice of any ordinance, rule, resolution or regulation directly

ATTACHMENT A

relating to matters within the scope or representation proposed to be adopted by the Board, and to meet with the body considering the matter.

The listing of an item on a public agenda, or the mailing of a copy of a proposal at least seventy-two (72) hours before the item will be heard, or the delivery of a copy of the proposal at least twenty-four (24) hours before the item will be heard, shall constitute notice.

In cases of emergency when the Board, determines it must act immediately without such notice or meeting it shall give notice and opportunity to meet as soon as practical after its action.

2.7 Assignment of Classes to Bargaining Units. The Fire Chief shall assign new classifications in accordance with the following procedure:

- A. **Initial Determination:** When a new class title is established, the Fire Chief shall review the composition of existing representation units to determine the appropriateness of including some or all of the employees in the new class in one or more existing representation units, and within a reasonable period of time shall notify all recognized employee organizations of the determination.
- B. **Final Determination:** The Fire Chief's determination is final unless within ten (10) days after notification, the Union requests in writing to meet and confer thereon.
- C. **Meet and Confer and other Steps:** The Fire Chief shall meet and confer with such requesting organizations (and with other recognized employee organizations where appropriate) to seek agreement on this matter within sixty (60) days after the ten-day period in subsection (B), unless otherwise mutually agreed.

2.8 Written Statement for New Employees. The District will provide a written statement to each new employee hired into a classification in the bargaining unit represented by the Union, that the employee's classification is represented by the Union and the name of a representative of the Union. The Union will provide the employee with a packet of information regarding the Union.

SECTION 3 - NO DISCRIMINATION

There shall be no discrimination because of race, color, national origin, ancestry, age (to the extent prohibited by applicable State or Federal law), religion or creed (including religious dress and grooming practices), marital status, military service and/or veteran status, sex, sexual orientation, gender, gender identity, gender expression, pregnancy, childbirth and/or breastfeeding, medical conditions (including conditions related to pregnancy, childbirth or breastfeeding), genetic

ATTACHMENT A

information, or any other characteristic protected by state or federal law or local ordinance against any employee or applicant for employment by the Union or the District. There shall be no discrimination against any person solely because of physical or mental disability (actual or perceived), including HIV & AIDS status, unless that disability prevents the person from meeting the minimum standards established for that position or from carrying out the duties of the position safely.

There shall be no discrimination because of Union membership or legitimate Union activity against any employee or applicant for employment.

The District and the Union recognize that the District has an obligation in accordance with the Americans with Disabilities Act (ADA) to reasonably accommodate disabled employees. If by reason of the aforesaid requirement the District contemplates actions to provide reasonable accommodation to an individual employee to comply with the ADA which are in conflict with any provision of this MOU, the Union will be advised of such proposed accommodation. Upon request, the District will meet and confer with the Union on the impact of such accommodation. If the District and the Union do not reach an agreement, the District may implement the accommodation without further negotiations. Nothing in this MOU shall preclude the District from taking actions necessary to comply with the requirements of the ADA or of any other State or Federal law governing discrimination, wages, or hours.

SECTION 4 - OFFICIAL REPRESENTATIVES

4.1 Attendance at Meetings. Employees designated as official representatives of the Union shall be allowed to attend meetings held by Moraga-Orinda Fire Protection District during regular working hours on District time as follows:

- A. if their attendance is required by the Moraga-Orinda Fire Protection District at a specific meeting;
- B. if their attendance is sought by an Adjustment Board of Arbitration hearing body for presentation of testimony or other reasons;
- C. if their attendance is required for meeting required for settlement of grievances filed pursuant to Section 18 (Grievance Procedure) of this Memorandum;
- D. if they are designated as an official representative, in which case they may utilize a reasonable time at each level of the proceedings to assist an employee to present a grievance;
- E. if they are designated as spokesperson or representative of the Union and as such make representations or presentations at meetings or hearings on wages, salaries and working conditions;

ATTACHMENT A

provided in each case advance arrangements for time away from the employee's work station or assignment are made with the Battalion Chief. The Moraga-Orinda Fire Protection District is responsible for determining that the attendance of the particular employee(s) is required;

- F. if their attendance does not conflict with Fire District(s) emergency operations.

4.2 Union Representatives. Official representatives of the Union shall be allowed time off on District time for meetings during regular working hours when formally meeting and conferring in good faith or consulting with the Fire Chief or other management representatives on matters within the scope of representation, and that advance arrangements for the time away from the work station or assignment are made with the Battalion Chief and their attendance does not conflict with appropriate Fire District emergency operations.

SECTION 5 - SALARIES

5.1 General Wage Increases.

Effective on the dates indicated, all classifications covered by this MOU shall have their basic salary schedule adjusted as follows:

| | |
|--------------|---|
| July 1, 2018 | 3.0% Across-the-Board Wage Increase 2.0% Equity Adjustment |
| July 1, 2019 | 3.0% Across-the-Board Wage Increase 2.0% Equity Adjustment |
| July 1, 2020 | 2.0% Across-the-Board Wage Increase 1.0% Equity Adjustment |

A fire retirement allotment (FRA) implemented through a 414 (h) 2 in the amount of 3.91% of base salary has been established. The employee shall pay 100% of the employee contribution toward retirement.

The regular rate of pay equals base monthly salary and fire retirement allotment.

5.2 Entrance Salary. New employees shall generally be appointed at the minimum step of the salary range established for the particular class of position to which the appointment is made. However, the Fire Chief may fill a particular position at a step above the minimum of the range.

ATTACHMENT A

5.3 Anniversary Dates. Anniversary dates will be set as follows:

- A. New Employees. The anniversary date of a new employee is the first day of the calendar month after the calendar month when the employee successfully completes six (6) months service provided however, if an employee began work on the first regularly scheduled workday of the month the anniversary date is the first day of the calendar month when the employee successfully completes six (6) months service.
- B. Promotions. The anniversary date of a promoted employee is determined as for a new employee in Subsection 5.3.A above.
- C. Reclassification. The anniversary date of an employee who is reclassified to another position or reclassified to a class allocated to the same salary range or to a salary range which is within five percent (5%) of the top step of the previous classification, remains unchanged.

5.4 Increments Within Range. The performance of each employee, except those of employees already at the maximum salary step of the appropriate salary range, shall be reviewed on the anniversary date as set forth in Section 5.3 to determine whether the salary of the employee shall be advanced to the next higher step in the salary range. Advancement shall be granted on the affirmative recommendation of the Fire Chief, based on satisfactory performance by the employee. The Fire Chief may recommend denial of the increment or denial subject to one additional review at some specified date before the next anniversary which must be set at the time the original report is returned.

Except as herein provided, increments within range shall not be granted more frequently than once a year, nor shall more than one (1) step within-range increment be granted at one time. In case the Fire Chief recommends denial of the within range increment on some particular anniversary date, but recommends a special salary review, the special salary review shall not affect the regular salary review on the next anniversary date.

Nothing herein shall be construed to make the granting of increments mandatory on the District. If the District verifies in writing that an administrative or clerical error was made in failing to submit the documents needed to advance an employee to the next salary step on the first of the month when eligible, said advancement shall be made retroactive to the first of the month when eligible.

5.5 Compensation for Portion of Month. Any employee who works less than any full calendar month, except when on earned vacation, authorized sick leave, or other authorized paid leave shall receive as compensation for services an amount which is in the same ratio to the established monthly rate as the number

ATTACHMENT A

of days worked is to the actual working days in such employee's normal work schedule for the particular month.

5.6 Position Reclassification. An employee who is an incumbent of a position which is reclassified to a class which is allocated to the same range of the basic salary schedule as is the class of the position before it was reclassified, shall be paid at the same step of the range as the employee received under the previous classification. An incumbent of a position which is reclassified to a class which is allocated to a lower range of the basic salary schedule shall continue to receive the same salary as before the reclassification, but if such salary is greater than the maximum of the range of the class to which the position has been reclassified, the salary of the incumbent shall be reduced to a maximum salary for the new classification. The salary of an incumbent of a position which is reclassified to a class which is allocated to a range of the basic salary schedule greater than the range of the class of the position before it was reclassified shall be governed by the provisions of Section 5.7 Salary on Promotion.

5.7 Salary on Promotion. Any employee who is appointed to a position of a classification allocated to a higher salary range than the class previously occupied shall receive the salary in the new salary range which is next higher than the rate received before the promotion.

In the event this increase is less than five percent (5%), the employee's salary shall be adjusted to the step in the new range which is at least five percent (5%) greater than the next higher step; provided however that the next step shall not exceed the maximum salary for the higher class.

In the event of the appointment of a laid off employee from the layoff list to the class from which the employee was laid off, the employee shall be appointed at the step which the employee had formerly attained in that class unless such step results in a decrease in which case the employee is appointed to the next higher step. If, however, the employee is being appointed into a class allocated to a higher salary range than the class from which the employee was laid off, the salary will be calculated from the highest step the employee achieved prior to layoff, or from the employee's current step, whichever is higher.

5.8 Salary on Involuntary Demotion. Any employee who is demoted, shall have their salary reduced to the top step monthly salary for the classification to which the employee has been demoted. In the event this decrease is less than five percent (5%), the employee's salary shall be adjusted to the step in the new range which is five percent (5%) less than the next lower step; provided, however, that the next step shall not be less than the minimum salary of the lower class.

ATTACHMENT A

Whenever the demotion is the result of layoff, cancellation of positions, or displacement by another employee with greater seniority rights, the salary of the demoted employee shall be that step on the salary range which the employee would have achieved had the employee been continuously in the position to which the employee had been demoted, all within-range increments having been granted.

5.9 Salary on Voluntary Demotion. Whenever any employee voluntarily demotes to a position in a class having a salary schedule lower than that of the class from which the employee demotes, the employee's salary shall remain the same if the steps in the employee's new (demoted) salary range permit, and if not, the new salary shall be set at the step next below former salary.

5.10 Acting in a Higher Class. When it is required to meet operational needs that an employee perform a majority of the essential duties of a position in a higher classification, payment for such out-of-classification work shall be five percent (5%) above the base rate of the employee.

Eligibility to receive out of class compensation for working in a higher classification shall be subject to the following conditions:

- a. The assignment to work out of class must be made by the Fire Chief or his/her designee.
- b. Employees receiving out of class compensation must be qualified to perform in the higher classification.

Due to the fact that employees who work in an out of class position have been thoroughly tested and certified by the District, they are qualified to serve in that position. Said employees will be eligible to receive out of class compensation upon being assigned to perform in such position. All hours assigned and worked in the higher classification shall be paid in accordance with this section. Such assignments will not be made as alternatives to District promotions.

5.11 Payment. On the tenth (10th) day of each month, the District will draw a warrant in favor of each employee for the amount of salary due to the employee for the preceding month; provided, however, that each employee (except those paid on an hourly rate) may choose to receive an advance on the employee's monthly salary, in which case the District shall, on the twenty-fifth (25th) day of each month, draw a warrant in favor of such employee. The advance shall be in an amount equal to one-third (1/3) or less at the option of the employee, of the employee's base salary of the previous month except that it shall not exceed the amount of the previous month's base salary less all requested or required deductions.

ATTACHMENT A

In the case of an election made pursuant to this Section 5.11 all required or requested deductions from salary shall be taken from the second installment, which is payable on the tenth (10th) day of the following month.

5.12 Pay Warrants. Employee pay warrants shall be delivered to a work place designated by the District by 8:00 a.m. on the 10th and 25th of each month. Should the 10th or 25th of the month fall on Saturday, Sunday, or a holiday, pay warrants will be delivered by 8:00 a.m. on the preceding Moraga-Orinda Fire Protection District workday.

5.13 Pay Warrant Errors. If an employee receives a pay warrant which has an error in the amount of compensation to be received and if this error occurred as a result of a mistake by the District that the error will be corrected and a new warrant issued within forty-eight (48) hours, exclusive of Saturdays, Sundays and holidays from the time the District is made aware of and verifies that the pay warrant is in error. Overpayments will be handled on a case by case basis.

5.14 Ambulance Premium Pay. Members assigned to Medic 41 and Engine/Medic 45 will receive a stipend equal to 5% of the current 5th step Firefighter/ Paramedic pay for each 24-hour shift, or a pro rata share per shift as applicable. This premium shall only be paid for hours actually worked on the designated apparatus by the employee and shall not apply if the employee is off work for any reason. At no time will more than five members receive the ambulance stipend for the same period. This section is specific to stipend pay and will not be construed as limiting the operational deployment of MOFD fire apparatus and ambulances.

SECTION 6 - OVERTIME

6.1 Overtime. Overtime is authorized time worked outside the normal work schedule. Overtime shall be compensated for at the rate of one and one-half (1-1/2) times the employee's regular rate of pay.

Overtime for permanent employees is earned and credited in a minimum of one-sixth hour increments.

6.2 Overtime Recall List. The District and the Union have agreed to specialized lists to be used when recalling for strike teams, emergency recall, daily minimum staffing and mandatory overtime.

SECTION 7 - EMERGENCY RECALL

Employees called back for work performed outside their regular work schedule shall be compensated at the rate of one and one-half (1-1/2) times their regular hourly rate for time actually worked with a minimum of four (4) hours pay. This four (4) hours minimum does not apply if the employee is not actually called back

ATTACHMENT A

and does not actually report to work, or when an employee is called back and reports to work less than four (4) hours before the beginning of the employee's regular shift.

SECTION 8 - UNION NOTIFICATION

When it appears to the Fire Chief that the District may take action which will result in the layoff of employees in the unit represented by the Union, the Chief shall notify the Union of the possibility of such layoffs and shall meet and confer with it regarding the implementation of the action.

The District agrees to give employees fourteen (14) calendar days' notice of layoff except in case of emergency.

SECTION 9 - HOLIDAYS

9.1 The District will observe the following holidays:

- A. January 1st, known as New Year's Day
Third Monday in January, known as Dr. Martin Luther King Jr. Day
Third Monday in February, known as Presidents Day
February 12th, known as Lincoln's Birthday
The last Monday in May, known as Memorial Day
July 4th, known as Independence Day
First Monday in September, known as Labor Day
September 9th, known as Admission Day
Second Monday in October, known as Columbus Day
November 11th, known as Veteran's Day
Fourth Thursday in November, known as Thanksgiving Day
The Friday after Thanksgiving Day
December 25th, known as Christmas Day

Such other days as the Board of Directors may by resolution designate as holidays.

- B. Shift employees (56 hours per week) shall receive twelve (12) hours of overtime credit for each holiday listed in Section (A) above.

SECTION 10 - VACATION LEAVE

10.1 Vacation Leave. The rates at which employees accrue vacation credits and the maximum accumulations thereof are as follows:

56 Hour Shift Employees

| <u>Length of Service</u> | <u>Monthly Accrual Hours</u> | <u>Maximum Cumulative Hours</u> |
|-------------------------------------|--------------------------------------|---|
| Under 10 years of completed service | 14 | 336 |
| 11- 20 years completed service | 19 | 456 |
| 21 - 25 years completed service | 24 | 576 |
| 26 - 29 years completed service | 28 | 672 |
| 30 years completed service | 33 | 792 |

SECTION 11 - SICK LEAVE

11.1 Twenty-four (24) hour shift personnel shall accrue sick leave at the rate of twelve (12) hours per month.

11.2 Permanent Disability Benefit Accrual Utilization. Permanent disability means an employee suffers from a disabling physical injury or illness and is thereby prevented from engaging in any District occupation for which the employee is qualified by reason of education, training or experience. Accruals may be used by permanently disabled employees until all accruals of the employee have been exhausted or until the employee is retired by the Retirement Board, subject to the following conditions:

- A. an application for retirement for disability has been filed with the Retirement Board;
- B. satisfactory medical evidence of such disability is received by the Fire Chief within thirty (30) days of the start of use of sick leave for permanent disability;
- C. the Fire Chief may review medical evidence and order further examinations as deemed necessary, and may terminate use of sick leave when such further examination demonstrates that the employee is not disabled, or when the Fire Chief determines that the medical evidence submitted by the employee is insufficient, or when the above conditions have not been met.

11.3 Definition of Immediate Family for this Section 11 "Immediate Family" means and includes only the spouse, son, stepson, daughter, stepdaughter, father, stepfather, mother, stepmother, brother, sister, grandparent, grandchild,

ATTACHMENT A

niece, nephew, father-in-law, mother-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, foster children, aunt, uncle, cousin, stepbrother, stepsister, or domestic partner of an employee and/or includes any other person for whom the employee is the legal guardian or conservator, or any person who is claimed as a "dependent" for IRS reporting purposes by the employee.

11.4 Prearranged Medical Appointments. Employees who wish to use sick leave accruals for prearranged doctor or dentist appointments shall notify their appropriate supervisor of the appointment twenty-four (24) hours prior to the beginning of the shift during which the appointment is scheduled.

11.5 Legal Adoption of a Child. Paid sick leave accruals may be used by an employee upon adoption of a child.

11.6 Death of Family Member. An employee may use paid sick leave accruals for working time used because of a death in the employee's immediate family or of the employee's domestic partner, but this shall not exceed three (3) working days, plus up to two (2) days of work time for necessary travel. Use of additional accruals other than sick leave may be authorized in conjunction with the bereavement leave at the discretion of the Fire Chief.

SECTION 12 - LEAVE OF ABSENCE

12.1 Leave Without Pay. Any employee who has permanent status may be granted a leave of absence without pay upon written request, approved by the Fire Chief; provided, however, that leaves for pregnancy, pregnancy disability, serious health conditions, and family care shall be granted in accordance with applicable state and federal law.

12.2 General Administration - Leaves of Absence. Requests for leave without pay shall be made upon forms prescribed by the District and shall state specifically the reason for the request, the date when it is desired to begin the leave, and the probable date of return.

- A. Leave without pay may be granted pursuant to applicable Federal and State laws or for any of the following reasons:
1. Illness or disability;
 2. pregnancy;
 3. parental;
 4. to take a course of study such as will increase the employee's usefulness on return to the position;
 5. for other reasons or circumstances acceptable to the Fire Chief.

ATTACHMENT A

- B. An employee must request family care leave at least thirty (30) days before the leave is to begin if the need for the leave is foreseeable. If the need is not foreseeable, the employee must provide written notice to the employer within five (5) days of learning of the event by which the need for family care leave arises.
- C. Leave without pay may be for a period not to exceed one (1) year, the Fire Chief may extend such leave for additional periods. The procedure in granting extensions shall be the same as that in granting the original leave, provided that the request for extension must be made not later than thirty (30) calendar days before the expiration of the original leave.
- D. Nevertheless, a leave of absence for the employee's serious health condition or for family care shall be granted to an employee who so requests it for up to eighteen (18) weeks in each calendar year period in accordance with Section 13.5 below.
- E. Whenever an employee who has been granted a leave without any pay desires to return before the expiration of such leave, the employee shall submit a request to the Fire Chief in writing at least fifteen (15) days in advance of the proposed return. Early return is subject to prior approval by the Fire Chief.
- F. Except in the case of leave pursuant to Federal and State laws, the decision of the Fire Chief on granting or denying a leave or early return from leave shall not be subject to appeal through the grievance procedure set forth in this MOU.

12.3 Military Leave. Employees shall be granted a leave of absence for military leave, in accordance with all applicable federal and state laws, and MOFD Board resolution 03-04.

12.4 Family Care Leave or Medical Leave. During the term of this Memorandum of Understanding, the District agrees to comply with the provisions of the Federal Family and Medical Leave Act and the California Family Rights Act ("Acts") as those Acts may be amended from time to time. Upon request to the Fire Chief, in each calendar year any employee who has regular status shall be entitled to at least twelve (12) weeks leave (less if so requested by the employee) for:

- A. medical leave of absence for the employee's own serious health condition which makes the employee unable to perform the functions of the employee's position; or

ATTACHMENT A

- B. family care leave of absence without pay for reason of the birth of a child of the employee, the placement of a child with an employee in connection with the adoption or foster care of the child by the employee, or the serious illness or health condition of a child, parent, spouse, or domestic partner of the employee.

12.5 Certification. The employee may be asked to provide certification of the need for family care leave or medical leave. Additional period(s) of family care or medical leave may be granted by the Fire Chief.

12.6 Intermittent Use of Leave. The twelve (12) week entitlement may be in broken periods, intermittently on a regular or irregular basis, or may include reduced work schedules depending on the specific circumstances and situations surrounding the request for leave. The twelve (12) weeks may include use of appropriate available paid leave accruals when accruals are used to maintain pay status, but use of such accruals is not required beyond that specified in Section 12.9 below. When paid leave accruals are used for a medical or family care leave, such time shall be counted as a part of the twelve (12) week entitlement.

12.7 Definitions. For medical and family care leaves of absence under this section, the following definitions apply:

- A. Child: A biological, adopted, or foster child, stepchild, legal guardian, conservator or a child who is under eighteen (18) years of age for whom an employee stands in, or for whom the employee is the guardian or conservator, or an adult dependent child of the employee.
- B. Parent: A biological, foster, or adoptive parent, a step-parent, legal guardian, conservator, or other person standing in loco parentis to a child.
- C. Spouse: A partner in marriage as defined in California Family Code Sections 300 *et seq.*
- D. Domestic Partner: An unmarried person, eighteen (18) years or older, to whom the employee is not related and with whom the employee resides and shares the common necessities of life as defined in Cal. Family Code Section 297 (*et. seq.*).
- E. Serious Health Condition: An illness, injury, impairment, or physical or mental condition which warrants the participation of a family member to provide care during a period of treatment or supervision and involves either inpatient care in a hospital, hospice or residential health care facility or continuing treatment or continuing

supervision by a health care provider (e.g. physician or surgeon) as defined by state and federal law.

F. Certification for Family Care Leave: A written communication to the employer from a health care provider of a person for whose care the leave is being taken which need not identify the serious health condition involved, but shall contain:

1. the date, if known, on which the serious health condition commenced;
2. the probable duration of the condition;
3. an estimate of the amount of time which the employee needs to render care or supervision;
4. a statement that the serious health condition warrants the participation of a family member to provide care during period of treatment or supervision;
5. if for intermittent leave or a reduced work schedule leave, the certification should indicate that the intermittent leave or reduced leave schedule is necessary for the care of the individual or will assist in their recovery, and its expected duration.

G. Certification for Family Medical Leave: A written communication from a health care provider of an employee with a serious health condition or illness to the employer, which need not identify the serious health condition involved, but shall contain:

1. the date, if known, on which the serious health condition commenced;
2. the probable duration of the condition;
3. a statement that the employee is unable to perform the functions of the employee's job;
4. if for intermittent leave or a reduced work schedule leave, the certification should indicate the medical necessity for the intermittent leave or reduced leave schedule and its expected duration.

ATTACHMENT A

12.8 Group Health Plan Coverage. Employees who were members of one of the group health plans prior to commencement of their leave of absence can maintain their health plan coverage with the District contribution by maintaining their employment in pay status as described in Section 13.11. During the twelve (12) weeks of an approved medical or family care leave under Section 13.4 above, the District will continue its contribution for such health plan coverage even if accruals are not available for use to maintain pay status as required under Section 13.11. In order to maintain such coverage, employees are required to pay timely, the full employee contribution to maintain their group health plan coverage, either through payroll deduction or by paying the Moraga-Orinda Fire Protection District directly.

12.9 Leave Without Pay - Use of Accruals.

- A. All Leaves of Absence. During the first twelve (12) month period of any leave of absence without pay, an employee may elect to maintain pay status each month by using available sick leave (if so entitled under Section 11 - Sick Leave), vacation, floating holiday, compensatory time off or other accruals or entitlements; in other words, during the first twelve (12) months, a leave of absence without pay may be "broken" into segments and accruals used on a monthly basis at the employee's discretion. After the first twelve (12) months, the leave period may not be "broken" into segments and accruals may not be used, except when required by LTD Benefit Coordination or Sick Leave Integration or in the sections below.
- B. Family Care or Medical Leave. During the twelve (12) weeks of an approved medical or family care leave, if a portion of that leave will be on a leave of absence without pay, the employee will be *required* to use *at least* 0.1 hour of sick leave (if so entitled under Section 11 - Sick Leave), vacation, or other accruals or entitlements if such are available, although use of additional accruals is permitted under subsection A.

12.10 Leave of Absence Replacement and Reinstatement. Any permanent employee who requests reinstatement to the classification held by the employee at the time the employee was granted a leave of absence, shall be reinstated to a position in that classification, and then only on the basis of seniority. In case of severance from service by reason of the reinstatement of a permanent employee the District will follow the layoff and rehire process outlined in the side letter regarding layoffs.

12.11 Salary Review While on Leave of Absence. The salary of an employee who is on leave of absence from a Moraga-Orinda Fire Protection District position on any anniversary date and who has not been absent from the position

ATTACHMENT A

on leave without pay more than six (6) months during the preceding year, shall be reviewed on the anniversary date. Employees on military leave shall receive salary increments that may accrue to them during the period of military leave.

12.12 Unauthorized Absence. An unauthorized absence from the work site or failure to report for duty after a leave request has been disapproved, revoked, or canceled by the Fire Chief, or at the expiration of a leave, shall be without pay. Such absence may also be grounds for disciplinary action.

SECTION 13 - MEDICAL AND DENTAL CARE

13.1 Medical

Effective following Board approval of this MOU, the District's monthly medical contribution will be set at the PERS minimum contribution level (currently \$133/month and as subsequently adjusted by PERS and/or statute). The District's maximum further obligation for medical related expenses shall be the difference between the-PERS minimum health contribution and the following:

| | |
|----------------------|---------|
| Employee Only | \$684 |
| Employee +1 | \$1,368 |
| Employee + 2 or more | \$1,778 |

The difference will be placed in a "Premium Expense Account" of the IRS Section 125 Flexible Benefits Plan of Moraga-Orinda Fire District. The "Premium Expense Account" allows participants to use tax-free dollars above the minimum contribution level to pay for health care premiums under the various insurance programs offered by the District above. (See Flexible Benefits Plan Document and Summary Plan Description for full details.) Thus, the District's obligation with respect to District contributions that may be used toward medical premiums is capped as set forth in this section. The District assumes no responsibility regarding the tax consequence of any benefit provided under this MOU.

Effective January 1, 2019, the District's maximum obligation for medical related expenses as set forth above shall be increased to the amount of the PERS minimum health contribution plus an additional amount equal to the difference between the PERS minimum health contribution and the following:

| | |
|----------------------|---------|
| Employee Only | \$715 |
| Employee +1 | \$1,429 |
| Employee + 2 or more | \$1,858 |

13.2 Dental Program. Effective Jan. 1, 2008, the District will increase its dental plan contribution amount by seventy seven percent (77%) of the 2008 increase for the annual dental plan rate for the term of this MOU.

ATTACHMENT A

13.3 PERS Long Term Care. The District will deduct and remit monthly premium and eligible lists to the PERS Long Term Care Administrator, at no employee cost, for District employees who are eligible and voluntarily elect to purchase long term care through the PERS Long Term Care Program.

13.4 Health Care Spending Account. The District will offer permanent employees the option to participate in a Health Care Spending Account (HCSA) Program designated to qualify for tax savings under Section 125 of the Internal Revenue Code, but such savings are not guaranteed. The HCSA Program allows employees to set aside a pre-determined amount of money from their paycheck, not to exceed the legal limit per year, for health care expenses not reimbursed by any other health benefits plan with before tax dollars. HCSA dollars can be expended on any eligible medical expenses allowed by Internal Revenue Code Section 125. Carryover of unused balances at the end of the Plan Year shall be in accordance with Internal Revenue Service Notice 2013-71 and the terms of the Flexible Benefit Plan documents.

13.5 Retiree Medical Coverage

13.5.1 Employees hired prior to April 15, 2014 will receive retiree medical insurance contributions from the District when retiring with CCCERA in an amount equal to the PERS minimum medical insurance contribution level (currently \$133/month and as subsequently adjusted by PERS and/or statute), and an additional amount for a total District contribution obligation of:

| | |
|----------------------|------------|
| Employee Only | \$458.42 |
| Employee +1 | \$916.82 |
| Employee + 2 or more | \$1,191.87 |

13.5.2 Employees hired on or after April 16, 2014 will receive retiree medical insurance coverage when retiring with CCCERA in an amount equal to the PERS minimum health insurance contribution as set forth-by PERS and/or applicable statute.

13.5.3 Retiree medical coverage is subject to PERS rules and regulations and applicable law.

13.6 Life Insurance. The District shall purchase a life insurance benefit for each employee in the bargaining unit providing for \$50,000 coverage. Employees have the option to purchase, at their expense by payroll deduction, up to an additional \$50,000 of life insurance upon initial enrollment to the plan (date of hire) without evidence of insurability.

SECTION 14 - PROBATIONARY PERIOD

14.1 Probation. All appointments from officially promulgated employment lists for original entrance or promotion shall be subject to a probationary period.

14.2 Classifications with Probationary Periods. Listed below are those classifications represented by the Union and their probation periods subject to MOU Section 14.4 below.

- Fire Captain - one (1) year
- Fire Captain/Paramedic - one (1) year
- Fire Captain/Paramedic II – one (1) year
- Engineer - one (1) year
- Engineer/Paramedic - one (1) year
- Engineer/Paramedic II – one (1) year
- Firefighter – eighteen (18) months
- Firefighter/Paramedic - eighteen (18) months
- Paramedic (single role) – eighteen (18) months
- Firefighter/Paramedic Trainee – all time spent in the class of Firefighter/Paramedic Trainee shall be deemed probationary.

14.3 Classes with Changed Probationary Periods. When the probationary period for a class is changed, only new appointees to positions in the classification shall be subject to the revised probationary period.

14.4 Probationary Period Time.

14.4.4.1. The probationary period shall date from the time of appointment. It shall not include time served under provisional appointment or under appointment to limited term positions or any period of continuous leave of absence without pay or period of work connected disability exceeding fifteen (15) calendar days. Time spent as a Firefighter/Paramedic Trainee by an employee who is subsequently promoted to the classification of Firefighter or Firefighter/Paramedic shall be credited towards the applicable probationary period for that employee in the Firefighter or Firefighter/Paramedic classification.

14.4.1.2. Irrespective of the stated duration of the probationary periods as referenced in section 14.2 above, no probationary period shall be deemed completed until the probationary employee has completed a minimum of the following number of shifts:

One-year probationary period: 100 shifts

18-month probationary period: 160 shifts

ATTACHMENT A

14.5 Rejection During Probation. An employee who is rejected during the probation period and restored to the eligible list shall begin a new probationary period if subsequently certified and appointed.

- A. Appeal from rejection. Notwithstanding any other provisions of this section, an employee (probationer) shall have the right to appeal from any rejection during the probationary period based on religion or creed (including religious dress and grooming practices), marital status, military service or veteran status, union membership or activities, race, color, national origin, ancestry, sexual orientation, sex or gender (including pregnancy, childbirth, or breastfeeding), gender identity, gender expression, age (to the extent prohibited by applicable State or Federal law), actual or perceived physical or mental disability (including HIV and AIDS status), medical conditions, or genetic information.
- B. The appeal must be written, must be signed by the employee and set forth the grounds and the facts by which it is claimed that grounds for appeal exist under subsection (A) and must be filed with the Fire Chief by 5:00 p.m. on the 7th calendar day after the date of delivery to the employee of notice of rejection.
- C. The Fire Chief shall consider the appeal, and if the Chief finds probable cause to believe that the rejection may have been based on grounds prohibited in subsection (A) the Chief may refer the matter to the MOFPD Board of Directors for hearing recommend findings of fact, conclusions of law and decision pursuant to the relevant provisions of the documents of the MOFPD rules in which proceedings the rejected probationer has the burden of proof.
- D. If the Fire Chief finds no probable cause for a hearing, the Chief shall deny the appeal. If, after hearing, the Fire Chief upholds the appeal, the appellant shall complete only the remainder of the probation period unless the Fire Chief specifically orders that the appellant begin a new probation period.

14.6 Permanent Appointment.

The permanent appointment of a probationary employee shall begin on the day following the end of the probationary period, subject to the condition that the Fire Chief receive from the appropriate Battalion Chief a statement in writing that the services of the employee during the probationary period were satisfactory and that the employee is recommended for permanent appointment. A new employee on probation may be rejected at any time during the probation period without regard to the Skelly provisions of this Memorandum of Understanding, without notice and without right of appeal or hearing. A probationary employee

ATTACHMENT A

may be rejected from the service within a reasonable time after the probation period for failure to pass probation. If the Fire Chief fails to submit in a timely manner the proper written documents certifying that a probationary employee has served in a satisfactory, the permanent appointment shall begin on the day following the end of the probationary period.

Notwithstanding any other provisions of this Memorandum of Understanding, an employee rejected during the probation period from a position to which the employee had been promoted from an eligible list, shall be restored to a position in the District from which the employee was promoted. An employee dismissed for other than disciplinary reasons within six (6) months after being promoted from a position to a position not included in the bargaining unit shall be restored to a position in the classification in the District from which the employee was promoted. A probationary employee who has been rejected or has resigned during probation shall not be restored to the eligible list from which the employee was certified unless the employee receives the affirmative recommendation from the Fire Chief whose decision is final.

14.7 Layoff During Probation. An employee who is laid off during probation, if reemployed in the same class by the District, shall be required to complete only the balance of the required probation.

SECTION 15 - PROMOTION

15.1 Promotion. Promotion shall be by competitive examination unless otherwise provided in this Memorandum of Understanding.

15.2 Promotion Policy. The Fire Chief shall determine whether an examination is to be called on a promotional basis. In making this decision, the Chief will consider the timelines established within the Career Development Guide.

15.3 Requirements for Promotional Standing. In order to qualify for an examination called on a promotional basis, an employee must have probationary or permanent status in the system and must possess the minimum qualifications for the class. Applicants will be admitted to promotional examinations only if the requirements are met on or before the final filing date. If an employee who is qualified on a promotional employment list is separated from District service, except by layoff, the employee's name shall be removed from the promotional list.

15.4 Seniority Credits. Employees who have qualified to take promotional examinations and who have earned a total score, not including seniority credits, of seventy percent (70%) or more, shall receive, in addition to all other credits, five one-hundredths of one percent (.05) for each completed month of service as a District employee continuously preceding the final date for filing application for said examination. For purposes of seniority credits, leaves of absence shall be

considered as service. Seniority credits shall be included in the final percentage score from which the rank on the promotional list is determined. No employee, however, shall receive more than a total of five percent (5%) credit for seniority in any promotional examination.

SECTION 16 - RESIGNATIONS

An employee's voluntary termination of service is a resignation. Written resignations shall be forwarded to the Board of Directors by the Fire Chief immediately on receipt and shall indicate the effective date of termination. Oral resignation shall be immediately confirmed by the Fire Chief in writing to the employee and to the Board of Directors and shall indicate the effective date of termination.

16.1 Resignation in Good Standing. A resignation giving the Fire Chief written notice at least two (2) weeks in advance of the last date of service (unless the Fire Chief requires a longer period of notice, or consents to the employee's terminating on shorter notice) is a resignation in good standing.

16.2 Constructive Resignation. A constructive resignation occurs and is effective when:

- A. An employee has been absent from duty for four consecutive shifts without leave; and
- B. Four consecutive shifts have elapsed without response by the employee after the mailing of a notice of resignation by the Fire Chief to the employee at the employee's last known address.

16.3 Effective Resignation. A resignation is effective when delivered or spoken to the Fire Chief, operative either on that date or another date specified.

16.4 Revocation. A resignation that is effective is revocable only by written concurrence of the employee and the Fire Chief.

SECTION 17 - DISMISSAL, SUSPENSION, DEMOTION AND REDUCTION IN SALARY

17.1 Cause for Dismissal, Suspension, Demotion and Reduction in Salary. The Fire Chief may dismiss, suspend, demote, or reduce in salary any employee for cause. Reduction in salary shall not exceed five percent (5%) of the employee's base salary for a period of more than sixty (60) consecutive calendar days. The following are sufficient causes for such action; the list is indicative rather than inclusive of restrictions and dismissal, suspension, demotion or reduction in salary may be based on reasons other than those specifically mentioned:

ATTACHMENT A

1. absence without leave;
2. conviction of any criminal act involving moral turpitude;
3. conduct tending to bring the District into disrepute;
4. disorderly or immoral conduct;
5. incompetence or inefficiency;
6. insubordination;
7. being at work under the influence of liquor or drugs, carrying onto the premises liquor or drugs or consuming or using liquor or drugs during work hours and/or on District premises;
8. neglect of duty, i.e., non-performance of reasonably assigned responsibilities;
9. negligent or willful damage to public property or waste of public supplies or equipment;
10. violation of any lawful or reasonable regulation or order given by a supervisor or Fire Chief;
11. willful violation of any of the provisions or regulations of the District
12. material and intentional misrepresentation or concealment of any fact in connection with obtaining employment;
13. misappropriation of District funds or property;
14. unreasonable failure or refusal to undergo any physical, medical and/or psychiatric exam and/or treatment authorized by this Memorandum of Understanding;
15. dishonesty or theft;
16. excessive or unexcused absenteeism and/or tardiness;
17. sexual harassment including but not limited to unwelcome sexual advances, requests for sexual favors, and other verbal, visual or physical conduct of a sexual nature, when such conduct has the purpose or effect of affecting employment decisions concerning an individual, interfering with an individual's work performance, or creating an intimidating, hostile or an offensive working environment.

17.2 Skelly Requirements. Before taking a disciplinary action to dismiss, suspend for more than five (5) work days (48 hours for employees on a 56-hour workweek) or demote an employee, the Fire Chief shall cause to be served personally or by certified mail on the employee, a Notice of Proposed Action, which shall contain the following:

- A. A statement of the action proposed to be taken.

ATTACHMENT A

- B. A copy of the charges; including the acts or omissions and grounds upon which the action is based.
- C. If it is claimed that the employee has violated a rule or regulation of the Moraga-Orinda Fire Protection District, a copy of said rule shall be included with the notice.
- D. A statement that the employee may review and request copies of materials upon which the proposed action is based.
- E. A statement that the employee has seven (7) calendar days to respond to the Fire Chief either orally or in writing.

17.3 Employee Response. The employee upon whom a Notice of Proposed Action has been served shall have seven (7) calendar days to respond to the Fire Chief either orally or in writing before the proposed action may be taken. Upon request of the employee and for good cause, the Fire Chief may extend in writing the period to respond. If the employee's response is not filed within seven (7) calendar days or during any mutually agreed to extension, the right to respond is lost.

17.4 Leave Pending Employee Response. Pending response to a Notice of Proposed Action within the first seven (7) calendar days or extension thereof, the Fire Chief for cause specified in writing may place the employee on temporary leave of absence with pay.

17.5 Suspensions Without Pay. Shall not exceed thirty (30) consecutive days, and/or for this purpose ten (10) 24-hour work shifts unless ordered by an arbitrator, or an adjustment board. The thirty (30) consecutive day limit does not apply to suspension due to pending criminal charges as provided in 17.6 below.

17.6 Notice of Suspension Without Pay Due to Pending Criminal Charges. Before suspending an employee due to pending criminal charges, the Fire Chief shall cause to be served either personally or by certified mail on the employee, a Notice of Suspension Due to Pending Criminal Charges, which shall contain the following:

- A. A statement that the employee is suspended while criminal charges are pending or until the charges are dismissed.
- B. A statement of the charges upon which the suspension is based and of the facts by which such charges adversely affect the District service or conflict with continued employment.
- C. A statement that the employee may respond to the Fire Chief either orally or in writing within seven (7) calendar days.

- D. A statement that disciplinary action may be taken after disposition of the charges.
- E. The Notice of Suspension Due to Pending Criminal Charges may include a Notice of Proposed Action (Skelly Notice) under Section 17.2.
- F. The Fire Chief, upon giving notice as provided in this Section 17, may immediately suspend without pay an employee against whom there is pending a criminal charge which adversely affects the District service or conflicts with continued employment. Pending criminal charges exist when an employee has been arrested or has been named a defendant in a criminal complaint or indictment filed in any court.
- G. The Fire Chief may order lost pay restored for good cause, and subject to the employee's duty to mitigate damages, but not if the employee 1) is given a notice of Proposed Action (Skelly Notice) and 2) is dismissed or otherwise disciplined for cause directly related to the charges within fourteen (14) calendar days after the Fire Chief has knowledge of final disposition of the charges.

17.7 Procedure on Dismissal, Suspension or Disciplinary Demotion.

- A. In any disciplinary action to dismiss, suspend, or demote an employee having regular status in a position in the system, after having complied with the Skelly requirements where applicable, the Fire Chief shall make an order in writing stating specifically the causes for the action.
- B. Service of Order. Said order of dismissal, suspension, or demotion shall be filed with the Board of Directors showing by whom and the date a copy was served upon the employee to be dismissed, suspended or demoted, either personally or by certified mail to the employee's last known mailing address. The order shall be effective either upon personal service or deposit in the U.S. Postal Service.
- C. Employee Appeals from Order. The employee may appeal an order of dismissal, suspension or demotion either to the Board of Directors or through Section 18 Grievance Procedure of this Memorandum of Understanding provided that such appeal is filed in writing with the Fire Chief within ten (10) calendar days after service of said order. An employee may not both appeal to the Board of Directors and file a grievance under Section 18 of this Memorandum of Understanding.

SECTION 18 - GRIEVANCE PROCEDURE

18.1 Grievance Procedure. A grievance is any dispute which involves the interpretation or application of any provision of this Memorandum of Understanding (excluding, however, those provisions of this Memorandum of Understanding which specifically provide that the decision of any Moraga-Orinda Fire Protection District official shall be final, the interpretation or application of those provisions not being subject to the grievance procedure) or disciplinary actions. The Union may represent the employee at any stage of the process. Grievances must be filed within fifteen (15) calendar days of the incident or occurrence about which the employee claims to have a grievance and shall be processed in the following manner.

- A. Step 1. Any employee or group of employees who believes a provision of this Memorandum of Understanding has been misinterpreted or misapplied to the employee's detriment shall discuss the complaint on an informal basis with the employee's appropriate chief officer who shall meet with the employee and respond to the grievance within five (5) duty shifts of a request to hold such a meeting.

- B. Step 2. If a grievance is not satisfactorily resolved in Step 1 above, the employee may submit the grievance in writing within five (5) calendar days to the Battalion Chief in charge of Personnel, other than the chief officer who participated in Step 1 above, as the Fire Chief may designate. This formal written grievance shall state which provision of the Memorandum of Understanding has been misinterpreted or misapplied, how the misinterpretation or misapplication has affected the employee to the employee's detriment, and the redress the employee seeks. A copy of each written communication on a grievance shall be filed with the Fire Chief. The designated management official shall have ten (10) calendar days in which to respond to the grievance in writing.

- C. Step 3. If a grievance is not satisfactorily resolved in Step 2 above, the employee may appeal in writing within five (5) calendar days to the Fire Chief. The Fire Chief or designee shall have fifteen (15) calendar days in which to investigate the of the complaint and to meet with the Fire Chief or designee and the employee to attempt to settle the grievance and to respond in writing to the employee and the employee's Union representative.

- D. Step 4. No grievance may be processed under this Section which has not first been filed and investigated in accordance with Step 3 above and filed within five (5) calendar days of the written response of the Fire Chief or designee. If the parties are unable to reach a

mutually satisfactory accord on any grievance which arises and is presented during the term of this Memorandum of Understanding, such grievance shall be submitted in writing within five (5) calendar days to the Fire Chief requesting that the grievance be submitted to an Adjustment Board. Such Adjustment Board is to be comprised of three (3) union representatives, no more than one (1) of whom shall be either an employee of the District or a member of the Union presenting this grievance, and three (3) representatives of the District, no more than one (1) of whom shall be a Moraga-Orinda Fire Protection District employee or a member of the staff of an organization employed to represent the District in the meeting and conferring process. The Adjustment Board shall meet and render a decision within fifteen (15) calendar days of receipt of a written request.

- E. Step 5. If an Adjustment Board is unable to arrive at a majority decision, either the employee or the Moraga-Orinda Fire Protection District, (when alleging a violation of Section 18.6 below) may require the grievance be referred to an impartial arbitrator who shall be designated by mutual agreement between the employee and the Fire Chief, provided that grievances alleging violation of Section 3 (No Discrimination) are not subject to arbitration under this provision. Such request shall be submitted within ten (10) calendar days of the rendering of the Adjustment Board decision to the Fire Chief (or the designated representative of the Union when the Moraga-Orinda Fire Protection District is alleging a violation of Section 18.6 below). Within thirty (30) calendar days of the request for arbitration, the parties shall mutually select an arbitrator. The fees and expenses of the arbitrator and of the Court Reporter shall be shared equally by the employee and the Moraga-Orinda Fire Protection District. Each party, however, shall bear the costs of its own presentation, including preparation and post-hearing briefs, if any.

18.2 Scope of Adjustment Board and Arbitration Decisions.

- A. Decisions of Adjustment Boards and arbitrators on matters properly before them shall be final and binding on the parties hereto, to the extent permitted by law.
- B. No Adjustment Board and no arbitrator shall entertain, hear, decide or make recommendations on any dispute unless such dispute involves a position in a unit represented by the Union which has been certified as the recognized employee organization for such unit and unless such dispute falls within the definition of a grievance as set forth in Section 18.1 above.

- C. Proposals to add to or change this Memorandum of Understanding or to change written agreements supplementary hereto shall not be arbitrable and no proposal to modify, amend, or terminate this Memorandum of Understanding nor any matter or subject arising out of or in connection with such proposals, may be referred to arbitration under this Section. Neither any Adjustment Board nor any arbitrator shall have the power to amend or modify this Memorandum of Understanding or written agreements supplementary hereto or to establish any new terms or conditions of employment.

- D. If the Fire Chief in pursuance of the procedures outlined in Section 18.1C above, or the Adjustment Board in pursuance of the provisions of Section 18.1D above, resolve a grievance which involves suspension or discharge, they may agree to payment for lost time or to reinstatement with or without payment for lost time; but, in the event that the grievance is carried to arbitration and such employee is found to have been properly discharged under the provisions of Section 18, such employee may not be ordered reinstated and no penalty may be assessed upon the Moraga-Orinda Fire Protection District.

18.3 Clarification on Time Limits of the Grievance Procedure. The time limits and steps specified above may be waived by mutual agreement of the parties to the grievance. If the District fails to meet the time limits specified in Steps 1 through 3 above, the grievance will automatically move to the next step. If a grievant fails to meet the time limits specified in Steps 1 through 5 above, the grievance will be deemed to have been settled and withdrawn.

18.4 Representation Outside of Union. An official, with whom a formal grievance is filed by a grievant who is included in a unit represented by the Union, but is not represented by the Union in the grievance, shall give the Union a copy of the formal presentation.

18.5 Compensation Complaints. All complaints involving or concerning the payment of compensation shall be initially filed in writing with the Fire Chief. Only complaints which allege that employees are not being compensated in accordance with the provisions of this Memorandum of Understanding shall be considered as grievances. Any other matters of compensation are to be resolved in the meet and confer process, if not detailed in the Memorandum of Understanding which results from such a meet and confer process, shall be deemed withdrawn until the meet-and-confer process is next opened for such discussion. No adjustments shall be retroactive for more than six (6) months from the date upon which the complaint was filed. No change in this Memorandum of Understanding or interpretations thereof (except interpretations

ATTACHMENT A

resulting from Adjustment Board or arbitration proceedings hereunder) will be recognized unless agreed to by the District and the Union.

18.6 No Strike. During the term of this Memorandum of Understanding, the Union, its members and representatives, agree that it and they will not engage in, authorize, sanction or support any strike, slowdown, refusal to perform customary duties, stoppage of work or sick-out against the District.

In the case of a legally declared lawful strike against a private or public sector employer which has been sanctioned and approved by the labor body or council having jurisdiction, an employee who is in danger of physical harm shall not be required to cross the picket line, provided the employee advises the employee's supervisor as soon as possible, and provided further that an employee may be required to cross a picket line where the performance of the employee's duties is of an emergency nature (defined as Code Two and Three response) and/or failure to perform such duties might cause or aggravate a danger to public health or safety.

18.7 Grievance Filing. The Union may file a grievance at Step 3 on behalf of affected employees when action by the Moraga-Orinda Fire Protection District violates a provision of this Memorandum of Understanding.

18.8 Letter of Reprimand. Letters of reprimand shall be served personally or by certified mail on the affected employee. A copy of the letter of reprimand shall be placed in the employee's official personnel file maintained by the District under the auspices of the Battalion Chief in charge of Personnel. Letters of reprimand not issued by the Fire Chief are subject to a review by the Fire Chief at the employee's request.

SECTION 19 - RETIREMENT CONTRIBUTION

Employees shall be responsible for payment, pursuant to the 414(h)2 plan implemented on July 1, 2000, of one hundred percent (100%) of the employee share of retirement contributions as determined by the Board of Retirement of the Contra Costa County Employees' Retirement Association, without the Moraga-Orinda Fire Protection District paying any part of the employee's share.

Employees participating in the 3% at 50 retirement formula benefit implemented July 1, 2002 shall also pay an additional nine percent (9%) towards the employer share of retirement contributions. The Moraga Orinda Fire Protection District shall pay the full employers share of retirement cost for employees participating in PEPRA retirement formula benefits.

SECTION 20 - SAFETY

The District shall expend every effort to see to it that the work performed under the terms and conditions of this Memorandum of Understanding is performed with maximum degree of safety consistent with the requirement to conduct efficient operations. Employees represented by Local 1230 shall actively and regularly participate on the District's Safety Committee.

SECTION 21 - MILEAGE

Reimbursement for Use of Personal Vehicle. The mileage allowance for use of personal vehicles on Moraga-Orinda Fire Protection District business shall be paid according to the rates allowed by the Internal Revenue Service and shall be adjusted to reflect changes in this rate on the date it becomes effective or the first of the month following announcement of the changed rate by the Internal Revenue Service, whichever is later.

SECTION 22 - UNIFORM ALLOWANCE

The monthly uniform allowance for all employees in represented classes for which a uniform is required shall be \$55/monthly. Effective immediately upon approval of this MOU the District will discontinue reimbursement to employees for the purchase of exercise shoes.

SECTION 23 - CERTIFICATION REQUIREMENTS

1. Incumbents of the classifications of Firefighter, Engineer, Fire Captain, shall, at all times, possess current certifications appropriate for practice in Moraga-Orinda Fire Protection District. Basic Life Support, Emergency Medical Technician-1, and Hazardous Materials First Responder Operations shall be maintained as condition of employment.
2. Incumbents of the classification of Firefighter-Paramedic, Engineer-Paramedic I, Engineer-Paramedic II and Fire Captain-Paramedic I, Captain-Paramedic II shall, at all times, possess current certification appropriate for practice in Moraga-Orinda Fire Protection District in Emergency Medical Technician-Paramedic and Hazardous Materials First Responder as a condition of employment. Incumbents of the classification of Paramedic shall, at all times, possess current certification appropriate for practice in Moraga-Orinda Fire Protection District in Emergency Medical Technician-Paramedic and Hazardous Materials First Responder Awareness as a condition of employment.
3. The District will provide maintenance training to incumbent employees to comply with the requirements of Sections 1 and 2 above.

ATTACHMENT A

4. Employees appointed into any of the foregoing classifications (excepting between these classifications) shall obtain these certifications within six (6) months of appointment as a condition of employment. The District will provide initial certification training to these employees.
5. The foregoing certifications shall be included in minimum qualifications for the foregoing job classifications.

SECTION 24 - MINIMUM STAFFING

The present minimum staffing level (“Safety” personnel consisting of Firefighters, Engineers, and Captains working a shift schedule) is 17.

Through attrition, the District may reduce the number of safety personnel assigned to a shift schedule. Should the District reduce the number of safety personnel to 53, the District may hire six (6) Single-Role Paramedics (SRPMs) to staff District ambulances with on-duty minimum staffing of two (2) SRPMs per shift.

Should the District reduce the number of safety personnel to 47, the District may modify the minimum staffing for safety personnel to fifteen (15) and the District may hire an additional six (6) SRPMs for a total of twelve (12) SRPMs with on-duty minimum staffing of SRPMs of four (4) per shift.

Overtime shall remain rank-for-rank (per existing practice) for all positions with persons within the applicable classification with first right to overtime shifts. In the case of a Board declared fiscal emergency, and a request from the District, Local 1230 would be required to meet and confer regarding potential changes to the provisions of this Section 24.

Fire Captain/Paramedic II’s and Engineer/Paramedic II’s will always have a primary paramedic assigned to their respective companies. The only exception will be in rare instances when staffing shortages require Fire Captain/Paramedic II’s and Engineer/Paramedic II’s to act as primary paramedics for no more than four hours.

SECTION 25 - EMPLOYEE REPRESENTATION RIGHTS

The District recognizes an employee’s right to representation who believes that during any disciplinary interview or meeting which may result in discipline the employee may ask for Union representation. The District will not interfere with the representative’s right to assist an employee to clarify the facts during the interview.

SECTION 26 - SERVICE AWARDS

The District shall continue its present policy with respect to service awards provided, however, that the type of award given shall be at the sole discretion of the Moraga-Orinda Fire Protection District.

SECTION 27 - DEFINITION (For Service Awards and Vacation Accruals)

The length of service credits of each employee of the Moraga-Orinda Fire Protection District/District shall date from the beginning of the last period of continuous Moraga-Orinda Fire Protection District/District employment (including temporary, provisional, and regular status, and absences on approved leave of absence). When an employee separates from a regular position in good standing and within two (2) years is reemployed in a regular Moraga-Orinda Fire Protection District/District position or is reemployed in a regular Moraga-Orinda Fire Protection District/District position from a layoff list within the period of layoff eligibility, service credits shall include all credits accumulated at time of separation but shall not include the period of separation. The Fire Chief shall determine these matters based on the employee's service within the District.

SECTION 28 - ADOPTION

The provisions of this Memorandum of Understanding shall be made applicable on the dates indicated and upon approval by the Board of Directors Resolutions and/or Ordinances, where necessary, shall be prepared and adopted in order to implement these provisions. It is understood that where it is determined that a Resolution is required to implement any of the foregoing provisions, said provisions shall become effective upon the first day of the month following thirty (30) days after such Resolution is adopted.

SECTION 29 - SCOPE OF AGREEMENT & SEPARABILITY OF PROVISIONS

29.1 Scope of Agreement. Except as otherwise specifically provided herein, this Memorandum of Understanding represents the full and complete incorporation of those proposals which were considered and evaluated pursuant to the meet and confer process. This Memorandum of Understanding constitutes the entire and sole agreement between the Parties on any and all matters which were presented during the meet and confer process. If a proposal was made by either Party and not incorporated within this Agreement, then it was considered and rejected.

29.2 Separability of Provisions. Should any section, clause or provision of this Memorandum of Understanding be rendered or declared illegal, unlawful or unenforceable, by final judgment of a court of competent jurisdiction, such invalidation of such section, clause or provision shall not invalidate the remaining portions hereof, and such remaining portions shall remain in full force and effect

ATTACHMENT A

for the duration of this Memorandum of Understanding.

Where a specific provision contained in District Policy conflicts with a specific provision of the MOU, the provision of the MOU shall prevail.

29.3 Duration of Agreement. This Agreement shall continue in full force and effect from July 1, 2018 to and including, June 30, 2021.

29.4 The parties agree to meet no later than six months prior to the expiration of this Memorandum of Understanding to negotiate the ground rules for negotiations for the new Memorandum of Understanding. The parties agree to commence negotiations no later than four months prior to the expiration of this Memorandum of Understanding.

SECTION 30 - MANAGEMENT RIGHTS

All District rights and functions, except those that are expressly abridged by this Memorandum of Understanding, shall remain vested with the District.

Except to the extent that the rights, powers and authority of the District are specifically limited by the provisions of the Memorandum of Understanding, the District retains all rights, power and authority granted to it or which it has pursuant to the law, and the District shall not be required to meet and confer with respect to the exercise of such rights, powers and authority reserved herein.

SECTION 31 - PAST PRACTICES & EXISTING MEMORANDA OF UNDERSTANDING

Continuance of working conditions and past practices within the scope of representation not specifically authorized by ordinance or by resolution of the Board of Directors is not guaranteed by this Memorandum of Understanding.

SECTION 32 - SINGLE ROLE PARAMEDIC JOB CLASSIFICATION

Employees in the classification of "Single-Role Paramedic" (SRPM) shall have a five-step salary range in accordance with the salary schedule and shall participate in the retirement formula applicable to non-safety personnel (2.0% at 62 formula for "new members" as defined by PEPRA and administered by CCCERA). All other fringe benefits and accrual rates shall be the same as for other bargaining unit employees.

The District and Local 1230 agree to meet and confer regarding the operational impacts of integrating the SRPM classification into the District workforce.

SECTION 33 - LAYOFF PROCEDURES

GROUNDS FOR LAYOFF. Any employee(s) having permanent status in positions(s) in the District service may be laid off when the position is no longer necessary, or for reasons of economy, lack of work, lack of funds or for such other reason(s) as the Board of Directors deems sufficient for abolishing the position(s).

NOTICE. The District will give employees scheduled for layoff at least ten (10) work days' notice prior to their last day of employment, or fourteen (14) calendar days' notice for employees on a work schedule other than 5-40 per week.

ORDER OF LAYOFF. The order of layoff in the District shall be based on inverse seniority with the District the employee in the District with least seniority being laid off first and so on.

LAYOFF BY DISPLACEMENT.

(a) In the Same Class. A laid-off permanent full-time employee may displace an employee in the District having less seniority' in 'the same' class, the least senior employee being displaced first.

(b) In the Same Level or Lower Class. A laid-off or displaced employee who had achieved permanent status in a class at the same or lower salary level as determined by the salary schedule in effect at the time of layoff may displace within the department and in the class an employee having less seniority; the least senior employee being displaced first, and so on with senior displaced employees displacing junior employees.

SENIORITY. An employee's seniority within a class for layoff and displacement purposes shall be determined by adding the employee's length of service in the particular class in question to the employee's length of service in other classes at the same or higher salary levels as determined by the salary schedule in effect at the time of layoff. Service for layoff and displacement purposes includes only the employee's last continuous permanent District employment. Periods of separation may not be bridged to extend such service unless separation is a result of layoff in which case bridging will be authorized if the employee is reemployed in a permanent position within the period of the employee's layoff eligibility. Approved leaves of absence as provided for in these rules and regulations shall not constitute a period of separation. In the event of ties in seniority rights in the particular class in question, such ties shall be broken by length of last continuous permanent District employment. If there remain ties in seniority rights, such ties shall be broken by counting total time in the department in permanent employment. Any remaining ties shall be broken by random selection among the employees involved.

ATTACHMENT A

APPEAL FROM LAYOFF. In the event of layoff, employees with permanent status may appeal the application of layoff rules as they relate to the establishment of and certification from layoff and reemployment lists to the District's Board of Directors. Appeals must be filed in writing with the Fire Chief within seven (7) calendar days after the public posting of a layoff or reemployment list, or mailing of a layoff or reemployment notice, and must state the specific reasons for the appeal and the remedy sought. This provision shall not be construed to provide for employee appeals of management rights to identify the classes of layoff, number of positions to be reduced or the effective date of the layoffs.

SECTION 34 - 48/96 WORK SCHEDULE

34.1. Personnel working a shift/24-hour schedule shall work a 48/96 shift schedule. The 48/96 shift schedule is a three-platoon system in which employees work two consecutive twenty-four hour shifts for a total of forty-eight hours and have ninety-six consecutive hours off. A typical work period is as follows: X= work day, and O =day off: XXOOOOXXOOOOXXOOOO and so on.

34.2. Employees working a 48/96 shift schedule shall average 56 hours per week and 2, 912 hours per year.

34.3. Overtime will be compensated in accordance with this MOU.

34.4. Shift Bid: During the year after a shift and station bid takes effect, the first four days of the new shift and station bid assignments will be worked in accordance with the following schedule: XOXO

34.5. The 7(k) FLSA work period shall be twenty-four (24) days with an FLSA hours worked threshold of 182 hours per 24 day FLSA work period. Employees working a 48/96 shift schedule shall receive an amount equal to 1/2 times the regular rate for 10 hours (the hours from 182 to 192) that are part of these employees' regular schedule, regardless of whether or not these employees did in fact work all 192 regularly scheduled hours in the 24 day FLSA work period.

34.7. District employees assigned to a 40-hour work schedule are not affected by this agreement.

For Local 1230

For Moraga-Orinda Fire District

By: _____
Larry Menth,
Chief Negotiator

By: _____
Jeff Sloan
Chief Negotiator

Dated: _____

Dated: _____

ATTACHMENT A

By: _____
Vince Wells,
President

Dated: _____

By: _____
David Winnacker,
Fire Chief

Dated: _____

By: _____
Gloriann Sasser,
Administrative Services
Director

Dated: _____

By: _____
Christine Russell,
HR Benefits Manager

Dated: _____

APPENDICES

APPENDIX 1 (SALARY TABLE AS OF JULY 1, 2018)



**MORAGA ORINDA FIRE DISTRICT
SALARY SCHEDULE - MONTHLY
EFFECTIVE JULY 1, 2018**

| CLASSIFICATION | STEP | BASE SALARY | FIRE RETIREMENT ALLOTMENT | TOTAL BASE SALARY | HOURLY RATE | OVERTIME RATE | FLSA PAY PER FLSA PERIOD | HOLIDAY PAY PER HOLIDAY | UNIFORM PAY | HOURLY AMBULANCE STIPEND |
|--------------------------------------|------|-------------|---------------------------|-------------------|-------------|---------------|--------------------------|-------------------------|-------------|--------------------------|
| FIRE CAPTAIN/ PARAMEDIC I | 5 | \$11,662 | \$456 | \$12,118 | \$49.94 | \$74.91 | \$249.70 | \$898.92 | \$55 | \$2.02 |
| | 4 | 11,106 | 435 | 11,541 | 47.56 | 71.34 | 237.80 | 856.08 | 55 | 2.02 |
| | 3 | 10,578 | 414 | 10,992 | 45.30 | 67.95 | 226.50 | 815.40 | 55 | 2.02 |
| | 2 | 10,073 | 394 | 10,467 | 43.13 | 64.70 | 215.70 | 776.40 | 55 | 2.02 |
| | 1 | 9,595 | 376 | 9,971 | 41.09 | 61.64 | 205.50 | 739.68 | 55 | 2.02 |
| FIRE CAPTAIN/ PARAMEDIC II | 5 | 11,135 | 436 | 11,571 | 47.68 | 71.52 | 238.40 | 858.24 | 55 | 2.02 |
| | 4 | 10,604 | 415 | 11,019 | 45.41 | 68.12 | 227.10 | 817.44 | 55 | 2.02 |
| | 3 | 10,100 | 395 | 10,495 | 43.25 | 64.88 | 216.30 | 778.56 | 55 | 2.02 |
| | 2 | 9,622 | 377 | 9,999 | 41.20 | 61.80 | 206.00 | 741.60 | 55 | 2.02 |
| | 1 | 9,163 | 359 | 9,522 | 39.24 | 58.86 | 196.20 | 706.32 | 55 | 2.02 |
| FIRE CAPTAIN | 5 | 10,604 | 415 | 11,019 | 45.41 | 68.12 | 227.10 | 817.44 | 55 | 2.02 |
| | 4 | 10,099 | 395 | 10,494 | 43.24 | 64.86 | 216.20 | 778.32 | 55 | 2.02 |
| | 3 | 9,620 | 377 | 9,997 | 41.20 | 61.80 | 206.00 | 741.60 | 55 | 2.02 |
| | 2 | 9,163 | 359 | 9,522 | 39.24 | 58.86 | 196.20 | 706.32 | 55 | 2.02 |
| | 1 | 8,727 | 342 | 9,069 | 37.37 | 56.06 | 186.90 | 672.72 | 55 | 2.02 |
| ENGINEER/ PARAMEDIC I | 5 | 10,345 | 405 | 10,750 | 44.30 | 66.45 | 221.50 | 797.40 | 55 | 2.02 |
| | 4 | 9,853 | 386 | 10,239 | 42.19 | 63.29 | 211.00 | 759.48 | 55 | 2.02 |
| | 3 | 9,383 | 367 | 9,750 | 40.18 | 60.27 | 200.90 | 723.24 | 55 | 2.02 |
| | 2 | 8,938 | 350 | 9,288 | 38.27 | 57.41 | 191.40 | 688.92 | 55 | 2.02 |
| | 1 | 8,514 | 333 | 8,847 | 36.46 | 54.69 | 182.30 | 656.28 | 55 | 2.02 |
| ENGINEER/ PARAMEDIC II | 5 | 9,877 | 387 | 10,264 | 42.30 | 63.45 | 211.50 | 761.40 | 55 | 2.02 |
| | 4 | 9,407 | 368 | 9,775 | 40.28 | 60.42 | 201.40 | 725.04 | 55 | 2.02 |
| | 3 | 8,959 | 351 | 9,310 | 38.36 | 57.54 | 191.80 | 690.48 | 55 | 2.02 |
| | 2 | 8,532 | 334 | 8,866 | 36.54 | 54.81 | 182.70 | 657.72 | 55 | 2.02 |
| | 1 | 8,127 | 318 | 8,445 | 34.80 | 52.20 | 174.00 | 626.40 | 55 | 2.02 |
| ENGINEER | 5 | 9,407 | 368 | 9,775 | 40.28 | 60.42 | 201.40 | 725.04 | 55 | 2.02 |
| | 4 | 8,959 | 351 | 9,310 | 38.36 | 57.54 | 191.80 | 690.48 | 55 | 2.02 |
| | 3 | 8,532 | 334 | 8,866 | 36.54 | 54.81 | 182.70 | 657.72 | 55 | 2.02 |
| | 2 | 8,127 | 318 | 8,445 | 34.80 | 52.20 | 174.00 | 626.40 | 55 | 2.02 |
| | 1 | 7,740 | 303 | 8,043 | 33.14 | 49.71 | 165.70 | 596.52 | 55 | 2.02 |
| FIREFIGHTER/ PARAMEDIC | 5 | 9,389 | 368 | 9,757 | 40.21 | 60.32 | 201.10 | 723.84 | 55 | 2.02 |
| | 4 | 8,942 | 350 | 9,292 | 38.29 | 57.44 | 191.50 | 689.28 | 55 | 2.02 |
| | 3 | 8,519 | 334 | 8,853 | 36.48 | 54.72 | 182.40 | 656.64 | 55 | 2.02 |
| | 2 | 8,111 | 318 | 8,429 | 34.73 | 52.10 | 173.70 | 625.20 | 55 | 2.02 |
| | 1 | 7,724 | 303 | 8,027 | 33.08 | 49.62 | 165.40 | 595.44 | 55 | 2.02 |
| FIREFIGHTER | 5 | 8,539 | 334 | 8,873 | 36.56 | 54.84 | 182.80 | 658.08 | 55 | 2.02 |
| | 4 | 8,132 | 318 | 8,450 | 34.82 | 52.23 | 174.10 | 626.76 | 55 | 2.02 |
| | 3 | 7,747 | 303 | 8,050 | 33.17 | 49.76 | 165.90 | 597.12 | 55 | 2.02 |
| | 2 | 7,377 | 289 | 7,666 | 31.59 | 47.39 | 158.00 | 568.68 | 55 | 2.02 |
| | 1 | 7,025 | 275 | 7,300 | 30.08 | 45.12 | 150.40 | 541.44 | 55 | 2.02 |
| PARAMEDIC | 5 | 6,272 | 246 | 6,518 | 26.86 | 40.29 | 134.30 | 483.48 | 55 | 2.02 |
| | 4 | 6,055 | 237 | 6,292 | 25.93 | 38.90 | 129.70 | 466.80 | 55 | 2.02 |
| | 3 | 5,765 | 226 | 5,991 | 24.89 | 37.04 | 123.50 | 444.48 | 55 | 2.02 |
| | 2 | 5,491 | 215 | 5,706 | 23.51 | 35.27 | 117.60 | 423.24 | 55 | 2.02 |
| | 1 | 5,231 | 205 | 5,436 | 22.40 | 33.60 | 112.00 | 403.20 | 55 | 2.02 |
| FIREFIGHTER/ PARAMEDIC TRAINEE | 1 | 7,724 | 303 | 8,027 | 33.08 | 49.62 | | | 55 | |

APPENDIX 2 (MEDICAL IN-LIEU SIDE LETTER)

**SIDE LETTER OF AGREEMENT
BETWEEN
MORAGA-ORINDA FIRE PROTECTION DISTRICT
AND
UNITED PROFESSIONAL FIREFIGHTERS OF CONTRA COSTA COUNTY,
IAFF LOCAL 1230, AFL-CIO**

September __, 2018

As part of the resolution of the negotiations between the parties leading to agreement on a successor Memorandum of Understanding for the term July 1, 2018 through June 30, 2021, the parties have agreed as follows:

- (1) The District’s Stipend In-Lieu of Medical Benefits Program, as originally established by means of Board Resolution No. 10-13, was eliminated effective January 1, 2018.
- (2) Pursuant to Board Resolution No. 17-18, the District set aside and preserved, on a monthly basis, monetary amounts equal to those previously paid into 457(B) deferred compensation accounts for employees participating in the program as of December 31, 2017. The District shall pay to such employees a lump sum reflecting their share of these monies for the period January 1, 2018 through June 30, 2018.
- (3) The Union shall promptly withdraw, with prejudice, its previously filed Unfair Practice Charge No. SF-CE-1588-M.

FOR THE DISTRICT

FOR THE UNION

Jeff Sloan, Chief Negotiator

Larry Menth, Chief Negotiator

Date: _____

Date: _____


ATTACHMENT B



MORAGA ORINDA FIRE DISTRICT SALARY SCHEDULE - MONTHLY EFFECTIVE JULY 1, 2018

| CLASSIFICATION | STEP | BASE SALARY | FIRE RETIREMENT ALLOTMENT | TOTAL BASE SALARY | HOURLY RATE | OVERTIME RATE | FLSA PAY PER FLSA PERIOD | HOLIDAY PAY PER HOLIDAY | UNIFORM PAY | HOURLY AMBULANCE STIPEND |
|--------------------------------------|------|-------------|---------------------------|-------------------|-------------|---------------|--------------------------|-------------------------|-------------|--------------------------|
| FIRE CAPTAIN/ PARAMEDIC I | 5 | \$11,662 | \$456 | \$12,118 | \$49.94 | \$74.91 | \$249.70 | \$898.92 | \$55 | \$2.02 |
| | 4 | 11,106 | 435 | 11,541 | 47.56 | 71.34 | 237.80 | 856.08 | 55 | 2.02 |
| | 3 | 10,578 | 414 | 10,992 | 45.30 | 67.95 | 226.50 | 815.40 | 55 | 2.02 |
| | 2 | 10,073 | 394 | 10,467 | 43.13 | 64.70 | 215.70 | 776.40 | 55 | 2.02 |
| | 1 | 9,595 | 376 | 9,971 | 41.09 | 61.64 | 205.50 | 739.68 | 55 | 2.02 |
| FIRE CAPTAIN/ PARAMEDIC II | 5 | 11,135 | 436 | 11,571 | 47.68 | 71.52 | 238.40 | 858.24 | 55 | 2.02 |
| | 4 | 10,604 | 415 | 11,019 | 45.41 | 68.12 | 227.10 | 817.44 | 55 | 2.02 |
| | 3 | 10,100 | 395 | 10,495 | 43.25 | 64.88 | 216.30 | 778.56 | 55 | 2.02 |
| | 2 | 9,622 | 377 | 9,999 | 41.20 | 61.80 | 206.00 | 741.60 | 55 | 2.02 |
| | 1 | 9,163 | 359 | 9,522 | 39.24 | 58.86 | 196.20 | 706.32 | 55 | 2.02 |
| FIRE CAPTAIN | 5 | 10,604 | 415 | 11,019 | 45.41 | 68.12 | 227.10 | 817.44 | 55 | 2.02 |
| | 4 | 10,099 | 395 | 10,494 | 43.24 | 64.86 | 216.20 | 778.32 | 55 | 2.02 |
| | 3 | 9,620 | 377 | 9,997 | 41.20 | 61.80 | 206.00 | 741.60 | 55 | 2.02 |
| | 2 | 9,163 | 359 | 9,522 | 39.24 | 58.86 | 196.20 | 706.32 | 55 | 2.02 |
| | 1 | 8,727 | 342 | 9,069 | 37.37 | 56.06 | 186.90 | 672.72 | 55 | 2.02 |
| ENGINEER/ PARAMEDIC I | 5 | 10,345 | 405 | 10,750 | 44.30 | 66.45 | 221.50 | 797.40 | 55 | 2.02 |
| | 4 | 9,853 | 386 | 10,239 | 42.19 | 63.29 | 211.00 | 759.48 | 55 | 2.02 |
| | 3 | 9,383 | 367 | 9,750 | 40.18 | 60.27 | 200.90 | 723.24 | 55 | 2.02 |
| | 2 | 8,938 | 350 | 9,288 | 38.27 | 57.41 | 191.40 | 688.92 | 55 | 2.02 |
| | 1 | 8,514 | 333 | 8,847 | 36.46 | 54.69 | 182.30 | 656.28 | 55 | 2.02 |
| ENGINEER/ PARAMEDIC II | 5 | 9,877 | 387 | 10,264 | 42.30 | 63.45 | 211.50 | 761.40 | 55 | 2.02 |
| | 4 | 9,407 | 368 | 9,775 | 40.28 | 60.42 | 201.40 | 725.04 | 55 | 2.02 |
| | 3 | 8,959 | 351 | 9,310 | 38.36 | 57.54 | 191.80 | 690.48 | 55 | 2.02 |
| | 2 | 8,532 | 334 | 8,866 | 36.54 | 54.81 | 182.70 | 657.72 | 55 | 2.02 |
| | 1 | 8,127 | 318 | 8,445 | 34.80 | 52.20 | 174.00 | 626.40 | 55 | 2.02 |
| ENGINEER | 5 | 9,407 | 368 | 9,775 | 40.28 | 60.42 | 201.40 | 725.04 | 55 | 2.02 |
| | 4 | 8,959 | 351 | 9,310 | 38.36 | 57.54 | 191.80 | 690.48 | 55 | 2.02 |
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| | 2 | 8,127 | 318 | 8,445 | 34.80 | 52.20 | 174.00 | 626.40 | 55 | 2.02 |
| | 1 | 7,740 | 303 | 8,043 | 33.14 | 49.71 | 165.70 | 596.52 | 55 | 2.02 |
| FIREFIGHTER/ PARAMEDIC | 5 | 9,389 | 368 | 9,757 | 40.21 | 60.32 | 201.10 | 723.84 | 55 | 2.02 |
| | 4 | 8,942 | 350 | 9,292 | 38.29 | 57.44 | 191.50 | 689.28 | 55 | 2.02 |
| | 3 | 8,519 | 334 | 8,853 | 36.48 | 54.72 | 182.40 | 656.64 | 55 | 2.02 |
| | 2 | 8,111 | 318 | 8,429 | 34.73 | 52.10 | 173.70 | 625.20 | 55 | 2.02 |
| | 1 | 7,724 | 303 | 8,027 | 33.08 | 49.62 | 165.40 | 595.44 | 55 | 2.02 |
| FIREFIGHTER | 5 | 8,539 | 334 | 8,873 | 36.56 | 54.84 | 182.80 | 658.08 | 55 | 2.02 |
| | 4 | 8,132 | 318 | 8,450 | 34.82 | 52.23 | 174.10 | 626.76 | 55 | 2.02 |
| | 3 | 7,747 | 303 | 8,050 | 33.17 | 49.76 | 165.90 | 597.12 | 55 | 2.02 |
| | 2 | 7,377 | 289 | 7,666 | 31.59 | 47.39 | 158.00 | 568.68 | 55 | 2.02 |
| | 1 | 7,025 | 275 | 7,300 | 30.08 | 45.12 | 150.40 | 541.44 | 55 | 2.02 |
| PARAMEDIC | 5 | 6,272 | 246 | 6,518 | 26.86 | 40.29 | 134.30 | 483.48 | 55 | 2.02 |
| | 4 | 6,055 | 237 | 6,292 | 25.93 | 38.90 | 129.70 | 466.80 | 55 | 2.02 |
| | 3 | 5,765 | 226 | 5,991 | 24.69 | 37.04 | 123.50 | 444.48 | 55 | 2.02 |
| | 2 | 5,491 | 215 | 5,706 | 23.51 | 35.27 | 117.60 | 423.24 | 55 | 2.02 |
| | 1 | 5,231 | 205 | 5,436 | 22.40 | 33.60 | 112.00 | 403.20 | 55 | 2.02 |
| FIREFIGHTER/ PARAMEDIC TRAINEE | 1 | 7,724 | 303 | 8,027 | 33.08 | 49.62 | | | 55 | |

Moraga-Orinda Fire District



IAFF Local 1230 Negotiations Process

October 3, 2018, Hacienda
Presented By: Jeff Sloan

Sloan, Susan

TABLE OF CONTENTS

- Negotiations Under the MMBA
- MMBA Factfinding Process & Criteria
- Overview of the 2018 IAFF Negotiations
- Key Issues
- Good Faith Bargaining Process & Timeline
- Comparability
- Consumer Price Index (CPI)
- Role of "Equity" Adjustments
- Mediation & Tentative Agreement (TA)
- Current Status & Conclusions

Negotiations Under the MMBA

- District is governed by the Meyers-Milias-Brown Act (MMBA)
- Basic Requirement: Negotiate in good faith until the parties reach either (1) agreement, or (2) an impasse in negotiations
- When impasse occurs, Union may invoke statutory "Factfinding" process

MMBA Factfinding Process & Criteria

- In Factfinding, a three-person panel headed by a neutral Factfinder evaluates the final proposals of the parties, then makes recommendations based on statutory factors including:
 - The interests and welfare of the public;
 - The financial ability of the public agency;
 - Changes to the Consumer Price Index (CPI); and
 - "Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services in comparable public agencies."

Overview of the 2018 IAFF Negotiations

- **Stage One: Intensive Pre-Planning**
 - Ad-Hoc Labor Negotiations Subcommittee consisting of two (2) Board Members met six (6) times January to April, reviewing and discussing:
 - District's financial condition
 - History of previous wage/benefits adjustments
 - Comparability with other employers
 - Operational concerns relating to current contract provisions, work rules, and established practices
- **Stage Two: Negotiations**
 - Seven (7) Negotiations Meetings between April and June
- **Stage Three: Pre-impasse Mediation**
 - Four (4) Days of Mediation between June and September
- **Concurrent Closed Sessions:** Board was regularly updated in eight (8) closed sessions while negotiation and mediation were occurring

Key Issues

- **Wages**
- **Medical benefits** ("sunset" of increased employer contributions agreed to under prior contract, and Union's proposed increase to employer contribution towards premiums)
- **After-effects of eliminating the Medical In-Lieu Benefit** (including resolution of related Unfair Practice Charge and monthly set-asides)
- **Addressing contractual impediments to management prerogatives**
- **"Best practices"** encourage prompt resolution in order to promote efficiency of District operations (previous negotiations took four (4) Years, causing ongoing uncertainties and disruptions)

Good Faith Bargaining Process & Timeline

- The District made proposals on three (3) monetary issues and nineteen (19) non-monetary issues
- IAFF made proposals on sixteen (16) monetary issues and three (3) non-monetary issues
- Beginning in mid-April, the parties exchanged proposals and counterproposals during seven (7) negotiations meetings
- When the parties could not resolve all issues through negotiation by mid-June, they voluntarily agreed to four (4) days of mediation
- Eight (8) closed sessions were interspersed with negotiations and mediation to inform the Board on status and obtain necessary guidance
- The District's approach was guided, in part, by a desire to follow "best practices" encouraging prompt resolution to promote operational efficiencies

Comparability: Basic Process

- District hired an expert (Shellie Anderson, Principal of Bryce Consulting) to evaluate how unit members compare to employees performing similar work for other comparable employers
- To determine comparability, experts:
 - Define an appropriate survey universe
 - Select appropriate data points to survey in order to determine "total compensation"
 - Use the universe and data points to evaluate how the total compensation of employees compares to the market median
- Here, the District's comparability data shows that IAFF Local 1230 unit members are paid significantly under market median

Comparability: Purpose and Role

- Comparability surveys are one of the important tools used to determine appropriate salary increases
- Other important factors are:
 - Employer's financial condition
 - Public Interest
 - Changes in Consumer Price Index (CPI)
- Because comparability is a mandatory criteria in MMBA Factfinding, failure to consider it in negotiations can undermine an employer's position if negotiations ultimately result in an impasse

S Y 10

Comparability: Appropriate Universe

- The District and IAFF Local 1230 did not agree on the appropriate comparability universe
- Selection criteria used by Bryce Consulting: combination of local market, population, size of department, departmental budget, and balance between special districts and non-special districts
- Based on those criteria, the Bryce Consulting Universe included:
 - Berkeley
 - Contra Costa County Fire Protection District
 - East Contra Costa Fire Protection District
 - El Cerrito
 - Livermore/Pleasanton Fire Department
 - Pinole
 - Richmond
 - Rodeo-Hercules Fire Department
 - San Ramon Valley Fire Protection District

S Y 11

Comparability: Data Points

- The data points identified by Bryce to define "total compensation" are:
 - Base Salary
 - Deferred Compensation
 - Longevity Pay (Year 10)
 - Uniform Allowance
 - Maximum Education/Certification Pay
 - Paramedic/EMT Pay
 - Cafeteria Plan Contributions
 - Employer contribution to most expensive Health Plan
 - Employer contributions to Dental, Vision and Life Insurance
 - Employer contribution towards Long Term Disability
 - Employer contribution towards Retiree Health Savings Accounts
 - Social Security/Medi-Care
 - Employer-Paid Portion of Employee's Share of Retirement
 - Employee-Paid Portion of Employer's Share of Retirement

S Y 11

Comparability: Summary of Conclusions

| | Total Compensation | | |
|------------------------|-------------------------|----------------|-----------------------------|
| | Firefighter - Paramedic | Engineer - EMT | Fire Captain - Paramedic II |
| Mean | \$11,699 | \$11,652 | \$13,958 |
| Median | \$11,983 | \$11,972 | \$14,398 |
| MOFD | \$10,806 | \$10,623 | \$12,202 |
| Difference from Mean | -10.31% | -9.68% | -14.53% |
| Difference from Median | -11.98% | -12.70% | -17.12% |

- The above reflects total compensation for three classes of employees in "classic" retirement plans (the unit majority)
- The complete survey spreadsheet prepared by Bryce Consulting is attached to the hardcopy of this presentation

S Y 12

Consumer Price Index (CPI)

- Factfinding criteria also include changes in the Consumer Price Index (CPI)
- Total salary increases for IAFF Local 1230 unit members from June 2008 to June 2018 (compounded): **15.55%**
- Total increase in CPI-U for the San Francisco-Oakland-San Jose metropolitan area during the same period: **22.26%**
- Difference: **-6.71%**
- NOTE: This does not include an additional 3.90% increase in CPI-U from June 2017 to June 2018

Role of “Equity” Adjustments

- Two basic types of salary increases:
 - “Across-the-board” increases are applied equally to everyone in the bargaining unit, and address overall comparability and cost of living (COLA) increases
 - “Equity” adjustments address disparities in how far different employee groups have fallen behind the market
- Without equity adjustments, salary increases may be too small to appropriately address market position
- Here, the comparability data showed that equity adjustments are appropriate

Mediation & Tentative Agreement (TA)

- As of mid-June, the parties were still far apart
- By mutual agreement, we attempted to resolve differences by moving into four (4) days of early mediation
- Tentative Agreement (TA) was ultimately reached on September 7:
 - Three (3) year term
 - 8% total in across-the-board wage increases (3%/3%/2%)
 - 5% total in targeted equity adjustments (2%/2%/1%)
 - New acting pay premium and life insurance benefits
 - Modest one-time increases to District medical contributions (capped for remainder of contract) and uniform allowance
 - New Management Rights clause
 - Cleanup of problematic separability/past practices language
 - Resolution of Medical In-Lieu dispute, including withdrawal of Unfair Practice Charge and distribution of Set-Aside to impacted unit members

Current Status & Conclusions

- IAFF Local 1230’s membership ratified the TA on September 11
- Tonight, the Board will discuss the TA and vote on its adoption
- The terms of the TA were the result of a lengthy, good faith process resulting in mutual agreement
- That process was informed by market and financial data, as well as by a desire to avoid protracted negotiations and labor conflict

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | EMT | EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments | |
|--|---------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|----------------------|------------------|---|-------|---|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|-------|----------------------|---|--|---|--------------------|---|--|---|--|--|
| Moraga-Orinda Fire Protection District | Fire Captain | \$8,311 | \$10,099 | 3.91% | \$395 | 3.91% | \$395 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | NA | \$10,544 | \$10,544 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$146 | \$0 | \$12,630 | 9% | \$909 | \$11,722 | \$12,630 | 0% | \$0 | \$12,630 | | |
| Berkeley | Fire Captain II | \$9,544 | \$10,522 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$92 | \$0 | NA | \$421 | 4% for EMT | \$11,035 | \$11,035 | \$0 | \$2,075 | \$170 | inc | \$9 | \$0 | \$153 | \$0 | \$13,442 | 2% | \$210 | \$13,231 | \$13,442 | 2% | \$210 | \$13,231 | New hires are under Fire Captain II level | |
| Contra Costa County Fire Protection District | Fire Captain | \$7,935 | \$10,633 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | NA | \$10,687 | \$10,687 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$154 | \$0 | \$13,219 | 0% | \$0 | \$13,219 | \$13,219 | 0% | \$0 | \$13,219 | | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions | |
| East Contra Costa Fire Protection District | Fire Captain | \$6,302 | \$7,660 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | included in base pay | \$0 | NA | \$383 | 5% for EMT | \$8,043 | \$8,043 | \$0 | \$1,764 | \$233 | \$25 | \$2 | \$27 | \$111 | \$0 | \$10,205 | 0% | \$0 | \$10,205 | \$10,205 | 0% | \$0 | \$10,205 | No spec available | |
| El Cerrito | Fire Captain | \$9,865 | \$11,992 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | NA | \$12,053 | \$12,053 | \$0 | \$1,403 | \$173 | inc | \$17 | \$65 | \$174 | \$300 | \$14,185 | 3% | \$360 | \$13,825 | \$14,185 | 0% | \$0 | \$14,185 | | |
| Livermore/Pleasanton Fire Department | Fire Captain | \$9,940 | \$10,437 | 0% | \$0 | 0% | \$0 | \$52 | \$0 | \$54 | \$517 | \$100 for BA + 4% for Fire Prevention Officer level 1 | \$0 | NA | \$11,061 | \$11,061 | \$0 | \$1,875 | \$141 | \$23 | \$6 | \$20 | \$151 | \$150 | \$13,427 | 3% | \$313 | \$13,114 | \$13,427 | 0% | \$0 | \$13,427 | | |
| Pinole | Fire Captain | \$7,217 | \$8,773 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | 2% for EMT (have separate salary for Fire Captain with EMT) + \$150 for BA | \$175 | NA | \$9,165 | \$9,165 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$127 | \$0 | \$11,394 | 11.339% | \$995 | \$10,399 | \$11,394 | 0% | \$0 | \$11,394 | | |
| Richmond | Fire Captain | \$10,130 | \$11,173 | 0% | \$0 | 0% | \$0 | \$0 | \$503 | \$67 | \$559 | 5% for EE that has the following training: Hazardous Material Technician, Hazardous Materials Specialist, Marine Response training or Advanced Rescue Training (5% max) | \$168 | 1.5% for EMT 135 | \$12,469 | \$12,469 | \$0 | \$2,028 | \$124 | \$18 | \$6 | \$25 | \$162 | \$0 | \$14,830 | 3% | \$335 | \$14,495 | \$14,830 | 0% | \$0 | \$14,830 | | |
| Rodeo-Hercules Fire District | Shift Captain | \$8,021 | \$9,750 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | NA | \$9,805 | \$9,805 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$141 | \$0 | \$12,222 | 0% | \$0 | \$12,222 | \$12,222 | 0% | \$0 | \$12,222 | | |
| San Ramon Valley Fire Protection District | Captain | \$9,040 | \$11,305 | 15.62% | \$1,766 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$539 | Listed additional salary for Captain 1 (with EMT) | \$13,610 | \$11,844 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$164 | \$0 | \$16,250 | 8% | \$904 | \$15,345 | \$14,484 | 0% | \$0 | \$14,484 | | |
| Labor Market Median | | \$10,522 | | | | | | | | | | | | \$11,035 | | \$11,035 | | | | | | | | | \$13,427 | | | | | | | | \$13,231 | |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | | -4.19% | | | | | | | | | | | | -4.65% | | -4.65% | | | | | | | | | -6.31% | | | | | | | | -4.76% | |
| Labor Market Mean | | \$10,249 | | | | | | | | | | | | \$10,881 | | \$10,685 | | | | | | | | | \$13,242 | | | | | | | | \$13,022 | |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | | -1.49% | | | | | | | | | | | | -3.19% | | -1.33% | | | | | | | | | -4.84% | | | | | | | | -3.10% | |
| Comparability | | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga - Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
 San Ramon Valley FPD- 15.62% is reimbursement allotment- listed under EE contributions paid by ER for Classic only (used entry age of 20)
 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | Paramedic/ EMT | Paramedic/ EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments |
|--|---------------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|-------------------|------------------|-------------------|----------------|---|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|-------|----------------------|---|--|---|--------------------|---|--|---|--|
| Moraga-Orinda Fire Protection District | Fire Captain-Paramedic II | \$8,726 | \$10,604 | 3.91% | \$415 | 3.91% | \$415 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$11,069 | \$11,069 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$154 | \$0 | \$13,163 | 9% | \$954 | \$12,208 | \$13,163 | 0% | \$0 | \$13,163 | |
| Berkeley | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Fire Captain II not eligible for Paramedic Pay |
| Contra Costa County Fire Protection District | Fire Captain | \$8,728 | \$11,697 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | 10% for Paramedic added to base salary | \$11,751 | \$11,751 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$170 | \$0 | \$14,298 | 0% | \$0 | \$14,298 | \$14,298 | 0% | \$0 | \$14,298 | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions |
| East Contra Costa Fire Protection District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay |
| El Cerrito | Fire Captain/Paramedic | \$10,854 | \$13,192 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$13,252 | \$13,252 | \$0 | \$1,403 | \$173 | inc | \$17 | \$72 | \$191 | \$300 | \$15,408 | 3% | \$396 | \$15,012 | \$15,408 | 0% | \$0 | \$15,408 | |
| Livermore/Pleasanton Fire Department | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Captain not eligible for Paramedic Pay |
| Pinole | Fire Captain/Paramedic | \$8,098 | \$9,843 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | \$150 for BA | \$0 | Paramedic pay under base pay - have separate salary | \$10,059 | \$10,059 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$143 | \$0 | \$12,304 | 11.339% | \$1,116 | \$11,188 | \$12,304 | 0% | \$0 | \$12,304 | |
| Richmond | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay |
| Rodeo-Hercules Fire District | Shift Captain | \$8,804 | \$10,533 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | 10% of top step FF II add to base salary | \$10,588 | \$10,588 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$153 | \$0 | \$13,016 | 0% | \$0 | \$13,016 | \$13,016 | 0% | \$0 | \$13,016 | |
| San Ramon Valley Fire Protection District | Captain-Paramedic | \$10,387 | \$12,651 | 15.62% | \$1,976 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$14,628 | \$12,651 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$183 | \$0 | \$17,287 | 8% | \$1,012 | \$16,275 | \$15,311 | 0% | \$0 | \$15,311 | |

| | | | | | | |
|--|----------|----------|----------|----------|----------|----------|
| Labor Market Median | \$11,697 | \$11,751 | \$11,751 | \$14,298 | \$14,298 | \$14,298 |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | -10.30% | -6.16% | -6.16% | -8.63% | -17.12% | -8.63% |
| Labor Market Mean | \$11,583 | \$12,055 | \$11,660 | \$14,463 | \$13,958 | \$14,067 |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | -9.23% | -8.92% | -5.34% | -9.88% | -14.33% | -6.87% |
| Comparability | 5 | | | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga- Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
 San Ramon Valley FPD- 15.62% is reimbursement allotment- listed under EE contributions paid by ER for Classic only (used entry age of 20)
 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | EMT | EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments |
|--|-------------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|----------------------|------------------|---|-------|--|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|----------|----------------------|---|--|---|--------------------|---|--|---|--|
| Moraga-Orinda Fire Protection District | Engineer | \$7,371 | \$8,959 | 3.91% | \$350 | 3.91% | \$350 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | NA | \$9,359 | \$9,359 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$130 | \$0 | \$11,429 | 9% | \$806 | \$10,623 | \$11,429 | 0% | \$0 | \$11,429 | |
| Berkeley | Fire Apparatus Operator | \$8,607 | \$9,488 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$92 | \$0 | NA | \$380 | 4% for EMT | \$9,959 | \$9,959 | \$0 | \$2,075 | \$170 | inc | \$9 | \$0 | \$138 | \$0 | \$12,351 | 2% | \$190 | \$12,162 | \$12,351 | 2% | \$190 | \$12,162 | |
| Contra Costa County Fire Protection District | Fire Engineer | \$7,039 | \$9,433 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | NA | \$9,487 | \$9,487 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$137 | \$0 | \$12,002 | 0% | \$0 | \$12,002 | \$12,002 | 0% | \$0 | \$12,002 | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions |
| East Contra Costa Fire District | Fire Engineer | \$5,730 | \$6,965 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | included in base pay | \$0 | NA | \$348 | 5% for EMT | \$7,313 | \$7,313 | \$0 | \$1,764 | \$233 | \$25 | \$2 | \$24 | \$101 | \$0 | \$9,463 | 0% | \$0 | \$9,463 | \$9,463 | 0% | \$0 | \$9,463 | No spec available |
| El Cerrito | Fire Engineer | \$8,217 | \$9,989 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | NA | \$10,049 | \$10,049 | \$0 | \$1,403 | \$173 | inc | \$17 | \$54 | \$145 | \$300 | \$12,141 | 3% | \$300 | \$11,842 | \$12,141 | 0% | \$0 | \$12,141 | |
| Livermore/Pleasanton Fire Department | Fire Engineer | \$8,884 | \$9,328 | 0% | \$0 | 0% | \$0 | \$47 | \$0 | \$54 | \$473 | \$100 for BA + 4% for Fire Prevention Officer level 1 | \$0 | NA | \$9,902 | \$9,902 | \$0 | \$1,875 | \$141 | \$23 | \$6 | \$20 | \$135 | \$150 | \$12,252 | 3% | \$280 | \$11,972 | \$12,252 | 0% | \$0 | \$12,252 | |
| Pinole | Fire Engineer | \$6,653 | \$8,087 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | \$150 for BA | \$0 | NA | \$8,303 | \$8,303 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$117 | \$0 | \$10,523 | 11.339% | \$917 | \$9,606 | \$10,523 | 0% | \$0 | \$10,523 | |
| Richmond | Fire Engineer | \$8,809 | \$9,715 | 0% | \$0 | 0% | \$0 | \$0 | \$437 | \$67 | \$486 | 5% for EE that has the following training: Hazardous Material Technician, Hazardous Materials Specialist, Marine Response training or Advanced Rescue Training (5% max) | \$146 | 1.5% for EMT 135 | \$10,850 | \$10,850 | \$0 | \$2,028 | \$124 | \$18 | \$6 | \$25 | \$141 | \$0 | \$13,191 | 3% | \$291 | \$12,899 | \$13,191 | 0% | \$0 | \$13,191 | |
| Rodeo-Hercules Fire District | Engineer | \$7,094 | \$8,622 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | NA | \$8,677 | \$8,677 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$125 | \$0 | \$11,078 | 0% | \$0 | \$11,078 | \$11,078 | 0% | \$0 | \$11,078 | |
| San Ramon Valley Fire Protection District | Engineer | \$7,919 | \$9,926 | 15.62% | \$1,550 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$539 | Listed additional salary for Engineer 1 (with EMT) | \$12,015 | \$10,465 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$144 | \$0 | \$14,635 | 8% | \$794 | \$13,841 | \$13,085 | 0% | \$0 | \$13,085 | |
| Labor Market Median | | \$9,433 | | | | | | | | | | | | \$9,902 | \$9,902 | | | | | | | | | \$12,141 | | | \$11,972 | \$12,141 | | | \$12,141 | | |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | | -5.29% | | | | | | | | | | | | -5.80% | -5.80% | | | | | | | | | -6.23% | | | -12.70% | -6.23% | | | -6.23% | | |
| Labor Market Mean | | \$9,061 | | | | | | | | | | | | \$9,617 | \$9,445 | | | | | | | | | \$11,960 | | | \$11,652 | \$11,787 | | | \$11,766 | | |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | | -1.14% | | | | | | | | | | | | -2.76% | -0.92% | | | | | | | | | -4.64% | | | -9.68% | -3.13% | | | -2.95% | | |
| Comparability | | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga- Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
 San Ramon Valley FPD- 15.62% is reimbursement allotment- listed under EE contributions paid by ER for Classic only (used entry age of 20)
 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | Paramedic/ EMT | Paramedic/ EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments |
|--|-------------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|-------------------|------------------|-------------------|----------------|--|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|----------|----------------------|---|--|---|--------------------|---|--|---|--|
| Moraga-Orinda Fire Protection District | Engineer-Paramedic II | \$7,740 | \$9,406 | 3.91% | \$368 | 3.91% | \$368 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$9,824 | \$9,824 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$136 | \$0 | \$11,900 | 9% | \$847 | \$11,054 | \$11,900 | 0% | \$0 | \$11,900 | |
| Berkeley | Fire Apparatus Operator | \$9,145 | \$10,081 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$92 | \$0 | NA | \$380 | 4% for EMT; 6.25% for Paramedic added to base salary | \$10,552 | \$10,552 | \$0 | \$2,075 | \$170 | inc | \$9 | \$0 | \$146 | \$0 | \$12,953 | 2% | \$202 | \$12,751 | \$12,953 | 2% | \$202 | \$12,751 | |
| Contra Costa County Fire Protection District | Fire Engineer | \$7,743 | \$10,377 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | 10% for Paramedic added to base salary | \$10,431 | \$10,431 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$150 | \$0 | \$12,959 | 0% | \$0 | \$12,959 | \$12,959 | 0% | \$0 | \$12,959 | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions |
| East Contra Costa Fire Protection District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay |
| El Cerrito Livermore/Pleasanton Fire Department | Fire Engineer/Paramedic | \$9,039 | \$10,985 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$11,046 | \$11,046 | \$0 | \$1,403 | \$173 | inc | \$17 | \$60 | \$159 | \$300 | \$13,158 | 3% | \$330 | \$12,828 | \$13,158 | 0% | \$0 | \$13,158 | |
| | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Engineer not eligible for Paramedic Pay |
| Pinole | Fire Engineer/Paramedic | \$7,318 | \$8,895 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | \$150 for BA | \$0 | Paramedic pay under base pay - have separate salary | \$9,112 | \$9,112 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$129 | \$0 | \$11,343 | 11.339% | \$1,009 | \$10,334 | \$11,343 | 0% | \$0 | \$11,343 | |
| Richmond | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay |
| Rodeo-Hercules Fire District | Engineer | \$7,877 | \$9,405 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | 10% of top step FF II add to base salary | \$9,460 | \$9,460 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$136 | \$0 | \$11,871 | 0% | \$0 | \$11,871 | \$11,871 | 0% | \$0 | \$11,871 | |
| San Ramon Valley Fire Protection District | Engineer-Paramedic | \$9,265 | \$11,272 | 15.62% | \$1,761 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$13,033 | \$11,272 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$163 | \$0 | \$15,673 | 8% | \$902 | \$14,771 | \$13,912 | 0% | \$0 | \$13,912 | |
| Labor Market Median | | \$10,229 | | | | | | | | | | | | | | \$10,492 | \$10,492 | | | | | | | \$12,956 | | | \$12,790 | \$12,956 | | | \$12,855 | | |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | | -8.75% | | | | | | | | | | | | | | -6.80% | -6.80% | | | | | | | -8.87% | | | -15.71% | -8.87% | | | -8.02% | | |
| Labor Market Mean | | \$10,169 | | | | | | | | | | | | | | \$10,606 | \$10,312 | | | | | | | \$12,993 | | | \$12,586 | \$12,699 | | | \$12,666 | | |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | | -8.11% | | | | | | | | | | | | | | -7.96% | -4.97% | | | | | | | -9.18% | | | -13.86% | -6.71% | | | -6.43% | | |
| Comparability | | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga- Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
 San Ramon Valley FPD- 15.62% is reimbursement allotment- listed under EE contributions paid by ER for Classic only (used entry age of 20)
 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | EMT | EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments |
|--|---------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|----------------------|------------------|---|-------|---|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|----------|----------------------|---|--|---|--------------------|---|--|---|--|
| Moraga-Orinda Fire Protection District | Firefighter | \$6,690 | \$8,132 | 3.91% | \$318 | 3.91% | \$318 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | NA | \$8,500 | \$8,500 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$118 | \$0 | \$10,558 | 9% | \$732 | \$9,826 | \$10,558 | 0% | \$0 | \$10,558 | |
| Berkeley | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Paramedic required |
| Contra Costa County Fire Protection District | Firefighter | \$6,388 | \$8,561 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | NA | \$8,615 | \$8,615 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$124 | \$0 | \$11,117 | 0% | \$0 | \$11,117 | \$11,117 | 0% | \$0 | \$11,117 | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions |
| East Contra Costa Fire Protection District | Firefighter | \$5,082 | \$5,603 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | included in base pay | \$0 | NA | \$280 | 5% for EMT | \$5,883 | \$5,883 | \$0 | \$1,764 | \$233 | \$25 | \$2 | \$20 | \$81 | \$0 | \$8,008 | 0% | \$0 | \$8,008 | \$8,008 | 0% | \$0 | \$8,008 | No spec available |
| El Cerrito | Firefighter | \$7,602 | \$9,239 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | NA | \$9,300 | \$9,300 | \$0 | \$1,403 | \$173 | inc | \$17 | \$50 | \$134 | \$300 | \$11,377 | 3% | \$277 | \$11,100 | \$11,377 | 0% | \$0 | \$11,377 | |
| Livermore/Pleasanton Fire Department | Firefighter | \$6,528 | \$8,333 | 0% | \$0 | 0% | \$0 | \$42 | \$0 | \$54 | \$433 | \$100 for BA + 4% for Fire Prevention Officer level 1 | \$0 | NA | \$8,862 | \$8,862 | \$0 | \$1,875 | \$141 | \$23 | \$6 | \$20 | \$121 | \$150 | \$11,198 | 3% | \$250 | \$10,948 | \$11,198 | 0% | \$0 | \$11,198 | |
| Pinole | Firefighter | \$5,795 | \$7,043 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | \$150 for BA | \$0 | NA | \$7,260 | \$7,260 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$102 | \$0 | \$9,464 | 11.339% | \$799 | \$8,665 | \$9,464 | 0% | \$0 | \$9,464 | |
| Richmond | Firefighter | \$7,532 | \$9,126 | 0% | \$0 | 0% | \$0 | \$0 | \$411 | \$67 | \$456 | 5% for EE that has the following training: Hazardous Material Technician, Hazardous Materials Specialist, Marine Response training or Advanced Rescue Training (5% max) | \$137 | 1.5% for EMT 135 | \$10,197 | \$10,197 | \$0 | \$2,028 | \$124 | \$18 | \$6 | \$25 | \$132 | \$0 | \$12,528 | 3% | \$274 | \$12,255 | \$12,528 | 0% | \$0 | \$12,528 | |
| Rodeo-Hercules Fire District | Firefighter II | \$6,759 | \$7,825 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | NA | \$7,880 | \$7,880 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$113 | \$0 | \$10,269 | 0% | \$0 | \$10,269 | \$10,269 | 0% | \$0 | \$10,269 | |
| San Ramon Valley Fire Protection District | Firefighter (EMT) | \$7,803 | \$9,642 | 15.62% | \$1,506 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$0 | Base salary listed includes EMT pay. Firefighter 1 is for Academy level | \$11,148 | \$9,642 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$140 | \$0 | \$13,764 | 8% | \$771 | \$12,992 | \$12,258 | 0% | \$0 | \$12,258 | |
| Labor Market Median | | \$8,447 | | | | | | | | | | | | \$8,738 | \$8,738 | | | | | | | | | \$11,157 | | | \$11,024 | \$11,157 | | | \$11,157 | | |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | | -3.87% | | | | | | | | | | | | -2.81% | -2.81% | | | | | | | | | -5.68% | | | -12.19% | -5.68% | | | -5.68% | | |
| Labor Market Mean | | \$8,171 | | | | | | | | | | | | \$8,643 | \$8,455 | | | | | | | | | \$10,966 | | | \$10,669 | \$10,777 | | | \$10,777 | | |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | | -0.49% | | | | | | | | | | | | -1.68% | 0.53% | | | | | | | | | -3.86% | | | -8.58% | -2.08% | | | -2.08% | | |
| Comparability | | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga- Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
 San Ramon Valley FPD- 15.62% is reimbursement allotment- listed under EE contributions paid by ER for Classic only (used entry age of 20)
 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs

| Agency | Classification | Minimum Base Salary | Maximum Base Salary | EE's Portion of Retirement Paid by the ER (%) (Classic) | EE's Portion of Retirement Paid by the ER (\$) (Classic) | EE's Portion of Retirement Paid by the ER (%) (PEPRA) | EE's Portion of Retirement Paid by the ER (\$) (PEPRA) | Deferred Comp | Longevity Pay (Year 10) | Uniform Allowance | Max Ed/ Cert Pay | Ed/Cert Pay notes | Paramedic/ EMT | Paramedic/ EMT notes | Total Cash (Classic) | Total Cash (PEPRA) | Cafeteria Plan | Health (Most Expensive Plan) | Dental | Vision | Life Ins. | LTD | Social Security/ Medi-Care | RHSA | Total Comp (Classic) | ER Portion of Retirement Paid by the EE (%) (Classic) | ER Portion of Retirement Paid by the EE (\$) (Classic) | Total Comp Less ER Share of Retirement Paid by EE (Classic) | Total Comp (PEPRA) | ER Portion of Retirement Paid by the EE (%) (PEPRA) | ER Portion of Retirement Paid by the EE (\$) (PEPRA) | Total Comp Less ER Share of Retirement Paid by EE (PEPRA) | Comments | |
|--|-----------------------|---------------------|---------------------|---|--|---|--|---------------|-------------------------|-------------------|------------------|---|----------------|---|----------------------|--------------------|----------------|------------------------------|--------|--------|-----------|------|----------------------------|-------|----------------------|---|--|---|--------------------|---|--|---|--|--|
| Moraga-Orinda Fire Protection District | Firefighter-Paramedic | \$7,356 | \$8,941 | 3.91% | \$350 | 3.91% | \$350 | \$0 | \$0 | \$50 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$9,341 | \$9,341 | \$0 | \$1,778 | \$136 | \$26 | \$0 | \$0 | \$130 | \$0 | \$11,410 | 9% | \$805 | \$10,606 | \$11,410 | 0% | \$0 | \$11,410 | | |
| Berkeley | Firefighter | \$7,446 | \$9,380 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$92 | \$0 | NA | \$353 | 4% for EMT; 6.25% for Paramedic added to base salary | \$9,825 | \$9,825 | \$0 | \$2,075 | \$170 | inc | \$9 | \$0 | \$136 | \$0 | \$12,215 | 2% | \$188 | \$12,028 | \$12,215 | 2% | \$188 | \$12,028 | | |
| Contra Costa County Fire Protection District | Firefighter/Paramedic | \$7,026 | \$9,414 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$54 | \$0 | NA | \$0 | Paramedic pay built into base salary - have separate salary | \$9,468 | \$9,468 | \$0 | \$2,294 | \$76 | \$0.40 | \$8 | \$0 | \$137 | \$0 | \$11,983 | 0% | \$0 | \$11,983 | \$11,983 | 0% | \$0 | \$11,983 | | |
| Crockett Carquinez Fire District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have full time benefitted positions | |
| East Contra Costa Fire Protection District | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay | |
| El Cerrito | Firefighter/Paramedic | \$8,260 | \$10,164 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$60 | \$0 | NA | \$0 | Paramedic pay under base pay as they -have separate salary | \$10,225 | \$10,225 | \$0 | \$1,403 | \$173 | inc | \$17 | \$55 | \$147 | \$300 | \$12,320 | 3% | \$305 | \$12,015 | \$12,320 | 0% | \$0 | \$12,320 | | |
| Livermore/Pleasanton Fire Department | Firefighter/Paramedic | \$7,050 | \$9,000 | 0% | \$0 | 0% | \$0 | \$45 | \$0 | \$54 | \$460 | \$100 for BA + 4% for Fire Prevention Officer level 1 | \$0 | 8% for Paramedic added to base salary | \$9,559 | \$9,559 | \$0 | \$1,875 | \$141 | \$23 | \$6 | \$20 | \$130 | \$150 | \$11,904 | 3% | \$270 | \$11,634 | \$11,904 | 0% | \$0 | \$11,904 | | |
| Pinole | Firefighter/Paramedic | \$6,375 | \$7,748 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$67 | \$150 | \$150 for BA | \$0 | Paramedic pay under base pay as they -have separate salary | \$7,964 | \$7,964 | \$0 | \$1,907 | \$142 | \$22 | \$7 | \$25 | \$112 | \$0 | \$10,179 | 11.339% | \$879 | \$9,300 | \$10,179 | 0% | \$0 | \$10,179 | | |
| Richmond | No Comparable Class | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Does not have Paramedic Pay | |
| Rodeo-Hercules Fire District | Firefighter II | \$7,542 | \$8,608 | 0% | \$0 | 0% | \$0 | \$0 | \$0 | \$55 | \$0 | NA | \$0 | 10% of top step FF II add to base salary | \$8,663 | \$8,663 | \$10 | \$2,028 | \$175 | inc | \$63 | inc | \$125 | \$0 | \$11,063 | 0% | \$0 | \$11,063 | \$11,063 | 0% | \$0 | \$11,063 | | |
| San Ramon Valley Fire Protection District | Firefighter/Paramedic | \$8,611 | \$10,449 | 15.62% | \$1,632 | 0% | \$0 | \$0 | \$0 | \$0 | \$0 | NA | \$0 | Paramedic pay under base pay - have separate salary | \$12,082 | \$10,449 | \$0 | \$2,214 | \$199 | \$31 | \$8 | \$25 | \$152 | \$0 | \$14,709 | 8% | \$836 | \$13,873 | \$13,077 | 0% | \$0 | \$13,077 | | |
| Labor Market Median | | \$9,380 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| % Moraga-Orinda FPD is Above or Below Median (+/-) | | -4.91% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Labor Market Mean | | \$9,252 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| % Moraga-Orinda FPD is Above or Below Mean (+/-) | | -3.48% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comparability | | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | \$9,559 | \$9,559 | | | | | | | | | | | \$11,983 | | \$11,983 | \$11,983 | \$11,983 | | | |
| | | | | | | | | | | | | | | | -2.34% | -2.34% | | | | | | | | | | | -5.02% | | -12.98% | -5.02% | -5.02% | | | |
| | | | | | | | | | | | | | | | \$9,684 | \$9,450 | | | | | | | | | | | \$12,053 | | \$11,699 | \$11,820 | \$11,793 | | | |
| | | | | | | | | | | | | | | | -3.67% | -1.18% | | | | | | | | | | | -5.63% | | -10.31% | -3.59% | -3.36% | | | |

Salary and Benefit Data effective as of 7/2018 except Moraga Orinda Fire Protection District health contribution

Moraga - Orinda Fire- 3.91% Retirement Allotment is listed under EE contributions paid by ER (for both Classic and PEPRA)
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 Rodeo-Hercules Fire- ER contribution under cafeteria plan is amount District contributes total to Co-Pay reimbursement per year divided by total # of EEs



Moraga-Orinda Fire District

TO: Board of Directors

FROM: Dave Winnacker, Fire Chief

DATE: October 3, 2018

SUBJECT: Item 8.3 – Approval of One Month Extension of District’s Payment of Enhanced Medical Insurance Contribution Rates

BACKGROUND

The District is currently in negotiations in pursuit of successor Memoranda of Understanding with AFSCME Local 2700 and the Moraga Orinda Fire Chief Officers Association (MOFCOA). In 2016, the District entered into side letters of agreement with each of the three employee organizations to provide enhanced medical insurance contributions. The side letters provided that on June 30, 2018, the enhanced medical insurance contributions “shall revert” to the previous lower contribution levels.

Previously the board approved extensions of the enhanced medical insurance contributions through October 31, 2018. In light of the status of negotiations with AFSCME Local 2700, an extension of the enhanced medical insurance contributions for one additional month, through November 30, 2018 is appropriate. The terms of the side letter between the parties remain in full force and effect. This extension shall also be applicable to the bargaining unit represented by MOFCOA.

RECOMENDATION

- 1) Discuss; 2) Deliberate; 3) Approve One Month Extension of District’s Payment of Enhanced Medical Insurance Contribution Rates