



**Moraga-Orinda Fire
Protection District**

FISCAL YEAR

2027

ANNUAL OPERATING BUDGET



*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.*



925-258-4599

Moraga, California



MOFD.ORG

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ANNUAL OPERATING BUDGET FISCAL YEAR 2027

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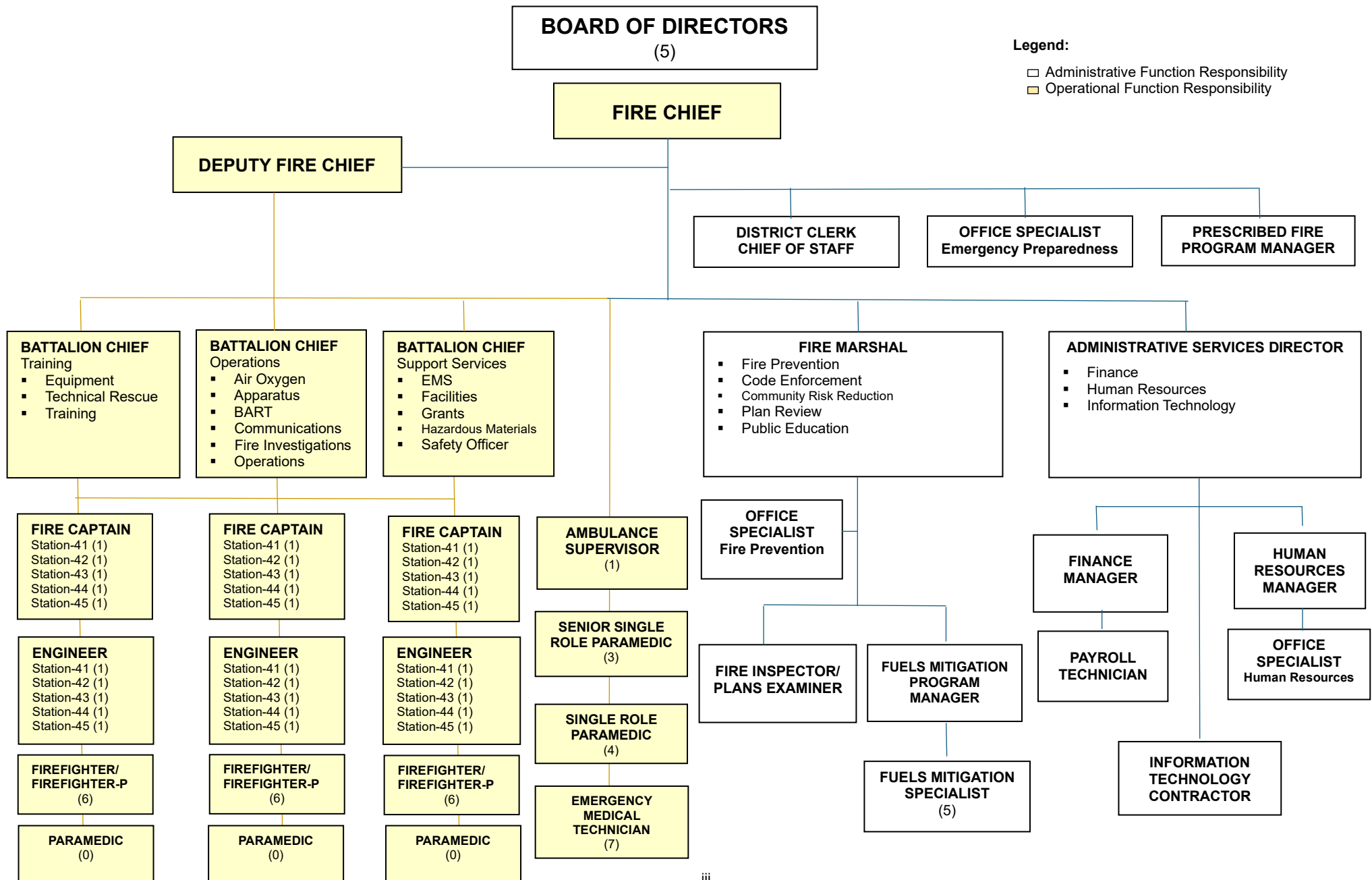
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Moraga-Orinda Fire District

ORGANIZATIONAL STRUCTURE

July 2026



BOARD OF DIRECTORS



CRAIG JORGENS

President, District 5

Term Expires November 2028



STEVEN DANZIGER

Vice President, District 3

Term Expires November 2026



JOHN JEX

Second Vice President, District 2

Term Expires November 2028



MIKE ROEMER

Director, District 4

Term Expires November 2026



GREG HASLER

Director, District 1

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.

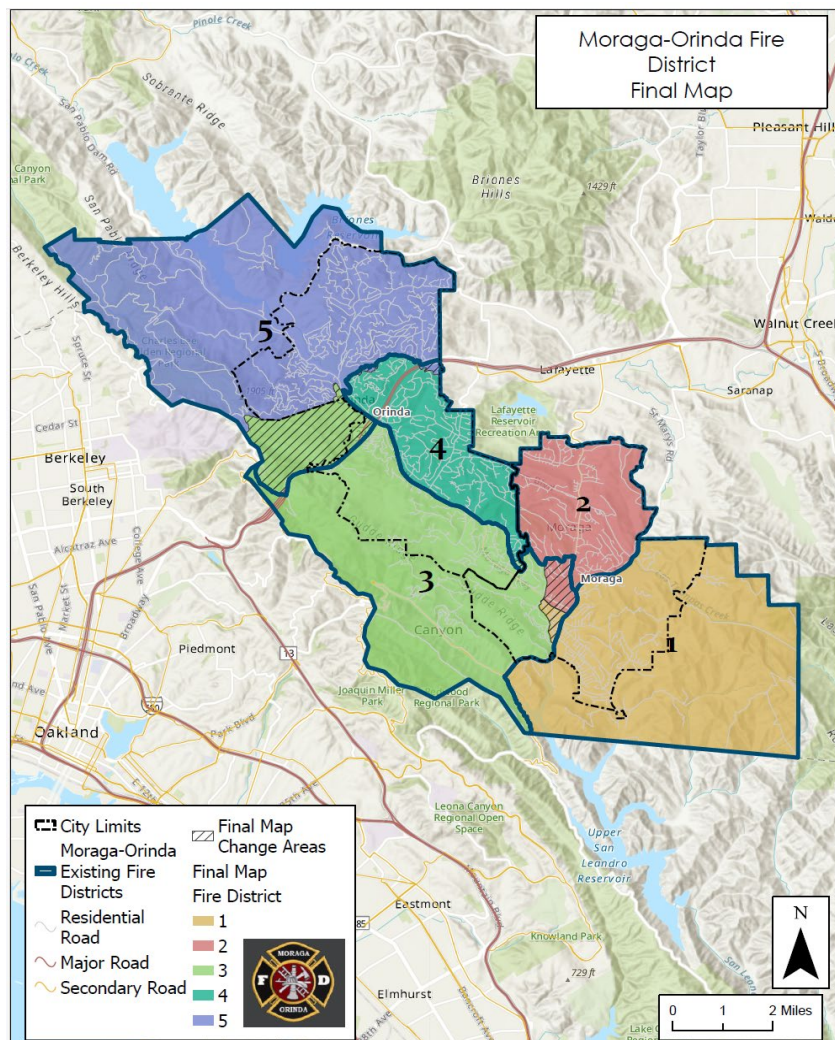


- *Invest in our employees both personally and professionally*
- *Operate on a basis of open, honest, and constructive communication*
- *Practice 360-degree respect*
- *Demonstrate integrity and a shared personal responsibility for carrying out the mission of the Fire Service*
- *Act in a fiscally prudent 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



Moraga-Orinda Fire District

Office of the Fire Chief

August 19, 2026

Board of Directors
Moraga-Orinda Fire District
1150 Moraga Way Suite B
Moraga, CA 94556

Members of the Board:

I am pleased to submit the fiscal year 2027 (FY27) 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 completes the reorganization of our emergency medical services (EMS) delivery with implementation of the final phase of the single role ambulance service model, proactively addresses fire risk mitigation through the home hardening, fuels mitigation and prescribed fire programs, completes the opening of the new Administration building, strategically plans for Station 41 building needs and addresses equipment 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. 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 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, Administration will complete its move to a

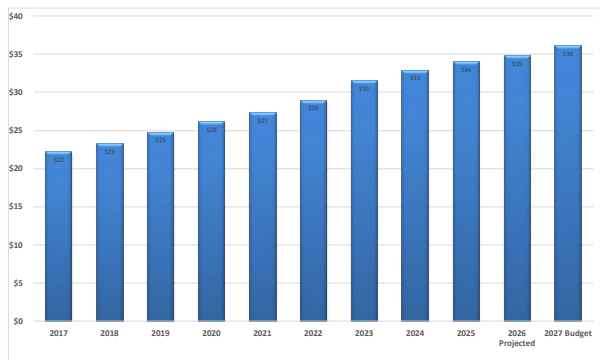
new building this year and management will be recommending a plan for the construction of a new Station 41 (built in 1967).

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 complete the implementation of 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 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 \$23.6M or 58.4% of budgeted General Fund revenue on June 30, 2027, 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 FY27 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 \$40.4M, which reflects an increase of \$591K or 1.5%. The revenue increase is primarily due to a projected increase in property tax revenue of \$1.3M, or 3.7%, 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 3% due to an approved fee increase and investment earnings have been budgeted in the amount of \$850K based on current projections.

The budget projects General Fund expenditures of \$39.4M, an increase of \$2.5M or 7%. Permanent salaries will increase 12% due to negotiated raises of 5% and fewer vacancies. Overtime is projected to decrease 25%, or \$837K over FY26, due to the EMS reorganization offset by additional overtime to staff the single role ambulance on a 24/7 schedule. Retirement contribution costs for employees are projected to increase 12% 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 (\$526K) and Pension Rate Stabilization (\$1.4M) trust funds and continues to appropriate \$500K for the home hardening grant program.

Capital Projects Fund Financial Summary

FY27 projects Capital Projects Fund expenditures of \$2.1M including appropriations for the construction of Station 41 (\$1.5M), EKG Monitor replacement in back-up apparatus (\$415K), and the purchase of self-contained breathing apparatus compressors (\$137K). The transfer into the Capital Projects Fund from the General Fund in the amount of \$751K is to accumulate resources to pay for future capital projects and asset replacements. The Capital Projects Fund projects a deficit this year of \$432K and available reserves of \$14.2M on June 30, 2027.

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 \$1.2M on June 30, 2027. 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.

Fuel Break Maintenance Special Revenue Fund Financial Summary

In February 2026 the Board established a new Fuel Break Maintenance Fund in the amount of \$516K using residual fund balance generated from the administrative fee from the Tunnel East Bay Hills Fuel Break grant. Fuel break maintenance expenditures for FY27 are projected at \$121K with \$386K projected to remain on June 30, 2027



Staffing Summary and Benefits Changes

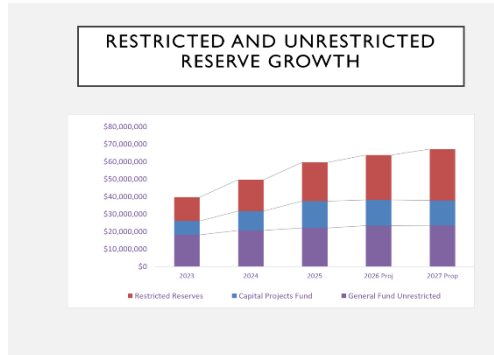
The proposed budget reflects salary and benefit changes negotiated with the District's two bargaining groups, including continued implementation of the Single Role Ambulance staffing plan directed in March 2025. It includes Safety roster authorized positions of 48 (48 currently filled) and Emergency Medical Services/Single Role Paramedic Staffing Plan authorized full-time position of 15 (14 currently filled.) This strategic reorganization reduced the retirement contributions for these positions from 87.45% to 21.46% for PEPRA employees, plus former overtime requirements at the safety position level. In addition, fire academy training and protective equipment for those positions has been 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 one fuels mitigation manager, five fuels mitigation specialists and one fire prevention office specialist funded by the General Fund. The proposed budget includes expansion of the Payroll Technical position from part-time to full-time due to increased volume of work and reclassification of the District Secretary/District Clerk to District Clerk/Chief of Staff.

OPEB Funding and Pension Rate Stabilization Funding

The proposed budget includes appropriations for the District's FY27 contribution to the OPEB trust account in the amount of \$526K and the Pension Rate Stabilization trust in the amount of \$1.4M. 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 \$182K. Projected fund balance as of June 30, 2027, is \$23.6M in the General Fund and \$14.2M 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, 2027, will be 58.4% 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 FY27 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 FY27 operating budget includes 10-year financial planning models for the District governmental funds. These financial planning models, incorporated into the annual operating budget in FY27, 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 FY27 and thereafter are:

General Fund

- Property tax revenue – Projected by HdL, the District’s property tax consultants. Projected at 3.7% for FY27 and 3.5% thereafter per Board direction.
- Investment earnings – Projected at reduced amounts due to projected use of reserves for capital projects and projected reduction in interest rates.
- Charges for services – Ambulance fees are projected at 3% for FY27 and 1.5% thereafter. Other charges for service are projecting an increase of 1.0% per year.
- Other revenue – Strike team recovery is projected based on current activity for FY27 and 3.5% thereafter.
- Operating transfers - 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 FY27 and 3.5% thereafter. The forecast includes single role paramedic staffing of 15 Non-Safety positions and Safety roster strength of 48.
- Benefits – Calculated at 3% throughout.
- Retiree health insurance – Increases of 1% - 13% based on projections made by individual employee age and retirement tier.
- Operating expenses – Increases reflect 3% - 4% throughout.
- Home hardening grants – Set at \$500,000 per year per Board direction.
- Pension costs – Set by CCCERA using actuarial valuations projected through FY33 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

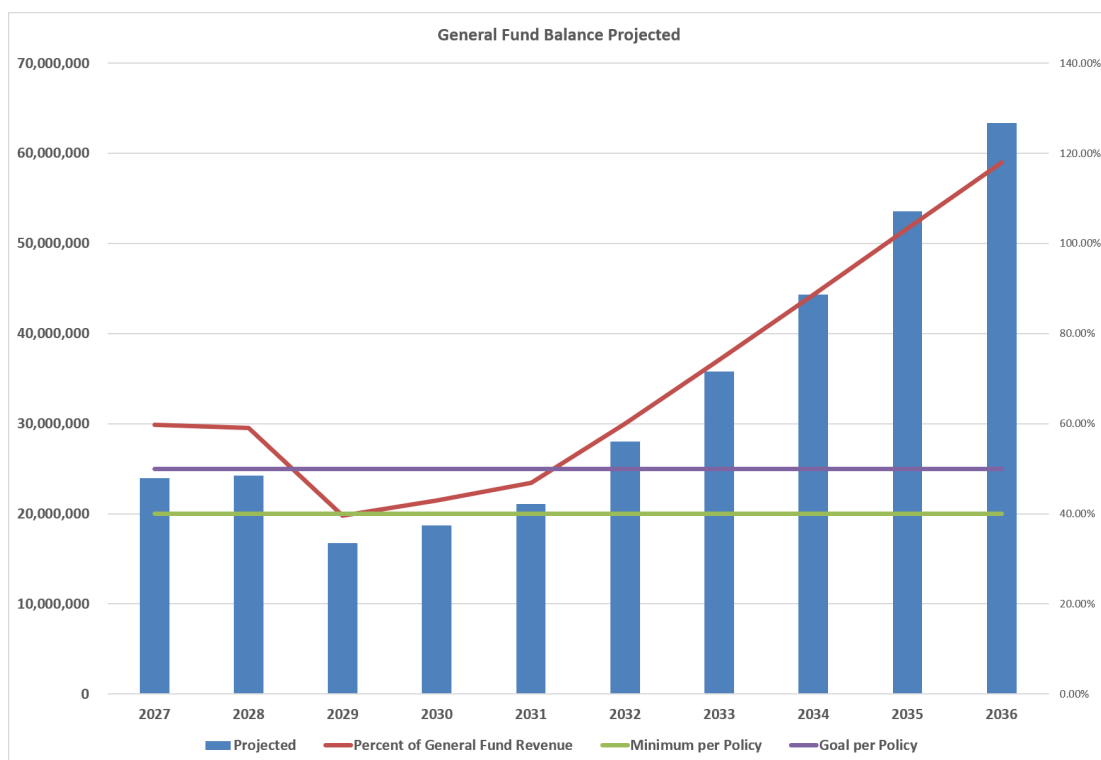
The District has one outstanding debt issue that paid for the construction of Fire Station 43 with a debt service payment of \$321K per year. This debt will be fully paid in FY31.

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 FY27, the ending unrestricted General Fund balance is projected to be 58.4%. This percentage will be reduced to an anticipated 39.6% during FY29 based on the plan to fund 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, 2027 refers to the fiscal year ending June 30, 2027, and is abbreviated as “FY”. The FY27 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 FY26 budget numbers and FY27 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 FY27 budget, the District's appropriations subject to limitation is \$37,450,652. With a current year's limit of \$43,531,120, the District is under the limit by \$6,080,468.

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 FY26 appropriations limit by Price Factor and Population Factor to calculate the FY27 appropriations limit as shown below:

FY26 Appropriation Limit	\$41,606,942
Price Factor	1.0495
Population Factor	-0.0031
FY27 Appropriation Limit	\$43,531,120

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.

Fuel Break Maintenance Fund

The Fuel Break Maintenance Special Revenue Fund is used to account for activities to maintain the North Orinda Shaded Fuel Break and the Tunnel East Bay Hills Fuel Break. The fuel breaks serve as key components of the District's wildfire risk reduction strategy, particularly in high-risk Wildland-Urban Interface areas.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FY 2027

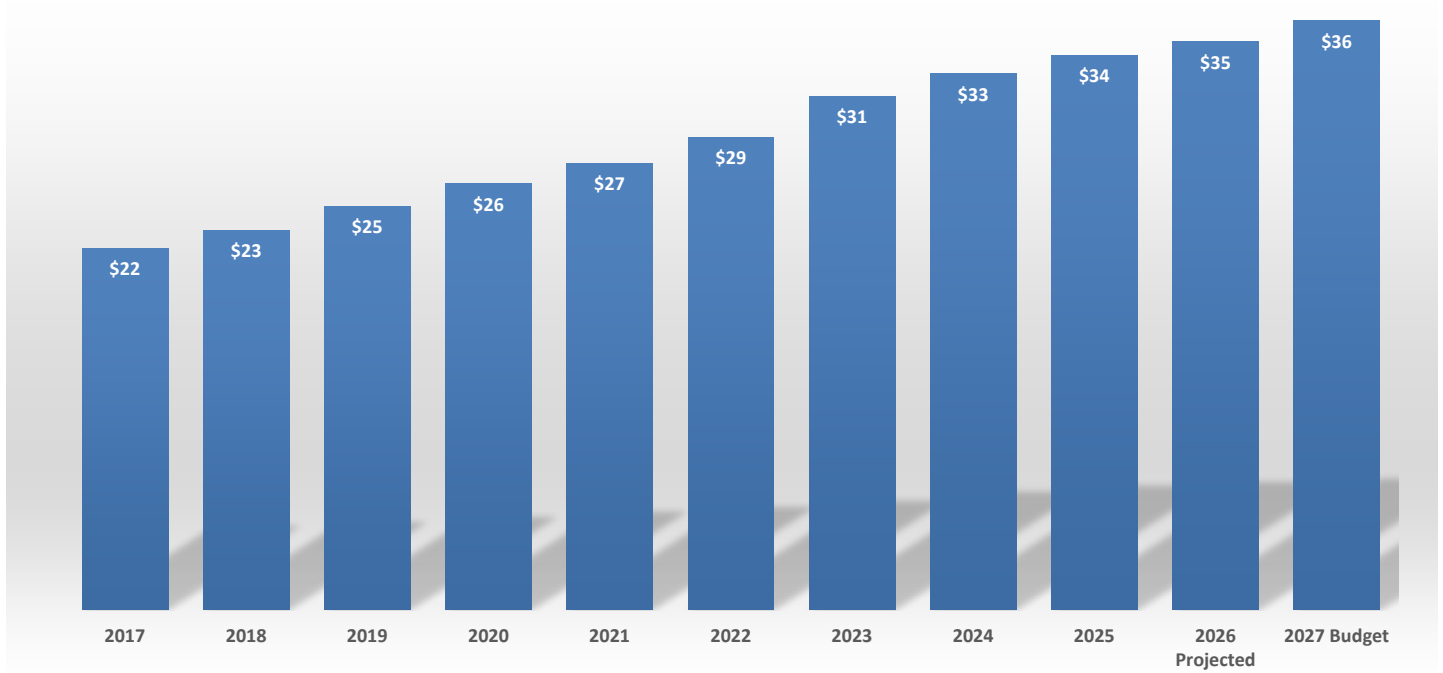
	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	FUEL BREAK MAINTENANCE	TOTAL
PROJECTED FUND BALANCE JULY 1, 2026	\$23,400,000	\$0	\$14,677,000	\$507,000	\$38,584,000
PROJECTED REVENUES					
Property taxes	36,049,452				36,049,452
Use of money & prop	904,000		60,000		964,000
Fire flow taxes			1,105,000		1,105,000
Intergovernmental	222,735		-	-	222,735
Charges for services	562,450				562,450
Charges ambulance	1,706,000				1,706,000
Other	911,500		40,000		951,500
TOTAL	40,356,137	0	1,205,000	0	41,561,137
PROJECTED EXPENDITURES					
Salaries & benefits	34,696,641				34,696,641
Services & supplies	4,725,860		15,000	121,000	4,861,860
Debt service Station 43 construction		320,890			320,890
Capital projects			2,052,000		2,052,000
TOTAL	39,422,501	320,890	2,067,000	121,000	41,931,391
Transfers in (out)	(751,368)	320,890	430,478		0
NET CHANGE	182,268	0	(431,522)	(121,000)	(370,254)
PROJECTED FUND BALANCE JUNE 30, 2027	\$23,582,268	\$0	\$14,245,478	\$386,000	\$38,213,746

Projected unrestricted General Fund balance June 30, 2027 as percentage of budgeted revenue:

58.4%

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

Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Projected	2027 Budget
Actual	\$22,121,300	\$23,220,123	\$24,686,257	\$26,074,303	\$27,314,589	\$28,930,858	\$31,432,861	\$32,804,469	\$33,950,127	\$34,763,619	\$36,049,452
% Increase	6.9%	5.0%	6.3%	5.6%	4.8%	5.9%	8.6%	4.4%	3.5%	2.4%	3.7%

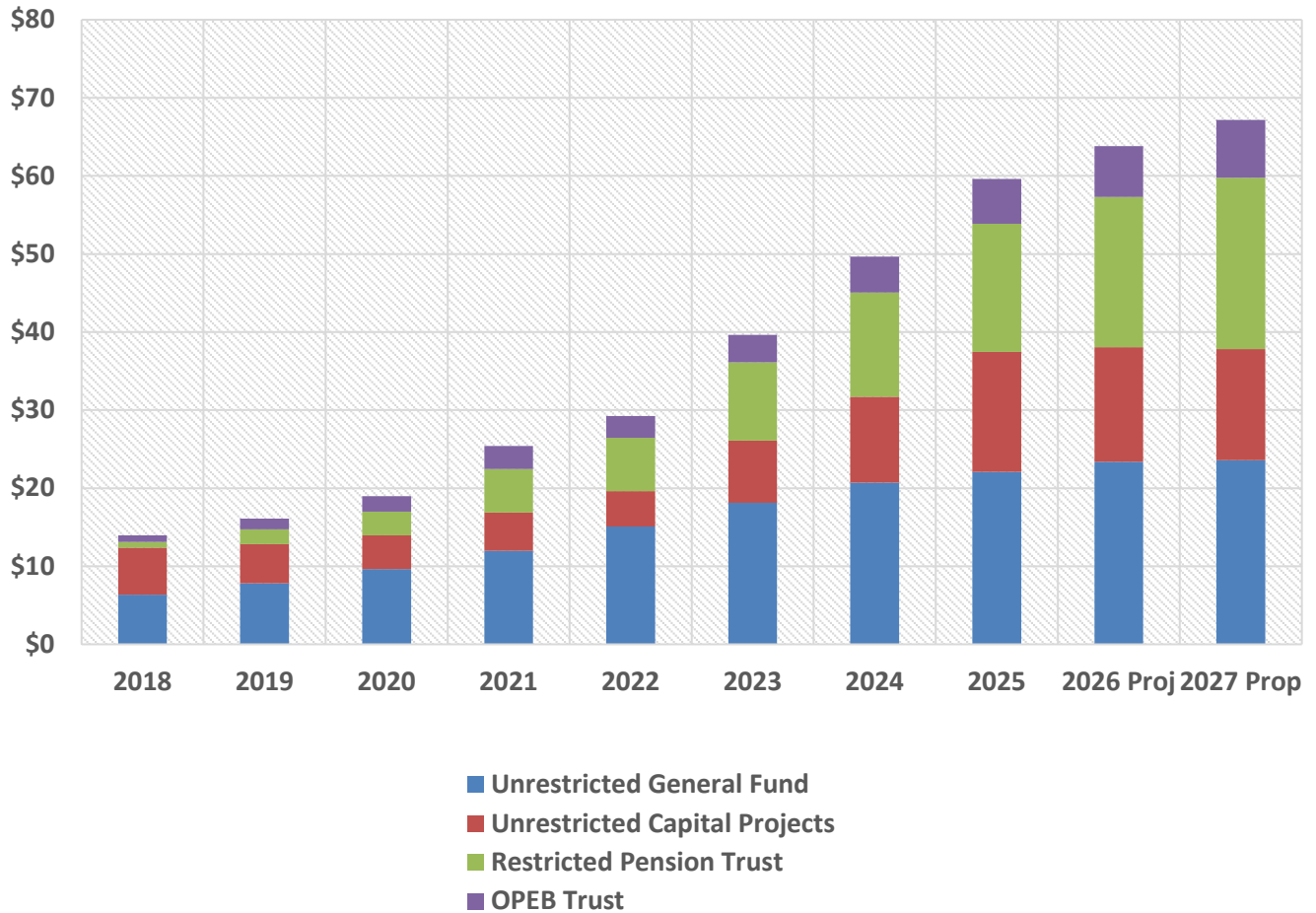


District property tax revenue is projected to increase \$1.3M or 3.7% based on HdL's conservative estimate of growth. This is primarily due to the 2% CPI granted under Proposition 13, real estate sales for more than the assessor's enrolled value, and new construction added to the property tax rolls between tax years. The property sales that occurred in calendar year 2025 impact the District's FY 2027 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) decreased 3.54% in 2025 over the previous calendar year with 49 more properties sold in 2025 (461 properties sold in 2025 versus 412 sold in 2024). In addition to this 11.9% increase in properties sold, those properties saw a 45.4% increase in assessed value compared to their value before the sale transaction.

Projections do not reflect new construction to keep the 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
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	22,093,837	15,352,814	22,166,264	59,612,915
2026 Proj	23,400,000	14,677,000	25,721,250	63,798,250
2027 Prop	23,582,268	14,245,478	29,355,365	67,183,111

REVENUES GENERAL FUND

FISCAL YEAR 2027

DESCRIPTION	GL CODE	ACTUALS FY 2025	PROJECTED ACTUALS FY 2026	PROPOSED BUDGET FY 2027
Prop Taxes Current Secured	4010	32,187,673	33,500,556	34,788,764
Prop Taxes Supplemental	4011	633,323	130,560	100,000
Prop Taxes Unitary	4013	352,747	401,888	405,000
Prop Taxes Current Unsecured	4020	1,025,938	964,553	1,050,688
Prop Taxes Prior Secured	4030	(163,857)	(163,524)	(180,000)
Prop Taxes Prior Supp	4031	(82,660)	(55,414)	(100,000)
Prop Taxes Prior Unsecured	4035	(3,037)	(15,000)	(15,000)
TOTAL PROPERTY TAXES		\$33,950,127	\$34,763,619	\$36,049,452
Investment Earnings	4181	1,017,414	1,025,000	850,000
Rent Administration Building	4184			54,000
TOTAL USE OF MONEY & PROP		\$1,017,414	\$1,025,000	\$904,000
Homeowners Relief Tax	4385	142,344	141,497	143,000
Federal Grants	4437	0	34,301	0
Other/In Lieu Taxes	4580	1,012	962	1,000
Measure H	4896	62,805	78,735	78,735
TOTAL INTERGOVERNMENTAL		\$206,161	\$255,495	\$222,735

Revenue Trends

Total revenue is projected at \$40.4M, an increase of \$591K or 1.49%. District Property Tax revenue is expected to increase 3.7% based on HdL's conservative growth estimates. Interest income has been conservatively projected to reflect a projected short-term Treasury Bill interest rate decrease of 0.59% and reduced investment balances due to the purchase of the Administration building (\$3.7M.) Charges for services reflect a decrease of \$211K due to reduced projected plan reviews and reduced St. Mary's nuisance alarm fees. Ambulance fees are projected to increase 3.18% due to a planned fee increase of 5%. Strike team revenue has been projected at \$903K based on the prior year and planned deployments. Rental income has been included for six months (\$54K.)

REVENUES GENERAL FUND

FISCAL YEAR 2027

DESCRIPTION	GL CODE	ACTUALS FY 2025	PROJECTED ACTUALS FY 2026	PROPOSED BUDGET FY 2027
Permits	4740	15,816	13,000	13,650
Plan Review Fees	4741	253,800	450,000	396,900
Inspection Fees	4742	5,656	41,000	43,050
Reports/Photocopies	4746	1,418	150	150
Other Charges For Service	4747	29,934	175,000	10,000
Administrative Citation Fees	4748	74,291	94,000	98,700
TOTAL CHARGES FOR SERVICES		\$380,915	\$773,150	\$562,450
Ambulance Service Fees	4898	2,036,159	1,800,000	1,854,000
Ambulance Fees Reimburse	4899	(72,733)	(150,000)	(150,000)
Ambulance Recovery Payments	4900	1,792	3,500	2,000
TOTAL CHARGES AMBULANCE		\$1,965,218	\$1,653,500	\$1,706,000
Strike Team Recovery	4971	1,720,791	766,961	903,000
Other Revenue-Misc.	4974	584	28,000	1,000
Misc Rebates & Refunds	4975	5,815	8,225	7,000
Sale of Surplus Property	4980	1,299	701	500
Transfers in	4999	0	490,438	
TOTAL OTHER REVENUE		\$1,728,489	\$1,294,325	\$911,500
TOTAL REVENUES		\$39,248,324	\$39,765,089	\$40,356,137

EXPENDITURES GENERAL FUND

FISCAL YEAR 2027

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	13,000,000	12,815,356	14,336,146
Hourly Salaries	5013	115,000	100,000	115,000
Overtime	5014	3,750,000	3,600,000	2,699,825
Overtime - Strike Team	5016	638,000	638,000	670,000
Deferred Comp/RHSA	5015	160,000	154,167	183,724
Plan Review Contractor	5018	90,000	90,000	95,000
Payroll Taxes	5042	264,000	258,600	270,684
Payroll Processing Fees	5043	30,000	29,000	32,000
Retirement Contributions	5044	8,550,000	8,574,747	9,614,524
Health & Life Insurance	5060	2,000,000	1,868,180	2,119,140
Employee Share Health Ins	5061	(260,000)	(261,888)	(329,460)
Vision Insurance	5066	19,000	18,663	20,129
Retiree Health Insurance	5062	1,475,000	1,463,000	1,610,000
Retiree Share Health	5063	(570,000)	(577,000)	(612,000)
Unemployment Insurance	5064	5,000	5,000	5,000
OPEB Funding Contrib	5065	405,233	405,233	525,692
Pension Rate Stabilization	5067	1,660,574	1,660,574	1,412,561
Workers' Compensation	5070	1,522,210	1,926,022	2,008,676
Workers' Comp Recovery	5019	(80,000)	(125,000)	(80,000)
TOTAL SALARIES & BENEFITS		\$ 32,774,016	\$ 32,642,654	\$ 34,696,641
Office Supplies	6100	10,000	8,500	10,500
Postage	6101	2,000	2,500	2,000
Books & Periodicals	6102	2,460	2,100	2,460
Printer Ink Cartridges	6103	4,500	4,500	4,500
Telephone - Cellular	6110	95,500	79,645	80,000
Dispatch Center	6111	242,000	238,913	252,000
Utilities - Sewer	6120	4,700	4,676	5,400
Utilities - Garbage	6121	21,600	22,950	23,000
Utilities - PG&E	6122	94,740	87,000	109,400
Utilities - Water	6123	27,800	30,300	31,800
Utilities - Medical Waste	6124	2,700	2,300	2,700
Small Tools & Instruments	6130	11,500	9,000	10,700
Equipment/Furniture	6131	2,500	2,000	2,000
Computer Equip/Supplies	6132	57,000	55,159	75,000
Power Saw/Other Equip	6133	6,000	6,000	6,500

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Fire Trail Grading	6135	10,000	2,000	4,500
Technical, Rope Rescue &	6137	12,000	13,500	28,000
Fire Fighting Equip/Hoses	6138	47,301	49,801	25,000
Fire Fighting Equip/Foam	6139	1,000	0	0
Medical & Lab Supplies	6140	140,000	140,000	160,000
Food Supplies	6150	5,250	4,700	7,000
Safety Clothing	6160	178,000	102,726	105,000
Household Expenses	6170	22,500	21,500	22,500
Household Expenses - Lin	6171	9,350	10,950	11,150
Public & Legal Notices	6190	26,500	20,000	22,500
Dues & Memberships	6200	19,950	23,000	24,250
EMT/Paramedic License	6201	6,500	6,500	6,500
Rents & Leases Equip	6250	13,000	9,300	6,000
Computer Software/Maint	6251	174,650	165,000	160,935
Website Development	6252	6,000	6,126	6,450
EPA Verification Fees	6264	150	0	0
County Haz Materials Plan	6265	3,650	3,941	4,000
Air Quality Enviro Fees	6266	900	900	900
Air Monitor Maintenance	6269	500	0	1,000
Maintenance - Equipment	6270	115,100	99,064	113,600
Central Garage - Repairs	6271	350,000	352,000	370,000
Central Garage - Gas/Oil	6272	110,000	110,000	120,000
Central Garage - Tires	6273	25,000	10,000	35,000
Fuel System Service	6274	1,000	1,000	1,000
Aerial Ladder Pump Testin	6275	1,500	0	0
Smog Inspections	6276	500	0	500
Air Compressor Service	6278	6,000	0	6,000
Hydro Test SCBA/Oxygen	6279	10,000	2,000	10,000
Maintenance - Building	6281	150,500	136,000	162,000
Maintenance - Grounds	6282	18,400	16,500	32,100
Meetings & Travel Exp	6303	12,500	15,500	10,000
Employee Assistance Prog	6309	15,000	13,230	15,000
Medical Exams/Physicals	6311	50,000	50,000	52,500
Ambulance Billing Admin	6312	87,550	89,000	92,000
Outside Attorney Fees	6313	325,000	325,000	341,250
County Tax Admin Fee	6316	245,000	255,292	265,000
Prof Services	6317	108,000	76,240	98,000
Prof Services/Labor Negot	6318	10,000	50,000	80,000
Prof Services/Technology	6319	264,216	285,000	257,040

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Prof Services/Investigation	6320	25,000	60,000	60,000
Prof Services/Promo Exam	6321	4,000	4,000	4,000
Prof Services/OPEB Valu	6322	7,000	6,000	3,500
Exterior Hazard Removal	6323	0	0	0
Prof Services/Prop Tax Au	6326	7,600	7,200	7,600
Prof Services	6327	3,000	0	3,000
Home Hardening Grants	6353	500,000	500,000	500,000
Testing Materials & Prop	6354	45,000	23,400	45,000
Career Develop - Classes	6357	40,000	36,000	75,000
Election Expense	6465	0	0	50,000
Strike Team Supplies	6474	75,000	62,000	65,000
CERT Emer. Response	6475	4,000	2,000	2,000
Health & Wellness	6476	16,500	23,000	69,000
Recognition Supplies	6478	6,000	2,900	4,000
Other Special Dept Exp	6479	127,800	121,500	123,000
Public Education	6480	24,000	5,000	34,000
LAFCO	6482	16,000	16,854	18,000
Emergency Preparedness	6484	11,625	10,000	11,125
Misc. Services & Supplies	6490	45,000	35,500	15,000
Fire Chief Contingency	6491	122,696	122,696	100,000
Property & Liability Insur	6540	250,000	229,861	250,000
Bank Fees	7510	7,000	7,000	7,000
Claims Expense	7540	0	5,000	5,000
TOTAL OPERATING EXPENSE		4,504,688	4,301,224	4,725,860
TOTAL EXPENDITURES		\$ 37,278,704	\$ 36,943,878	\$ 39,422,501

Budget Trends

Total expenditures are projected at \$39.5M, an increase of \$2.5M or 7%.

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 projected to decrease due to 24-hour single role ambulance staffing on Medic 41 effective August 1, 2026. Retirement costs are projected to increase due to salary increases (+5%), increased single role positions and CCCERA rate increases. Other large increases are for health insurance (13%), retiree health insurance (10%), OPEB contribution (30%) and workers compensation insurance costs (4%.) Home hardening is funded at \$500K.

STAFFING SUMMARY

DIVISION	FY2023	FY2024	FY2025	FY2026	Proposed FY2027
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	0.60	0.60	0.60	0.60	1.00
District Secretary/District Clerk	1.00	1.00	1.00	1.00	
District Clerk/Chief of Staff					1.00
Total	3.10	3.10	3.10	3.10	3.50
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	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Captain/Paramedic I	2.00	2.00	2.00	1.00	1.00
Captain/Paramedic II	9.00	9.00	9.00	7.00	8.00
Captain	4.00	4.00	4.00	7.00	6.00
Engineer/Paramedic I	2.00	2.00	2.00	1.00	1.00
Engineer/Paramedic II	3.00	3.00	3.00	9.00	9.00
Engineer	10.00	10.00	10.00	5.00	5.00
Firefighter/Paramedic	25.00	25.00	25.00	17.00	17.00
Firefighter	2.00	2.00	2.00	1.00	1.00
Total	61.00	61.00	62.00	53.00	53.00

STAFFING SUMMARY

DIVISION	FY2023	FY2024	FY2025	FY2026	Proposed FY2027
Emergency Medical Services					
Ambulance Supervisor				1.00	1.00
Senior Single Role Paramedic				3.00	3.00
Single Role Paramedic ⁽¹⁾				3.00	4.00
Emergency Medical Technician ⁽¹⁾				11.00	7.00
EMT Intern ⁽³⁾				3.00	
Total	0.00	0.00	0.00	21.00	15.00
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	1.00
Fuels Mitigation Program Mgr	1.00	1.00	1.00	1.00	1.00
Office Specialist		1.00	1.00	1.00	1.00
Fuels Mitigation Specialist	3.00	3.00	3.00	3.00	5.00
Fuels Mitigation Specialist ⁽²⁾	2.00	2.00	2.00	2.00	
Total	8.00	9.00	9.00	9.00	9.00
Emergency Preparedness					
Emer Preparedness Coord ⁽³⁾	0.50	0.50			
Office Specialist			1.00	1.00	1.00
Total	0.50	0.50	1.00	1.00	1.00
Prescribed Fire					
Prescribed Fire Program Mgr ⁽³⁾			0.50	0.50	0.50
Total	0.00	0.00	0.50	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	2.00	2.00	2.00	0.00	0.00
GRAND TOTAL	82.10	83.10	85.10	95.10	89.50

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 Moraga-Orinda Fire Protection District was formed in June of 1997. 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.

The District is required to provide the following services, Fire protection; Advanced Life Support First Responder and Transport EMS; Fire Responder HazMat Services; Fire Investigation Cause and Origin Determination; Public Education (Orinda, Moraga, Canyon)

GOALS & OBJECTIVES FOR FISCAL YEAR 2027

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 2027

DESCRIPTION	05 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Meetings & Travel	6303	11,500	15,000	9,000
Election Fees	6465			50,000
TOTAL OPERATING EXPENSE		11,500	15,000	59,000
TOTAL EXPENDITURES		\$ 11,500	\$ 15,000	\$ 59,000

BUDGET TRENDS

Budget includes election costs for District 1, 3 and 4. Election costs are budgeted every other year.

BOARD OF DIRECTORS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Board meeting technician	7,000		
Replacement microphones	2,000		
Sub-total	9,000	6303	Meetings & Travel Exp
November 2026 Election	50,000		
Sub-total	50,000	6465	Election Fees
TOTAL	59,000		



FINANCE & ADMINISTRATION

PURPOSE

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

STANDARD LEVEL OF PERFORMANCE

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

GOALS & OBJECTIVES FOR FISCAL YEAR 2027

1. Continue to develop efforts to diversify the District's investment portfolio in order to increase yield while maintaining safety of principal and liquidity in accordance with the District's Investment Policy
2. Implement technology to efficiently and effectively provide hybrid meetings and training in the new Administration building
3. Continue implementation of an electronic records management system

STAFFING SUMMARY

Administrative Services Director (0.5)
Finance Manager (1)
District Clerk/Chief of Staff (1)
Payroll Technician (1)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser
Program Managers – Finance Manager Jacky Fan and District Clerk/Chief of Staff Marcia Holbrook

FINANCE & ADMINISTRATION

FISCAL YEAR 2027

DESCRIPTION	02 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	480,302	500,000	561,584
Overtime	5014	6,000	3,500	1,000
Deferred Comp/Retiree Savings	5015	11,616	11,500	13,416
Payroll Taxes	5042	6,925	6,900	8,078
Payroll Processing Fees	5043	30,000	29,000	32,000
Retirement Contributions	5044	99,755	102,000	114,383
Health & Life Insurance	5060	122,880	130,000	130,890
Employee Share Health Insur	5061	(26,322)	(34,000)	(35,046)
Vision Insurance	5066	971	1,100	972
TOTAL SALARIES & BENEFITS		\$ 732,127	\$ 750,000	\$ 827,277
Office Supplies	6100	9,000	8,000	9,000
Postage	6101	2,000	2,500	2,000
Books & Periodicals	6102	660	600	660
Printer Ink Cartridges	6103	4,500	4,500	4,500
Minor Equipment/Furniture	6131	2,000	2,000	2,000
Public & Legal Notices	6190	6,500	5,000	6,500
Dues, Memberships & Prof Fees	6200	2,000	1,800	2,000
Rents & Leases Equipment	6250	4,000	3,800	4,000
Meetings & Travel Expenses	6303	1,000	500	1,000
Ambulance Billing Administration	6312	87,550	89,000	92,000
Outside Attorney Fees	6313	325,000	325,000	341,250
County Tax Administration Fee	6316	245,000	255,292	265,000
Professional Services - Audit	6317	43,000	42,000	43,000
Professional Services - Labor Law	6318	10,000	50,000	80,000
Professional Services - OPEB Val	6322	7,000	6,000	3,500
Professional Services - Prop Tax	6326	7,600	7,200	7,600
Professional Services	6327	3,000	0	3,000
LAFCO	6482	16,000	16,854	18,000
Misc. Services & Supplies	6490	10,000	17,900	
Fire Chief Contingency	6491	122,696	122,696	100,000
Property & Liability Insurance	6540	250,000	229,861	250,000
Bank Fees	7510	7,000	7,000	7,000

DESCRIPTION	02 -GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Claims Expense	7540	0	5,000	5,000
TOTAL OPERATING EXPENSE		1,165,506	1,202,503	1,247,010
TOTAL EXPENDITURES		\$ 1,897,633	\$ 1,952,503	\$ 2,074,287

Budget Trends

Salary and benefit budgets reflect negotiated contracts, increasing the Payroll Technician from part-time (0.60) to full-time (1.0) at a fully burdened cost of \$59K and reclassifying the District Clerk position at a fully burdened cost of \$20K.

Operating expenditures have been adjusted for increases in PG&E, insurance, county administration fees and labor negotiator due to contract negotiations. Budget includes fire chief contingency of \$100K.

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	2,500		
Sub-total	2,500	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	5,000		
Sub-total	5,000	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	92,000		Ambulance Billing
Sub-total	92,000	6312	Administration Fees
Legal Fees - District Counsel	341,250		
Sub-total	341,250	6313	Outside Attorney Fees
County Tax Administration	265,000		
Sub-total	265,000	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 Negotiator	80,000		Professional Services -
Sub-total	80,000	6318	Labor Negotiator

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Actuarial Services	3,500		Professional Services -
Sub-total	3,500	6322	OPEB Actuarial
Property Tax Forecasting	7,600		Professional Services -
Sub-total	7,600	6326	Property Tax Audit
LAFCO Membership	18,000		
Sub-total	18,000	6482	LAFCO
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
Claims Expense	5,000	7540	Claims Expense
TOTAL	1,243,010		

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 2027

1. Conduct recruitments for senior single role paramedics, single role paramedics and single role emergency medical technicians
2. Conduct a promotional exam for Battalion Chief
3. Complete labor negotiations and implement new Memorandums of Understanding with I.A.F.F. Local 1230 and the Moraga Orinda Fire Chief Officers Association
4. Complete updates to the Unrepresented Employee Handbook
5. Evaluate options for new worker's compensation insurance coverage
6. Continue to implement and refine the light duty work program
7. In conjunction with Operations, review and implement policies and procedures to reduce lost time injuries
8. In conjunction with Operations, review and update Injury and Illness Prevention Program
9. Update job descriptions to reflect current job responsibilities

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 2027

DESCRIPTION	18 -GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	317,000	310,138	332,421
Deferred Comp/Retiree Savings	5015	7,000	6,371	7,000
Payroll Taxes	5042	4,600	4,400	4,787
Retirement Contributions	5044	74,000	72,501	75,567
Health & Life Insurance	5060	58,000	45,033	42,789
Employee Share Health Insur	5061	(7,359)	(7,479)	(8,583)
Vision Insurance	5066	485	408	485
Retiree Health Insurance	5062	1,475,000	1,463,000	1,610,000
Retiree Share Health Insurance	5063	(570,000)	(577,000)	(612,000)
Unemployment Insurance	5064	5,000	5,000	5,000
OPEB Funding Contribution	5065	405,233	405,233	525,692
Pension Rate Stabilization	5067	1,660,574	1,660,574	1,412,561
Workers' Compensation Insur	5070	1,522,210	1,926,022	2,008,676
Workers' Compensation Recover	5019	(80,000)	(125,000)	(80,000)
TOTAL SALARIES & BENEFITS		\$ 4,871,743	\$ 5,189,201	\$ 5,324,395
Books & Periodicals	6102	300	300	300
Dues & Memberships	6200	700	780	950
Employee Assistance Program	6309	15,000	13,230	15,000
Medical Exams & Physicals	6311	50,000	50,000	52,500
Professional Svcs - Investigations	6320	25,000	60,000	60,000
Professional Svcs - Recruitments	6321	4,000	4,000	4,000
Recognition Supplies	6478	3,000	500	1,000
TOTAL OPERATING EXPENSE		98,000	128,810	133,750
TOTAL EXPENDITURES		\$ 4,969,743	\$ 5,318,011	\$ 5,458,145

Budget Trends

Salary and Benefits reflect increases of 5%. Workers' compensation insurance costs are projected to increase \$83K or 4%.
Operating expenses are status quo.

HUMAN RESOURCES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Labor law posters	300		
Sub-total	300	6102	Books & Periodicals
LCW access	150		
CalPELRA	800		
Sub-total	950	6200	Dues & Memberships
Employee Assistance Program	15,000		
Sub-total	15,000	6309	Employee Assistance Pro
Pre-Employment Physicals	5,000		
Annual Physical Exams	47,500		
Sub-total	52,500	6311	Medical Exams/Physicals
Investigation Services	60,000		Professional Services -
Sub-total	60,000	6320	Investigations
Exams	4,000		
Sub-total	4,000	6321	Professional Services
Employee Recognition and Award	1,000		
Sub-total	1,000	6478	Recognition Supplies
TOTAL	133,750		

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 2027

1. Establish an artificial intelligence (AI) policy and implement safe and secure access to AI tools and training
2. Continue to refine use of MS 365 to increase efficiency and effectiveness including implementation of Microsoft Copilot
3. Implement effective connectivity in the new Administration building
4. Implement electronic document conversion for records management
5. Review and update information technology policies

STAFFING SUMMARY

Administrative Services Director (0.25)

PROGRAM MANAGEMENT

Program Administrator – Administrative Services Director Gloriann Sasser

INFORMATION TECHNOLOGY

FISCAL YEAR 2027

DESCRIPTION	15 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	62,919	62,718	66,056
Payroll Taxes	5042	917	900	962
Retirement Contributions	5044	15,664	15,664	16,339
Health & Life Insurance	5060	9,630	9,473	9,345
Employee Share Health Insur	5061	(1,311)	(1,337)	(1,023)
TOTAL SALARIES & BENEFITS		\$ 87,819	\$ 87,418	\$ 91,679
Computer Equipment & Supplies	6132	30,000	52,659	60,000
Rents & Leases Equipment	6250	7,000	3,500	
Computer Software & Mtc	6251	174,650	165,000	160,935
Website Development & Mtc	6252	6,000	6,126	6,450
Professional Services	6317	25,000	10,000	25,000
Professional Services Tech	6319	264,216	285,000	257,040
TOTAL OPERATING EXPENSE		506,866	522,285	509,425
TOTAL EXPENDITURES		\$ 594,685	\$ 609,703	\$ 601,104

Budget Trends

Salary and benefits have been increased for negotiated contracts. Operating expenses reflect increases in computer hardware costs and software subscriptions. Professional services costs are projected to decrease due to the technology proposal process completed in March 2026.

INFORMATION TECHNOLOGY

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Computers	60,000		
Sub-total	60,000	6132	Computer Equipment
Telestaff Software Maintenance	9,000		
ePCR Software	25,000		
GoGov Code Enforcement Software	30,000		
Abila Accounting Software Maint	8,000		
Office 365	23,898		
Entra ID P2 Security	7,349		
Teams Phones License	2,088		
Artificial Intelligence Software	3,600		
Adobe Acrobat Annual Renewal	1,500		
Parcel Quest Renewal	3,300		
Applicant Tracking Software	11,000		
Agenda Management Software	9,600		
GovInvest Actuarial Software	12,500		
Records Management Software	12,000		
Zoom	2,100		
Sub-total	160,935	6251	Computer Software/Mtc
Website License Fee	6,450		
Sub-total	6,450	6252	Website Development
Consultant - Artificial Intelligence	15,000		
Consultant - Technology	10,000		
Sub-total	25,000	6317	Professional Services
Information Technology Services	225,000		
Fiber Connection - District Wide	32,040		
Sub-total	257,040	6319	Prof Services Technology
TOTAL	509,425		

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 2027

1. Enhance public education efforts through additional marketing, advertising and website updates
2. Provide community chipping services
3. Expand Firewise USA Neighborhoods
4. Expand the Community Wildfire Safety Ambassador program
5. Pursue grant opportunities
6. Develop technology-based systems to increase efficiency of inspections
7. Administer 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 2027

DESCRIPTION	80 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	837,402	750,000	994,520
Overtime	5014	2,000	6,000	6,300
Deferred Comp/Retiree Savings	5015	18,228	16,292	18,036
Overtime - Strike Team	5016	2,000	42,502	31,239
Plan Review Contractor	5018	90,000	90,000	95,000
Payroll Taxes	5042	12,380	12,000	14,421
Retirement Contributions	5044	167,810	150,000	193,540
Health & Life Insurance	5060	98,826	104,000	160,728
Employee Share Health Insur	5061	(8,310)	(12,000)	(23,976)
Vision Insurance	5066	1,287	1,068	1,200
TOTAL SALARIES & BENEFITS		\$ 1,221,623	\$ 1,159,862	\$ 1,491,008
Fire Trail Grading	6135	10,000	2,000	4,500
Public & Legal Notices	6190	20,000	15,000	16,000
Dues & Memberships	6200	3,000	2,500	2,000
Maintenance - Equipment	6270	3,500		1,000
Home Hardening Grants	6353	500,000	500,000	500,000
Fuels Mitigation	6479	110,000	110,000	110,000
Public Education	6480	24,000	5,000	34,000
Misc Service & Supplies	6490	10,000	5,600	5,000
TOTAL OPERATING EXPENSE		680,500	640,100	672,500
TOTAL EXPENDITURES		\$ 1,902,123	\$ 1,799,962	\$ 2,163,508

Budget Trends

Salary and benefits are reflective of the salary increases and include funding for five fuels mitigation specialists. Budget includes \$500K for home hardening grants, \$110K for fuels mitigation work and \$30K for marketing to improve communications, advertising and website information.

FIRE PREVENTION

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Fire Trail Grading/Maintenance	4,500		
Sub-total	4,500	6135	Fire Trail Grading
Exterior Hazard Abatement Notices	16,000		
Sub-total	16,000	6190	Public & Legal Notices
International Code Council	2,000		
Sub-total	2,000	6200	Dues & Memberships
Chipper Maintenance	1,000		
Sub-total	1,000	6270	Maintenance - Equipment
Home Hardening Grants	500,000		
Sub-total	500,000	6353	Home Hardening Grants
Parcel Inspection Program	5,000		
Administrative Citation Processing	10,000		
Fuels Mitigation Program/Chipping	95,000		
Sub-total	110,000	6479	Fuels Mitigation
Marketing Professional	30,000		
Public Education Supplies	4,000		
Sub-total	34,000	6480	Public Education
Uniforms	3,000		
GIS Services	2,000		
Sub-total	5,000	6490	Misc Service & Supplies
TOTAL	672,500		

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 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 for 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.
- Support community wildfire readiness through MOFD's Wildfire Ambassador Program and Fire Safe Moraga Orinda.

GOALS & OBJECTIVES FOR FISCAL YEAR 2027

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. Implement MOFD School Programs and Curriculum through Public Education events
5. Manage and assist residents with the Home Hardening Grant Program

6. Assist and support Fire Safe Moraga Orinda
7. Provide training and education material for Wildfire Ambassador Program

STAFFING SUMMARY

Office Specialist (1)

PROGRAM MANAGEMENT

Program Administrator – Office Specialist Julie Sparks



EMERGENCY PREPAREDNESS

FISCAL YEAR 2027

DESCRIPTION	85 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	94,860	92,500	101,614
Overtime	5014	8,000	9,000	8,000
DeferredComp/Retiree Savings	5015	2,004	2,004	2,004
Payroll Taxes	5042	1,404	1,400	1,473
Retirement Contributions	5044	19,193	18,582	19,968
Health & Life Insurance	5060	14,868	15,674	16,452
Employee Share Health Insur	5061	(2,016)	(3,072)	(3,600)
Vision Insurance	5066	96	287	312
TOTAL SALARIES & BENEFITS		\$ 138,409	\$ 136,375	\$ 146,223
Office Supplies	6100	1,000	500	1,000
Small Tools & Instruments	6130	3,000	500	1,500
CERT Emergency Response	6475	4,000	2,000	2,000
Recognition	6478	3,000	2,400	3,000
Emergency Preparedness	6484	11,625	10,000	11,125
TOTAL OPERATING EXPENSE		22,625	15,400	18,625
TOTAL EXPENDITURES		\$ 161,034	\$ 151,775	\$ 164,848

Budget Trends

Operating expenditures have been adjusted based on actual trends.

EMERGENCY PREPAREDNESS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Presentation Materials & Supplies	1,000		
Sub-total	1,000	6100	Office Supplies
Support Unit Supplies	1,500		
Sub-total	1,500	6130	Small Tools & Equipment
CERT Emergency Response Team	2,000		
Sub-total	2,000	6475	CERT
Volunteer Recognition	1,500		
Volunteer Appreciation Meeting	1,500		
Sub-total	3,000	6478	Recognition
CS-241 Uniforms	3,125		
Emergency Preparedness Supplies	8,000		
Sub-total	11,125	6484	Emergency Preparedness
TOTAL	18,625		

PRESCRIBED FIRE PROGRAM

PURPOSE

The Prescribed Fire Program aims to reduce wildfire risk within the District through the proactive use of low-intensity prescribed burns to treat combustible fuels in strategically identified areas. This practice supports the establishment of natural fire cycles that contribute to a balanced ecosystem. Key outcomes include: Fuel reduction to limit wildfire spread and intensity; Restoration of native vegetation and suppression of invasive species; Removal of unhealthy trees to enhance forest health and resilience; Protection of values at risk (homes, infrastructure, and ecosystems). The Program is designed to enhance the District's overall wildland fire management capabilities, reduce fuel loading, and expand firefighter expertise in prescribed fire operations.

STANDARD LEVEL OF PERFORMANCE

- Develop and execute prescribed fire projects to protect local values at risk, enhance biodiversity, maintain the North Orinda, Pinehurst Canyon and Tunnel/East Bay Hills shaded fuel breaks and support the growth of other 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 an effective wildfire risk mitigation tool.
- 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 large 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, Kubota RTV and terra torch.
- Supervise, lead and manage to ensure crews prepare and execute prescribed fire projects safely and effectively.

GOALS & OBJECTIVES FOR FISCAL YEAR 2027

1. Reduce hazardous fuels by implementing low-intensity Rx fire projects 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, the local East Bay Regional Parks, John Muir Land Trust properties 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 2027

DESCRIPTION	86 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Hourly Salaries	5013	115,000	100,000	115,000
Overtime	5014	12,000	1,000	2,000
Overtime - Incident Mgmt Team	5016	95,000	65,336	60,000
Payroll Taxes	5042	16,980	16,000	13,537
TOTAL SALARIES & BENEFITS		\$ 238,980	\$ 182,336	\$ 190,537
Office Supplies	6100			500
Small Tools & Instruments	6130	3,000	3,000	3,200
Firefighting Equipment - Hose	6138	34,301	34,301	
Food	6150	1,000	800	1,000
Maintenance - Equipment	6270	3,400	3,400	3,400
TOTAL OPERATING EXPENSE		41,701	41,501	8,100
TOTAL EXPENDITURES		\$ 280,681	\$ 223,837	\$ 198,637

Budget Trends

FY27 will be the second year for this budget division. Staffing will be done with part-time, hourly personnel and cooperating agency staff.

PRESCRIBED FIRE

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Signs and materials	500		
Sub-total	500	6100	Office Supplies
Equipment for Slip on Fire Unit	500		
Firing equipment and supplies	700		
Hose, brass and hand tools	2,000		
Sub-total	3,200	6130	Small Tools & Equipment
Food for Firewatch Crews	1,000		
Sub-total	1,000	6150	Food
RAWS, EBAM	2,000		
Chainsaws, Weed Eaters	1,400		
Sub-total	3,400	6270	Maintenance - Equipment
TOTAL	8,100		



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 2027

1. Continue implementation of the single role ambulance deployment model
2. Update MOFD Continuous Quality Improvement processes
3. Continue to evaluate and update Single Role Paramedic and EMT evaluation process
4. Increase EMS continuing education training to personnel
5. Implement a community hands only CPR education program
6. With the approval of the EMSA, implement trial program of new EMS care devices

STAFFING SUMMARY

Ambulance Supervisor (1)
Senior Single Role Paramedic (3)
Single Role Paramedic (4)
Emergency Medical Technician (7)

PROGRAM MANAGEMENT

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

EMERGENCY MEDICAL SERVICES

FISCAL YEAR 2027

DESCRIPTION	08 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	813,065	600,000	1,275,633
Overtime	5014	330,000	240,000	550,000
Deferred Comp/Retiree	5015	17,872	15,000	31,860
Payroll Taxes	5042	22,046	13,000	26,934
Retirement Contributions	5044	100,000	100,000	246,525
Health & Life Insurance	5060	250,348	80,000	172,632
Employee Share Health Insur	5061	(25,092)	(15,000)	(27,552)
Vision Insurance	5066	1,881	1,000	2,304
TOTAL SALARIES & BENEFITS		\$ 1,510,120	\$ 1,034,000	\$ 2,278,336
Medical & Lab Supplies	6140	140,000	140,000	160,000
Safety Clothing	6160	18,000	7,726	5,000
Paramedic/EMT License Fees	6201	6,500	6,500	6,500
Maintenance - Equipment	6270	30,000	17,226	20,000
Professional Services	6317	40,000	24,240	30,000
TOTAL OPERATING EXPENSE		234,500	195,692	221,500
TOTAL EXPENDITURES		\$ 1,744,620	\$ 1,229,692	\$ 2,499,836

Budget Trends

The budget reflects continued implementation of the Single Role Paramedic deployment model. Medic 41 is projected to be staffed by Single Role positions effective August 1, 2026.

EMERGENCY MEDICAL SERVICES

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Medical Supplies	160,000		
Sub-total	160,000	6140	Medical & Lab Supplies
Personal Protective Equipment	5,000		
Sub-total	5,000	6160	Safety Clothing
License Fees Single Role	1,500		
License Fees Safety Personnel	5,000		
Sub-total	6,500	6201	Paramedic/EMT License
Narcotics Tracking License Fee	3,000		
LifePak 15 Maintenance & Repair	4,000		
Defibrillator & Gurney Maintenance	13,000		
Sub-total	20,000	6270	Maintenance - Equipment
EMS Certification Classes	10,000		
EMS Training Services	20,000		
Sub-total	30,000	6317	Professional Services
TOTAL	221,500		



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 2027

1. Provide administrative support for long-range facility projects
2. Update and improve exterior fire station to meet zone zero fire standards
3. Update fire station equipment and furnishing
4. Seek alternative funding sources for facility improvement projects
5. Update annual schedule for facilities maintenance

PROGRAM MANAGEMENT

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

SUPPORT SERVICES

FISCAL YEAR 2027

DESCRIPTION	06 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Food Supplies	6150	2,000	300	2,000
Household Expense	6170	17,500	17,500	17,500
EPA ID Verification Fee	6264	150		
CCC HazMat Plan	6265	3,650	3,941	4,000
Environmental Fees	6266	900	900	900
Maintenance - Equipment	6270	1,000		
Service & Repair	6274	1,000	1,000	1,000
TOTAL OPERATING EXPENSE		26,200	23,641	25,400
TOTAL EXPENDITURES		\$ 26,200	\$ 23,641	\$ 25,400

Budget Trends

Expenditures have been adjusted to reflect actual spending levels.

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 hazardous materials permits	4,000		
Sub-total	4,000	6265	CCC Haz Mat Plan
Bay Area Air Quality permit fees	900		
Sub-total	900	6266	Environmental Fees
Fuel system dispensers	1,000		
Sub-total	1,000	6274	Service & Repair
TOTAL	25,400		

ADMINISTRATION BUILDING

FISCAL YEAR 2027

DESCRIPTION	40 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - PG & E	6122	6,500	6,000	20,000
Maintenance - Building	6281	5,000	5,000	15,000
Maintenance - Grounds	6282	800		2,000
Other Special Departmental Exp	6479	6,400	7,400	11,000
TOTAL OPERATING EXPENSE		18,700	18,400	48,000
TOTAL EXPENDITURES		\$ 18,700	\$ 18,400	\$ 48,000

Budget Trends

Reflects additional utilities and maintenance costs for new building at 1150 Moraga Way.



ADMINISTRATION BUILDING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
PG & E	20,000		
Sub-total	20,000	6122	Utilities - PG & E
Building Maintenance	15,000		
Sub-total	15,000	6281	Maintenance - Building
Grounds Maintenance	2,000		
Sub-total	2,000	6282	Maintenance - Grounds
Cleaning Services	11,000		
Sub-total	11,000	6479	Other Special Dept
TOTAL	48,000		

STATION 41

FISCAL YEAR 2027

DESCRIPTION	41 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - Sewer	6120	1,700	2,176	2,400
Utilities - Garbage	6121	6,100	7,400	7,500
Utilities - PG & E	6122	21,240	21,000	23,000
Utilities - Water	6123	3,800	3,800	3,800
Utilities - Medical Waste	6124	1,500	1,100	1,500
Household Expense	6170	750	500	750
Household Expense - Linen	6171	2,400	2,600	2,400
Maintenance - Equipment	6270	4,000	3,000	4,500
Maintenance - Building	6281	33,000	30,000	33,000
Maintenance - Grounds	6282	2,000	1,500	2,000
TOTAL OPERATING EXPENSE		76,490	73,076	80,850
TOTAL EXPENDITURES		\$ 76,490	\$ 73,076	\$ 80,850

Budget Trends

PG&E costs are projected to increase 10%.

Building maintenance is planned to increase 10% due to age of fire station.

STATION 41

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Sewer	2,400		
Sub-total	2,400	6120	Utilities - Sewer
Garbage	7,500		
Sub-total	7,500	6121	Utilities - Garbage
PG & E	23,000		
Sub-total	23,000	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	4,500		
Sub-total	4,500	6270	Maintenance - Equipment
Generator	1,500		
Electrical	3,500		
HVAC Maintenance	3,000		
Gutters & Air Compressor	1,500		
Plumbing	5,000		
Overhead Doors	6,000		
Plymovent System & Misc.	6,500		
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	80,850		

STATION 42

FISCAL YEAR 2027

DESCRIPTION	42 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - Sewer	6120	750	625	750
Utilities - Garbage	6121	1,500	1,750	1,500
Utilities - PG & E	6122	12,000	16,000	18,000
Utilities - Water	6123	7,500	7,500	8,000
Household Expense	6170	750		750
Household Expense - Linen	6171	1,800	2,600	3,000
Maintenance - Equipment	6270	2,200	1,200	2,200
Maintenance - Building	6281	30,000	15,000	21,500
Maintenance - Grounds	6282	5,000	3,000	15,500
TOTAL OPERATING EXPENSE		61,500	47,675	71,200
TOTAL EXPENDITURES		\$ 61,500	\$ 47,675	\$ 71,200

Budget Trends

Grounds maintenance includes \$9,000 for Zone Zero landscaping.

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	18,000		
Sub-total	18,000	6122	Utilities - PG & E
Water	8,000		
Sub-total	8,000	6123	Utilities - Water
Misc.	750		
Sub-total	750	6170	Household Expense
Linen Services	3,000		
Sub-total	3,000	6171	Household Exp - Linen
Equipment Maintenance	2,200		
Sub-total	2,200	6270	Maintenance - Equipment
Generator and HVAC Maintenance	3,000		
Plumbing	4,000		
Overhead Doors	2,000		
Plymovent System & Air Compressor	4,000		
Misc.	8,500		
Sub-total	21,500	6281	Maintenance - Building
Grounds Maintenance	2,000		
Wash Pad Interceptor Service	3,500		
Pest & Storm Drain Filter System	1,000		
Zone Zero Landscaping	9,000		
Sub-total	15,500	6282	Maintenance - Grounds
TOTAL	71,200		

STATION 43

FISCAL YEAR 2027

DESCRIPTION	43 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - Sewer	6120	750	625	750
Utilities - Garbage	6121	2,000	1,800	2,000
Utilities - PG & E	6122	5,000	4,000	4,400
Utilities - Water	6123	7,000	6,000	7,000
Household Expense	6170	750	750	750
Household Expense - Linen	6171	1,700	1,700	1,700
Maintenance - Equipment	6270	1,500	2,238	1,500
Maintenance - Building	6281	20,000	26,000	26,000
Maintenance - Grounds	6282	6,000	6,000	6,100
TOTAL OPERATING EXPENSE		44,700	49,113	50,200
TOTAL EXPENDITURES		\$ 44,700	\$ 49,113	\$ 50,200

Budget Trends

The budget reflects increased cost of PG&E in FY27. 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	4,400		
Sub-total	4,400	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	4,000		
Elevator Service	6,000		
Apparatus Doors	4,500		
Solar Panel Cleaning	1,500		
Air Compressor	1,000		
Miscellaneous	6,000		
Sub-total	26,000	6281	Maintenance - Building
Wash Pad Interceptor	3,500		
Grounds Maintenance	2,000		
Pest Control	600		
Sub-total	6,100	6282	Maintenance - Grounds
TOTAL	50,200		

STATION 44

FISCAL YEAR 2027

DESCRIPTION	44 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - Sewer	6120	750	625	750
Utilities - Garbage	6121	2,000	2,000	2,000
Utilities - PG & E	6122	5,000	5,000	5,500
Utilities - Water	6123	6,500	10,000	10,000
Household Expense	6170	750	750	750
Household Expense - Linen	6171	1,650	1,650	1,650
Maintenance - Equipment	6270	2,000	1,000	2,000
Maintenance - Building	6281	26,000	35,000	30,000
Maintenance - Grounds	6282	3,100	5,000	5,000
TOTAL OPERATING EXPENSE		47,750	61,025	57,650
TOTAL EXPENDITURES		\$ 47,750	\$ 61,025	\$ 57,650

Budget Trends

Building maintenance was higher in FY26 due to door repairs (\$14K) and trellis repair (\$5K). PG&E costs are projected to increase 10%. 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	5,500		
Sub-total	5,500	6122	Utilities - PG & E
Water	10,000		
Sub-total	10,000	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	5,000		
Solar Panel Cleaning	1,500		
HVAC Maintenance & Gutters	5,000		
Electrical	4,000		
Overhead Doors & Plymovent	6,000		
Miscellaneous	8,500		
Sub-total	30,000	6281	Maintenance - Building
Wash Pad Interceptor Service	3,500		
Grounds Maintenance - Creek	1,500		
Sub-total	5,000	6282	Maintenance - Grounds
TOTAL	57,650		

STATION 45

FISCAL YEAR 2027

DESCRIPTION	45 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Utilities - Sewer	6120	750	625	750
Utilities - Garbage	6121	10,000	10,000	10,000
Utilities - PG & E	6122	45,000	35,000	38,500
Utilities - Water	6123	3,000	3,000	3,000
Utilities - Medical Waste	6124	1,200	1,200	1,200
Household Expense	6170	2,000	2,000	2,000
Household Expense - Linen	6171	1,800	2,400	2,400
Maintenance - Equipment	6270	1,500	5,000	1,500
Maintenance - Building	6281	36,500	25,000	36,500
Maintenance - Grounds	6282	1,500	1,000	1,500
TOTAL OPERATING EXPENSE		103,250	85,225	97,350
TOTAL EXPENDITURES		\$ 103,250	\$ 85,225	\$ 97,350

Budget Trends

PG&E costs are projected to increase 10%. PG&E costs are higher for this station because solar has not been installed. Additional money is budgeted for building maintenance due to the age and size of the station.

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	38,500		
Sub-total	38,500	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	2,400		
Sub-total	2,400	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	97,350		

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 2027

1. Update operational policies and procedures. Identify operational policies and information sheets to add to a Fire Tactical Handbook
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. Negotiate and act as point-of-contact for rental of 1150 Moraga Way first floor
7. In conjunction with Human Resources, review and implement policies and procedures to reduce lost time injuries
8. In conjunction with Human Resources, review and update Injury and Illness Prevention Program

STAFFING SUMMARY

Fire Chief (1)
Deputy Fire Chief (1)
Battalion Chief (3)
Captain/Paramedic I (1)
Captain/Paramedic II (8)
Captain (6)
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 2027

DESCRIPTION	09 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Permanent Salaries	5011	10,394,452	10,500,000	11,004,318
Overtime	5014	3,392,000	3,340,500	2,132,525
Deferred Comp/Retiree Savings	5015	103,280	103,000	111,408
Overtime - Strike Team	5016	541,000	530,162	578,761
Payroll Taxes	5042	198,748	204,000	200,492
Retirement Contributions	5044	8,073,578	8,116,000	8,948,202
Health & Life Insurance	5060	1,445,448	1,484,000	1,586,304
Employee Share Health Insur	5061	(189,590)	(189,000)	(229,680)
Vision Insurance	5066	14,280	14,800	14,856
TOTAL SALARIES & BENEFITS		\$ 23,973,196	\$ 24,103,462	\$ 24,347,186
Small Tools & Instruments	6130	5,500	5,500	6,000
Minor Equipment/Furniture	6131	500		
Power Saw/Other Equipment	6133	6,000	6,000	6,500
Technical, Rose Rescue & Extrica	6137	12,000	13,500	28,000
Firefighting Equipment - Hose	6138	13,000	15,500	25,000
Firefighting Equipment - Foam	6139	1,000		
Safety Clothing	6160	160,000	95,000	100,000
Dues & Memberships	6200	1,250	1,260	1,300
Rent & Leases Equip	6250	2,000	2,000	2,000
Air Monitor Maintenance	6269	500		1,000
Maintenance - Equipment	6270	6,000	6,000	7,500
Air Compressor Service	6278	6,000		6,000
Hydro Test SCBA & Oxygen	6279	10,000	2,000	10,000
Strike Team Supplies	6474	75,000	62,000	65,000
Health & Wellness	6476	16,500	23,000	69,000
Other Special Dept Exp	6479	11,400	4,100	2,000
Mapping - Services and Supplies	6490	25,000	12,000	10,000
TOTAL OPERATING EXPENSE		351,650	247,860	339,300
TOTAL EXPENDITURES		\$ 24,324,846	\$ 24,351,322	\$ 24,686,486

Budget Trends

Salary increased by 5% based on new MOU obligations. Decreases are projected in overtime due to implementation of single role positions on Medic 41 effective August 1, 2026. Retirement costs increased 10% due to salary increases and increased rates set by CCCERA. Operating expenses are projected to increase due to new equipment that is necessary to respond to calls involving heavier electric vehicles, new hose purchases and additional health and wellness programs.



EMERGENCY OPERATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
California Fire Chiefs' Association	1,300		
Sub-total	1,300	6200	Dues & Memberships
Tool Replacement/Maintenance	6,000		
Sub-total	6,000	6130	Small Tools & Instruments
Chains, Blades, Maintenance	6,500		
Sub-total	6,500	6133	Power Saw/Other Equip
Truck 44 Rescue Struts	10,000		
Extrication Equipment			
Rope Rescue	18,000		Technical, Rope Rescue &
Sub-total	28,000	6137	Extrication Equipment
Hose, Fittings & Nozzles	25,000		
Sub-total	25,000	6138	Firefighting Equip - Hose
Personal Protective Equipment	80,000		
Annual Inspections PPE	20,000		
Sub-total	100,000	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	1,000		
Sub-total	1,000	6269	Air Monitor Maintenance
Ladder Testing, Fire Extinguisher	7,500		
Sub-total	7,500	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	65,000		
Sub-total	65,000	6474	Strike Team Supplies
Physical Therapy	24,000		
Pre-Cancer Screening	18,000		
Treadmill Replacement (2)	20,000		
Exercise Supplies	5,000		
Exercise Equipment Maintenance	2,000		
Subtotal	69,000	6476	Health & Wellness
Drone Licenses, Parts and Repair	2,000		
Sub-total	2,000	6479	Other Special Dept Exp
Update Pre-Incident Plans	15,000		
GIS Supplies	10,000		
Sub-total	10,000	6490	Services & Supplies Map
TOTAL	339,300		

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 2027

1. Replace/upgrade iOS devices per district replacement schedule
2. Purchase mobile radios for new fire apparatus
3. Research products that can improve radio reliability in remote areas of the district

PROGRAM MANAGEMENT

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

COMMUNICATIONS

FISCAL YEAR 2027

DESCRIPTION	07 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Telephone - Cellular	6110	95,500	79,645	80,000
Communication Center	6111	242,000	238,913	252,000
Computer Equipment	6132	27,000	2,500	15,000
Maintenance - Equipment	6270	55,000	55,000	65,000
TOTAL OPERATING EXPENSE		419,500	376,058	412,000
TOTAL EXPENDITURES		\$ 419,500	\$ 376,058	\$ 412,000

Budget Trends

Cost of replacement cellular phones and tablets are projected to increase; dispatch costs are projected to increase. Other operating expenditures are tracking consistently.

COMMUNICATIONS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Upgrade iPhones & iPads	15,000		
Cellular Phone/Tablet Data Service	65,000		
Sub-total	80,000	6110	Telephone Comm
Contra Costa County Dispatch	252,000		
Sub-total	252,000	6111	Communication Center
Modems in Apparatus	15,000		
Sub-total	15,000	6132	Computer Equipment
EBRCSA Subscriber Fees	35,000		
Communications Parts & Radios	30,000		
Sub-total	65,000	6270	Maintenance - Equipment
TOTAL	412,000		

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 2027

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. Take delivery and upfit 2 type 1 engines and 1 type 3 engine.
5. 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 2027

DESCRIPTION	04 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Maintenance - Equipment	6270	5,000	5,000	5,000
Central Garage Repairs	6271	350,000	352,000	370,000
Central Garage Gasoline & Oil	6272	110,000	110,000	120,000
Central Garage Tires	6273	25,000	10,000	35,000
Aerial Ladder & Pump Testing	6275	1,500		
Smog Inspections	6276	500		500
TOTAL OPERATING EXPENSE		492,000	477,000	530,500
TOTAL EXPENDITURES		\$ 492,000	\$ 477,000	\$ 530,500

Budget Trends

Fuel prices are projected to remain at recently increased costs due to Iran war.

APPARATUS

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Batteries and parts	5,000		
Sub-total	5,000	6270	Maintenance - Equipment
On-going maintenance/repairs	370,000		
Sub-total	370,000	6271	Central Garage Repairs
Fuel	120,000		
Sub-total	120,000	6272	Gasoline & Oil
Tire replacement	35,000		
Sub-total	35,000	6273	Central Garage Tires
Annual Smog Testing	500		
Sub-total	500	6276	Smog Inspections
TOTAL	530,500		

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 plan
- 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 2027

1. Support new quarterly training plan for all suppression members
2. Promote educational and career development to create succession pathways for employees
3. Develop plans for future training facility at Station 41

PROGRAM MANAGEMENT

Program Administrator – Battalion Chief Steven Gehling
Program Manager - TBD

TRAINING

FISCAL YEAR 2027

DESCRIPTION	24 - GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Books & Periodicals	6102	1,500	1,200	1,500
Food Supplies	6150	2,250	3,600	4,000
Training Software	6200	13,000	16,660	18,000
Materials & Training Props	6354	45,000	23,400	45,000
Training/Education	6357	40,000	36,000	75,000
TOTAL OPERATING EXPENSE		101,750	80,860	143,500
TOTAL EXPENDITURES		\$ 101,750	\$ 80,860	\$ 143,500

Budget Trends

The budget includes District-wide leadership training and additional training opportunities for employees.

TRAINING

DESCRIPTION	ACCOUNT		
	TOTAL	CODE	ACCOUNT NAME
Training Books	1,500		
Sub-total	1,500	6102	Books & Periodicals
Food for Training Events	4,000		
Sub-total	4,000	6150	Food Supplies
Evaluation & Apparatus Records	9,000		
Training Software	9,000		
Sub-total	18,000	6200	Dues & Memberships
Materials for Training	45,000		
Sub-total	45,000	6354	Testing Materials & Props
Leadership Training	25,000		
Training/Education	50,000		
Sub-total	75,000	6357	Career Development
TOTAL	143,500		



DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2027

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Transfers In	4999	321,001	321,001	320,890
TOTAL REVENUES		\$ 321,001	\$ 321,001	\$ 320,890

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Lease Agreement Principal	7906	284,000	284,000	290,000
Lease Agreement Interest	7907	37,001	37,001	30,890
TOTAL EXPENDITURES		\$ 321,001	\$ 321,001	\$ 320,890

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE 2016 LEASE AGREEMENT

FISCAL YEAR 2027

PURPOSE: Design and construction of Station 43

CURRENT YEAR SUMMARY				
Principal Outstanding as of July 1, 2026				\$1,516,000
Reduction in Principal Balance				290,000
Interest Due				30,890
Total Payment Due				320,890
Principal Outstanding as of June 30, 2027				\$1,226,000
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
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		\$1,516,000	\$90,603	\$1,606,603



CAPITAL PROJECTS FUND

STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2027

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Fire Flow Tax	4066	1,105,000	1,105,457	1,105,000
Investment Earnings	4181	40,000	70,000	60,000
Strike Team Recovery	4971	75,000	41,814	40,000
Sale of Surplus Property	4980	0	3,100	0
Transfer In From General Fund		2,863,757	2,863,757	751,368
TOTAL REVENUES		\$ 4,083,757	\$ 4,084,128	\$ 1,956,368

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Bank Fees	7510	1,000	1,000	1,000
Fire Flow Tax Collection Fees	7531	14,000	12,107	14,000
Capital Outlay - Equipment	7701	560,000	555,707	552,000
Capital Outlay - Apparatus	7703	5,167,072	418,248	
Administration Building	7708	3,700,000	3,700,000	
Station 41 Rebuild	7712	800,000	5,000	1,500,000
Station 45 Remodel	7713	3,950,757	5,000	
Transfer Out to Debt Service	7999	321,001	321,001	320,890
TOTAL EXPENDITURES		\$ 14,513,830	\$ 5,018,063	\$ 2,387,890

Budget Trends

The proposed budget requests installation of EKG monitors on back-up apparatus and two SCBA compressors to refill oxygen bottles.

Preliminary work for the Station 41 rebuild is proposed at a cost of \$1.5M.



CAPITAL PROJECTS FUND

FISCAL YEAR 2027

ACCOUNT CODE	DESCRIPTION	PROPOSED BUDGET
7510	Bank Fees	1,000
7531	Fire Flow Tax Collection Fees	14,000
7701	EMS-LP35 EKG Monitor Replacement	415,000
7701	SCBA Station Compressor (2)	137,000
7712	Station 41 Rebuild	1,500,000
TOTAL CAPITAL PROJECTS FUND		\$ 2,067,000



FUEL BREAK MAINTENANCE FUND STATEMENT OF REVENUES AND EXPENDITURES

FISCAL YEAR 2027

Revenues

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
TOTAL REVENUES		\$ -	\$ -	\$ -

Expenditures

DESCRIPTION	GL CODE	AMENDED BUDGET FY2026	PROJECTED ACTUALS FY2026	PROPOSED BUDGET FY2027
Prof. Services Environmental Exterior Hazard Removal	6317 6323	50,000	50,000	25,000 96,000
TOTAL EXPENDITURES		\$ 50,000	\$ 50,000	\$ 121,000

Budget Trends

In March 2026 the Fuel Break Maintenance Fund was established. The purpose of the program is to ensure that fuel breaks remain functional and capable of slowing wildfire spread, supporting suppression efforts, and improving firefighter safety. Funds will be used to reduce hazardous vegetation through a combination of mechanical treatments and hand crew operations. Activities may including mowing, mastication, brush cutting, limbing and removal of ladder fuels to maintain established fuel breaks.





➤ **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