

ANNUAL OPERATING BUDGET

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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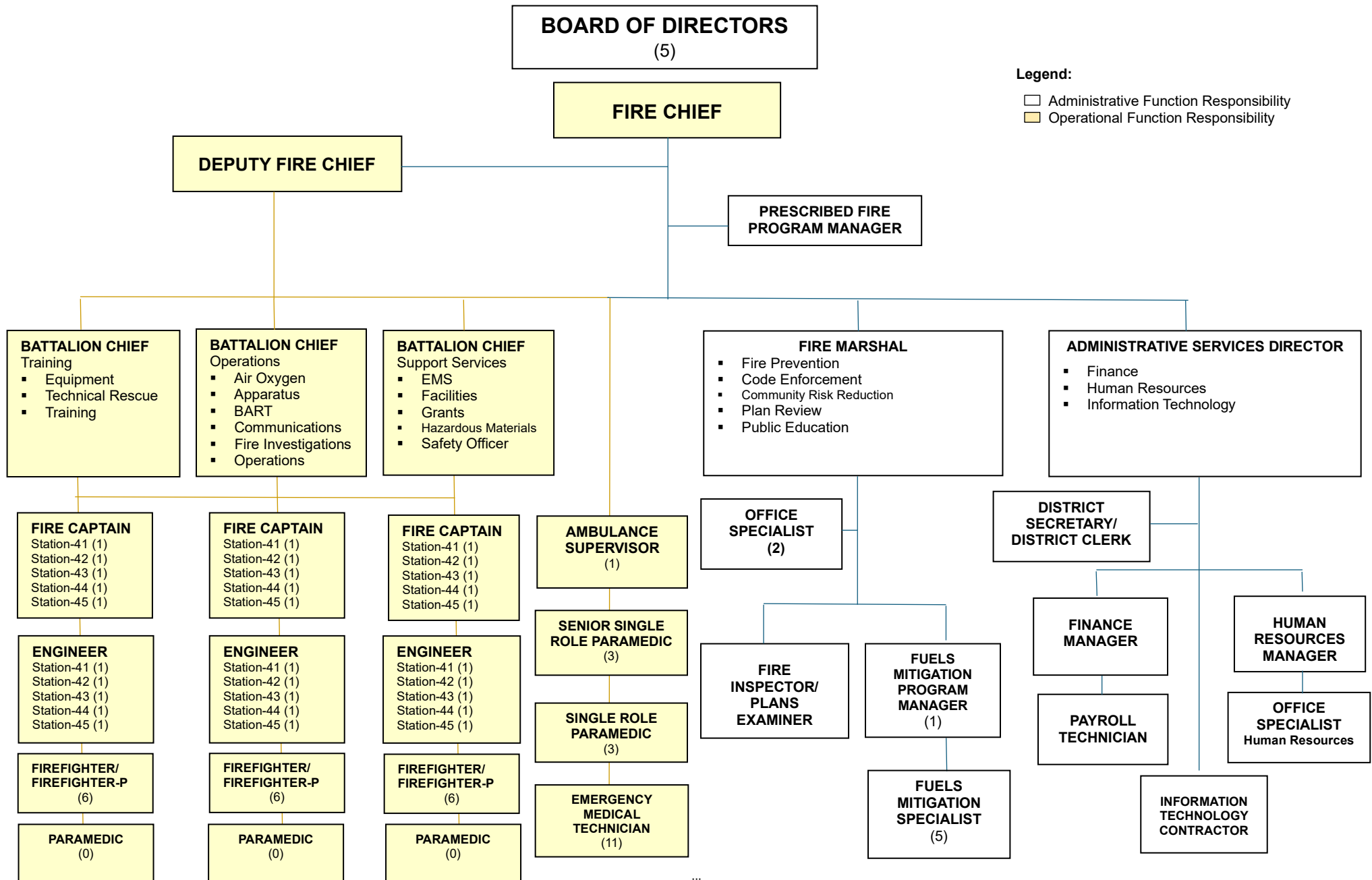
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Moraga-Orinda Fire District

ORGANIZATIONAL STRUCTURE

July 2025



BOARD OF DIRECTORS



GREG HASLER

President, District 1

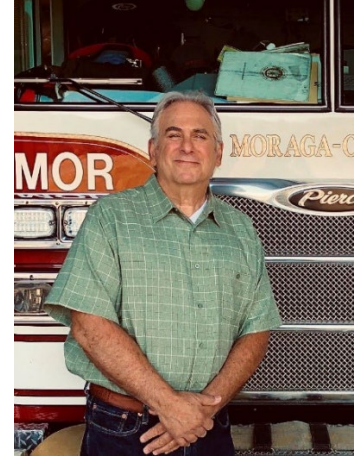
Term Expires November 2026



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

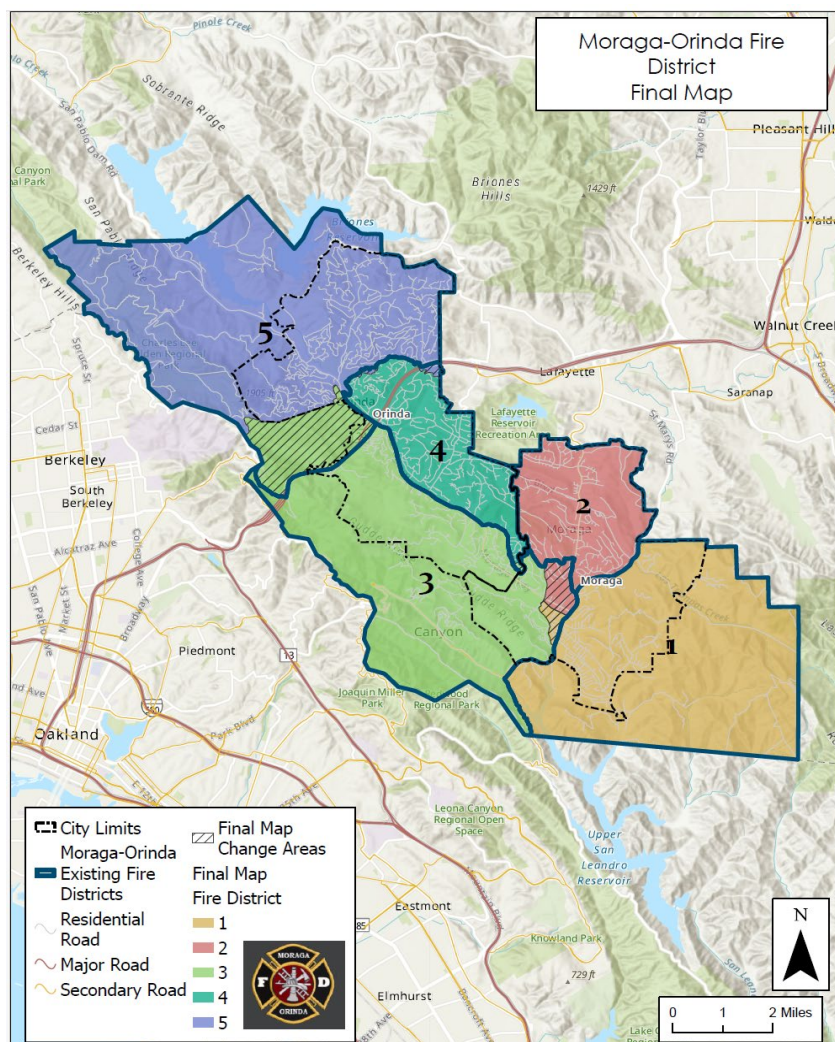
Our Fire District team will incorporate the following core values and principles when serving the community and interacting with each other.

- *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 (VHFSHZ).



➤ **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

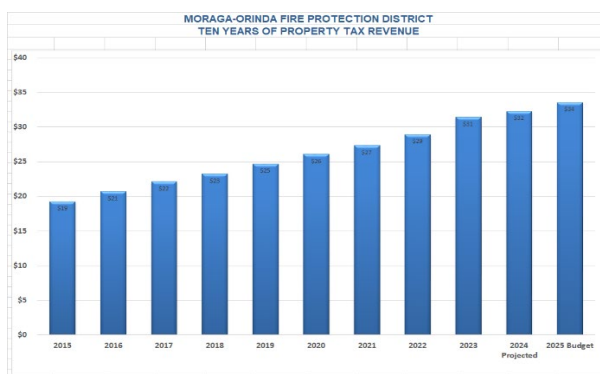
needs when responding to residential, commercial and wildland fires. In addition, Station 45 will complete its remodel this year (built in 1969) and management will be recommending a plan for the construction of a new Station 41 (built in 1967) and relocation of the administration offices currently on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

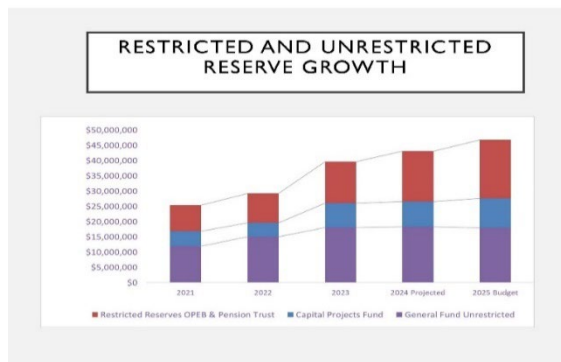
The proposed budget reflects salary and benefit changes negotiated with the District's three bargaining groups, including reclassifying nine vacant firefighter (safety) positions to the newly formed single role ambulance (non-safety) service division. This strategic reorganization will reduce the retirement 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

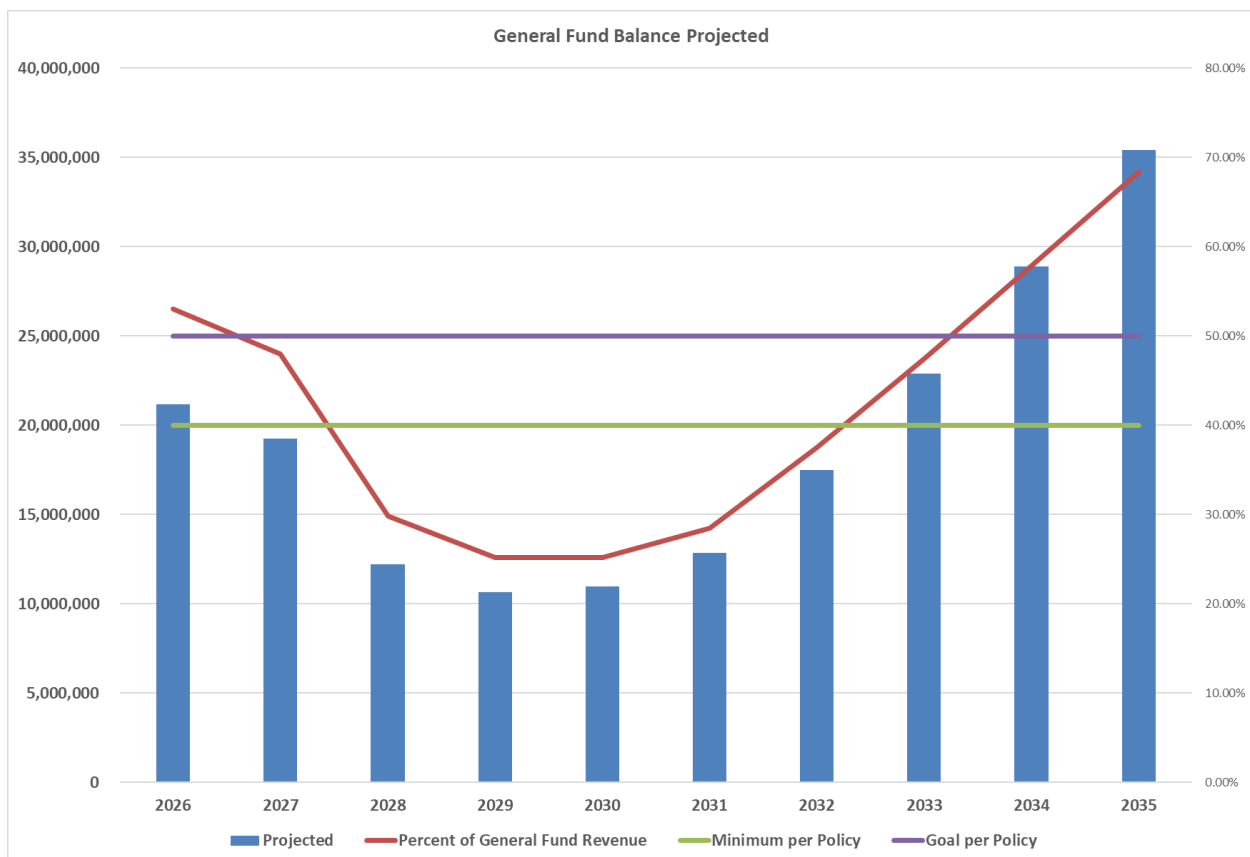
The District has one outstanding debt issue that paid for the construction of Fire Station 43 with a debt service payment of \$321K per year. This debt will be fully paid in FY31.

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 XIII B 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

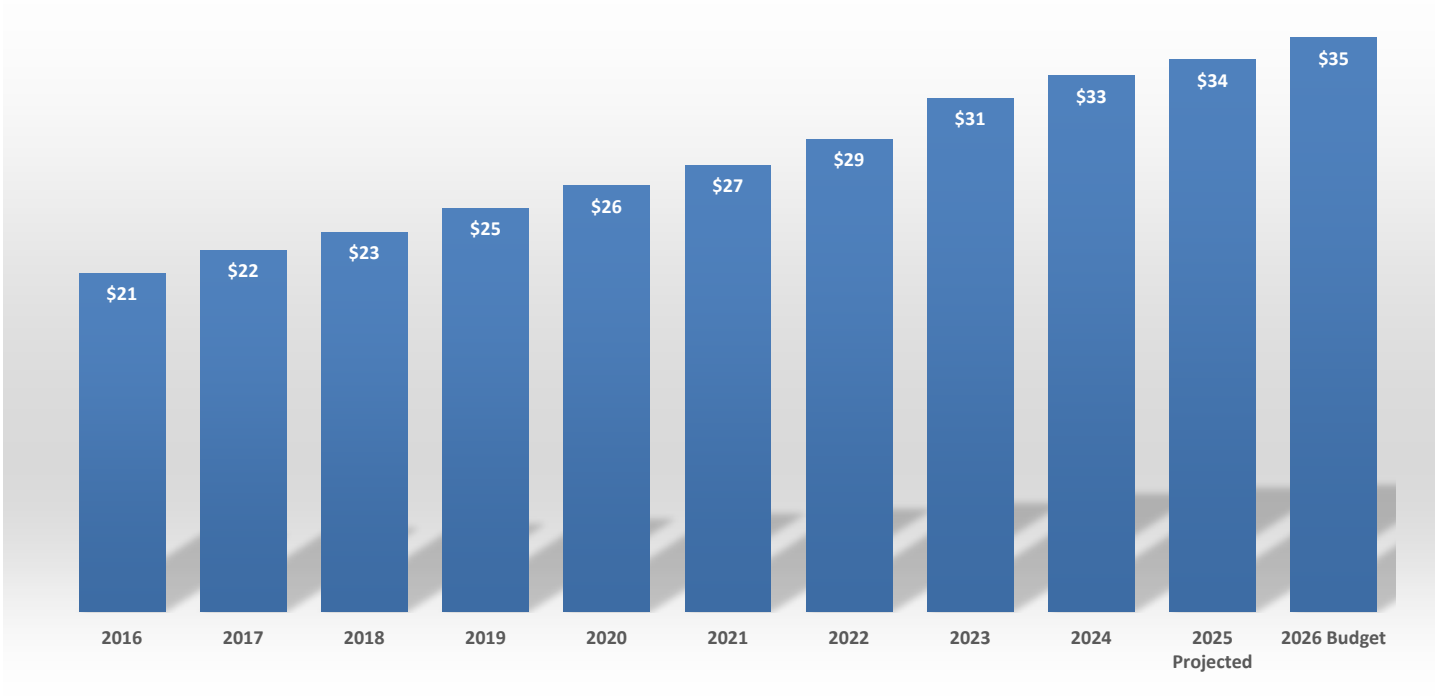
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	TUNNEL EAST BAY HILLS FUEL BREAK	FIRE RISK REDUCTION GRANT	TOTAL
PROJECTED FUND BALANCE JULY 1, 2025	\$21,153,000	\$0	\$11,451,000	\$726,381	\$115,000	\$33,445,381
PROJECTED REVENUES						
Property taxes	35,134,911					35,134,911
Use of money & prop	850,000		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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Projected	2026 Budget
Actual	\$20,693,314	\$22,121,300	\$23,220,123	\$24,686,257	\$26,074,303	\$27,314,589	\$28,930,858	\$31,432,861	\$32,804,469	\$33,784,147	\$35,134,911
% Increase	7.6%	6.9%	5.0%	6.3%	5.6%	4.8%	5.9%	8.6%	4.4%	7.5%	4.0%

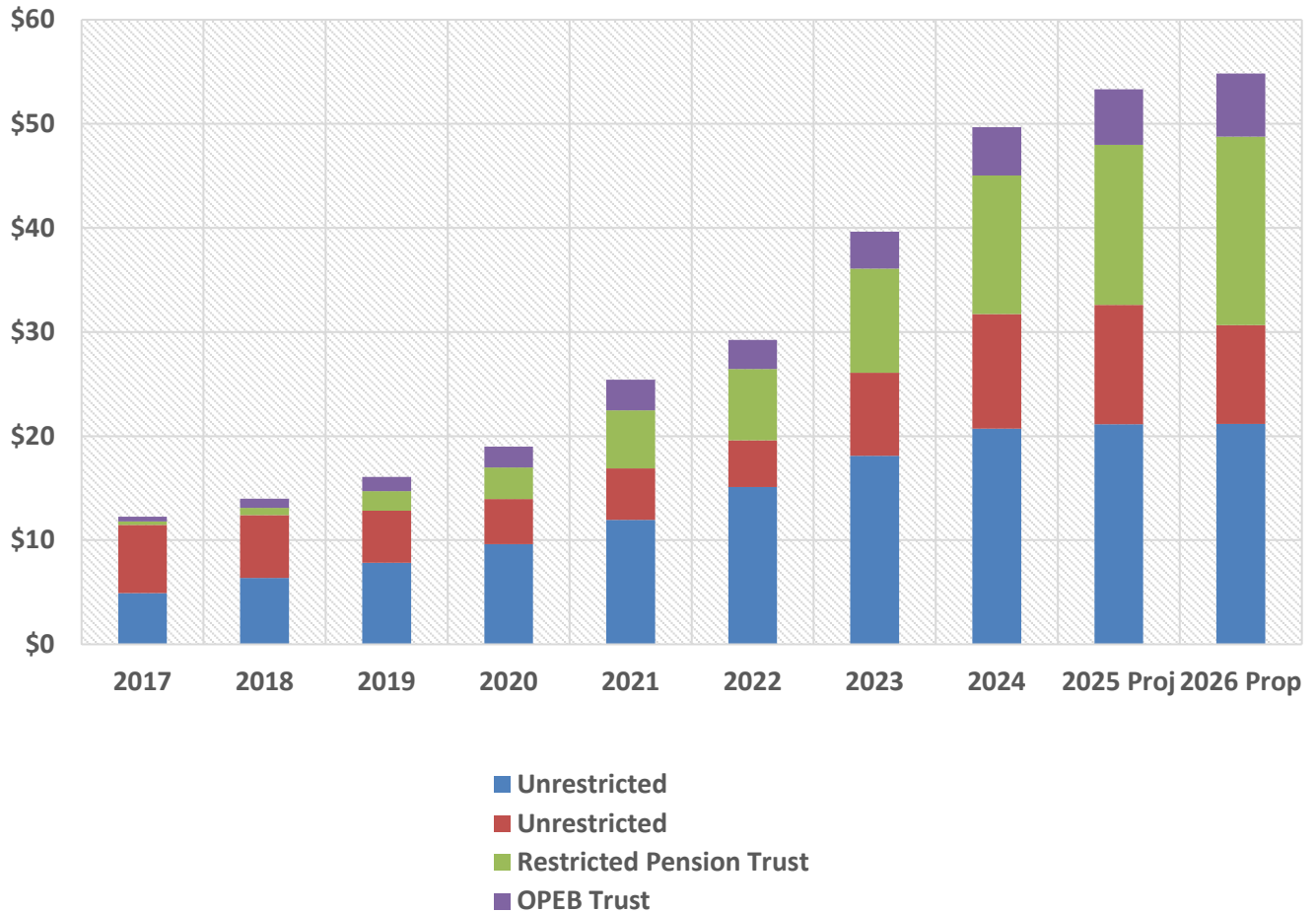


District property tax revenue is projected to increase \$1.4M or 4.00% based on HdL's conservative estimate of growth. This is primarily due to the 2% CPI granted under Proposition 13, real estate sales for more than the assessor's enrolled value, and new construction added to the property tax rolls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

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

MORAGA-ORINDA FIRE PROTECTION DISTRICT TEN YEARS OF RESERVE BALANCES

(expressed in millions)



FY	General Fund Unrestricted	Capital Projects Fund Unrestricted	OPEB and Pension Trust Restricted Reserves	Total 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
Utlities - Sewer	6120	5,000	4,184	4,700
Utlities - Garbage	6121	20,100	20,900	21,600
Utlities - PG&E	6122	82,500	89,500	94,740
Utlities - Water	6123	32,000	26,000	27,800
Utlities - 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	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	6303	28,400	28,400	11,500
Election Fees	6465	16,000	600	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	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services	7,000		Professional Services -
Sub-total	7,000	6322	OPEB Actuarial
Property Tax Forecasting	7,600		Professional Services -
Sub-total	7,600	6326	Property Tax Audit
GEMT/IGT Claim Filing Services	3,000		
Sub-total	3,000	6327	Professional Services
LAFCO Membership	16,000		
Sub-total	16,000	6482	LAFCO
Electronic document conversion	10,000		
Sub-total	10,000	6490	Misc Service & Supplies
Fire Chief Contingency	100,000		
Sub-total	100,000	6491	Fire Chief Contingency
Property & Liability Insurance	250,000		
	250,000	6540	Property & Liab Insurance
County Investment Services	4,500		
Chase Accounts	2,500		
	7,000	7510	Bank Fees
TOTAL	1,142,810		

HUMAN RESOURCES

PURPOSE

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

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

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

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

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2026

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

STAFFING SUMMARY

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

PROGRAM MANAGEMENT

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

HUMAN RESOURCES

FISCAL YEAR 2026

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

Budget Trends

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

HUMAN RESOURCES

DESCRIPTION	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 -
Sub-total	25,000	6320	Investigations
Exams	4,000		
Sub-total	4,000	6321	Professional Services
Employee Recognition and Award	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 Himsl

EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2026

DESCRIPTION	08 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Permanent Salaries	5011			1,482,523
Hourly Salaries	5013			60,000
Overtime	5014			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 firescape landscaping improvements at Station 42

PROGRAM MANAGEMENT

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

SUPPORT SERVICES

FISCAL YEAR 2026

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

Budget Trends

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

SUPPORT SERVICES

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

STATION 44

FISCAL YEAR 2026

DESCRIPTION	44 - GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Utilities - Sewer	6120	800	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 & Extrica	6137	18,000	10,000	12,000
Firefighting Equipment - Hose	6138	12,000	11,000	13,000
Firefighting Equipment - Foam	6139	2,000	1,000	1,000
Safety Clothing	6160	190,000	100,000	160,000
Dues & Memberships	6200	1,250	1,250	1,250
Rent & Leases Equip	6250	5,000	2,000	2,000
Air Monitor Maintenance	6269	800	0	500
Maintenance - Equipment	6270	6,000	5,000	6,000
Air Compressor Service	6278	6,000	4,632	6,000
Hydro Test SCBA & Oxygen	6279	25,000	8,000	10,000
Strike Team Supplies	6474	65,000	45,000	75,000
Health & Wellness	6476	16,500	15,000	16,500
Other Special Dept Exp	6479	11,400	11,000	11,400
Mapping - Services and Supplies	6490	15,000	10,000	25,000
TOTAL OPERATING EXPENSE		385,950	235,382	351,650
TOTAL EXPENDITURES		\$ 25,302,194	\$ 24,349,382	\$ 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		
Sub-total	12,000	6137	Technical, Rope Rescue & Extrication Equipment
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	PROJECTE D 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				
Principal Outstanding as of July 1, 2025				\$1,800,000
Reduction in Principal Balance				284,000
Interest Due				37,001
Total Payment Due				321,001
Principal Outstanding as of June 30, 2026				\$1,516,000
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2026	2.14%	284,000	37,001	321,001
2027	2.14%	290,000	30,890	320,890
2028	2.14%	297,000	24,641	321,641
2029	2.14%	303,000	18,264	321,264
2030	2.14%	310,000	11,737	321,737
2031	2.14%	316,000	5,071	321,071
TOTALS		\$1,800,000	\$127,604	\$1,927,604



CAPITAL PROJECTS FUND

STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2026

Revenues

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

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2025	PROJECTED ACTUALS FY2025	PROPOSED BUDGET FY2026
Bank Fees	7510	500	696	1,000
Fire Flow Tax Collection Fees	7531	14,000	11,665	14,000
Capital Outlay - Equipment	7701	536,825	536,825	560,000
Capital Outlay - Apparatus	7703	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

CCCERA 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