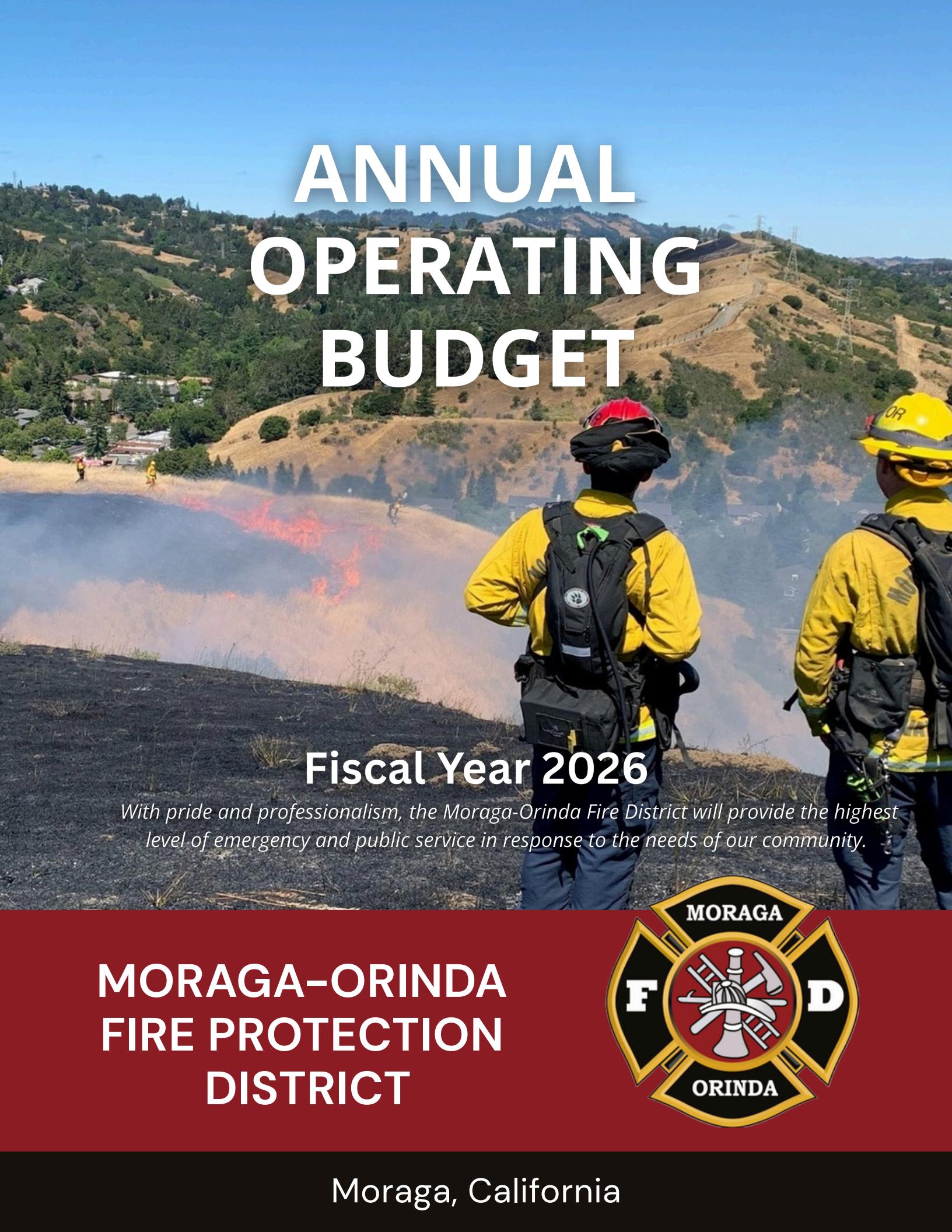


ANNUAL OPERATING BUDGET

A photograph showing a wildfire burning on a dry, grassy hillside. In the foreground, two firefighters wearing yellow protective gear and helmets are standing, facing away from the camera towards the fire. The hillside is covered in smoke and flames, with a line of fire visible. In the background, there are more hills, some buildings, and power lines under a clear blue sky.

Fiscal Year 2026

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

**MORAGA-ORINDA
FIRE PROTECTION
DISTRICT**



Moraga, California

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ANNUAL OPERATING BUDGET FISCAL YEAR 2026

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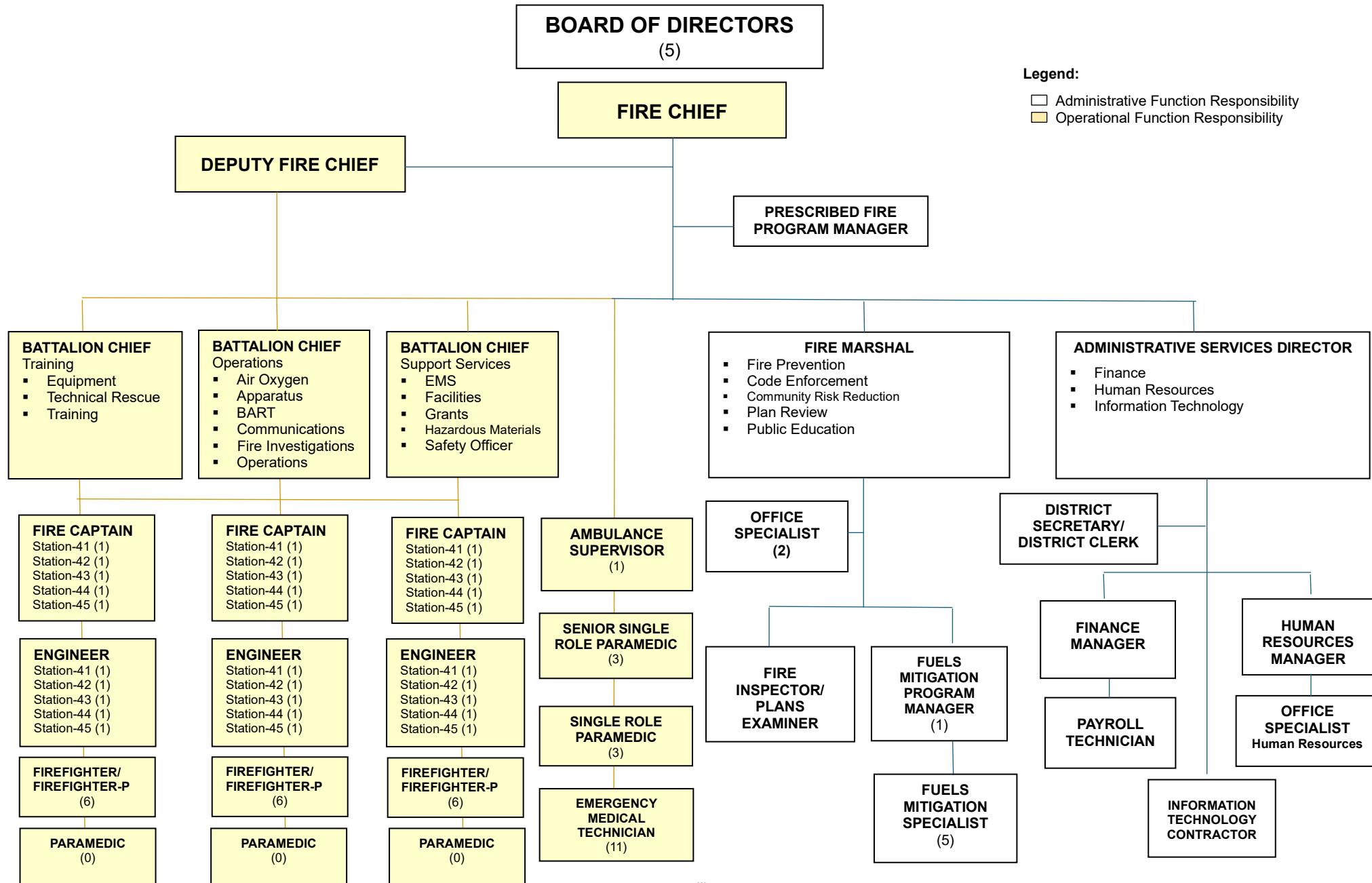
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Moraga-Orinda Fire District

ORGANIZATIONAL STRUCTURE

July 2025



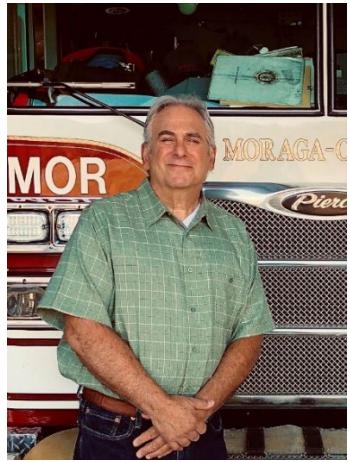
BOARD OF DIRECTORS



GREG HASLER
President, District 1
Term Expires November 2026



CRAIG JORGENS
Vice President, District 5
Term Expires November 2028



STEVEN DANZIGER
Second Vice President, District 3
Term Expires November 2026



JOHN JEX
Director, District 2
Term Expires November 2028



MIKE ROEMER
Director, District 4
Term Expires November 2026

EXECUTIVE MANAGEMENT TEAM

JEFF ISAACS.....*Fire Chief*
LUCAS LAMBERT.....*Deputy Fire Chief*
GLORIANN SASSER.....*Administrative Services Director*

MISSION

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



CORE VALUES AND OPERATING PRINCIPLES

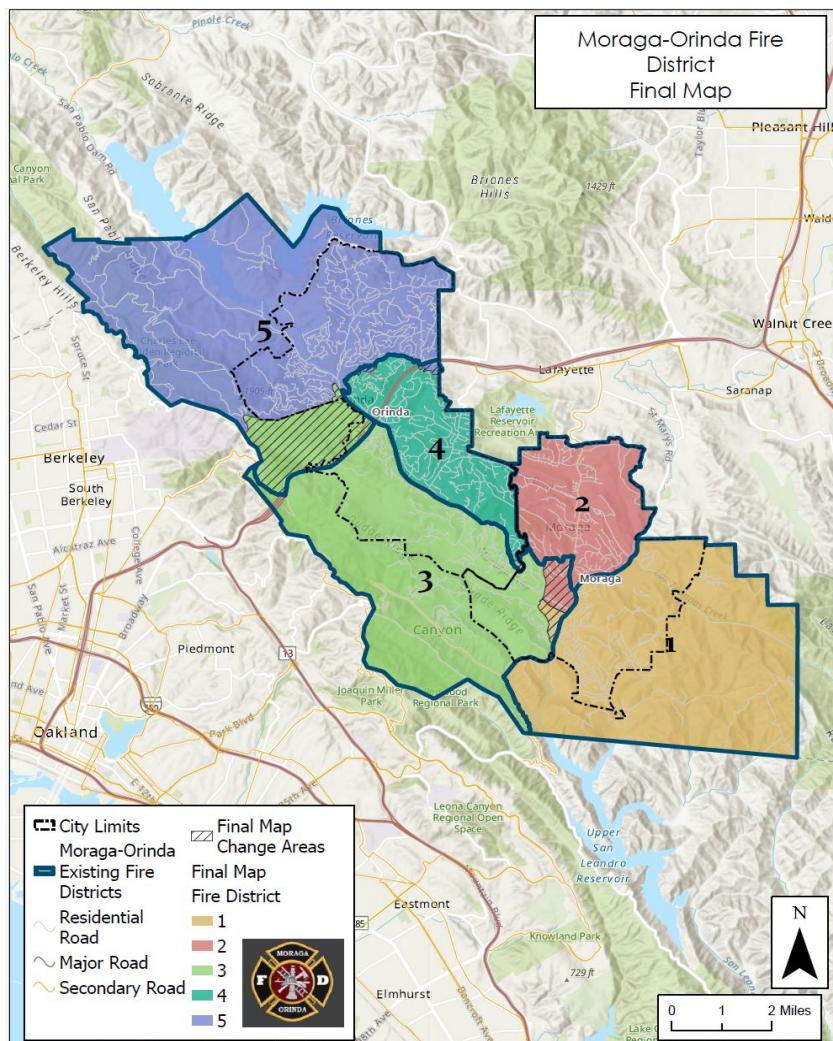
Our Fire District team will incorporate the following core values and principles when serving the community and interacting with each other.

- *Invest in our employees both personally and professionally*
- *Operate on a basis of open, honest, and constructive communication*
- *Practice 360-degree respect*
- *Demonstrate integrity and a shared personal responsibility for carrying out the mission of the Fire Service*
- *Act in a fiscally prudent and responsible manner as stewards of public funds*
- *Maximize the effectiveness of our operational readiness through active participation, effective internal coordination, and external collaboration*
- *Driven by performance and practice continuous quality improvement in our business processes*
- *Promote a successful quality of life for our employees and the citizens we serve*

Service Area

The Moraga-Orinda Fire Protection District (MOFD) was formed in 1997 as an integrated independent special district. MOFD was formed through the consolidation of the Moraga Fire Protection District and the Orinda Fire Protection District to provide more efficient fire protection and emergency medical services to the communities of Moraga and Orinda and the surrounding unincorporated areas, including the communities of Canyon and Bollinger Canyon.

MOFD is located nine (9) miles east of San Francisco in southwest Contra Costa County. It is bordered by the cities of Berkeley and Oakland to the west, the City of Lafayette to the east, and large open spaces, reservoirs, and regional parks to the north and south. MOFD is a fully-paid, "all-risk" fire service agency with 68 employees and 30 volunteers, including five (5) Board of Directors. The District encompasses 42 square miles, protecting approximately 38,500 residents in a combination of urban city centers; metropolitan, urban, suburban, and rural residential housing areas; a major college campus; and a mix of large regional parks, open spaces, reservoirs, and recreation areas.



There are approximately 14,091 parcels within the District. A large portion of north Orinda and several other smaller portions throughout the District are within areas designated by the State as Very High Fire Hazard Severity Zones (VHFHZ).



➤ **EXECUTIVE SUMMARY**

NOTES





Moraga-Orinda Fire District

Office of the Fire Chief

June 18, 2025

Board of Directors
Moraga-Orinda Fire District
1280 Moraga Way
Moraga, CA 94556

Members of the Board:

I am pleased to submit the fiscal year 2026 (FY26) Annual Operating Budget for your review and approval. The budget represents the financial plan used to implement the District's priorities over the upcoming year and projects the financial condition of the District's funds over the next decade based on updated long-term financial planning models.

The budget was prepared through a multi-step development process which sought to balance the competing demands of increasing services while maintaining fiscal stewardship and sustainability in a time of steady inflationary increases in baseline costs. As proposed, the budget does so while addressing apparatus needs, reorganizing our emergency medical services (EMS) delivery with the creation of the single role ambulance service model, proactively addressing fire risk mitigation through the home hardening, fuels mitigation and prescribed fire programs, and strategically planning for the Station 41/Administration building needs. The budget also continues the District's commitment to ongoing additional contributions to the Pension Rate Stabilization and Other Post Employment Benefit (OPEB) trusts to manage these future liabilities.

The proposed budget funds ongoing operational costs with recurrent, sustainable revenues while fulfilling the District's commitment to provide the highest level of emergency and public service in response to the needs of our community. To this end, the budget represents an ongoing multi-year effort to balance the competing priorities and financial obligations which the District must address.



District staff remain focused on the continuation of several high-profile projects in the upcoming year. The first of these projects is expanded fire prevention services through prescribed fire, community chipping, home hardening incentives and enforcement of the exterior hazard abatement ordinance. In response to high demand for services, the budget maintains the District's successful year-round fuels mitigation program with one full-time fuels mitigation program manager, five full-time fuels mitigation specialists and one full-time office specialist. The District will keep our level of service in fire prevention with the continuation of two fuels mitigation specialist positions, currently funded by the Fire Risk Reduction Grant, transferred to the General Fund when the grant ends in March 2026. These efforts continue to be guided by relevant portions of the District's Wildfire Prevention Strategic Plan.

Long-term asset management has now become a key objective given the new delivery dates of fire apparatus and our aging infrastructure. The backlog from COVID, supply chain issues and the newly enacted tariffs have caused significant delays and/or increases in apparatus replacement with new engines taking up to four years from order to delivery. As such, our replacement models have been updated and efforts are in progress to ensure that the District has enough equipment to meet our

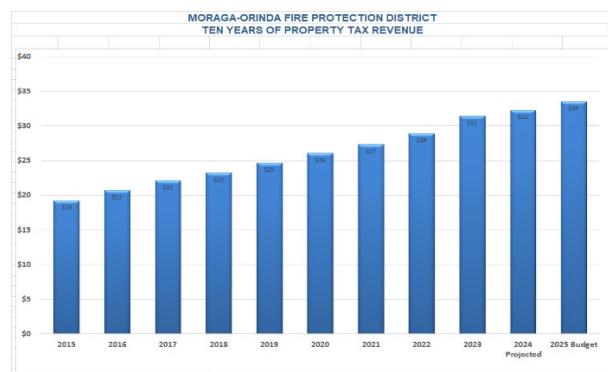
needs when responding to residential, commercial and wildland fires. In addition, Station 45 will complete its remodel this year (built in 1969) and management will be recommending a plan for the construction of a new Station 41 (built in 1967) and relocation of the administration offices currently on that site.

Of paramount importance to our community is the continuation of service levels around advanced ambulance service for the Town of Moraga and City of Orinda. The District will be implementing a single role ambulance program this year which will ensure both communities have 24/7 advanced life support ambulance coverage. The ambulances will be housed at Station 45 and Station 41. In addition, we anticipate staffing a basic life support ambulance in the District 10 hours per day. This strategic move not only maintains a service level that the community depends on but also addresses the sustainability of the costs associated with this service. By moving from ambulances staffed with firefighters to units staffed with a single role paramedic and EMT, the District is reducing its safety retirement, fire academy and protective equipment costs when providing this service.

As we invest resources in fire prevention, maintain core fire and rescue services, and proactively address asset management, the District is acting responsibly to manage long term fiscal obligations. General Fund unrestricted reserves are projected at \$21.2M or 53.2% of budgeted General Fund revenue on June 30, 2026, which is above the Board required minimum level of 40% and reserve goal of 50%. In addition, there continues to be steady year-over-year growth in the Pension Rate Stabilization and OPEB reserves as part of the District's commitment to fiscal responsibility and adequately funding these obligations.

The FY26 operating budget includes the 10-year long range financial forecast (LRFF) prepared each year in conjunction with the budget process. The model projects current and evolving economic trends into the future, thus forecasting how current budgetary decisions by the Board may impact the financial stability and resiliency of the District's various funds. A section reviewing the LRFF, including model assumptions, follows this budget message.

General Fund Financial Summary



The budget projects General Fund revenue of \$40.8M, which reflects an increase of \$1.9M or 4.9%. The revenue increase is primarily due to a projected increase in property tax revenue of \$1.4M, or 4.0%, which increases with the 2% CPI granted under Prop 13 and an increase in assessed valuation from property sales. Ambulance services revenue is projected to increase 6% due to an approved fee increase and investment earnings have been budgeted in the amount of \$850K based on the Board's direction.

The budget projects General Fund expenditures of \$37.9M, an increase of \$3.3M or 9.5%. Permanent salaries will increase 8.8% due to negotiated raises of 5% and fewer vacancies. Overtime is projected to decrease 12%, or \$506K over FY25 midyear projections, due to the EMS reorganization and a 10-year average for Strike overtime costs, offset by additional overtime to staff the single role ambulance on a 24/7 schedule. Retirement contribution costs for employees are projected to increase 8.4% due to a rate increase by Contra Costa County Employees' Retirement Association (CCERA) derived from their portfolio performance and changes in actuarial assumptions. The budget continues additional funding of the OPEB (\$405K) and Pension Rate Stabilization (\$1.7M) trust funds and continues to appropriate \$500K for the home hardening grant program.

Capital Projects Fund Financial Summary

FY26 projects Capital Projects Fund expenditures of \$7.5M including appropriations for the remodel of Station 45 (\$3.6M), construction of Station 41 (\$800K), EKG Monitor replacements in first line apparatus (\$560K), the purchase of two fire prevention vehicles (\$110K), and the purchase of a Type 3 Wildland Engine (\$550K). The transfer into the Capital Projects Fund from the General Fund in the amount of \$2.9M is to accumulate resources to pay for future capital projects and asset replacements. The Capital Projects Fund projects a deficit this year of \$2.0M and available reserves of \$9.5M on June 30, 2026.

Debt Service Fund Financial Summary

The proposed budget includes required debt service payments of \$321K from the Station 43 construction project with an outstanding balance of \$1.5M on June 30, 2026. The funding source for the debt service payment is fire flow tax revenue from the Capital Projects Fund.

Tunnel East Bay Hills Fuel Break Special Revenue Fund Financial Summary

The Tunnel East Bay Hills Fuel Break project was funded by a grant from the State of California in the amount of \$3.2M. The project was completed in March of 2025 and includes an administrative fee of 12% which has resulted in available reserves of \$726K on June 30, 2025. The residual will be transferred to the General Fund per past practice.

Fire Risk Reduction Grant Special Revenue Fund Financial Summary



The Fire Risk Reduction Grant project is funded by a \$800K California Office of Emergency Services grant for a three-year pilot program to expand the District's fuels mitigation efforts. The project ends on March 31, 2026, and the Board has directed staff to transfer the two Fire Prevention Specialists to the General Fund Fire Prevention division to continue the level of service in this area. Expenditures are projected at \$20.5K with the 34% administrative fee, estimated at \$313K, to be transferred to the General Fund to provide funding for these two positions.

Staffing Summary and Benefits Changes

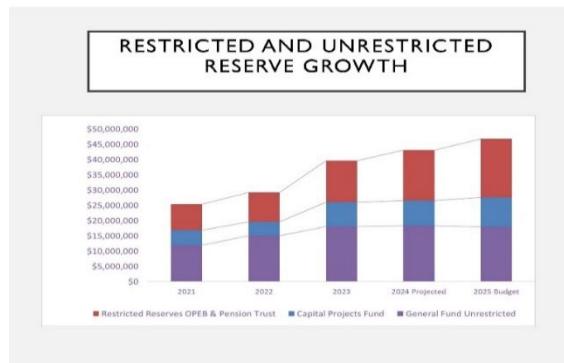
The proposed budget reflects salary and benefit changes negotiated with the District's three bargaining groups, including reclassifying nine vacant firefighter (safety) positions to the newly formed single role ambulance (non-safety) service division. This strategic reorganization will reduce the retirement contributions for these positions from 93.94% to 25.78% for classic employees, plus former overtime requirements at the safety position level. In addition, fire academy training and protective equipment for those positions will also be eliminated and reduced, respectively. Creative solutions such as this will also assist management in the control of costs associated with this portion of the operating budget, which now constitutes 88% of General Fund expenditures. Our year-round fuels mitigation program will continue at its current staffing level with the two fuels mitigation specialists transferred to the General Fund in April 2026.

OPEB Funding and Pension Rate Stabilization Funding

The proposed budget includes appropriations for the District's FY26 contribution to the OPEB trust account in the amount of \$405K and the Pension Rate Stabilization trust in the amount of \$1.7M. The

pension rate stabilization trust contribution is the difference between the retirement costs using the MOFD Board approved discount rate of 6.25% and the costs using the CCCERA Board approved discount rate of 6.75%. While unfunded liabilities for pension and retiree healthcare are significant obligations of the District, the budget represents a continued effort to pay down and manage these liabilities in accordance with Board direction.

Fund Balance Reserves and Fund Balance Policy



The proposed budget projects a General Fund increase of \$34K. Projected fund balance as of June 30, 2026, is \$21.2M in the General Fund and \$9.5M in the Capital Projects Fund.

The District's fund balance policy states the District will maintain a minimum available fund balance in the General Fund of at least 40% of budgeted General Fund revenue with a goal of achieving 50% in the long term. Projected available fund balance as of June 30, 2026, will be 53.2% of budgeted General Fund revenue.

Budget Summary

During the budget preparation process the District continued to review existing practices and identify and implement cost-saving opportunities while seeking to provide high demand services. Staff will work together with the Board, our city partners, contracted service providers and our constituents to improve services, implement efficiencies and reduce costs while maintaining core functions.

In summary, I would like to express my appreciation to the Board for their continued support and guidance, all personnel for their ongoing efforts to provide high-quality services during particularly challenging times, and the District's Firefighters for their dedicated service to our community and the public they proudly serve. The proposed FY26 budget continues the District's commitment to provide services thoughtfully, effectively, and with a vision for the future.

Sincerely,



Jeff Isaacs
Fire Chief

Long Range Financial Forecast

The FY26 operating budget includes 10-year financial planning models for the Districts governmental funds. These financial planning models, incorporated into the annual operating budget in FY26, provides a “look ahead” for the Board and management. The models project current and evolving economic trends into the future, thus forecasting how current budgetary decisions by the Board may impact the financial stability and resiliency of the funds. The forecasts provide an opportunity for the Board and District management to ensure any course corrections needed are proactively discussed and addressed. Each graph shows the estimated year end available and spendable fund balance. The General Fund also shows the calculated minimum reserve (40%) and targeted reserve (50%), as reflected in the Board adopted Reserve Policy. The core assumptions for FY26 and thereafter are:

General Fund

- Property tax revenue – Projected by HdL, the District’s property tax consultants. Projected at 4% for FY26 and 3.5% thereafter per Board direction.
- Investment earnings – Projected at 2.3% with a 1% decrease starting in FY28 per Board direction.
- Charges for services – Ambulance fees are projected at 6% for FY26 and 1.5% thereafter. Other charges for service are projecting an increase of \$78,000 in FY26 and 1.0% thereafter.
- Other revenue – Strike team recovery is projected based on a 10-year average for FY26, 5% in FY27 and 3.5% thereafter.
- Operating transfers - Represent one-time closeout of grant residuals which transfer to the General Fund for administration fees, and annual debt service and capital improvement project funding which may vary from year to year.
- Salaries and overtime – Reflect current MOU negotiations of 5% for FY26 and FY27 and 3.5% thereafter. The forecast includes single role paramedic staffing of 18 Non-Safety positions and Safety roster strength of 48.
- Benefits – Calculated at 3% throughout.
- Retiree health insurance – Capped per MOUs and no increases have been applied.
- Operating expenses – Increases reflect 3% throughout.
- Home hardening grants – Set at \$500,000 per year per Board direction.
- Pension costs – Set by CCCERA using actuarial valuations projected through FY32 with a 6.75% investment earning assumption. Pension rate stabilization Trust fund contributions are calculated based on *Govinvest* software using a discount rate of 6.25% and salary increases noted above.

Debt Service Fund

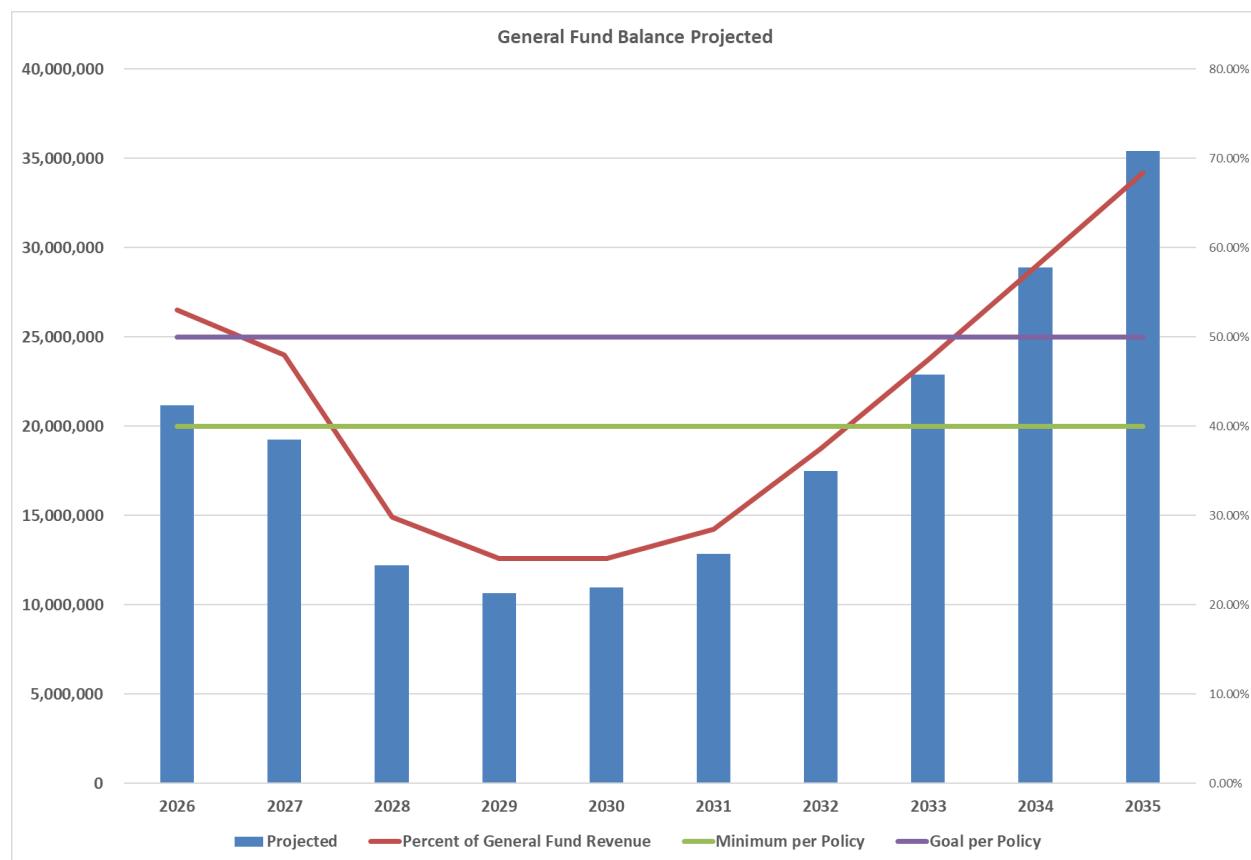
The District has one outstanding debt issue that paid for the construction of Fire Station 43 with a debt service payment of \$321K per year. This debt will be fully paid in FY31.

Capital Projects Fund

Capital expenditures represent forecasts for equipment and apparatus purchases, the remodel of Station #45 and construction of Station #41, and miscellaneous purchases. Expenditures are funded from the annual fire flow tax set by the Board annually with no anticipated increases, strike team recovery revenue projected as above and transfers from the General Fund. In addition to funding for capital purchases, the General Fund also contributes to a replacement reserve for buildings and apparatus replacement.

Reserve Policy Fluctuations

Board policy establishes the unrestricted General Fund Reserve at a 40% minimum and 50% goal, calculated as a percentage of budgeted revenues. For FY26, the ending unrestricted General Fund balance is 53.2%. This percentage will be reduced to an anticipated 20% during FY29 through FY30 based on the recent Board decision to fund the construction of Fire Station 41 with available cash reserves.





➤ **FINANCIAL OVERVIEW**

ANNUAL BUDGET PROCESS

Moraga-Orinda Fire Protection District operates on a fiscal year which runs July 1 through June 30. In this document, if a year is used, it means the end of the fiscal year; for example, 2026 refers to the fiscal year ending June 30, 2026, and is abbreviated as “FY”. The FY26 budget was developed to address key issues and allow the Board to make fundamental policy decisions. The Operating Budget provides the Board with amended and projected FY25 budget numbers and FY26 budget financial information, trend analysis, standard level of performance, goals and objectives, staffing summaries and other supplemental information.

The District’s budget process typically starts in February when the management team develops strategic goals and objectives for the organization and discusses personnel, operational and capital needs of the District for the ensuing year. Based on this information, the 10-year long-range financial forecast is also developed. In early spring, the Board approves the long-range financial forecast, and the Fire Chief provides guidance to division management regarding budget development based on these goals and objectives. The budget is reviewed by the Fire Chief, Deputy Fire Chief and managers prior to the presentation to the Board.



All Board discussions are held in open session and all materials are made publicly available in accordance with the Brown Act. The Board receives a detailed budget presentation at its April meeting, approves the preliminary budget in May and approves the adopted budget in June. The District notices a public hearing for its June regular meeting to provide the public an opportunity to formally make comments regarding the budget directly to the Board prior to adoption.

BASIS OF ACCOUNTING

The basis of accounting describes how financial activities are recognized and reported; specifically, when revenues, expenditures, assets, and liabilities are recognized and reported in the financial reports. The District provides fire prevention, firefighting and emergency medical services to the communities of Moraga and Orinda. The District accounts for these services using governmental funds which include a general fund, special revenue fund(s), debt service fund and a capital project fund. Governmental funds report on the modified accrual basis of accounting focusing on available, spendable resources as authorized by their budget. The budget shows some items as expenses that normally would

be recorded directly to the balance sheet. This provides budgetary control throughout the year, such as principal payments of debt, which reduce the amount of debt owed on the balance sheet. Non-cash items, such as depreciation, contributions of property, Governmental Accounting Standards Board (GASB) adjustments related to investment, retirement, and compensated leave are not budgeted.

APPROPRIATIONS LIMIT/GANN LIMIT

Article XIIIIB of the California State Constitution, commonly referred to as Gann Limit, placed limits on the amount of tax proceeds that local governmental agencies can receive and spend each year. The District calculates its Gann Limit by adjusting for the cost of living and growth in population estimates as provided by the State Department of Finance in May. For the FY26 budget, the District's appropriations subject to limitation is \$37,947,058. With a current year's limit of \$41,606,942, the District is under the limit by \$3,659,884.

The District used the following factors from the California Department of Finance:

- Price Factor – Percent change in California Per Capita Personal Income: 6.44%
- Population Factor – Percent change in County Population: 0.00%

The District multiplied the FY25 appropriations limit by Price Factor and Population Factor to calculate the FY26 appropriations limit as shown below:

| | |
|--------------------------|--------------|
| FY25 Appropriation Limit | \$39,089,573 |
| Price Factor | 1.0644 |
| Population Factor | 0.0000 |
| FY26 Appropriation Limit | \$41,606,942 |

DESCRIPTION OF FUNDS

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this fund are property taxes and ambulance service fees. Expenditures are made for public safety and other operating expenditures. The District has a fund balance policy that requires a minimum fund balance in the General Fund of at least 40% of budgeted General Fund revenue at fiscal year-end with a goal of achieving 50% year-end General Fund balance in the long term.

Debt Service Fund

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

Capital Projects Fund

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

Tunnel East Bay Hills Fuel Break Fund

The Tunnel East Bay Hills Fuel Break Special Revenue Fund is used to account for the activities to create a fuel break around the District. Resources are provided by a grant from the State of California.

Fire Risk Reduction Grant Fund

The Fire Risk Reduction Grant Special Revenue Fund is used to account for the activities for a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk.

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

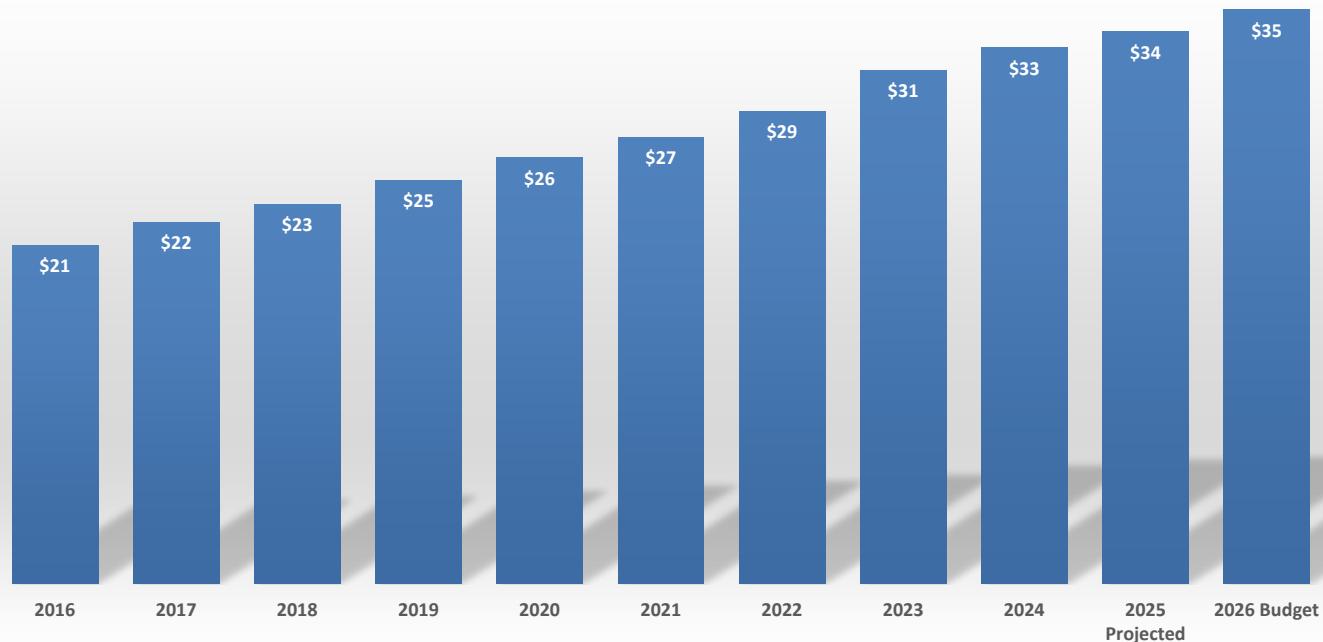
FY 2026

| | GENERAL FUND | DEBT SERVICE | CAPITAL PROJECTS | TUNNEL EAST BAY HILLS FUEL BREAK | FIRE RISK REDUCTION GRANT | TOTAL |
|--------------------------------------|--------------|--------------|------------------|----------------------------------|---------------------------|--------------|
| PROJECTED FUND BALANCE | | | | | | |
| JULY 1, 2025 | \$21,153,000 | \$0 | \$11,451,000 | \$726,381 | \$115,000 | \$33,445,381 |
| PROJECTED REVENUES | | | | | | |
| Property taxes | 35,134,911 | | | | | 35,134,911 |
| Use of money & prop | 850,000 | | 40,000 | | | 890,000 |
| Fire flow taxes | | | 1,105,000 | | | 1,105,000 |
| Intergovernmental | 229,550 | | - | - | 415,702 | 645,252 |
| Charges for services | 486,250 | | | | | 486,250 |
| Charges ambulance | 1,972,000 | | | | | 1,972,000 |
| Other | 1,133,000 | | 75,000 | | | 1,208,000 |
| TOTAL | 39,805,711 | 0 | 1,220,000 | 0 | 415,702 | 41,441,413 |
| PROJECTED EXPENDITURES | | | | | | |
| Salaries & benefits | 33,499,367 | | | 0 | 197,234 | 33,696,601 |
| Services & supplies | 4,447,691 | | 15,000 | 0 | 20,500 | 4,483,191 |
| Debt service Station 43 construction | | 321,001 | | | | 321,001 |
| Capital projects | | | 5,713,010 | | | 5,713,010 |
| TOTAL | 37,947,058 | 321,001 | 5,728,010 | 0 | 217,734 | 44,213,803 |
| Transfers in (out) | (1,824,408) | 321,001 | 2,542,756 | (726,381) | (312,968) | 0 |
| NET CHANGE | 34,245 | 0 | (1,965,254) | (726,381) | (115,000) | (2,772,390) |
| PROJECTED FUND BALANCE | | | | | | |
| JUNE 30, 2026 | \$21,187,245 | \$0 | \$9,485,746 | \$0 | \$0 | \$30,672,991 |

Projected unrestricted General Fund balance June 30, 2026 as percentage of budgeted revenue: 53.2%

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

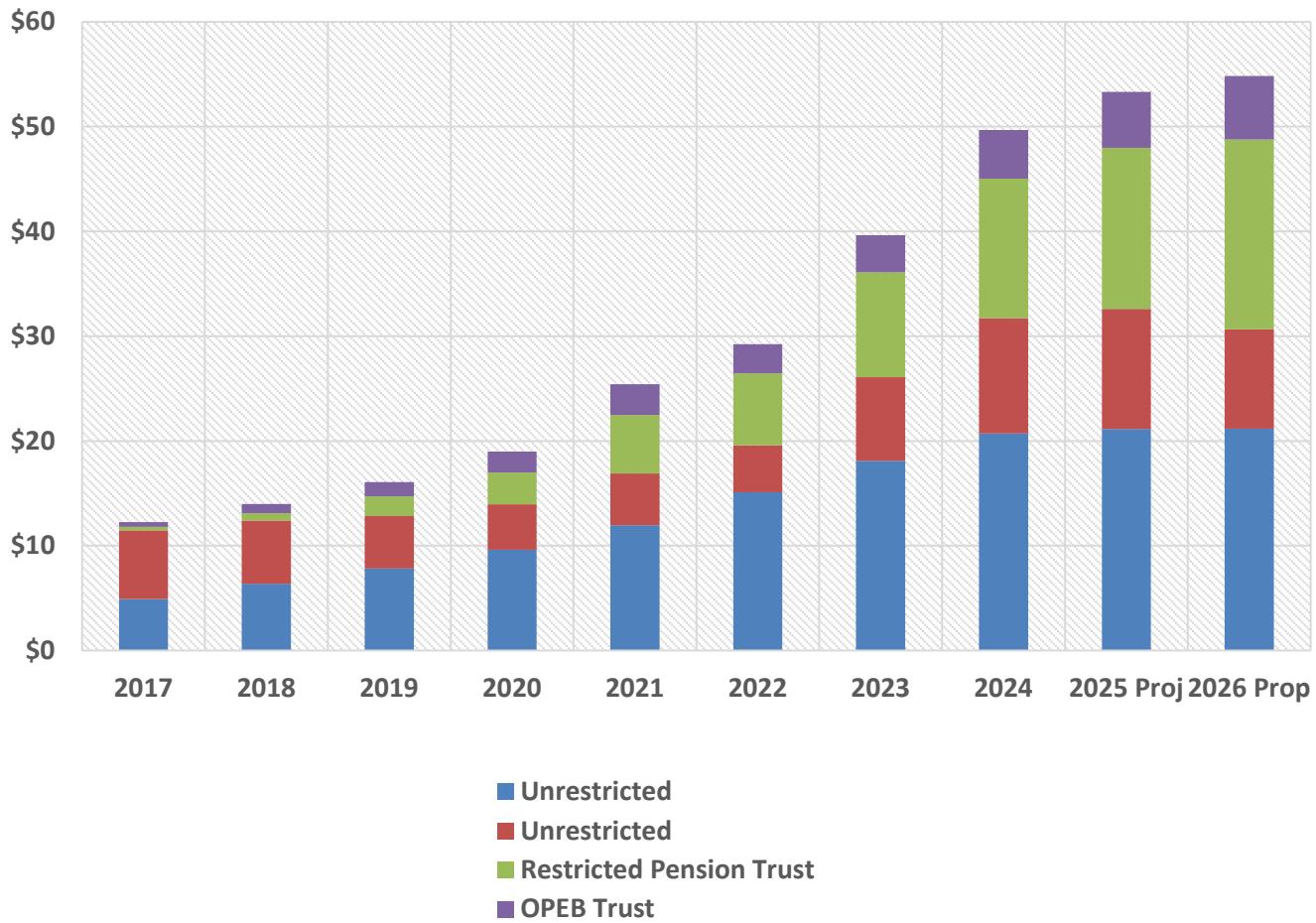
| Fiscal Year | | | | | | | | | | | 2025 | 2026 Budget |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022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



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

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

MORAGA-ORINDA FIRE PROTECTION DISTRICT
TEN YEARS OF RESERVE BALANCES
(expressed in millions)



█ Unrestricted
█ Unrestricted
█ Restricted Pension Trust
█ OPEB Trust

| FY | General Fund | Capital Projects Fund | OPEB and Pension Trust | Total Reserves |
|-----------|--------------|-----------------------|------------------------|----------------|
| | Unrestricted | Unrestricted | Restricted Reserves | |
| 2015 | \$1,809,814 | \$3,890,011 | \$83,053 | \$5,782,878 |
| 2016 | 3,689,075 | 6,064,366 | 176,437 | 9,929,878 |
| 2017 | 4,905,518 | 6,580,029 | 777,770 | 12,263,317 |
| 2018 | 6,374,127 | 6,021,716 | 1,582,577 | 13,978,420 |
| 2019 | 7,828,854 | 5,017,632 | 3,238,147 | 16,084,633 |
| 2020 | 9,618,061 | 4,342,930 | 5,022,366 | 18,983,357 |
| 2021 | 11,964,650 | 4,923,162 | 8,531,086 | 25,418,898 |
| 2022 | 15,105,887 | 4,495,401 | 9,643,369 | 29,244,657 |
| 2023 | 18,117,184 | 7,976,471 | 13,551,389 | 39,645,044 |
| 2024 | 20,710,536 | 11,012,149 | 17,954,394 | 49,677,079 |
| 2025 Proj | 21,153,000 | 11,451,000 | 20,711,373 | 53,315,373 |
| 2026 Prop | 21,187,245 | 9,485,746 | 24,175,428 | 54,848,419 |

REVENUES GENERAL FUND

FISCAL YEAR 2026

| DESCRIPTION | GL CODE | ACTUALS FY 2024 | PROJECTED ACTUALS FY 2025 | PROPOSED BUDGET FY 2026 |
|--------------------------------------|---------|---------------------|---------------------------|-------------------------|
| Prop Taxes Current Secured | 4010 | 30,989,099 | 32,160,154 | 33,489,724 |
| Prop Taxes Supplemental | 4011 | 672,032 | 550,000 | 550,000 |
| Prop Taxes Unitary | 4013 | 318,451 | 352,746 | 350,000 |
| Prop Taxes Current Unsecured | 4020 | 1,026,078 | 979,586 | 1,040,187 |
| Prop Taxes Prior Secured | 4030 | (137,105) | (163,857) | (180,000) |
| Prop Taxes Prior Supp | 4031 | (65,490) | (82,659) | (100,000) |
| Prop Taxes Prior Unsecured | 4035 | 1,404 | (11,823) | (15,000) |
| TOTAL PROPERTY TAXES | | \$32,804,469 | \$33,784,147 | \$35,134,911 |
| Investment Earnings | 4181 | 897,278 | 1,000,000 | 850,000 |
| TOTAL USE OF MONEY & PROP | | \$897,278 | \$1,000,000 | \$850,000 |
| Homeowners Relief Tax | 4385 | 142,905 | 143,000 | 143,000 |
| State Mandated Cost Reimb | 4436 | 16,786 | 0 | 0 |
| Other/In Lieu Taxes | 4580 | 993 | 1,021 | 1,050 |
| Measure H | 4896 | 88,104 | 85,248 | 85,500 |
| TOTAL INTERGOVERNMENTAL | | \$248,788 | \$229,269 | \$229,550 |

Revenue Trends

Total revenue is projected at \$40.8M, an increase of \$1.9M or 4.95%. District Property Tax revenue is expected to increase 4.0% based on HdL's conservative growth estimates. Interest income has been projected based on direction from the Board. Charges for services reflect an increase of \$78K and ambulance services increasing by 6%, both based on the current fee studies adopted in April 2025. Strike team revenue has been projected at \$1.125M based on a 10-year average. Operating transfers in are from the close out of the Tunnel East Bay Hills Fuel Break grant (\$726K) and the Fire Risk Reduction grant (\$313K).

REVENUES GENERAL FUND

FISCAL YEAR 2026

| DESCRIPTION | GL CODE | ACTUALS FY 2024 | PROJECTED ACTUALS FY 2025 | PROPOSED BUDGET FY 2026 |
|-----------------------------------|---------|---------------------|---------------------------|-------------------------|
| Permits | 4740 | 7,643 | 15,000 | 15,750 |
| Plan Review Fees | 4741 | 168,726 | 250,000 | 328,000 |
| Inspection Fees | 4742 | 10,826 | 15,000 | 15,000 |
| Reports/Photocopies | 4746 | 537 | 2,600 | 2,500 |
| Other Charges For Service | 4747 | 52,996 | 55,000 | 60,000 |
| Administrative Citation Fees | 4748 | 57,561 | 65,000 | 65,000 |
| TOTAL CHARGES FOR SERVICES | | \$298,289 | \$402,600 | \$486,250 |
| Ambulance Service Fees | 4898 | 1,588,604 | 2,000,000 | 2,120,000 |
| Ambulance Fees Reimburse | 4899 | (234,785) | (100,000) | (150,000) |
| Ambulance Recovery Payments | 4900 | 6,225 | 2,000 | 2,000 |
| GEMT/IGT Revenue | 4901 | (24,779) | 0 | 0 |
| TOTAL CHARGES AMBULANCE | | \$1,335,265 | \$1,902,000 | \$1,972,000 |
| Strike Team Recovery | 4971 | 687,808 | 1,594,000 | 1,125,000 |
| Other Revenue-Misc. | 4974 | 151 | 1,000 | 1,000 |
| Misc Rebates & Refunds | 4975 | 5,640 | 4,000 | 4,500 |
| Sale of Surplus Property | 4980 | 2,852 | 2,000 | 2,500 |
| Transfers in | 4999 | 0 | 0 | 1,039,349 |
| TOTAL OTHER REVENUE | | \$696,451 | \$1,601,000 | \$2,172,349 |
| TOTAL REVENUES | | \$36,280,540 | \$38,919,016 | \$40,845,060 |

EXPENDITURES GENERAL FUND

FISCAL YEAR 2026

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|---------|-----------------------|--------------------------|------------------------|
| Permanent Salaries | 5011 | 12,905,133 | 12,369,533 | 13,669,458 |
| Hourly Salaries | 5013 | 165,000 | 145,342 | 175,000 |
| Overtime | 5014 | 3,050,000 | 2,888,800 | 2,908,000 |
| Overtime - Strike Team | 5016 | 1,187,462 | 1,096,439 | 903,000 |
| Deferred Comp/RHSA | 5015 | 160,000 | 147,014 | 190,132 |
| Contract Services | 5018 | 100,000 | 107,000 | 100,000 |
| Payroll Taxes | 5042 | 263,000 | 259,879 | 266,278 |
| Payroll Processing Fees | 5043 | 27,000 | 29,500 | 32,000 |
| Retirement Contributions | 5044 | 8,214,867 | 8,199,496 | 8,892,659 |
| Health & Life Insurance | 5060 | 1,775,000 | 1,733,245 | 2,224,432 |
| Employee Share Health Ins | 5061 | (230,000) | (226,667) | (203,022) |
| Vision Insurance | 5066 | 18,000 | 18,013 | 20,624 |
| Retiree Health Insurance | 5062 | 1,385,000 | 1,390,000 | 1,450,000 |
| Retiree Share Health | 5063 | (490,000) | (509,000) | (550,000) |
| Unemployment Insurance | 5064 | 5,000 | 0 | 5,000 |
| OPEB Funding Contrib | 5065 | 428,662 | 428,630 | 405,233 |
| Pension Rate Stabilization | 5067 | 1,135,247 | 1,135,247 | 1,660,574 |
| Workers' Compensation | 5070 | 1,539,106 | 1,535,000 | 1,600,000 |
| Workers' Comp Recovery | 5019 | (227,000) | (248,000) | (250,000) |
| TOTAL SALARIES & BENEFITS | | \$ 31,411,477 | \$ 30,499,471 | \$ 33,499,367 |
| Office Supplies | 6100 | 9,050 | 10,500 | 10,000 |
| Postage | 6101 | 3,000 | 2,000 | 2,000 |
| Books & Periodicals | 6102 | 3,960 | 1,773 | 2,460 |
| Printer Ink Cartridges | 6103 | 4,000 | 4,000 | 4,500 |
| Telephone - Cellular | 6110 | 105,868 | 95,500 | 95,500 |
| Dispatch Center | 6111 | 242,000 | 230,000 | 242,000 |
| Utilities - Sewer | 6120 | 5,000 | 4,184 | 4,700 |
| Utilities - Garbage | 6121 | 20,100 | 20,900 | 21,600 |
| Utilities - PG&E | 6122 | 82,500 | 89,500 | 94,740 |
| Utilities - Water | 6123 | 32,000 | 26,000 | 27,800 |
| Utilities - Medical Waste | 6124 | 2,700 | 2,600 | 2,700 |
| Small Tools & Instruments | 6130 | 9,000 | 8,000 | 11,500 |
| Equipment/Furniture | 6131 | 13,000 | 1,500 | 2,500 |
| Computer Equip/Supplies | 6132 | 41,000 | 56,000 | 57,000 |
| Power Saw/Other Equip | 6133 | 6,000 | 6,000 | 6,000 |

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|---------------------------|---------|-----------------------|--------------------------|------------------------|
| Fire Trail Grading | 6135 | 25,000 | 10,000 | 10,000 |
| Technical, Rope Rescue & | 6137 | 18,000 | 10,000 | 12,000 |
| Fire Fighting Equip/Hoses | 6138 | 12,000 | 11,000 | 13,000 |
| Fire Fighting Equip/Foam | 6139 | 2,000 | 1,000 | 1,000 |
| Medical & Lab Supplies | 6140 | 150,000 | 140,000 | 140,000 |
| Food Supplies | 6150 | 5,500 | 4,100 | 4,250 |
| Safety Clothing | 6160 | 190,000 | 100,000 | 178,000 |
| Household Expenses | 6170 | 22,200 | 22,500 | 22,500 |
| Household Expenses - Lin | 6171 | 9,500 | 9,250 | 9,350 |
| Public & Legal Notices | 6190 | 27,000 | 13,000 | 26,500 |
| Dues & Memberships | 6200 | 23,700 | 16,950 | 19,950 |
| EMT/Paramedic License | 6201 | 5,000 | 6,000 | 6,500 |
| Rents & Leases Equip | 6250 | 16,000 | 12,000 | 13,000 |
| Computer Software/Maint | 6251 | 154,650 | 130,000 | 174,650 |
| Website Development | 6252 | 6,000 | 5,834 | 6,000 |
| EPA Verification Fees | 6264 | 150 | 150 | 150 |
| County Haz Materials Plan | 6265 | 3,650 | 3,252 | 3,650 |
| Air Quality Enviro Fees | 6266 | 900 | 800 | 900 |
| Air Monitor Maintenance | 6269 | 800 | 0 | 500 |
| Maintenance - Equipment | 6270 | 145,300 | 103,300 | 115,100 |
| Central Garage - Repairs | 6271 | 350,000 | 300,000 | 350,000 |
| Central Garage - Gas/Oil | 6272 | 110,000 | 110,000 | 110,000 |
| Central Garage - Tires | 6273 | 15,000 | 20,000 | 25,000 |
| Fuel System Service | 6274 | 2,500 | 1,000 | 1,000 |
| Aerial Ladder Pump Testin | 6275 | 1,500 | 1,000 | 1,500 |
| Smog Inspections | 6276 | 500 | 500 | 500 |
| Air Compressor Service | 6278 | 6,000 | 4,632 | 6,000 |
| Hydro Test SCBA/Oxygen | 6279 | 25,000 | 8,000 | 10,000 |
| Tank Testing | 6280 | 1,120 | 0 | 0 |
| Maintenance - Building | 6281 | 170,500 | 150,500 | 150,500 |
| Maintenance - Grounds | 6282 | 23,900 | 30,000 | 18,400 |
| Meetings & Travel Exp | 6303 | 29,400 | 29,150 | 12,500 |
| Employee Assistance Prog | 6309 | 15,000 | 13,230 | 15,000 |
| Medical Exams/Physicals | 6311 | 30,000 | 46,000 | 50,000 |
| Ambulance Billing Admin | 6312 | 85,000 | 85,000 | 87,550 |
| Outside Attorney Fees | 6313 | 350,000 | 420,000 | 325,000 |
| County Tax Admin Fee | 6316 | 220,000 | 230,034 | 245,000 |
| Prof Services | 6317 | 115,500 | 82,400 | 108,000 |
| Prof Services/Labor Negot | 6318 | 25,000 | 68,000 | 10,000 |
| Prof Services/Technology | 6319 | 256,344 | 254,341 | 264,216 |

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|---------|-----------------------|--------------------------|------------------------|
| Prof Services/Investigation | 6320 | 30,000 | 20,000 | 25,000 |
| Prof Services/Promo Exam | 6321 | 2,000 | 3,200 | 4,000 |
| Prof Services/OPEB Valu | 6322 | 4,000 | 3,500 | 7,000 |
| Exterior Hazard Removal | 6323 | 0 | 0 | 0 |
| Prof Services/Prop Tax Au | 6326 | 7,600 | 7,200 | 7,600 |
| Prof Services | 6327 | 27,000 | 35,100 | 3,000 |
| Home Hardening Grants | 6353 | 500,000 | 400,000 | 500,000 |
| Testing Materials & Prop | 6354 | 50,000 | 42,000 | 45,000 |
| Career Develop - Classes | 6357 | 25,000 | 18,500 | 20,000 |
| District Sponsored | 6361 | 15,000 | 15,000 | 20,000 |
| Election Expense | 6465 | 16,000 | 600 | 0 |
| Recruiting Costs | 6470 | 90,000 | 0 | 0 |
| Strike Team Supplies | 6474 | 65,000 | 45,000 | 75,000 |
| CERT Emer. Response | 6475 | 8,000 | 4,000 | 4,000 |
| Health & Wellness | 6476 | 16,500 | 15,000 | 16,500 |
| Recognition Supplies | 6478 | 4,500 | 7,000 | 7,000 |
| Other Special Dept Exp | 6479 | 126,150 | 95,400 | 127,800 |
| Public Education | 6480 | 10,000 | 2,700 | 24,000 |
| LAFCO | 6482 | 16,000 | 14,179 | 16,000 |
| Emergency Preparedness | 6484 | 21,000 | 21,000 | 11,625 |
| Misc. Services & Supplies | 6490 | 40,500 | 15,000 | 45,000 |
| Fire Chief Contingency | 6491 | 100,000 | 100,000 | 100,000 |
| Property & Liability Insur | 6540 | 194,500 | 235,000 | 250,000 |
| Bank Fees | 7510 | 6,900 | 6,900 | 7,000 |
| County Tax Collection | 7530 | 300 | 300 | 0 |
| TOTAL OPERATING EXPENSE | | 4,604,742 | 4,117,959 | 4,447,691 |
| | | | | |
| TOTAL EXPENDITURES | | \$ 36,016,219 | \$ 34,617,430 | \$ 37,947,058 |

Budget Trends

Total expenditures are projected at \$37.9M, an increase of \$3.3M or 9.5%. Salary and benefit increases reflect the three-year employment contracts effective 7/1/24 with negotiated salary increases of 5% and full staffing. Overtime is decreasing by \$556K over midyear due to single role ambulance staffing and a 10-year avg strike calculation, however additional overtime has been added (\$130K) to increase the Medic41A ambulance service from 10 to 24 hours per day. Other large increases are for retirement (\$672K), a 9% average health insurance increase, and the pension rate stabilization (\$525K) payment. Remaining expenditures remained fairly status quo with only minor adjustments based on historic trends. Home hardening is funded at \$500K.

NOTES



STAFFING SUMMARY

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

STAFFING SUMMARY

| DIVISION | FY2022 | FY2023 | FY2024 | FY2025 | Proposed FY2026 |
|---|--------|--------|--------|--------|--------------------|
| Emergency Medical Services | | | | | |
| Ambulance Supervisor | | | | | 1.00 |
| Senior Single Role Paramedic | | | | | 3.00 |
| Single Role Paramedic (1) | | | | | 3.00 |
| Emergency Medical Technician (1) | | | | | 11.00 |
| EMT Intern (3) | | | | | 3.00 |
| Total | 0.00 | 0.00 | 0.00 | 0.00 | 21.00 |
| Fire Prevention | | | | | |
| Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Inspector/Plans Examiner | | 1.00 | 1.00 | 1.00 | 1.00 |
| Fuels Mitigation Program Mgr | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist | | | | 1.00 | 1.00 |
| Fuels Mitigation Specialist | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Fuels Mitigation Specialist (2) | | 2.00 | 2.00 | 2.00 | 2.00 |
| Total | 5.00 | 8.00 | 9.00 | 9.00 | 9.00 |
| Emergency Preparedness | | | | | |
| Emer Preparedness Coord (3) | 0.50 | 0.50 | 0.50 | | |
| Office Specialist | | | | 1.00 | 1.00 |
| Total | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 |
| Prescribed Fire | | | | | |
| Prescribed Fire Program Mgr (3) | | | | 0.50 | 0.50 |
| Total | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 |
| Tunnel Hills East Bay Fuel Break | | | | | |
| Project Coordinator (4) | | | 1.00 | 1.00 | 1.00 |
| Assistant Coordinator (4) | | | 1.00 | 1.00 | 1.00 |
| Total | 0.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| GRAND TOTAL | 77.10 | 82.10 | 83.10 | 85.10 | 95.10 |

1 Limited term position

2 Funded by the State of California until 3/31/26 and General Fund after

3 Non-benefitted, part-time position

4 Funded through 3/25

BOARD OF DIRECTORS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

- Strive to provide the highest quality of service and performance by the District
- Exercise fiscal responsibility, accountability, and transparency in the management of all financial matters
- Be sensitive, responsive, and accessible to the rights of the public and their changing needs
- Uphold both the letter and the spirit of the constitution, legislation, and regulations governing actions
- Provide the public, surrounding agencies, and the media with a greater awareness of the District's role in Moraga, Orinda, and unincorporated areas within our jurisdiction
- Maintain the high professional standards set forth in the District's policies, Mission Statement and Core Values
- Ensure that services and costs associated with Board activities are supported, identified and in the best interests of the District
- Elect Board officers and define Board committee roles/assignments on an annual basis
- Conduct the Fire Chief performance evaluation on an annual basis
- Work cooperatively with all local and regional government entities to support and strengthen fire safety within the District service area

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

Directors (5)

BOARD OF DIRECTORS

FISCAL YEAR 2026

| DESCRIPTION | 05 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|------------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Meetings & Travel Election Fees | 6303 6465 | 28,400 16,000 | 28,400 600 | 11,500 0 |
| TOTAL OPERATING EXPENSE | | 44,400 | 29,000 | 11,500 |
| TOTAL EXPENDITURES | | \$ 44,400 | \$ 29,000 | \$ 11,500 |

BUDGET TRENDS

Election costs are budgeted every other year. Microphones were purchased in FY2025.

BOARD OF DIRECTORS

| DESCRIPTION | ACCOUNT | | |
|--------------------------|---------------|------|-----------------------|
| | TOTAL | CODE | ACCOUNT NAME |
| Board meeting technician | 9,500 | | |
| Replacement microphones | 2,000 | | |
| Sub-total | 11,500 | 6303 | Meetings & Travel Exp |
| TOTAL | 11,500 | | |



FINANCE & ADMINISTRATION

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

FINANCE & ADMINISTRATION

FISCAL YEAR 2026

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

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

Budget Trends

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

FINANCE & ADMINISTRATION

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

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

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

HUMAN RESOURCES

PURPOSE

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

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

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

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

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

HUMAN RESOURCES

FISCAL YEAR 2026

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

Budget Trends

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

HUMAN RESOURCES

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

INFORMATION TECHNOLOGY

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

Administrative Services Director (0.25)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

INFORMATION TECHNOLOGY

FISCAL YEAR 2026

| DESCRIPTION | 15 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Permanent Salaries | 5011 | 56,883 | 56,887 | 62,919 |
| Payroll Taxes | 5042 | 836 | 804 | 917 |
| Retirement Contributions | 5044 | 14,688 | 15,496 | 15,664 |
| Health & Life Insurance | 5060 | 8,880 | 9,245 | 9,630 |
| Employee Share Health Insur | 5061 | (2,223) | (1,898) | (1,311) |
| TOTAL SALARIES & BENEFITS | | \$ 79,064 | \$ 80,534 | \$ 87,819 |
| Computer Equipment & Supplies | 6132 | 21,000 | 36,000 | 30,000 |
| Rents & Leases Equipment | 6250 | 7,000 | 6,000 | 7,000 |
| Computer Software & Mtc | 6251 | 154,650 | 130,000 | 174,650 |
| Website Development & Mtc | 6252 | 6,000 | 5,834 | 6,000 |
| Professional Services | 6317 | | | 25,000 |
| Professional Services Tech | 6319 | 256,344 | 254,341 | 264,216 |
| TOTAL OPERATING EXPENSE | | 444,994 | 432,175 | 506,866 |
| TOTAL EXPENDITURES | | \$ 524,058 | \$ 512,709 | \$ 594,685 |

Budget Trends

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

INFORMATION TECHNOLOGY

| DESCRIPTION | ACCOUNT | | |
|-----------------------------------|----------------|------|--------------------------|
| | TOTAL | CODE | ACCOUNT NAME |
| Computers | 30,000 | | |
| Sub-total | 30,000 | 6132 | Computer Equipment |
| Internet Service - Station Modems | 7,000 | | |
| Sub-total | 7,000 | 6250 | Rents & Leases Equip |
| Telestaff Software Maintenance | 4,200 | | |
| ePCR Software | 25,000 | | |
| Fire RMS Software Maintenance | 5,800 | | |
| GoGov Code Enforcement Software | 20,000 | | |
| Abila Accounting Software Maint | 6,500 | | |
| Office 365 | 31,000 | | |
| Entra ID P2 Security | 5,500 | | |
| Teams Phones | 5,000 | | |
| Soniclear Software Renewal | 450 | | |
| Adobe Acrobat Annual Renewal | 1,500 | | |
| Parcel Quest Renewal | 3,300 | | |
| Applicant Tracking Software | 11,000 | | |
| Agenda Management Software | 16,000 | | |
| GovInvest Actuarial Software | 12,000 | | |
| Records Management Software | 22,900 | | |
| Mapping Software Renewal | 1,500 | | |
| Zoom | 3,000 | | |
| Sub-total | 174,650 | 6251 | Computer Software/Mtc |
| Website License Fee | 6,000 | | |
| Sub-total | 6,000 | 6252 | Website Development |
| Consultant - Tech Evaluation | 25,000 | | |
| Sub-total | 25,000 | 6317 | Professional Services |
| Information Technology Services | 222,000 | | |
| Fiber Connection - District Wide | 42,216 | | |
| Sub-total | 264,216 | 6319 | Prof Services Technology |
| TOTAL | 506,866 | | |

NOTES



FIRE PREVENTION

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

Education

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

Engineering

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

Enforcement/ Inspections

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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



FIRE PREVENTION

FISCAL YEAR 2026

| DESCRIPTION | 80 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|--------------|-----------------------|--------------------------|------------------------|
| Permanent Salaries | 5011 | 711,074 | 680,000 | 837,402 |
| Overtime | 5014 | 2,000 | 0 | 2,000 |
| Deferred Comp/Retiree Savings | 5015 | 13,200 | 13,000 | 18,228 |
| Overtime - Strike Team | 5016 | 1,000 | 1,439 | 2,000 |
| Contract Services | 5018 | 100,000 | 107,000 | 100,000 |
| Payroll Taxes | 5042 | 10,458 | 11,000 | 12,380 |
| Retirement Contributions | 5044 | 146,153 | 147,000 | 167,810 |
| Health & Life Insurance | 5060 | 100,980 | 75,000 | 98,826 |
| Employee Share Health Insur | 5061 | (6,560) | (7,900) | (8,310) |
| Vision Insurance | 5066 | 1,224 | 1,227 | 1,287 |
| TOTAL SALARIES & BENEFITS | | \$ 1,079,529 | \$ 1,027,766 | \$ 1,231,623 |
| Equipment | 6131 | 10,000 | 0 | 0 |
| Fire Trail Grading | 6135 | 25,000 | 10,000 | 10,000 |
| Public & Legal Notices | 6190 | 20,000 | 10,000 | 20,000 |
| Dues & Memberships | 6200 | 8,000 | 1,000 | 3,000 |
| Maintenance - Equipment | 6270 | 3,500 | 3,500 | 3,500 |
| Home Hardening Grants | 6353 | 500,000 | 400,000 | 500,000 |
| Fuels Mitigation | 6479 | 110,000 | 78,000 | 110,000 |
| Public Education | 6480 | 9,000 | 2,000 | 24,000 |
| Misc Service & Supplies | 6490 | 15,500 | 5,000 | 10,000 |
| TOTAL OPERATING EXPENSE | | 701,000 | 509,500 | 680,500 |
| TOTAL EXPENDITURES | | \$ 1,780,529 | \$ 1,537,266 | \$ 1,912,123 |

Budget Trends

Salary and benefits are reflective of the newly negotiated contracts. Two fuel mitigation specialist from the Fire Risk Reduction Grant Fund will be moved to this division to keep a consistent level of service effective 4/1/26. Body cameras have been removed from FY25 and the home hardening grant allocation has been kept at \$500K. Additional public education has been added to this budget for FY26.

FIRE PREVENTION

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

EMERGENCY PREPAREDNESS PROGRAM

PURPOSE

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

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

Office Specialist (1)

PROGRAM MANAGEMENT

Program Administrator – Office Specialist Julie Sparks



EMERGENCY PREPAREDNESS

FISCAL YEAR 2026

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

Budget Trends

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

EMERGENCY PREPAREDNESS

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

PRESCRIBED FIRE PROGRAM

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

Prescribed Fire Program Manager (0.5)

PROGRAM MANAGEMENT

Program Administrator – Prescribed Fire Program Manager Dennis Rein

PRESCRIBED FIRE

FISCAL YEAR 2026

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

Budget Trends

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

PRESCRIBED FIRE

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



EMERGENCY MEDICAL SERVICES

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2026

| DESCRIPTION | 08 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Permanent Salaries | 5011 | | | 1,482,523 |
| Hourly Salaries | 5013 | | | 60,000 |
| Overtime | 5014 | | | 330,000 |
| Deferred Comp/Retiree | 5015 | | | 37,872 |
| Payroll Taxes | 5042 | | | 22,046 |
| Retirement Contributions | 5044 | | | 288,719 |
| Health & Life Insurance | 5060 | | | 474,780 |
| Employee Share Health Insur | 5061 | | | (25,092) |
| Vision Insurance | 5066 | | | 3,504 |
| TOTAL SALARIES & BENEFITS | | \$ - | \$ - | \$ 2,674,352 |
| Medical & Lab Supplies | 6140 | 150,000 | 140,000 | 140,000 |
| Safety Clothing | 6160 | 0 | 0 | 18,000 |
| Paramedic/EMT License Fees | 6201 | 5,000 | 6,000 | 6,500 |
| Maintenance - Equipment | 6270 | 40,000 | 25,000 | 30,000 |
| Professional Services | 6317 | 50,000 | 40,000 | 40,000 |
| TOTAL OPERATING EXPENSE | | 245,000 | 211,000 | 234,500 |
| TOTAL EXPENDITURES | | \$ 245,000 | \$ 211,000 | \$ 2,908,852 |

Budget Trends

This budget reflects the recently approved Single Role Paramedic Program with salaries and benefits added in FY26, along with personal protective equipment of \$18,000. In addition, Medic41A is budgeted for 24 hour per day service versus the 10 hour per day service originally approved by the Board in March 2025. Other expenditures have been adjusted to reflect actual spending patterns over the past few years.

EMERGENCY MEDICAL SERVICES

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



SUPPORT SERVICES

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

PROGRAM MANAGEMENT

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

SUPPORT SERVICES

FISCAL YEAR 2026

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

Budget Trends

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

SUPPORT SERVICES

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

NOTES



ADMINISTRATION BUILDING

FISCAL YEAR 2026

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

Budget Trends

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

ADMINISTRATION BUILDING

| DESCRIPTION | ACCOUNT | | |
|----------------------|---------------|------|------------------------|
| | TOTAL | CODE | ACCOUNT NAME |
| PG & E | 6,500 | | |
| Sub-total | 6,500 | 6122 | Utilities - PG & E |
| Building Maintenance | 5,000 | | |
| Sub-total | 5,000 | 6281 | Maintenance - Building |
| Grounds Maintenance | 800 | | |
| Sub-total | 800 | 6282 | Maintenance - Grounds |
| Security System | 6,400 | | |
| Sub-total | 6,400 | 6479 | Other Special Dept |
| TOTAL | 18,700 | | |

STATION 41

FISCAL YEAR 2026

| DESCRIPTION | 41 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Utilities - Sewer | 6120 | 1,800 | 1,596 | 1,700 |
| Utilities - Garbage | 6121 | 6,100 | 6,100 | 6,100 |
| Utilities - PG & E | 6122 | 18,000 | 19,000 | 21,240 |
| Utilities - Water | 6123 | 3,500 | 3,500 | 3,800 |
| Utilities - Medical Waste | 6124 | 1,600 | 1,400 | 1,500 |
| Household Expense | 6170 | 1,000 | 750 | 750 |
| Household Expense - Linen | 6171 | 2,300 | 2,300 | 2,400 |
| Maintenance - Equipment | 6270 | 5,000 | 4,000 | 4,000 |
| Maintenance - Building | 6281 | 35,000 | 33,000 | 33,000 |
| Maintenance - Grounds | 6282 | 2,000 | 8,500 | 2,000 |
| TOTAL OPERATING EXPENSE | | 76,300 | 80,146 | 76,490 |
| TOTAL EXPENDITURES | | \$ 76,300 | \$ 80,146 | \$ 76,490 |

Budget Trends

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

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

STATION 41

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

STATION 42

FISCAL YEAR 2026

| DESCRIPTION | 42 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Utilities - Sewer | 6120 | 800 | 647 | 750 |
| Utilities - Garbage | 6121 | 1,500 | 1,500 | 1,500 |
| Utilities - PG & E | 6122 | 6,000 | 10,000 | 12,000 |
| Utilities - Water | 6123 | 7,000 | 7,000 | 7,500 |
| Household Expense | 6170 | 1,000 | 750 | 750 |
| Household Expense - Linen | 6171 | 1,800 | 1,800 | 1,800 |
| Maintenance - Equipment | 6270 | 2,000 | 2,000 | 2,200 |
| Maintenance - Building | 6281 | 28,000 | 28,000 | 30,000 |
| Maintenance - Grounds | 6282 | 10,000 | 10,000 | 5,000 |
| TOTAL OPERATING EXPENSE | | 58,100 | 61,697 | 61,500 |
| TOTAL EXPENDITURES | | \$ 58,100 | \$ 61,697 | \$ 61,500 |

Budget Trends

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

STATION 42

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

STATION 43

FISCAL YEAR 2026

| DESCRIPTION | 43 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Utilities - Sewer | 6120 | 800 | 647 | 750 |
| Utilities - Garbage | 6121 | 2,000 | 2,000 | 2,000 |
| Utilities - PG & E | 6122 | 4,000 | 6,000 | 5,000 |
| Utilities - Water | 6123 | 11,000 | 6,500 | 7,000 |
| Household Expense | 6170 | 1,000 | 750 | 750 |
| Household Expense - Linen | 6171 | 1,800 | 1,700 | 1,700 |
| Maintenance - Equipment | 6270 | 1,500 | 1,500 | 1,500 |
| Maintenance - Building | 6281 | 20,000 | 20,000 | 20,000 |
| Maintenance - Grounds | 6282 | 6,000 | 6,100 | 6,000 |
| TOTAL OPERATING EXPENSE | | 48,100 | 45,197 | 44,700 |
| TOTAL EXPENDITURES | | \$ 48,100 | \$ 45,197 | \$ 44,700 |

Budget Trends

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

STATION 43

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

STATION 44

FISCAL YEAR 2026

| DESCRIPTION | 44 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Utilities - Sewer | 6120 | 800 | 647 | 750 |
| Utilities - Garbage | 6121 | 1,500 | 1,800 | 2,000 |
| Utilities - PG & E | 6122 | 4,000 | 4,000 | 5,000 |
| Utilities - Water | 6123 | 7,000 | 6,000 | 6,500 |
| Household Expense | 6170 | 1,000 | 750 | 750 |
| Household Expense - Linen | 6171 | 1,800 | 1,650 | 1,650 |
| Maintenance - Equipment | 6270 | 1,000 | 2,000 | 2,000 |
| Maintenance - Building | 6281 | 40,000 | 30,000 | 26,000 |
| Maintenance - Grounds | 6282 | 3,100 | 3,100 | 3,100 |
| TOTAL OPERATING EXPENSE | | 60,200 | 49,947 | 47,750 |
| TOTAL EXPENDITURES | | \$ 60,200 | \$ 49,947 | \$ 47,750 |

Budget Trends

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

STATION 44

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

STATION 45

FISCAL YEAR 2026

| DESCRIPTION | 45 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Utilities - Sewer | 6120 | 800 | 647 | 750 |
| Utilities - Garbage | 6121 | 9,000 | 9,500 | 10,000 |
| Utilities - PG & E | 6122 | 45,000 | 45,000 | 45,000 |
| Utilities - Water | 6123 | 3,500 | 3,000 | 3,000 |
| Utilities - Medical Waste | 6124 | 1,100 | 1,200 | 1,200 |
| Household Expense | 6170 | 3,200 | 2,000 | 2,000 |
| Household Expense - Linen | 6171 | 1,800 | 1,800 | 1,800 |
| Maintenance - Equipment | 6270 | 1,500 | 1,500 | 1,500 |
| Maintenance - Building | 6281 | 41,500 | 36,500 | 36,500 |
| Maintenance - Grounds | 6282 | 2,000 | 1,500 | 1,500 |
| TOTAL OPERATING EXPENSE | | 109,400 | 102,647 | 103,250 |
| TOTAL EXPENDITURES | | \$ 109,400 | \$ 102,647 | \$ 103,250 |

Budget Trends

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

STATION 45

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

EMERGENCY OPERATIONS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

- Organize and coordinate fire suppression personnel and equipment
- Ensure all fire apparatus are always equipped with a full complement of appropriate and functioning equipment
- Ensure all personal protective equipment is serviceable and meets current federal standards
- Maintain fire trails within the District
- Maintain licenses for mapping applications and Tablet Command
- Update District maps, preplans and target hazard information
- Maintain exercise equipment

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

Program Administrator - Battalion Chief Jon Bensley

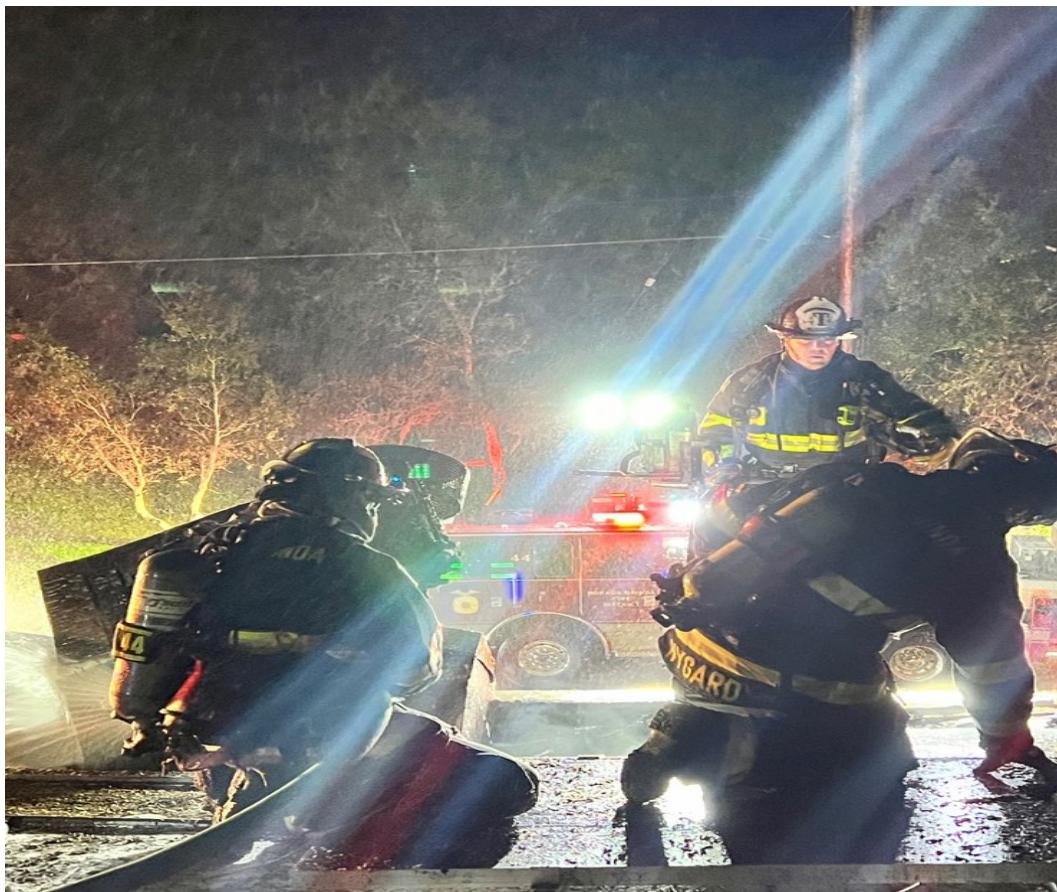
EMERGENCY OPERATIONS

FISCAL YEAR 2026

| DESCRIPTION | 09 - GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|--------------------|-----------------------------|--------------------------------|------------------------------|
| Permanent Salaries | 5011 | 11,273,221 | 10,800,000 | 10,394,452 |
| Overtime | 5014 | 3,034,000 | 2,850,000 | 2,550,000 |
| Deferred Comp/Retiree Savings | 5015 | 125,000 | 107,000 | 113,412 |
| Overtime - Strike Team | 5016 | 1,091,462 | 1,000,000 | 806,000 |
| Payroll Taxes | 5042 | 227,287 | 205,000 | 201,026 |
| Retirement Contributions | 5044 | 7,860,128 | 7,850,000 | 8,227,518 |
| Health & Life Insurance | 5060 | 1,477,308 | 1,470,000 | 1,445,448 |
| Employee Share Health Insur | 5061 | (187,286) | (183,000) | (132,612) |
| Vision Insurance | 5066 | 15,124 | 15,000 | 14,280 |
| TOTAL SALARIES & BENEFITS | | \$ 24,916,244 | \$ 24,114,000 | \$ 23,619,524 |
| Small Tools & Instruments | 6130 | 5,500 | 5,000 | 5,500 |
| Minor Equipment/Furniture | 6131 | 500 | 500 | 500 |
| Power Saw/Other Equipment | 6133 | 6,000 | 6,000 | 6,000 |
| Technical, Rose Rescue & Extric | 6137 | 18,000 | 10,000 | 12,000 |
| Firefighting Equipment - Hose | 6138 | 12,000 | 11,000 | 13,000 |
| Firefighting Equipment - Foam | 6139 | 2,000 | 1,000 | 1,000 |
| Safety Clothing | 6160 | 190,000 | 100,000 | 160,000 |
| Dues & Memberships | 6200 | 1,250 | 1,250 | 1,250 |
| Rent & Leases Equip | 6250 | 5,000 | 2,000 | 2,000 |
| Air Monitor Maintenance | 6269 | 800 | 0 | 500 |
| Maintenance - Equipment | 6270 | 6,000 | 5,000 | 6,000 |
| Air Compressor Service | 6278 | 6,000 | 4,632 | 6,000 |
| Hydro Test SCBA & Oxygen | 6279 | 25,000 | 8,000 | 10,000 |
| Strike Team Supplies | 6474 | 65,000 | 45,000 | 75,000 |
| Health & Wellness | 6476 | 16,500 | 15,000 | 16,500 |
| Other Special Dept Exp | 6479 | 11,400 | 11,000 | 11,400 |
| Mapping - Services and Supplies | 6490 | 15,000 | 10,000 | 25,000 |
| TOTAL OPERATING EXPENSE | | 385,950 | 235,382 | 351,650 |
| TOTAL EXPENDITURES | | \$ 25,302,194 | \$ 24,349,382 | \$ 23,971,174 |

Budget Trends

Salary increased by 5% based on new MOU obligations. Decreases are projected in both District and Strike overtime. In addition, the budget reflects the reallocation of nine vacant safety positions to non-safety status to form the new single role ambulance division. Medical and workers comp costs continue to increase. Operating expenses have decreased primarily due to the \$30K for firefighter safety equipment that will no longer be needed due to the reorganization.



EMERGENCY OPERATIONS

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

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

COMMUNICATIONS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Jon Bensley

Radio Manager – Captain Jon Ford

COMMUNICATIONS

FISCAL YEAR 2026

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

Budget Trends

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

COMMUNICATIONS

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

APPARATUS

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

- Ensure all Fire District vehicles can respond to emergency incidents
- Monitor vehicle maintenance trends
- Provide maintenance for all Fire District vehicles and apparatus
- Provide a timely response to major work orders for repairs to prevent excessive down time
- Maintain current contracts for service by qualified vendors
- Provide annual pump and ladder service testing according to NFPA standards
- Maintain records for all District vehicles and apparatus
- Provide training for firefighters and new engineers on driving and apparatus maintenance

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

1. Provide prompt, preventative maintenance to reduce future major repairs/apparatus replacement
2. Refine apparatus maintenance program to create efficiency with program managers and outside vendors
3. Adjust long-term replacement plan for apparatus in response to increase lead times on manufacturer delivery
4. Purchase new type 1 and type 3 fire engines
5. Purchase two fire prevention vehicles
6. Replace EMS-LP35 monitors in all front line equipment
7. Evaluate options for roadway safety/risk management
8. Analyze fleet needs and propose a cost-efficient solution for field vehicles

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Jon Bensley

Program Manager – Captain Anthony Grgurevic

APPARATUS

FISCAL YEAR 2026

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

Budget Trends

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

APPARATUS

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

TRAINING

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

- Plan and implement quarterly and annual master training calendars
- Provide, coordinate, and evaluate daily and monthly training activities
- Develop and implement training to support new operational policies and equipment
- Provide mandated training
- Evaluate company and individual performance
- Assist in development and execution of promotional exams
- Develop, mentor, and train all new employees to district standards
- Participate in regional training activities

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling
Program Manager - TBD

TRAINING

FISCAL YEAR 2026

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

Budget Trends

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

TRAINING

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



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

FISCAL YEAR 2026

Revenues

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

Expenditures

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

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE 2016 LEASE AGREEMENT

FISCAL YEAR 2026

PURPOSE: Design and construction of Station 43

| CURRENT YEAR SUMMARY | | | | |
|----------------------|-------|--------------------|------------------|---|
| FISCAL YEAR | | | | INTEREST RATE |
| | | | | Principal Outstanding as of July 1, 2025 |
| | | | | \$1,800,000 |
| | | | | Reduction in Principal Balance |
| | | | | 284,000 |
| | | | | Interest Due |
| | | | | 37,001 |
| | | | | Total Payment Due |
| | | | | 321,001 |
| | | | | Principal Outstanding as of June 30, 2026 |
| | | | | \$1,516,000 |
| TOTAL PAYMENT | | | | |
| 2026 | 2.14% | 284,000 | 37,001 | 321,001 |
| 2027 | 2.14% | 290,000 | 30,890 | 320,890 |
| 2028 | 2.14% | 297,000 | 24,641 | 321,641 |
| 2029 | 2.14% | 303,000 | 18,264 | 321,264 |
| 2030 | 2.14% | 310,000 | 11,737 | 321,737 |
| 2031 | 2.14% | 316,000 | 5,071 | 321,071 |
| TOTALS | | \$1,800,000 | \$127,604 | \$1,927,604 |



CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

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

Expenditures

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|-------------------------------|---------|-----------------------|--------------------------|------------------------|
| Bank Fees | 7510 | 500 | 696 | 1,000 |
| Fire Flow Tax Collection Fees | 7531 | 14,000 | 11,665 | 14,000 |
| Capital Outlay - Equipment | 7701 | 536,825 | 536,825 | 560,000 |
| Capital Outlay - Apparatus | 7703 | 4,003,095 | 4,003,095 | 660,000 |
| Miscellaneous Equipment | 7709 | 235,898 | 230,314 | 0 |
| Station 41 Rebuild | 7712 | | | 800,000 |
| Station 45 Remodel | 7713 | 3,000,000 | 206,990 | 3,693,010 |
| Transfer Out to Debt Service | 7999 | 320,982 | 320,982 | 321,001 |
| TOTAL EXPENDITURES | | \$ 8,111,300 | \$ 5,310,567 | \$ 6,049,011 |

Budget Trends

The proposed budget requests installation of EKG monitors on first line apparatus, two hybrid vehicles to replace the 2005 Ford Ranger and one type 3 wildland engine replacing the 2002 apparatus.

Additional Station 45 remodel costs will be adjusted once bids are received, with the unspent budget from FY25 carried over to FY26 and an additional \$900K added. \$800K has been proposed for preliminary work on the Station 41 rebuild.



CAPITAL PROJECTS FUND

FISCAL YEAR 2026

| ACCOUNT CODE | DESCRIPTION | PROPOSED BUDGET |
|------------------------------------|----------------------------------|---------------------|
| 7510 | Bank Fees | 1,000 |
| 7531 | Fire Flow Tax Collection Fees | 14,000 |
| 7701 | EMS-LP35 EKG Monitor Replacement | 560,000 |
| 7703 | Fire Prevention Vehicles (2) | 110,000 |
| 7703 | Type 3 Engine | 550,000 |
| 7712 | Station 41 Rebuild | 800,000 |
| 7713 | Station 45 Remodel | 3,693,010 |
| TOTAL CAPITAL PROJECTS FUND | | \$ 5,728,010 |



TUNNEL EAST BAY HILLS FUEL BREAK STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

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

Expenditures

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

Budget Trends

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

**FIRE RISK REDUCTION GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

FISCAL YEAR 2026

Revenues

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|-----------------------|---------|-----------------------|--------------------------|------------------------|
| State Grants | 4435 | 243,893 | 243,893 | 415,702 |
| TOTAL REVENUES | | \$ 243,893 | \$ 243,893 | \$ 415,702 |

Expenditures

| DESCRIPTION | GL CODE | AMENDED BUDGET FY2025 | PROJECTED ACTUALS FY2025 | PROPOSED BUDGET FY2026 |
|--------------------------------------|---------|-----------------------|--------------------------|------------------------|
| Permanent Salaries | 5011 | 112,809 | 77,000 | 120,000 |
| Overtime | 5014 | 2,000 | 200 | 2,000 |
| Deferred Comp/Retiree Savings | 5015 | 2,400 | 1,800 | 3,006 |
| Overtime - Strike Team | 5016 | 0 | 24,400 | 30,000 |
| Payroll Taxes | 5042 | 1,671 | 1,671 | 2,042 |
| Retirement Contributions | 5044 | 23,227 | 23,227 | 20,766 |
| Health & Life Insurance | 5060 | 26,088 | 26,088 | 21,276 |
| Employee Share Health Insur | 5061 | (5,472) | (5,472) | (2,000) |
| Vision Insurance | 5066 | 192 | 192 | 144 |
| TOTAL SALARIES & BENEFITS | | \$ 162,915 | \$ 149,106 | \$ 197,234 |
| Office Supplies | 6100 | 1,000 | 500 | 1,000 |
| Telephone - Cellular | 6110 | 2,500 | 1,500 | 2,500 |
| Residential Fuels Mitigation | 6353 | 0 | 300 | 1,000 |
| Other Special Dept Expense | 6479 | 10,000 | 10,000 | 10,000 |
| Public Education Supplies | 6480 | 1,000 | 500 | 1,000 |
| Misc Service & Supplies | 6490 | 5,000 | 3,000 | 5,000 |
| Operating Transfer Out | 7999 | | | 312,968 |
| TOTAL OPERATING EXPENSE | | \$ 19,500 | \$ 15,800 | \$ 333,468 |
| TOTAL EXPENDITURES | | \$ 182,415 | \$ 164,906 | \$ 530,702 |

Budget Trends

In FY23, the District was awarded the California Office of Emergency Services grant in the amount of \$800,000 to fund a three-year pilot program for two Wildland Fire Specialists to work with residents to mitigate fire risk. The pilot program will end on 3-31-2026 and any unused funds will revert to the District. In addition, effective 4/1/25, the two fuel mitigation specialists will be transferred to the General Fund-Fire Prevention to keep the District's level of service in this program area.



NOTES





➤ APPENDIX

TEETER PLAN

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

Tax Losses Reserve Fund

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

PROPERTY TAX & INTERGOVERNMENTAL TAX DEFINITIONS

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

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

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

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

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

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

Example:

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

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

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

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

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

ACRONYMS

ACFR Annual Comprehensive Financial Report

CAD Computer Aided Dispatch

CalPELRA California Public Employee Labor Relations Academy

CCC Contra Costa County

CCERA Contra Costa County Employee Retirement Association

CERT Community Emergency Response Team

CIP Capital Improvement Projects

COLA Cost of Living Adjustment

CPI Consumer Price Index

DOC Department Operations Center

EBAM Environmental Beta Attenuation Mass Monitor

EBMUD East Bay Municipal Utility District

EBRCSA East Bay Regional Communications System Authority

EOC Emergency Operation Center

EPA Environmental Protection Agency

EPA Environmental Protection Agency

FAC-A Fire Adapted Community - Ambassador

FY Fiscal Year

GASB Governmental Accounting Standards Board

GEMT/IGT Ground Emergency Medical Transport/Intergovernmental Transfer Program

GFOA Government Finance Officers Association

GHAD Geographic Hazard Abatement Districts

GIS Geographic Information System

HVAC Heating, Ventilation and Air Conditioning

ACRONYMS

LAFCO Local Agency Formation Commission

LCW Liebert Cassidy Whitmore

MOFD Moraga Orinda Fire Protection District

MOU Memorandum of Understanding

NFPA National Fire Protection Association

OPEB Other Post-Retirement Employment Benefits

PEPRA Public Employees' Pension Reform Act

PG&E Pacific Gas and Electric

PPE Personal Protective Equipment

RAWS Remote Automated Weather System

Rx Planned and Controlled Use

SCBA Self Contained Breathing Apparatus

TBD To Be Determined

UAL Unfunded Actuarial Liability

UAS Unmanned Aerial System

VHFSHZ Very High Severity Zones