

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

## Board of Directors Regular Board Meeting

**Wednesday, May 28, 2014 – 7:00 p.m.**

*Gordon Dakin, Director ~ H. Jay Kerr, Director ~ Jennifer Price, Director  
Matthew J. Stamey, Director ~ Glenn Umont, Director*

**~MISSION STATEMENT~**

*In the spirit of our tradition, we strive for excellence, respectfully serving all with pride, honor and compassion*

**Meeting location: S.R.V.F.P.D. Administrative Offices - Boardroom  
1500 Bollinger Canyon Road, San Ramon, CA 94583**

### **AGENDA**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. DETERMINATION OF QUORUM AND CONFIRMATION OF AGENDA**
- 4. PUBLIC COMMENT**

Any person may address the District Board on any subject pertaining to District business, which is not listed on the agenda. This comment is provided by the Ralph M. Brown Open Meeting Act (Government Code § 54950 *et seq.*) and may be limited to three (3) minutes for any person addressing the Board. Please complete a "Request to Speak" form and submit it to the District Clerk.

- 5. CONSENT CALENDAR**

Consent calendar items are considered routine and are acted upon by the Board with a single action. Members of the audience wishing to provide public input may request that the Board remove the item from the Consent Calendar. Comments may be limited to three (3) minutes.

- 5.1 Approve the salaries, payroll taxes and retirement contributions for the month of April, 2014 in the amount of \$2,915,855.10.
- 5.2 Approve the demand register for the period April 13, 2014 through May 18, 2014, in the amount of \$2,460,568.02.
- 5.3 Approve the minutes from the April 23, 2014 regular Board meeting, including District Counsel's closed session report.
- 5.4 Receive Quarterly Investment Report for the period January 1, 2014 – March 31, 2014.
- 5.5 Approval of payment to LN Curtis and Sons for replacement of Structural Firefighting Turnout Gear in the amount of \$39,508.00.
- 5.6 Receive July 1, 2013 Actuarial Report on GASB 45 Retiree Benefit Valuation.
- 5.7 Receive Report regarding Moody's Rating Update.
- 5.8 **Personnel Action:**
  1. Approve staff's recommendation to promote Firefighter/PM Mick Ybarra from Step 5, to Captain, Step 2, effective May 23, 2014.

**6. SPECIAL ANNOUNCEMENTS/PRESENTATIONS/GENERAL BUSINESS**

- 6.1 Badge Pinning Ceremony – Captain Mick Ybarra

**7. OLD BUSINESS**

- 7.1 Open Public Hearing as set forth in the annual exterior hazard abatement program for the purpose of receiving public comment to show cause why exterior hazard abatement orders should not be enforced.
- 7.2 Consideration of Purchase and Sale Agreement with County of Contra Costa, for real property; consideration of exemption from review of approval of agreement under CEQA (APN 198-132-017, 1193 Danville Blvd., Alamo, CA) relating to Closed Session Item 12.3.

**8. NEW BUSINESS**

- 8.1 Discussion and possible adoption of Resolution No. 2014-05 ordering even-year Board of Directors election; consolidation of elections; and specifications of the election order.
- 8.2 Discussion and possible adoption of Resolution No. 2014-06 authorizing Investment of Monies in the Local Agency Investment Fund (LAIF).
- 8.3 Discussion and possible adoption of Resolution No. 2014-07 updating the District's Investment Policy.

**9. CORRESPONDENCE FOR POSSIBLE BOARD ACTION AND/OR REVIEW**

**10. MONTHLY ACTIVITY REPORTS FOR APRIL, 2014**

- 10.1 Operations/Training Division/Special Operations-Interim Assistant Chief Phares  
Standards of Cover Policy Compliance Report.
- 10.2 Support Services-Interim Assistant Chief Phares  
Support Services Report of monthly activities.
- 10.3 Fire Prevention – Fire Marshal Kiefer  
Fire Prevention Report of monthly activities.
- 10.4 Administrative Services – Financial Consultant Ken Campo  
a). Monthly Finance Activities/Reports  
b). Monthly Human Resources Activities/Reports
- 10.5 Fire Chief – Fire Chief Meyer  
Verbal report on monthly meetings, seminars, committee meetings, and other District related activities.

**11. GOOD OF THE ORDER**

**12. CLOSED SESSION**

- 12.1 Possible exposure to litigation (two matters).  
[Pursuant to Government Code §54956.9(d)(2)]. Facts and circumstances that might result in litigation need not be disclosed.

- 12.2 Status of labor negotiations between the District and the San Ramon Valley Firefighters Association under the provisions [Authorized under Government Code §54957.6 and 54954.5(e)].
- 12.3 Conference with Real Property Negotiator  
Negotiator: Chief Meyer (relating to agenda item 7.2)  
Property Location: 1193 Danville Blvd., Alamo, CA 94507  
(APN 198-132-017) [Authorized under Government Code §54956.8 and 54954.5(e)].
- 12.4 Existing litigation [Pursuant to Government Code §54956.9(d)(1)]:  
1). “Contra Costa County Deputy Sheriffs Association v. Contra Costa County Employees’ Retirement Association, Contra Costa County Superior Court Case No. MSN12-1870.”
- 12.5 Conference with District Counsel – Potential Litigation Workers Compensation Claim No. SRV1400033, dated 04/22/14, Richard Nogueira vs. San Ramon Valley Fire Protection District [Authorized under Government Code § 54956.9(b)].
- 12.6 Conference with District Counsel – Potential Litigation Workers Compensation Claim No. SRV0800012, dated 7/17/07, John Sambrailo vs. San Ramon Valley Fire Protection District [Authorized under Government Code § 54956.9(b)].
- 12.7 Conference with District Counsel – Potential Litigation Workers Compensation Claim No. SRV1200019, dated 7/18/11, David Shorum vs. San Ramon Valley Fire Protection District; and Claim Number: SRV1100002, dated 6/4/10, David Shorum vs. San Ramon Valley Fire Protection District [Authorized under Government Code § 54956.9(b)].
- 12.8 Conference with District Counsel – Potential Litigation Workers Compensation Claim No. SRV1400020, dated 10/26/13 Jim Colon vs. San Ramon Valley Fire Protection District [Authorized under Government Code §54956.9(b)].
- 12.9 Personnel Matter: District Chief Annual Performance Review [Authorized under Government Code §54957].

**13. RETURN TO OPEN SESSION**

**14. REPORT UPON RETURN FROM CLOSED SESSION (if applicable)**

**15. ADJOURNMENT TO THE ANNUAL BOARD BUDGET WORKSHOP SCHEDULED FOR THURSDAY, JUNE 5, 2014, AT 10 A.M., IN THE BOARDROOM.**

Prepared by:



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Susan F. Brooks, District Clerk

Agenda posted on May 22, 2014 at the District’s Administration Building and the San Ramon Valley Fire Protection District’s website at [www.firedepartment.org](http://www.firedepartment.org)

The San Ramon Valley Fire Protection District (“District”), in complying with the Americans with Disabilities Act (“ADA”), requests individuals who require special accommodations to access, attend and/or participate in District board meetings due to a disability, including but not limited to American Sign Language interpreters, assistive listening devices, transportation to and from the meeting site or other accommodations, may be requested by calling (925) 838-6661 no later than 72 hours in advance of the scheduled meeting time. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed at 1500 Bollinger Canyon Road, San Ramon, California or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact District Clerk Sue Brooks at (925) 838-6661.



**CONSENT  
ITEMS**





# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Ken Campo, Financial Consultant  
Subject: Quarterly Investment Report – March 31, 2014

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## **Background**

Pursuant to Section 5.3 of the District's Investment Policy, staff is required to present a quarterly report of investments to the Board of Directors. The investment report for the quarter ended March 31, 2014, is attached. The investments held on behalf of the District are in compliance with the District's investment policy.

Also attached is the quarterly statement for the District's California Employers' Retiree Benefit Trust account for the quarter ended March 31, 2014. The purpose of this trust fund is to set-aside funds to pay for health care benefits for retired employees. These investments are in a pooled fund managed by CalPERS.

## **Recommendation**

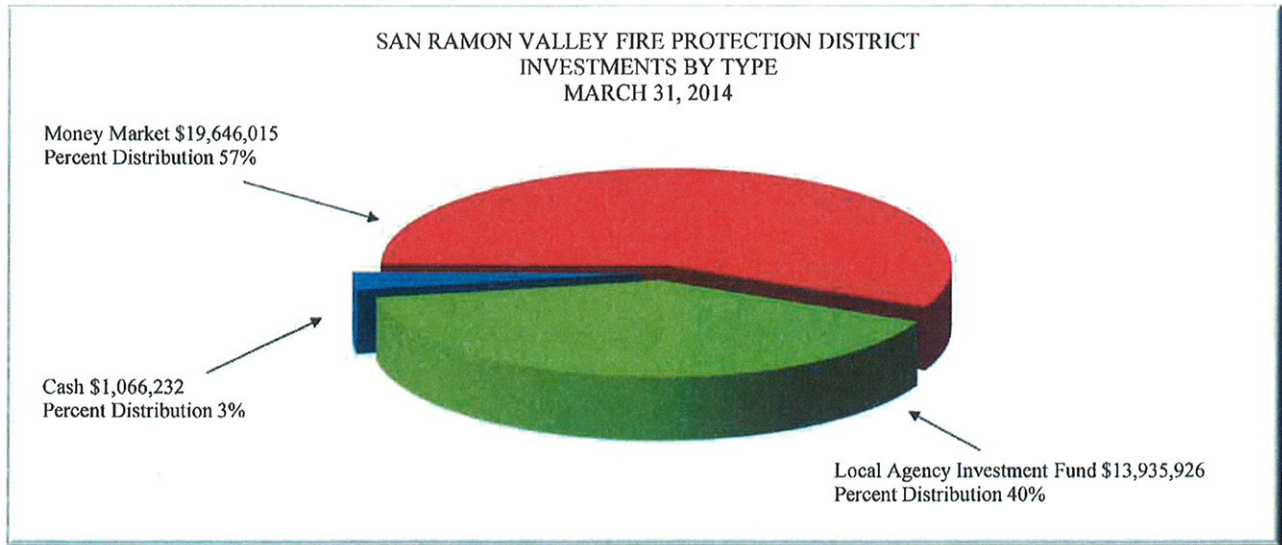
Staff recommends that the Board review and receive the investment report for the quarter ended March 31, 2014, and review and receive the California Employers' Retiree Benefit Trust Statement for the quarter ended March 31, 2014.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
INVESTMENT REPORT  
March 31, 2014**

Type of Investment	Financial Institution	Date of Maturity	Par Value/ Original	Market Value	Rate of Interest	Fiscal Year-to-Date Income
Cash	Bank of the West	N/A	999,939	999,939	0.00%	0
Cash	Bank of the West - CERT Funds	N/A	66,293	66,293	0.00%	0
Money Market	Bank of the West - Money Market	N/A	19,046,601	19,046,601	0.26%	9,821
Local Agency Investment Fund	Local Agency Investment Fund	N/A	13,932,543	13,936,961	0.23%	42,584
Local Agency Investment Fund	Local Agency Investment Fund CERT Funds	N/A	3,383	3,384	0.23%	7
Money Market	U.S. Bank Money Market Deposit Account	N/A	599,413	599,413	0.001%	301
<b>Total</b>			<b>\$34,648,172</b>	<b>\$34,652,591</b>		<b>\$52,713</b>

Average weighted yield 0.24%  
Total return 0.25%

Market values obtained from monthly statements issued by Bank of the West and U.S. Bank.



The District has sufficient funds available to meet the next six months of financial obligations.

The March 31, 2014 investments are in accordance with the District adopted investment policy.

Kenneth R. Campo, CPA  
Financial Consultant

April 28, 2014  
Date



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Interim Assistant Chief Lon Phares  
Subject: Structural Firefighting Turnout Gear Replacement

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## **Background:**

The District has a replacement schedule for structural firefighting turnout gear that adheres to NFPA 1851. The schedule requires turnouts to be retired after 10 years of service. Based on that schedule the District needs to purchase 18 sets of turnouts at the cost of \$2,195 per set. The District went through the competitive bid process and will purchase this equipment under the current five-year purchase agreement with LN Curtis and Sons. The 2013/2014 Annual Operating Budget includes appropriations for scheduled PPE replacement to complete this project.

## **Recommended Board Action:**

Authorize the budgeted expenditure of \$39,508 to purchase 18 sets of Globe Products Structural Turnouts for fire suppression personnel to replace turnouts that have reached the end of their service life.



# Bickmore

May 8, 2014

Mr. Ken Campo  
Financial Consultant  
San Ramon Valley Fire Protection District  
1500 Bollinger Canyon Road  
San Ramon, CA 94583

Re: July 1, 2013 Actuarial Report on GASB 45 Retiree Benefit Valuation

Dear Ken:

We are pleased to enclose our report providing the results of the July 1, 2013 actuarial valuation of other post-employment benefit (OPEB) liabilities for the San Ramon Valley Fire Protection District (the District). The report's text describes our analysis and assumptions in detail.

The primary purposes of the report are to develop:

- The value of future OPEB expected to be provided by the District, and
- The current OPEB liability and the annual OPEB expense to be reported in the District's financial statements for the fiscal years ending June 30, 2015 and 2016.
- The information required to be submitted to the California Employers' Retiree Benefit Trust (CERBT).

This valuation was prepared with the understanding that the District will continue to invest in CERBT asset allocation Strategy 1, contribute roughly \$1 million to the trust for the fiscal years ending June 30, 2015 and June 30, 2016, and not take any reimbursement from the trust for retiree claims paid. Liabilities were calculated based on a "blended" discount rate, developed based on the weighted portion of future benefits expected to be funded through the trust and those expected to be funded on a pay-as-you-go basis.

We have described the benefits provided in this program in Table 3. Because these benefits have changed since the 2011 valuation was prepared, we would appreciate the District's review of this summary to be certain we have understood these provisions correctly.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of the District's staff, who provided valuable information and assistance to enable us to perform this valuation. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, EA, MAAA  
Director, Health and Benefit Actuarial Services

Enclosure

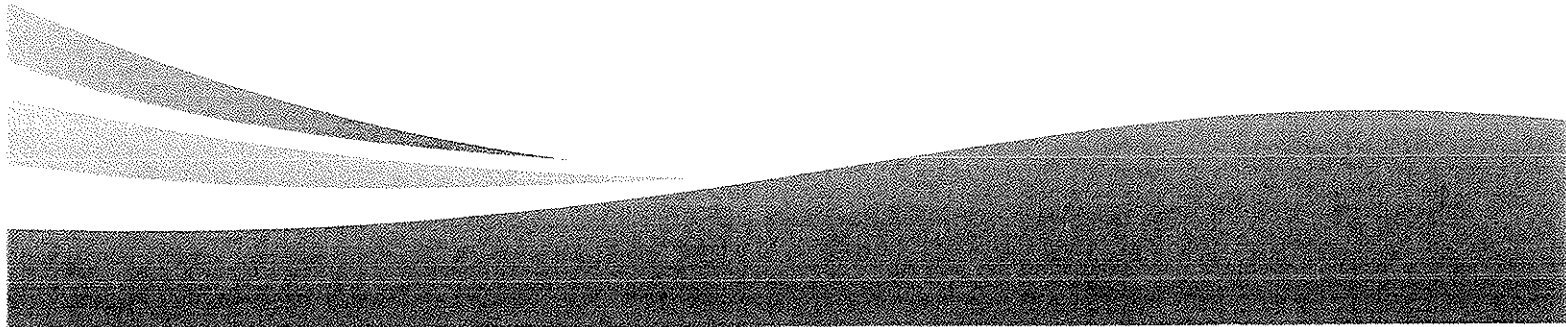


**Bickmore**

San Ramon Valley Fire Protection District

Actuarial Valuation of the Other  
Post-Employment Benefit Programs  
As of July 1, 2013

Submitted May 2014



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## A. Executive Summary

This report presents the results of the July 1, 2013 actuarial valuation of the San Ramon Valley Fire Protection District (the District) other post-employment benefit (OPEB) programs. Briefly, benefits include subsidized medical, dental, vision, life and EAP insurance coverage for eligible retirees. The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 45 of the Governmental Accounting Standards Board (GASB 45) and to provide information to be reported to the California Employers' Retiree Benefit Trust (CERBT).

How much the District contributes each year affects the calculation of liabilities. Prefunding the plan generally supports use of a higher interest rate and typically produces substantially lower liabilities than a pay-as-you-go funding policy. When assets are set aside in a trust but at a level not sufficient to meet GASB 45 requirements for prefunding, it is referred to as "partial prefunding". Because the District has contributed previously to the trust, but does not plan to contribute the full ARC in the next few years, it is partially prefunding its OPEB obligations. Accordingly, we developed and used a blended discount rate of 5.71% for this valuation. Additional discussion of funding policy, including discount rates, is found on page 9 and the determination of the blended discount rate is provided in Appendix 2 on page 27. We note that none of the rates used are to be considered a guarantee of future investment performance, but rather assumptions about the expected long term rates of return for assets used to pay future retiree benefits.

Exhibits presented in this report are based on the assumption that the results of this July 1, 2013 valuation will be applied in determining the annual OPEB expense for the fiscal years ending June 30, 2015 and 2016. Appendix 1 provides an estimate of the results for the fiscal year ending June 30, 2014, based on the June 30, 2011 valuation and on OPEB contributions expected to be made between July 1, 2013 and June 30, 2014.

We calculate the GASB 45 actuarial accrued liability (AAL) to be \$57,897,374 and the normal cost to be \$1,875,019 as of July 1, 2013. The District reported assets in CERBT as of July 1, 2013 of \$5,639,092 to offset these liabilities. Thus, the unfunded accrued liability as of this date is \$52,258,282, and the funded ratio is 9.7%.

These results have been adjusted to be applicable to the years for which the annual OPEB expense will be developed. Assuming the District continues to follow its previously established policy of prefunding its OPEB liabilities, the following summarizes results for the fiscal year ending June 30, 2015:

- We calculate the annual required contribution (ARC) to be \$5,165,382.
- District contributions are estimated to total 3,076,046, consisting of \$2,076,046 in benefits paid to retirees during the period, plus a contribution of \$1,000,000 to the District's OPEB account with CERBT.
- Based on the calculations and contributions described above, we project a net OPEB obligation of \$27,989,605 on June 30, 2015.

These results are shown in tables beginning on page 12. Projected results for the fiscal year ending June 30, 2016 are also shown in these tables.

## Executive Summary (Concluded)

The liabilities shown in the report reflect assumptions regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. We also note that this valuation has been prepared on a closed group basis, with no provision made for new employees. To the extent that actual experience is not what we assumed, future results will be different. While other sources of differences in future results are possible, the most likely causes for variance are:

- A dramatic increase or decrease in the future medical premium rates;
- A significant change in the District's employee population;
- A substantial increase or decrease in OPEB trust asset value; and/or
- Changes in OPEB accounting standard (revisions to GASB 45), including a possible new requirement to disclose the implicit subsidy liability where retirees pay the same premium rates as active employees; see page 4 for details.

Details of our valuation process and the various disclosures required by GASB 45 are provided on the succeeding pages.

The next valuation is scheduled to be prepared as of July 1, 2015 as required for continued participation in CERBT. If there are any significant changes in the employee data, benefits provided or the funding policy, please contact us to discuss whether an earlier valuation is appropriate.

## B. Requirements of GASB 45

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of state and local governmental employers. We understand that the District implemented GASB 45 for the fiscal year ended June 30, 2009.

For agencies with 200 or more members covered by or eligible for plan benefits, GASB 45 requires that a valuation be prepared no less frequently than every two years. GASB 45 disclosures include the determination of an annual OPEB cost. For the first year, the annual OPEB cost is equal to the annual required contribution (ARC) as determined by the actuary.

- If the District's OPEB contributions equal the ARC each year, the net OPEB obligation will equal \$0.
- If the District's actual contribution is less than (greater than) the ARC, then a net OPEB obligation (asset) amount is established. In subsequent years, the annual OPEB expense will reflect adjustments made to the net OPEB obligation, in addition to the ARC (see Table 1C).

GASB 45 provides for recognition of payments as contributions if they are made (a) directly to retirees or beneficiaries, (b) to an insurer, e.g., for the payment of premiums, or (c) to an OPEB fund set aside toward the cost of future benefits. Funds set aside for future benefits should be considered contributions to an OPEB plan only if the vehicle established is one that is capable of building assets that are separate from and independent of the control of the employer and legally protected from its creditors. Furthermore, the sole purpose of the assets should be to provide benefits under the plan. These conditions generally require the establishment of a legal trust, such as the District's OPEB trust account with CERBT. Earmarked assets or reserves may be an important step in financing future benefits, but they may not be recognized as an asset for purposes of reporting under GASB 45.

The decision whether or not to prefund, and at what level, is at the discretion of the District, as are the manner and term for paying down the unfunded actuarial accrued liability. Once a funding policy has been established, however, the District's auditor may have an opinion as to the timing and manner of any change to such policy in future years. The level of prefunding also affects the selection of the discount rate used for valuing the liabilities.

We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; Bickmore does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



### C. Sources of OPEB Liabilities

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are:

- Medical
- Dental
- Prescription drug
- Vision
- Life insurance

Other possible post-employment benefits may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include vacation, sick leave<sup>1</sup> or COBRA benefits, which fall under other GASB accounting statements.

A direct employer payment toward the cost of OPEB is referred to as an "explicit" subsidy and these are included in the determination of OPEB liabilities. In addition, if claims experience of employees and retirees are pooled when determining premiums, the retirees pay a premium based on a pool of members that, on average, are younger and healthier. For certain types of coverage, such as medical and life insurance, payment of the same premium rate results in an "implicit" subsidy of retiree claims by active employee premiums since the retiree premiums are lower than they would have been if the retirees were insured separately. Paragraph 13.a. of GASB 45 generally requires an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Exceptions may exist when the plan is part of a "community-rated" program. Current GASB guidance<sup>2</sup> may allow an agency whose membership is a very small portion (e.g., less than 1%) of the total coverage of a multiple employer plan to reasonably conclude that any change in their group's mix of retirees and active employees would not affect the premium rates for the plan. In those circumstances, while an implicit subsidy may exist, it is not required to be disclosed.

#### OPEB Obligations of the District

The District offers continuation of medical, dental, vision, life and EAP coverage to its retiring employees. For retirees and their dependent(s) who continue this coverage:

- The District pays a portion of the premiums for coverage. These benefits are described in Table 3 and liabilities have been included in this valuation.
- We believe no implicit liability exists with respect to dental, vision, or EAP benefits provided to retirees, or that it is insignificant.
- For life insurance, we valued the District's share of premiums, since there appears to be little, if any, implicit subsidy of life insurance premiums for retirees.

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<sup>1</sup> When a terminating employee's unused sick leave credits are converted to provide or enhance a defined benefit OPEB, e.g., healthcare benefits, such converted sick leave credits should be valued under GASB 45.

<sup>2</sup> Changes in Actuarial Standard of Practice and a new GASB Statement for reporting of OPEB liabilities are being considered. One possible change would be the elimination of the exception for disclosing the implicit subsidy liability for community rated plans. If implemented, this change would significantly impact the OPEB liability to be reported by the District.

**Sources of OPEB Liabilities  
(Concluded)**

- Employees are covered by the CalPERS medical program. The experience of public agency employer membership in this program is community-rated ("OPEB Assumption Model", August 2012) and the District's membership in this program is incidental relative to the total number of members covered. As currently permitted by GASB 45, this report does not make age-related premium adjustments or compute an implicit rate subsidy for employees covered under this program.

### D. Valuation Process

The valuation has been based on employee census data initially submitted to us by the District in March 2014 and clarified in various related communications. Summaries of that data are provided in Table 2. While the individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. A summary of the benefits provided under the Plan is provided in Table 3, based on information supplied to Bickmore by the District. The valuation described below has been performed in accordance with the actuarial methods and assumptions described in Table 4.

In the specific development of the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee's future retirement. We then calculate a present value of these benefits as of the valuation date.

- These present value determinations discount the value of each future expected benefit payment back to the valuation date, using the discount rate. The present value calculations also reflect assumptions for the likelihood that an employee may not continue in service with the District to receive benefits.
- For those that do continue in service with the District, assumptions are made regarding the probability of retirement at various ages.
- After adjustments for the probabilities of whether and when an employee may retire from the District, we then apply an assumption about whether or not the retiree will elect coverage for themselves and/or dependents.
- To the extent an employee is assumed to qualify and elect coverage in retirement, the calculated liability reflects expected trends in the cost of those benefits and the assumptions as to the expected date(s) those benefits will cease.
- These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for 70 years or more.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "actuarial accrued liability" (AAL). The amount of future OPEB cost allocated to the current year is referred to as the "normal cost". The remaining cost to be assigned to future years is called the "present value of future normal costs".

In summary:

Actuarial Accrued Liability	Past Years' Costs	\$ 57,897,374
<i>plus</i> Normal Cost	Current Year's Cost	1,875,019
<u><i>plus</i> Present Value of Future Normal Costs</u>	<u>Future Years' Costs</u>	<u>13,333,191</u>
<i>equals</i> Present Value of Projected Benefits	Total Benefit Costs	\$ 73,105,584

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets is applied to offset the AAL. The value of assets invested in the District's CERBT account on June 30, 2013 was reported to be \$5,639,092. The portion of the AAL not covered by assets is referred to as the unfunded actuarial accrued liability (UAAL).



### E. Basic Valuation Results

The following chart compares the results of the July 1, 2013 valuation of OPEB liabilities to the results of the June 30, 2011 valuation.

Valuation date	Partial Prefunding Basis	
	6/30/2011	7/1/2013
Long term expected return on trust assets	7.25%	7.25%
Discount rate	4.75%	5.71%
<b>Number of Covered Employees</b>		
Actives	169	159
Retirees	109	138
Total Participants	278	297
<b>Actuarial Present Value of Projected Benefits</b>		
Actives	\$ 72,453,000	\$ 42,683,029
Retirees	33,184,000	30,422,555
Total APVPB	105,637,000	73,105,584
<b>Actuarial Accrued Liability (AAL)</b>		
Actives	45,601,000	27,474,819
Retirees	33,184,000	30,422,555
Total AAL	78,785,000	57,897,374
<b>Actuarial Value of Assets</b>	4,309,000	5,639,092
<b>Unfunded AAL (UAAL)</b>	74,476,000	52,258,282
<b>Normal Cost</b>	3,512,000	1,875,019
<b>Benefit Payments</b>	1,375,426	1,621,362

The funded ratio (the ratio of the Actuarial Value of Assets divided by the Actuarial Accrued Liability) is 9.7% as of July 1, 2013. Covered payroll as of July 1, 2013 was reported to be \$18,830,055. The Unfunded Actuarial Accrued Liability, expressed as a percentage of payroll, is 277.5% as of this date.

#### Changes Since the Prior Valuation

While Bickmore did not prepare the prior valuation for the District, it is generally the case that OPEB liabilities tend to increase over time as active employees get closer to the date their benefits are expected to begin. Because of the uncertainties involved and the long term nature of these projections, the actuary's prior assumptions are likely never to be exactly realized. Nonetheless, it is helpful to review why results might be different than anticipated.

In comparing results shown in the exhibit above, we can see that the *actual* decrease in the UAAL over the two year period between June 30, 2011 and July 1, 2013 was approximately

## Basic Valuation Results (Concluded)

\$22,218,000. Based on our review of the prior valuation report, the UAAL was *expected* to increase by approximately \$10,667,000 from new costs accrued and interest accrued on future benefits less benefits expected to be paid to retirees and earnings on trust assets. Thus, the actual UAAL is about \$32,885,000 lower than expected.

A change in the discount rate from 4.75% to 5.71% accounts for roughly \$8,531,000 of this decrease. A change in the benefits, now limiting the District's subsidy of medical coverage to 92% of the second highest Bay Area Basic plan by coverage level rather than 100% of any plan, resulted in a decrease of about \$5,217,000.

The remaining decrease in the UAAL is due to a combination of the following factors:

- Plan experience relative to prior assumptions. This includes, but is not limited to, changes in the number of covered plan members and the extent to which premium rates are greater (or less) than the rates projected at the time the prior valuation was prepared.  
Plan experience also includes asset performance relative to the expected rate of return. Actual plan assets were about \$60,000 less than projected. The actual return over this two year period was roughly 5.7% per year, less than the expected long term rate of return of 7.25% per year.
- Updated mortality, retirement, termination and disability assumptions to those used for the December 31, 2012 actuarial valuation of the CCCERA Pension plan.
- A change from using an adjusted market value of assets to using full market value.
- Changes in the assumption regarding the medical plan to be elected in retirement.
- Minor changes in assumed future increases in medical, dental, vision and EAP premium levels.

## F. Funding Policy

The specific calculation of the ARC and annual OPEB expense for an employer depends on how the employer elects to fund these benefits. The funding levels can generally be categorized as follows:

1. *Prefunding* - contributing an amount greater than or equal to the ARC each year. Prefunding generally allows the employer to have the liability calculated using a higher discount rate, which in turn lowers the liability. In addition, following a prefunding policy does not build up a net OPEB obligation because the contribution equals or exceeds the annual OPEB cost each year.
2. *Pay-As-You-Go funding* – contributing only the amounts needed to pay retiree benefits in the current year; generally requires a lower discount rate, such as the 4.25% rate used for this report.
3. *Partial prefunding* – contributing more than the current year's retiree payments but less than 100% of the ARC; requires that liabilities be developed using a discount rate that "blends" the relative portions of benefits that are prefunded and those not.

### Determination of the ARC

The Annual Required Contribution (ARC) consists of two basic components, which have been adjusted with interest to the District's fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

The ARCs for the fiscal years ending June 30, 2015 and June 30, 2016 are developed in Table 1B.

### Decisions Affecting the Amortization Payment

The period and method for amortizing the AAL can significantly affect the ARC. GASB 45:

- Prescribes a maximum amortization period of 30 years and requires no minimum amortization period (except 10 years for certain actuarial gains). Immediate full funding of the liability is also permitted.
- Allows amortization payments to be determined (a) as a level percentage of payroll, designed to increase over time as payroll increases, or (b) as a level dollar amount much like a conventional mortgage, so that this component of the ARC does not increase over time. Where a plan is closed and has no ongoing payroll base, a level percent of payroll basis is not permitted.
- Allows the amortization period to decrease annually by one year (closed basis) or to be maintained at the same number of years (open basis).

### Funding Policy Illustrated in This Report

It is our understanding that the District re-established the period for amortizing the unfunded AAL to a closed 26-year period for the fiscal year beginning July 1, 2012. There are, therefore, 24 years remaining in developing the ARC for the fiscal year beginning July 1, 2014. Amortization payments are determined on a level percent of pay basis.

## **G. Choice of Actuarial Funding Method and Assumptions**

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method. The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the "incidence of cost". Methods that produce higher initial annual (prefunding) costs will produce lower annual costs later. Conversely, methods that produce lower initial costs will produce higher annual costs later relative to the other methods. GASB 45 allows the use of any of six actuarial funding methods; a brief description of each is in the glossary.

### **Factors Impacting the Selection of Funding Method**

While the goal of GASB 45 is to match recognition of retiree medical expense with the periods during which the benefit is earned, the funding methods differ because they focus on different financial measures in attempting to level the incidence of cost. Appropriate selection of a funding method contributes to creating intergenerational equity between generations of taxpayers. The impact of potential new employees entering the plan may also affect selection of a funding method, though this is not a factor in this plan.

We believe it is most appropriate for the plan sponsor to adopt a theory of funding and consistently apply the funding method representing that theory. This valuation was prepared using the entry age normal cost method with normal cost determined on a level percent of pay basis. The entry age normal cost method often produces initial contributions between those of the other more common methods and is generally regarded by pension actuaries as the most stable of the funding methods and is one of the most commonly used methods for GASB 45 compliance.

### **Factors Affecting the Selection of Assumptions**

Special considerations apply to the selection of actuarial funding methods and assumptions for the District. The actuarial assumptions used in this report were chosen, for the most part, to be the same as the actuarial assumptions used for the most recent actuarial valuation of the CCCERA retirement plan covering District employees. Other assumptions were selected based on demonstrated plan experience and/or our best estimate of expected future experience.

In selecting an appropriate discount rate, GASB states that the discount rate should be based on the expected long-term yield of investments used to finance the benefits. The District has selected CERBT asset allocation strategy #1 with a discount rate 7.61%. This has been reduced by a .36% Margin for Adverse Deviation, for a net expected long term return on trust assets of 7.25%.

Where the funding policy provides that only a portion of benefit liabilities will be prefunded through a trust with the remainder funded on a pay-as-you-go basis, GASB 45 requires the discount rate reflect an appropriate blend between the prefunding and pay-as-you-go discount rates. As requested by the District, we used a 4.25% discount rate for pay-as-you-go funding; Appendix 2 provides details on how the blended discount rate was developed.

## H. Certification

This report presents the results of our actuarial valuation of the other post employment benefits provided by the San Ramon Valley Fire Protection District. The purpose of this valuation was to provide the actuarial information required for the District's reporting under Statement 45 of the Governmental Accounting Standards Board. The calculations were focused on determining the plan's funded status as of the valuation date, developing the Annual Required Contribution and projecting the Net OPEB Obligations for the years to which this report is expected to be applied.

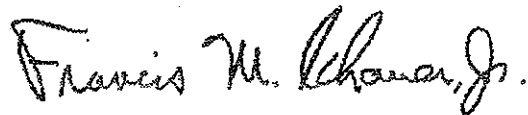
We certify that this report has been prepared in accordance with our understanding of GASB 45. To the best of our knowledge, the report is complete and accurate, based upon the data and plan provisions provided to us by the District. We believe the assumptions and method used are reasonable and appropriate for purposes of the financial reporting required by GASB 45. The results may not be appropriate for other purposes.

Each of the undersigned individuals is a Fellow in the Society of Actuaries and Member of the American Academy of Actuaries who satisfies the Academy Qualification Standards for rendering this opinion.

Signed: May 8, 2014



Catherine L. MacLeod, FSA, EA, MAAA



Francis M. Schauer Jr., FSA, FCA, EA, MAAA

**Table 1A**  
**Roll Forward of 2013 Valuation Results**  
**Partial Prefunding Basis**

The basic valuation results are presented in Section E. The following summarizes the results of the July 1, 2013 valuation adjusted to be applicable for the fiscal years ending June 30, 2015 and 2016. These adjusted results become the basis for calculating the annual required contribution for these years, shown in Table 1B on the following page.

The results shown below and on the following two pages reflect our understanding that the District intends to contribute \$1 million to the OPEB trust and take no reimbursements for retiree claims paid in each of the fiscal years to which this report is expected to be applied. Should this change, some of the results in this report will need to be revised.

Valuation date	Partial Prefunding Basis	
	7/1/2013	
For fiscal year beginning	7/1/2014	7/1/2015
For fiscal year ending	6/30/2015	6/30/2016
Long term expected return on trust assets	7.25%	7.25%
Discount rate	5.71%	5.71%
<b>Number of Covered Employees*</b>		
Actives	159	159
Retirees	138	138
Total Participants	297	297
<b>Actuarial Present Value of Projected Benefits</b>		
Actives	\$ 44,992,673	\$ 47,271,557
Retirees	30,402,666	30,352,810
Total APVPB	75,395,339	77,624,367
<b>Actuarial Accrued Liability (AAL)</b>		
Actives	30,898,157	34,418,744
Retirees	30,402,666	30,352,810
Total AAL	61,300,823	64,771,554
<b>Actuarial Value of Assets</b>	6,567,926	8,044,101
<b>Unfunded AAL (UAAL)</b>	54,732,896	56,727,453
<b>Normal Cost</b>	1,935,957	1,998,876
<b>Benefit Payments</b>		
Actives (in retirement)	290,198	494,889
Retirees	1,785,848	1,890,229
Total	2,076,046	2,385,118

\* The numbers of active employees and retirees shown above are as of the valuation date and are not necessarily the number expected in the years shown above. Because this valuation was prepared on a closed group basis, no potential future employees are included and, based on assumptions outlined in Table 4, we recognize the possibility that active employees may leave employment, some may retire and elect benefits and coverage for some of the retired employees may cease.



**Table 1B**  
**Calculation of the Annual Required Contribution**  
**Partial Prefunding Basis**

The following exhibit calculates the amortization payments and the annual required contribution (ARC) for the fiscal years ending June 30, 2015 and June 30, 2016.

Fiscal Year End	Partial Prefunding Basis	
	6/30/2015	6/30/2016
<b>Funding Policy</b>		
Discount rate	5.71%	5.71%
Amortization method	Level % of Pay	Level % of Pay
Initial amortization period (in years)	30	30
Remaining period (in years)	24	23
<b>Determination of Amortization Payment</b>		
UAAL	\$ 54,732,896	\$ 56,727,453
Factor	18.5509	17.9691
Payment	2,950,413	3,156,947
<b>Annual Required Contribution (ARC)</b>		
Normal Cost	1,935,957	1,998,876
Amortization of UAAL	2,950,413	3,156,947
Interest to 06/30	279,012	294,397
<b>Total ARC at fiscal year end</b>	<b>5,165,382</b>	<b>5,450,220</b>

While the following is not intended to be used to determine the normal cost or ARC in future years, this information may be of value for planning purposes:

Valuation date	7/1/2013	
	6/30/2015	6/30/2016
Projected covered payroll	\$ 19,442,032	\$ 20,073,898
Normal Cost as a percent of payroll	10.0%	10.0%
ARC as a percent of payroll	26.6%	27.2%
ARC per active ee	32,487	34,278

**Table 1C  
Expected OPEB Disclosures  
Partial Prefunding Basis**

The exhibit below develops the annual OPEB expense, estimates the expected OPEB contributions and projects the net OPEB obligation for the fiscal years ending June 30, 2015 and June 30, 2016. The calculations assume the District continues to follow the funding approach outlined on the prior page.

Fiscal Year End	Partial Prefunding Basis	
	6/30/2015	6/30/2016
<b>1. Calculation of the Annual OPEB Expense</b>		
a. ARC for current fiscal year	\$ 5,165,382	\$ 5,450,220
b. Interest on Net OPEB Obligation (Asset) at beginning of year	1,478,733	1,598,206
c. Adjustment to the ARC	(1,475,721)	(1,646,595)
d. <b>Annual OPEB Expense (a. + b. + c.)</b>	5,168,394	5,401,831
<b>2. Calculation of Expected Contribution</b>		
a. Estimated payments on behalf of retirees	2,076,046	2,385,118
b. Estimated contribution to OPEB trust	1,000,000	1,000,000
c. <b>Total Expected Employer Contribution</b>	3,076,046	3,385,118
<b>3. Change in Net OPEB Obligation (1.d. minus 2.c.)</b>	2,092,348	2,016,713
Net OPEB Obligation (Asset), beginning of fiscal year	25,897,257	27,989,605
<b>Net OPEB Obligation (Asset) at fiscal year end</b>	27,989,605	30,006,318

Please note that the contributions shown in items 2.a. and 2.b. above are projections. These estimates should be replaced with the actual payments in order to determine the accurate end of year net OPEB obligation to be reported.

**Table 2  
Summary of Employee Data**

The District reported 159 active employees; of these, 155 are currently participating in the medical program while 4 employees were waiving coverage as of the valuation date. Age and service information for the reported individuals is provided below:

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25		1					1	1%
25 to 29	3	7	3				13	8%
30 to 34	1	4	8				13	8%
35 to 39		4	6	6			16	10%
40 to 44	2	4	8	16	5	7	42	26%
45 to 49		2	3	9	8	23	45	28%
50 to 54			4	1	4	12	21	13%
55 to 59		1	1		1	2	5	3%
60 to 64			3				3	2%
65 to 69							0	0%
70 & Up							0	0%
<b>Total</b>	<b>6</b>	<b>23</b>	<b>36</b>	<b>32</b>	<b>18</b>	<b>44</b>	<b>159</b>	<b>100%</b>
<b>Percent</b>	<b>4%</b>	<b>14%</b>	<b>23%</b>	<b>20%</b>	<b>11%</b>	<b>28%</b>	<b>100%</b>	

	<u>June 2010 Valuation</u>	<u>July 2013 Valuation</u>
Annual Covered Payroll	\$21,231,690	\$18,830,055
Average Attained Age for Actives	42.8	43.6
Average Years of Service	13	13.4

There are also 131 retirees and 7 survivors currently receiving benefits, whose ages are summarized in the chart below.

Retirees by Age		
Current Age	Number	Percent
Below 50	12	9%
50 to 54	29	21%
55 to 59	28	20%
60 to 64	13	9%
65 to 69	20	14%
70 to 74	20	14%
75 to 79	10	7%
80 & up	6	4%
<b>Total</b>	<b>138</b>	<b>100%</b>
Average Attained Age for Retirees:		62.3

*\*Includes 7 surviving spouses.*

**Table 2- Summary of Employee Data  
(Concluded)**

The chart below reconciles the number of actives and retirees included in the June 30, 2011 valuation of the District plan with those included in the July 1, 2013 valuation:

Change in Active and Retired Employee Counts Between Valuations				
	Actives	Retirees Under Age 65	Retirees Age 65+	Total
Number as of June 30, 2011	169	60	49	278
Number as of July 1, 2013	159	82	56	297
Increase (decrease)	(10)	22	7	19

The following chart compares the monthly 2011 medical plan premiums to those in effect during 2014 for a selection of Bay Area plans. For some of the more popular plans selected by District employees, the premiums actually decreased, rather than increasing over this period.

Bay Area Medical Plan	Monthly Premiums - Employee Only Pre-Medicare			Monthly Premiums - Employee Only Medicare Retirees		
	2011	2014	% chg/yr	2011	2014	% chg/yr
Blue Shield	\$ 675.51	\$ 836.59	7.38%	\$ 337.88	\$ 298.21	-4.07%
Kaiser	568.99	742.72	9.28%	282.30	294.97	1.47%
PERS Choice	563.40	690.77	7.02%	375.88	307.23	-6.50%
PERSCare	893.95	720.04	-6.95%	433.66	327.36	-8.94%

**Table 3**  
**Summary of Retiree Benefit Provisions**

**OPEB provided:** The District has indicated that the only OPEB provided are medical, dental, vision, life, and EAP coverage.

**Access to coverage:** Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA).

- This coverage requires the employee to satisfy the requirements for retirement under the Contra Costa County Employees' Retirement Association (CCCERA), which requires District employees to meet one of the following criteria:

<b>CCCERA Retirement Eligibility Requirements</b>				
Tier	General Employees		Safety Employees	
	Minimum Age	Minimum Years of Service	Minimum Age	Minimum Years of Service
Classic	50	10	50	10
	Any	30	Any	20
	70	Any	70	Any
PEPRA	52	5	50	5

*Employees who qualify for a disability retirement are not subject to the minimum age and service requirements described above.*

- If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period.
- Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.
- The employee must commence his or her retirement warrant within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the employer subsidy described below.

**Benefits provided:** As a PEMHCA employer, the District is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The District has a resolution with CalPERS defining the level of the District's contribution toward the cost of active and retiree medical plan premiums to be 92% of the medical premium, not to exceed 92% of the pre-Medicare United Health Care Bay area premium corresponding to the employee's chosen coverage level. In 2014, the caps for each level of coverage are as follows:

The District allows retirees to continue dental, vision, and EAP coverage in retirement and provides a subsidy equal to 25% of the total premium for any of the supplemental coverages chosen.

The District provides life insurance coverage to its retirees until age 65 and pays 25% of the premium. Unlike all the other coverage the District offers, life insurance is for the retiree only and is not offered to spouses or other dependents.

**Table 3 – Summary of Retiree Benefit Provisions  
(Concluded)**

The following chart summarizes 2014 premiums for the auxiliary healthcare coverage offered to retirees:

Additional Healthcare Plan Premiums		
Plan	Coverage Level	Premium
Dental	Employee Only	\$ 69.81
	Employee & Spouse	141.82
	Employee & Child(ren)	167.37
	Family	239.36
Vision	Flat rate for all	28.61
EAP	Flat rate for all	10.55
Life	Employee Only	7.80

**Current premium rates and District contribution caps:** The 2014 CalPERS monthly medical plan rates in the Bay Area rate group are shown in the table below. If different rates apply where the member resides outside of this area, those rates are reflected in the valuation, but not listed here. The additional CalPERS administration fee is assumed to be separately expensed each year and has not been projected as an OPEB liability in this valuation.

Bay Area 2014 Health Plan Rates and District Contribution Caps						
Plan	Actives and Pre-Med Retirees			Medicare Eligible		
	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Anthem HMO Select	\$ 657.33	\$1,314.66	\$1,709.06	\$ 341.12	\$ 682.24	\$1,076.64
Anthem HMO Traditional	728.41	1,456.82	1,893.87	341.12	682.24	1,119.29
Blue Shield Access/ Adv	836.59	1,673.18	2,175.13	298.21	596.42	1,098.37
Blue Shield NetValue/ Adv	704.01	1,408.02	1,830.43	298.21	596.42	1,018.83
Kaiser HMO	742.72	1,485.44	1,931.07	294.97	589.94	1,035.57
UnitedHealthcare HMO	764.24	1,528.48	1,987.02	193.33	386.66	845.20
PERS Choice PPO	690.77	1,381.54	1,796.00	307.23	614.46	1,028.92
PERS Select PPO	661.52	1,323.04	1,719.95	307.23	614.46	1,011.37
PERSCare PPO	720.04	1,440.08	1,872.10	327.36	654.72	1,086.74
PORAC Association Plan	634.00	1,186.00	1,507.00	397.00	791.00	1,112.00
<b>District Contribution Cap</b>	<b>703.10</b>	<b>1,406.20</b>	<b>1,828.06</b>	<b>703.10</b>	<b>1,406.20</b>	<b>1,828.06</b>



**Table 4**  
**Actuarial Methods and Assumptions**

Valuation Date	July 1, 2013
Funding Method	Entry Age Normal Cost, level percent of pay <sup>3</sup>
Asset Valuation Method	Market value of assets
Long Term Return on Assets	7.25%
Discount Rate	5.71% (see blended rate calculation in Appendix 2)
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year, used only to allocate the cost of benefits between service years
Assumed Increase for Amortization Payments	3.25% per year where determined on a percent of pay basis
General Inflation Rate	3.0% per year

*The demographic actuarial assumptions used in this valuation are based on the assumptions used in the Contra Costa County Employees' Retirement Association Actuarial Valuation and Review as of December 31, 2012. Rates for selected age and service are shown on the following pages.*

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<sup>3</sup> The level percent of pay aspect of the funding method refers to how the normal cost is determined. Use of level percent of pay cost allocations in the funding method is separate from and has no effect on a decision regarding use of a level percent of pay or level dollar basis for determining amortization payments.

**Table 4 - Actuarial Methods and Assumptions  
(Continued)**

Mortality: Mortality rates in the tables below were projected to 2030 by applying Scale AA.

CCCERA Pre and Post Retirement Mortality for Non-Disabled Members				
Age	General		Safety	
	Male	Female	Male	Female
15	0.0002	0.0001	0.0002	0.0002
20	0.0002	0.0001	0.0002	0.0001
30	0.0004	0.0002	0.0003	0.0002
40	0.0008	0.0004	0.0008	0.0004
50	0.0012	0.0009	0.0011	0.0009
60	0.0037	0.0038	0.0033	0.0034
70	0.0126	0.0128	0.0114	0.0116
80	0.0428	0.0336	0.0386	0.0305
90	0.1476	0.1089	0.1335	0.0981
100	0.3204	0.2245	0.3060	0.2173
110	0.4000	0.3515	0.4000	0.3374
120	1.0000	1.0000	1.0000	1.0000

CCCERA Pre and Post Retirement Mortality for Disabled Members				
Age	General		Safety	
	Male	Female	Male	Female
15	0.0002	0.0002	0.0002	0.0001
20	0.0002	0.0001	0.0002	0.0001
30	0.0007	0.0004	0.0005	0.0003
40	0.0013	0.0008	0.0010	0.0006
50	0.0024	0.0021	0.0017	0.0013
60	0.0089	0.0105	0.0062	0.0066
70	0.0268	0.0293	0.0193	0.0198
80	0.0908	0.0780	0.0664	0.0506
90	0.2517	0.1967	0.2072	0.1557
100	0.3882	0.3132	0.3717	0.2582
110	0.4000	0.4000	0.4000	0.3935
120	1.0000	1.0000	1.0000	1.0000

Termination Rates

Termination Rates					
Years of Service	General	Safety	Years of Service	General	Safety
Less than 1	0.1350	0.1150	10	0.0275	0.0190
1	0.0900	0.0650	11	0.0250	0.0180
2	0.0900	0.0500	12	0.0240	0.0170
3	0.0600	0.0400	13	0.0230	0.0160
4	0.0450	0.0350	14	0.0220	0.0150
5	0.0400	0.0300	15	0.0210	0.0140
6	0.0375	0.0275	16	0.0200	0.0130
7	0.0350	0.0250	17	0.0200	0.0120
8	0.0325	0.0225	18	0.0200	0.0110
9	0.0300	0.0200	19 or more	0.0200	0.0100

**Table 4 - Actuarial Methods and Assumptions  
 (Continued)**

Service Retirement Rates

*For General employees hired before 1/1/2013: CCCERA  
 General Tier 1 (Enhanced) – Illustrative rates*

General Tier 1 (Enhanced) Service Retirement Rates	
Age	Rate
50	0.05
55	0.20
60	0.30
65	0.40
70	1.00

*For General employees hired on or after 1/1/2013:  
 CCCERA General PEPRA Tiers 4 & 5 – Illustrative rates*

General PEPRA Tiers 4 & 5 Service Retirement Rates	
Age	Rate
52	0.02
55	0.05
60	0.10
65	0.27
70	0.50
75	1.00

*For Firefighters hired before 1/1/2013: CCCERA Safety  
 Tier A (Enhanced) – Illustrative rates*

Safety Tier A (Enhanced) Service Retirement Rates	
Age	Rate
45	0.02
50	0.25
55	0.30
60	0.40
65	1.00

*For Firefighters hired on or after 1/1/2013: CCCERA  
 Safety Tier D & E – Illustrative rates*

Safety PEPRA Tiers D & E Service Retirement Rates	
Age	Rate
50	0.05
55	0.06
60	0.20
65	1.00

**Table 4 - Actuarial Methods and Assumptions  
(Continued)**

Disability Retirement Rates

Disability Retirement Rates		
Age	General Tier 1	Safety
20	0.0001	0.0002
25	0.0002	0.0022
30	0.0004	0.0042
35	0.0008	0.0056
40	0.0016	0.0066
45	0.0032	0.0094
50	0.0052	0.0254
55	0.0066	0.0410
60	0.0070	0.0480
65	0.0070	0.0500
70	0.0070	0.0500

Healthcare Trend Rate

Medical plan premiums are assumed to increase once each year. The increases over the prior year's levels are assumed to be effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2014	Actual	2020	6.00%
2015	8.50%	2021	5.50%
2016	8.00%	2022	5.00%
2017	7.50%	2023	4.50%
2018	7.00%	2024	4.50%
2019	6.50%	2025 & later	4.64%

Dental, vision and EAP premiums are assumed to increase annually by 4.5%.

Participation Rate

Active Employees

*Medical Coverage:* 100% are assumed to continue their current plan election in retirement. If currently waiving coverage, the employee is assumed to elect coverage in the Kaiser HMO Bay area plan in retirement.

*Dental Coverage:* 100% are assumed to participate in the District's dental plan in retirement.

*Vision Coverage:* 100% are assumed to participate in the District's vision plan in retirement.

**Table 4 - Actuarial Methods and Assumptions  
(Continued)**

*Employee Assistance Program (EAP) Coverage:* 25% are assumed to participate in the District's EAP plan in retirement.

*Life Insurance Coverage:* 75% are assumed to participate in the District's life insurance plan in retirement until age 65.

Retired Plan Participants

Existing medical, dental, vision, and EAP plan elections are assumed to be maintained until the retiree's death.

Retirees covered by the District's life insurance plan are assumed to continue coverage until age 65.

Spouse Coverage

*Active employees:* 85% are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives.

*Retired participants:* Existing elections for spouse coverage are assumed to be maintained until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

Dependent Coverage

*Active employees:* 35% are assumed to cover dependents other than a spouse under age 26 at retirement; eligibility for coverage for the youngest dependent is assumed to end at the retiree's age 63.

*Retired participants* covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.

**Principal Changes Since the Prior Valuation:**

Discount rate

Changed from 4.75% to 5.71%.

Demographic assumptions

Rates of assumed mortality, termination, disability and retirement rates were updated to those used for the December 31, 2012 actuarial valuation of the CCCERA Pension Plan. Explicit costs for potential disability benefits were included.

**Table 4 - Actuarial Methods and Assumptions  
(Concluded)**

Healthcare trend	Medical plan premiums are assumed to increase at slightly different rates than were assumed in the prior valuation. Dental, vision and EAP premiums are assumed to increase annually by 4.5%, instead of at the same trend rate as medical premiums.
Dependent Coverage	Due to more favorable and longer eligibility for dependent children, this valuation includes projected OPEB costs for dependents of current (and future) retirees.
Asset Valuation Method	The asset valuation method was changed from a rolling 5-year average of investment gains and losses to straight market value.
Medical Plan in Retirement	Employees are assumed to continue with their current election plan in retirement. Employees waiving medical coverage currently are assumed to elect coverage in the Kaiser HMO Bay area plan in retirement. The prior valuation made different assumptions regarding which medical plan would be elected in retirement.
Pay Increases	Pay is assumed to increase 3.25% per year, instead of at a graded percentage by year of service.

**Table 5  
 Projected Benefit Payments**

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District.

- No benefits expected to be paid on behalf of current active employees prior to retirement are considered in this projection.
- No benefits for potential future employees have been included.

Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Table 4.

Projected Annual Benefit Payments						
Fiscal Year Ending June 30	Projected Number of Current Retirees	Projected Benefit Payments for Current Retirees	Projected Number of Future Retirees	Projected Benefit Payments for Future Retirees	Projected Total Number of Covered Retirees	Total Projected Benefit Payments for Covered Retirees
2014	138	\$1,621,362	0	\$ -	138	\$ 1,621,362
2015	137	1,785,848	7	290,198	144	2,076,046
2016	136	1,890,229	15	494,889	151	2,385,118
2017	134	1,982,043	23	729,428	157	2,711,471
2018	132	2,055,293	32	971,812	164	3,027,105
2019	131	2,091,206	40	1,216,728	171	3,307,934
2020	129	2,102,927	47	1,473,915	176	3,576,842
2021	127	2,160,730	54	1,764,884	181	3,925,614
2022	124	2,189,393	61	2,066,492	185	4,255,885
2023	122	2,175,485	69	2,337,254	191	4,512,739



**Appendix 1**  
**Expected Disclosures for Fiscal Year End June 30, 2014**

The annual OPEB expense and net OPEB obligation for the fiscal year ending June 30, 2013 and June 30, 2014 were projected in the June 30, 2011 valuation. Since that valuation was prepared, the District has adjusted and updated its payments toward retiree premiums and contributions to CERBT through June 30, 2013.

The following exhibit updates the development of the annual OPEB expense and net OPEB obligation, providing the information assumed to be reported in the District's financial statement for the fiscal year ending June 30, 2014.

Fiscal Year End	Partial Prefunding Basis
	6/30/2014
<b>1. Calculation of the Annual OPEB Expense</b>	
a. ARC for current fiscal year	\$ 7,693,000
b. Interest on Net OPEB Obligation (Asset) at beginning of year	954,064
c. Adjustment to the ARC	(694,013)
d. <b>Annual OPEB Expense (a. + b. + c.)</b>	7,953,051
<b>2. Calculation of Expected Contribution</b>	
a. Estimated payments on behalf of retirees	1,621,362
b. Estimated contribution to OPEB trust	520,000
c. <b>Total Expected Employer Contribution</b>	2,141,362
<b>3. Change in Net OPEB Obligation (1.d. minus 2.c.)</b>	5,811,689
Net OPEB Obligation (Asset), beginning of fiscal year	20,085,567
<b>Net OPEB Obligation (Asset) at fiscal year end</b>	25,897,257

## Appendix 2 Determination of Blended Discount Rate

The following outlines the methodology used to determine a "blended" discount rate for determining value of the District's OPEB obligations and Annual Required Contribution.

<b>Step 1 - Calculation of Blended Discount Rate Based on Funded Ratio</b>	
Trust assets, 7/1/2013	5,639,092
Assumed pay-as-you-go discount rate	4.25%
Assumed prefunding discount rate	7.25%
APVPB on 7/1/2013 determined using pre-funding rate	57,337,706
Assets as % of prefunding APVPB	9.83%
Blended discount rate based on funded ratio:	
a. 7.25% times 9.83%	0.71%
b. (100% - 9.83%) times 4.25%	3.83%
c. Sum of a. plus b.	4.55%

<b>Step 2 - Determination of Blended Discount Rate Based on Expected Contribution for Fiscal Year Ending June 30, 2015</b>			
Basis for contribution	Pay-As-You-Go	Prefunding	Additional
Contribution	\$ 2,076,046	\$ 4,407,679	\$ 1,000,000
Additional contribution as % of the difference between the contributions for Pay-As-You-Go and Pre-Funding			42.89%
Discount rate from Step 1			4.55%
Blended discount rate:			
a. 7.25% times 42.89%			3.11%
b. (100% - 42.89%) times 4.55%			2.60%
c. Sum of a. plus b.			5.71%

### Appendix 3 General OPEB Disclosure and Required Supplementary Information

The Information necessary to complete the OPEB footnote in the District's financial reports is summarized below, or we note the location of the information contained elsewhere in this report:

Summary of Plan Provisions:	See Table 3A
OPEB Funding Policy:	See Section F; details are provided also at the top of the exhibit in Table 1B
Annual OPEB Cost and Net OPEB Obligation:	See Table 1C
Actuarial Methods and Assumptions:	See Table 4.
Funding Status and Funding Progress:	See Section E – Basic Valuation Results

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2007	\$ -	\$ 48,231,000	\$ 48,231,000	0%	\$ 20,718,000	232.80%
1/1/2009	\$ -	\$ 56,146,000	\$ 56,146,000	0%	\$ 21,391,000	262.47%
6/30/2011	\$ 4,309,000	\$ 78,785,000	\$ 74,476,000	5%	\$ 21,231,690	350.78%
7/1/2013	\$ 5,639,092	\$ 57,897,374	\$ 52,258,282	10%	\$ 18,830,055	277.53%

Required Supplementary Information: Three Year History of Amounts Funded  
See chart below:

OPEB Cost Contributed					
Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)	
6/30/2011	\$ 5,868,042	\$ 1,375,426	23%	\$ 9,701,759	
6/30/2012	\$ 6,329,130	\$ 1,571,813	25%	\$ 14,459,076	
6/30/2013	\$ 7,442,792	\$ 1,816,302	24%	\$ 20,085,567	
6/30/2014	\$ 7,953,051	\$ 2,141,362	27%	\$ 25,897,257	
6/30/2015	\$ 5,168,394	\$ 3,076,046	60%	\$ 27,989,605	
6/30/2016	\$ 5,401,831	\$ 3,385,118	63%	\$ 30,006,318	

*Italicized values above are estimates which may change if contributions are other than projected.*

## Glossary

Actuarial Accrued Liability (AAL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; see "Actuarial Present Value"

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value (APV) – The amount presently required to fund a payment or series of payments in the future, it is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

Aggregate – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Annual Required Contribution (ARC) – The amount the employer would contribute to a defined benefit OPEB plan for a given year, it is the sum of the normal cost and some amortization (typically 30 years) of the unfunded actuarial accrued liability

Annual OPEB Expense – The OPEB expense reported in the Agency's financial statement, which is comprised of three elements: the ARC, interest on the net OPEB obligation at the beginning of the year and an ARC adjustment.

Attained Age Normal Cost (AANC) – An actuarial funding method where, for each plan member, the excess of the actuarial present value of benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the individual's projected earnings or service forward from the valuation date to the assumed exit date

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Entry Age Normal Cost (EANC) – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to assumed exit age

## Glossary (Continued)

Frozen Attained Age Normal Cost (FAANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the unit credit method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Frozen Entry Age Normal Cost (FEANC) – An actuarial funding method under which the excess of the actuarial present value of projected benefits over the actuarial accrued liability (determined under the entry age normal cost method) is levelly spread over the earnings or service of the group forward from the valuation date to the assumed exit date, based not on individual characteristics but rather on the characteristics of the group as a whole

Financial Accounting Standards Board (FASB) – A private, not-for-profit organization designated by the Securities and Exchange Commission (SEC) to develop generally accepted accounting principles (GAAP) for U.S. public corporations

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

Net OPEB Obligation (Asset) - The net OPEB obligation (NOO) represents the accumulated shortfall of OPEB funding since GASB 45 was implemented. If cumulative contributions have exceeded the sum of the prior years' annual OPEB expenses, then a net OPEB asset results.

Non-Industrial Disability (NID) – Unless specifically contracted by the individual Agency, PAM employees are assumed to be subject to only non-industrial disabilities.

Normal Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the chosen funding method; also called current service cost

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that medical insurance contributions for retired annuitants and paid for by a contracting Agency be equal to the medical insurance contributions paid for its active employees, and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

## Glossary (Concluded)

Projected Unit Credit (PUC) – An actuarial funding method where, for each individual, the projected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Public Agency Miscellaneous (PAM) – Actuarial assumptions used by CalPERS for most non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Trend – The healthcare cost trend rate, defined as the rate of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments

Unfunded Actuarial Accrued Liability (UAAL) – The excess of the actuarial accrued liability over the actuarial value of plan assets

Unit Credit (UC) -- An actuarial funding method where, for each individual, the unprojected plan benefit is allocated by a consistent formula from entry date to assumed exit date

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility

# MOODY'S

## INVESTORS SERVICE

### Rating Update: Moody's affirms San Ramon Valley Fire District's (CA) Aa1 Issuer Rating and Aa2 COP rating

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Global Credit Research - 06 May 2014

Affects approximately \$15.4 million

SAN RAMON VALLEY FIRE PROTECTION DISTRICT, CA  
Fire Districts  
CA

#### Opinion

NEW YORK, May 06, 2014 --Moody's Investors Service affirmed the Aa2 rating on San Ramon Valley Fire Protection District's (CA) series 2006 certificates of participation (COPs). The COPs are secured by lease payments which are not subject to abatement. Moody's has also affirmed the Aa1 general obligation equivalent Issuer Rating.

#### RATING RATIONALE

The Issuer Rating affirmation primarily reflects the district's demonstrated ability to balance its financial operations and pay down its unfunded liabilities despite increasing fixed costs. Management and unions agreed to strict costs cuts and increased employee contributions which will allow the district to do so. The Aa1 Issuer rating is bolstered by the fire district's tax base which is large, affluent and growing.

The affirmation of the COP rating primarily reflects the district's ample reserves and liquidity that are estimated to increase in the near term. The one notch rating distinction between the Aa2 rating on the district's lease-backed obligations and its Aa1 issuer rating represents the weaker security pledge for lease-backed obligations and reflects the additional risk to bondholders from the district's financial, operational, and economic conditions over the more secure general obligation pledge. A "lease pledge" is a contractual obligation, conditioned on use and/or occupancy of the leased asset, effectively on parity with other unsecured obligations. The district's issuer rating reflects what its secured general obligation rating would be if the district issued such debt.

#### STRENGTHS

- Large and growing affluent property tax base
- Ample reserves and liquidity
- Management and unions are committed to balancing financial operations amid large fixed cost increases
- Non-abatable lease payments that are relatively unique in California

#### CHALLENGES

- Large fixed costs including pension contributions that will spike in fiscal 2015
- Large unfunded OPEB liability
- Unbalanced financial operations leading to reserve draws in earlier years

#### DETAILED CREDIT DISCUSSION

##### CHALLENGING FIXED COST BURDEN WILL STRESS FINANCIAL OPERATIONS IN NEAR-TERM

The fire district has a very large fixed cost burden that is expected to increase in fiscal 2015 due to large pension contribution rate increases. The district is a participant in the Contra Costa County Employees' Retirement Association (CCCERA). In order to offset market losses during the recession and to reflect the impact of a recent decrease in discount rate from 7.75% to 7.25%, employer contribution rates will increase in fiscal 2015. Pension



contribution rates will increase by 27% totalling 95% of payroll for most of its employees. Pensions alone represent 29% of total expenses as of fiscal 2015. Total fixed costs, which include pensions, salaries, OPEB pay-go and debt service will increase in fiscal 2015 to a massive 90% of total expenditures. This high fixed cost debt burden significantly limits the district's budgetary flexibility if revenues decline.

The district's growing unfunded OPEB liability also contributes largely to the increased fixed costs. In fiscal 2013 the district's unfunded OPEB liability was a sizable \$74 million and its ARC was \$7.4 million, over 4 times the size of debt service. The district has historically funded OPEB benefits on a pay-as-you-go basis. However, the district will begin pre-funding OPEB benefits within 5 year by paying over its ARC.

Moody's adjusted net pension liability (ANPL) for the district, under our methodology for adjusting reported pension data, is \$278,283, or an above-average 5.32 times operating revenues. Moody's ANPL reflects certain adjustments we make to improve comparability of reported pension liabilities. The adjustments are not intended to replace the district's reported liability information, but to improve comparability with other rated entities.

#### STRICT COST CUTS AND UNION NEGOTIATIONS WILL LEAD TO SURPLUSES AND INCREASED RESERVES

To balance financial operations amid increased pension contributions, district management and unions have agreed to hold off on raises, cut positions through attrition and contribute 8% towards health care premiums and contributed upwards of 12% towards pensions. These concessions will save the district approximately \$2.1 million in fiscal 2014 and grow to \$4.6 million by fiscal 2016. The labor contracts expire in June 2018. These cost cuts along with large increases (about 5-6% per year) in property tax revenues will allow the district to have surpluses in fiscal 2014 and fiscal 2015. Despite the increased pension costs, the district estimates that fiscal 2014 will end with a \$4.2 million surplus that will increase General Fund reserves to a robust 74% of revenues. The district estimates that it will end fiscal 2015 with a \$1.5 million surplus after it begins to pay down its OPEB liability. In addition to paying off its OPEB liability, the district also plans on funding a rainy day fund to manage fixed costs in the event that property tax revenues decline.

#### STRONG LOCAL ECONOMY AND AFFLUENT TAX BASE ARE GROWING

The District serves approximately 170,000 residents of Danville (Issuer Rating Aa1), San Ramon, and various surrounding, affluent communities located in the economically diverse and expanding portion of southwestern Contra Costa County. District residents benefit from employment opportunities throughout the San Francisco Bay Area and in the District itself. Housing demand within the District has been strong, causing the tax base to appreciate rapidly. In fiscal 2014 the District's Assessed Value (AV) grew 5.4%, bringing the total AV to a large \$35.7 billion. The County estimates that fiscal 2015 will have a similar increase bringing AV to approximately \$37.5 billion. AV will likely continue to increase due to the disparity between average AV and current market prices. Currently the tax base also has over \$3.5 billion worth of potential AV increases limited by Prop 8 restrictions. The resulting estimated AV per capita is more than \$206,000, which is notably higher than the median of \$133,608 for rated fire districts in California. Wealth levels are correspondingly high. As of the 2010 census, the average median family and per capita incomes of the cities of San Ramon and Danville were 222.9% and 203.9% of the US respectively. Moody's believes that the socioeconomic profiles for the surrounding communities are likely even stronger.

#### MINIMAL DEBT BURDEN

The district's debt burden is a very minimal \$15.4 million which is less than 0.1% of AV. The district has two COPs and a lease purchase agreement. In total, the peak debt service payment will be a very manageable at 3.5% of annual General Fund revenues. The Series 2006 COPs are the only Moody's rated bonds and have non abatable lease payments and cash funded reserve worth \$600,000. The one notch distinction between the COPs rating and the Issuer Rating reflects, in part, the non abatable lease payments, ample reserves and essentially of the leased assets (four fire houses). Amortization of principal is rather slow at 53.3% in 10 years but allows for minimal debt service payments.

What could move the rating - UP

-Significantly decrease fixed costs while maintaining current reserve levels

What could move the rating - DOWN

-Any additional increase in fixed costs beyond fiscal 2016

-Return to past trend of unbalanced financial operations and reserve declines

-Large and prolonged decline in assessed value

#### KEY STATISTICS

Full value (2014): \$35.7 billion

Full value per capita: \$206,139

Median family income (Danville and San Ramon average) (as % of the U.S.): 200% of the U.S.

Fund balance as % of revenues: 62.8%

5-year dollar change in fund balance as % of revenues: -3.4%

Cash balance as % of revenues: 68.5%

5-year dollar change in cash balance as % of revenues: -3.1%

Institutional framework: A

5-year average of operating revenues / operating expenditures: 0.99x

Net direct debt / full value: 0.04%

Net direct debt / operating revenues: 0.29x

3-year average of Moody's adjusted net pension liability / full value: 0.73%

3-year average of Moody's adjusted net pension liability / operating revenues: 4.73x

The principal methodology used in the issuer rating was US Local Government General Obligation Debt published in January 2014. The principal methodology used in the lease-backed rating was The Fundamentals of Credit Analysis for Lease-Backed Municipal Obligations published in December 2011. Please see the Credit Policy page on [www.moodys.com](http://www.moodys.com) for a copy of these methodologies.

#### REGULATORY DISCLOSURES

For ratings issued on a program, series or category/class of debt, this announcement provides certain regulatory disclosures in relation to each rating of a subsequently issued bond or note of the same series or category/class of debt or pursuant to a program for which the ratings are derived exclusively from existing ratings in accordance with Moody's rating practices. For ratings issued on a support provider, this announcement provides certain regulatory disclosures in relation to the rating action on the support provider and in relation to each particular rating action for securities that derive their credit ratings from the support provider's credit rating. For provisional ratings, this announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating. For further information please see the ratings tab on the issuer/entity page for the respective issuer on [www.moodys.com](http://www.moodys.com).

Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related rating outlook or rating review.

Please see [www.moodys.com](http://www.moodys.com) for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

Please see the ratings tab on the issuer/entity page on [www.moodys.com](http://www.moodys.com) for additional regulatory disclosures for each credit rating.

#### Analysts

Shelby Schwabauer  
Lead Analyst  
Public Finance Group



# **OLD BUSINESS**



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014

To: Board of Directors

From: William D. Ross – Legal Counsel

Subject: Authorization for the Chief to execute an agreement confirming the sale of the real property known as the “Hemme Property”, APN 198-132-017, located at 1193 Danville Boulevard in Alamo, California, within the San Ramon Valley Fire Protection District (“District”), to the County of Contra Costa for use as a public park

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## **Background and Issues:**

The District acquired the Hemme Property in 2005 as a potential replacement site for Fire Station No. 32 or possibly as a new station site to be called the Alamo west station. The “Hemme” property (is designated as Single Family Residential – Low Density (SL) under the Land Use Element to the County General Plan (2005-2020), and it is zoned within a R-20: Single Family Residential District. The Hemme Property was purchased for \$929,961.93 from the proceeds of the District 2006 Certificates of Participation (“COP”).

After further review of response times in the Station 32 coverage area, it was determined that the existing Station 32 site was the most appropriate location for construction of a new fire station and that construction of new Alamo west and Alamo east stations would not be necessary.

The Surplus Land Act (Government Code section 54222 *et seq.*) specifically, Government Code Section 54222, requires that a local agency proposing to dispose of surplus property must first notify all governmental agencies operating within the District as to the availability of the property. The agencies are given 60 days to respond with an intent to acquire, if not, the property may be deemed cleared for public sale.

The District completed the Governmental Clearance Process by sending notices to local agencies. Of these entities, none expressed interest in purchasing the Hemme Property during the 60 day notice period, which expired on or about February 15, 2014 (the 60 day period began to run upon the agency’s receipt of the notice).

After expiration of the notice period, Alamo MAC voted 5-0 in a special meeting on March 13, 2014, to recommend that Contra Costa County Supervisor Candace Andersen enter into



negotiations with the District for the purchase of the Hemme Property. The District accepted the request from Supervisor Andersen to enter into negotiations for the Hemme Property.

The District had the Hemme property appraised by Carpenter Robbins and the value was determined to be \$650,000 on January 23, 2014.

On May 15, 2014, the County Public Works Department, Real Estate Division transmitted a draft Purchase and Sale Agreement and Grant Deed (received by the District on May 19, 2014) and presented it to the District for consideration for the purchase of the Hemme Property for the sum of \$740,000.

The County has been contacted to affect modifications to the Agreement to comply with applicable law but which would not alter the terms of agreement for sale.

**Financial Impact:**

Once the Hemme Property is sold or otherwise disposed of, the proceeds would need to be handled in accordance with the covenant of the COP official statement and IRS requirements for tax exempt status. Bond Counsel (Jones Hall) previously advised the District that the proceeds from a sale of the Hemme Property acquired with COP funds should be redeposited into the COP construction fund. The redeposited funds may be used for any project identified in the official statement.

**Environmental Determination:**

The sale of the Hemme Property is a "project" under the California Environmental Quality Act ("CEQA" Public Resources Code 21000 *et seq.*). However, the sale is exempt due to not having significant effects on the environment, pursuant to the following categorical exemptions pursuant to the following CEQA Guidelines (California Code of Regulations, Title 14, Sections 15000 *et seq.*):

1. CEQA Guidelines Section 15312 (exemption for surplus government property sales);
2. CEQA Guidelines Section 15316 (exemption for the transfer or sale of land for the creation of parks); and
3. CEQA Guidelines Section 15325(f) (exemption for transfer or sale to preserve open space or lands for park purposes).

A draft Notice of Exemption form is enclosed, which would be finally executed and filed upon County Approval of the Agreement.

**Staff Recommendations:**

Staff recommends that the Board:

1. Review and approve the proposed Notice of Exemption with respect to the proposed Purchase and Sale Agreement.

2. Confirm the authority of the Chief to execute the attached proposed Purchase and Sale Agreement and Grant Deed, subject to the modification and approval of District Counsel and confirmation by County Counsel.

**Attachments:**

1. Notice of Exemption.
2. Proposed Purchase and Sale Agreement.

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

From: (Public Agency): San Ramon Valley Fire
Protection District, 1500 Bollinger Canyon Rd
San Ramon, CA 94583

County Clerk
County of: Contra Costa
555 Escobar Street
Martinez, CA 94553

(Address)

Project Title: Sale of "Hemme" real property located at 1193 Danville Boulevard, Alamo, CA

Project Applicant: San Ramon Valley Fire Protection District

Project Location - Specific:
1193 Danville Boulevard, Alamo, CA, APN 198-132-017

Project Location - City: Alamo, CA Project Location - County: Contra Costa County

Description of Nature, Purpose and Beneficiaries of Project:
sale of the surplus real property known as the "Hemme Property", APN 198-132-017, located at 1193 Danville
Boulevard in Alamo, California, within the San Ramon Valley Fire Protection District ("District"), to the County of
Contra Costa for use as a public park.

Name of Public Agency Approving Project:

Name of Person or Agency Carrying Out Project:

Exempt Status: (check one):

- Ministerial (Sec. 21080(b)(1); 15268);
Declared Emergency (Sec. 21080(b)(3); 15269(a));
Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
Categorical Exemption. State type and section number: Guidelines 15312, 15316, and 15325(f)
Statutory Exemptions. State code number:

Reasons why project is exempt:
The Project is exempt because it is the sale of surplus government property (Guidelines Section 15312). Also, it
is exempt because it is the sale of land for the creation of parks and to preserve open space (Guidelines
Sections 15316 and 15325(f)).

Lead Agency Contact Person: Paige Meyer Area Code/Telephone/Extension: 925-838-6600

If filed by applicant:
1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: Date: Title:

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR:

Parcel Number: 198-132-017  
Project Name: CSA R7-A Hemme Property Acquisition  
Project Number: 7758-6X5284

Grantor: San Ramon Valley Fire Protection District  
Address: 1193 Danville Blvd., Alamo, CA

**PURCHASE AND SALE AGREEMENT BETWEEN  
CONTRA COSTA COUNTY  
AND  
GRANTOR NAMED HEREIN**

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This Agreement is entered into by and between Contra Costa County, a political subdivision of the State of California (hereinafter "County") and San Ramon Valley Fire Protection District, a California Special District, (hereinafter "Grantor").

**RECITALS**

Grantor is the owner of approximately .70 acres of real property located at 1193 Danville Blvd., Alamo, Assessor's Parcel Number 198-132-017, in Contra Costa County, California. The real property, including improvements thereon, if any, are collectively referred to herein as the "Property".

**AGREEMENT**

**NOW THEREFORE**, in consideration of the agreements herein contained and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereby agree as follows:

1. **Effective Date.** It is understood that this Agreement is subject to approval by the County's Governing Board. This Agreement is effective on the date approved by the County's Governing Board ("Effective Date"). This Agreement will be submitted to the Grantor first for approval, and thereafter to the County.
2. **Purchase and Sale.** Subject to the terms and conditions in this Agreement, Grantor agrees to sell and County agrees to purchase the Property.
3. **Purchase Price.** The purchase price for the Property shall be Seven Hundred Forty Thousand Dollars (\$740,000) ("Purchase Price").
  - 3.1. All ad valorem real property taxes and any penalties and costs thereon, and all installments of any bond or assessment that constitutes a lien on the Property shall be cleared and paid by Grantor as of the date title shall vest in County by the recordation of the deed herein pursuant to Sections 4986, 5082, and 5086 of the Revenue and Taxation Code of the State of California, if unpaid as of the date title vests.
4. **Conditions to County's Performance.** The County's obligation to perform under this Agreement is subject to the following conditions:
  - 4.1. Grantor's representations and warranties in this Agreement being correct as of the date of this Agreement and as of the Close of Escrow.
  - 4.2. Grantor's performance of all obligations under this Agreement.
  - 4.3. The vesting of title to the Property in the County by grant deed in fee simple absolute, free and clear of all liens, encumbrances, assessments, leases (recorded and/or unrecorded), and taxes except the following "Approved Exceptions" as outlined in the Preliminary Report dated May 2, 2014, issued by Pacific Coast Title Company:
    - A Covenants, conditions, restrictions and reservations of record, listed as exception 5.



- B. Easements or rights of way of record over said property, listed as exception 4.

If County determines that any of these conditions have not been met, County shall have the right to terminate this Agreement by delivering written notice to Grantor and, if applicable, the Escrow agent.

5. **Escrow.** By this Agreement, County and Grantor establish an escrow ("Escrow") with Pacific Coast Company, Walnut Creek, California, their Escrow No. 64002368 ("Title Company"). If, for any reason, the named Title Company is unable to handle this transaction through the Close of Escrow, the County's Real Property Agent assigned to oversee this Property acquisition will select an alternate title company to handle the transaction, and notify Grantor in writing of the identity and address of the successor title company and the new escrow number. Thereafter, the successor company will be the "Title Company" for purposes of this Agreement. Grantor hereby authorizes County to prepare escrow instructions and file escrow instructions with said Title Company, on behalf of Grantor, in accordance with this Agreement. This includes authorization of the Title Company to withhold pro rata taxes, liens, and assessments on the Property conveyed.

- 5.1. Fees and Title Insurance. The County shall pay all escrow and recording fees incurred in this transaction and, if title insurance is desired by the County, the premium charged therefor.

- 5.2. Grantor's Deposit into Escrow. On or before the Close of Escrow Grantor will deliver into Escrow with the Title Company the following documents:

- A. A grant deed, in recordable form and properly executed on behalf of Grantor, in a form approved by County ("Grant Deed") conveying to County the Property in fee simple absolute, subject only to the Approved Exceptions.
- B. Copies of any effective leases, rental agreements or any other agreements, if any, which the County has agreed in writing are to remain in effect after County takes title.
- C. Grantor's affidavit of nonforeign status as contemplated by Section 1445 of the Internal Revenue Code of 1986, as amended [26 USCA §1445] ("FIRPTA Affidavit"); and
- D. Grantor's affidavit as contemplated by the Revenue and Taxation Code § 18662 ("Withholding Affidavit").

- 5.3. Deposit of Purchase Price Into Escrow by County. Prior to the Close of Escrow, County will deposit the Purchase Price into escrow with the Title Company.

- 5.4. Close of Escrow. Escrow shall close upon the conveyance of the Property to the County ("Close of Escrow). On the closing date, the Title Company shall close Escrow as follows:

- A. Record the Grant Deed, marked for return to the County care of Karen A. Laws, Principal Real Property Agent for the County (which shall be deemed delivery to the County);
- B. Issue the Title Policy, if requested to do so by the County;
- C. Prorate taxes, assessments, rents and other charges as provided by this Agreement;
- D. Disburse to the Grantor the Purchase Price, less prorated amounts and charges to be paid by or on behalf of Grantor;
- E. Prepare and deliver to the County and to the Grantor one signed copy of the Title Company's closing statement showing all receipts and disbursements of the Escrow.

If the Title Company is unable to simultaneously perform all of the instructions set forth above, the Title Company shall notify the Grantor and the County and retain all funds and documents pending receipt of further instructions from the County.

6. **Grantor's Representations and Warranties.** Grantor makes the following representations and warranties with the understanding that these representations and warranties are material and are being relied upon by County. Grantor represents and warrants to the County that as of the date of this Agreement and as of the Close of Escrow:
  - 6.1. Marketable Title. Grantor is the owner of the Property and has marketable and insurable fee simple title to the Property clear of restrictions, leases, liens and other encumbrances, subject only to the Approved Exceptions. No leases, licenses, or other agreements allowing any third party rights to use the Property are or will be in force unless prior consent has been given by the County in writing. Commencing with the full execution of this Agreement by both parties and until the Close of Escrow, Grantor shall not permit any liens, encumbrances or easements to be placed on the property other than the Approved Exceptions, nor shall Grantor enter into any agreement that would affect the Property that would be binding on the County after the Close of Escrow without the prior written consent of the County.
  - 6.2. Condition of Property. Grantor has disclosed to the County all information, records and studies maintained by Grantor in connection with the Property concerning hazardous substances and that Grantor is not concealing any knowledge of the presence of contamination or hazardous substances on, from or under the Property. Any information that Grantor has delivered to the County either directly or through Grantor's agents is accurate and Grantor has disclosed all material facts with respect to the Property.
  - 6.3. Other Matters Affecting Property. To the best of Grantor's knowledge, there are not presently any actions, suits, or proceedings pending or, to the best of Grantor's knowledge, threatened against or affecting the Property or the interest of Grantor in the Property or its use that would affect Grantor's ability to consummate the transaction contemplated by this Agreement. Further, there are not any outstanding and unpaid arbitration awards or judgments affecting title to any portion of the Property. To the best of Grantor's knowledge there are not presently any pending or threatened condemnation, eminent domain or similar proceedings affecting the Property. Grantor shall promptly notify County of any of these matters arising in the future.
  - 6.4. Grantor's Agency. That this Agreement and all other documents delivered prior to or at the Close of Escrow have been authorized, executed, and delivered by Grantor; are binding obligations of the Grantor; and are collectively sufficient to transfer all of Grantor's rights to the Property.

In addition to any other remedies that may be available to the County as the result of a breach of any of the foregoing warranties or representations, Grantor agrees to defend and hold the County harmless and reimburse the County for any and all loss, cost, liability, expense, damage or other injury, including without limitation, attorneys fees, incurred by reason of, or in any manner resulting from the breach of any of the warranties and representations contained in this Agreement and all third-party claims arising out of or related to any facts or circumstances with respect to the period prior to the Close of Escrow.

7. **County's Representations and Warranties.** County warrants that, upon approval of this Agreement by the County's governing body, this Agreement shall constitute a binding obligation of the County.
8. **Hazardous Materials.** The acquisition price of the property being acquired in this transaction reflects the fair-market value of the property without the presence of contamination.

9. **Survival.** All of the terms, provisions, representations, warranties and covenants of the parties under this Agreement shall survive the assignment, expiration or termination of this Agreement and shall not merge in the deed or other documents following the delivery and recordation of said deed or other documents.
10. **Possession of the Property.** Possession of the Property shall be delivered to the County at the Close of Escrow.
11. **Notices.** All notices (including requests, demands, approvals or other communications) under this Agreement shall be in writing. The place for delivery of all notices given under this Agreement shall be as follows:

Grantor: San Ramon Valley Fire Protection District  
1500 Bollinger Canyon Road  
San Ramon CA 94583  
Telephone: (925) 838-6600  
Attn: District Fire Chief

County: Contra Costa County Public Works Department  
Real Estate Division  
255 Glacier Drive  
Martinez, CA 94553  
Telephone: (925) 313-2228  
Attn: Karen A. Laws

or to such other addresses as County and Grantor may respectively designate by written notice to the other.

12. **Entire Agreement.** The parties have herein set forth the whole of their agreement. The performance of this agreement constitutes the entire consideration for said document and shall relieve the County of all further obligation or claims on this account, or on account of the location, grade or construction of the proposed public improvement. Grantor has no other right or claim to compensation arising out of or connected with the acquisition of the subject property by the County, except as specifically set forth in this Agreement, including but not limited to all claims for compensation for improvements pertaining to realty, all claims for compensation for fixtures, equipment or machinery, attorneys' fees, costs or damages of every kind and nature by reason of County's acquisition of the subject property and agrees never to assert such a claim.
13. **Construction.** The section headings and captions of this Agreement are, and the arrangement of this instrument is, for the sole convenience of the parties to this Agreement. The section headings, captions and arrangement of this instrument do not in any way affect, limit, amplify or modify the terms and provisions of this Agreement. This Agreement shall not be construed as if it had been prepared by one of the parties, but rather as if both parties had prepared it. The parties to this Agreement and their counsel have read and reviewed this Agreement and agree that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply to the interpretation of this Agreement. The Recitals are and shall be enforceable as a part of this Agreement.
14. **Further Assurances.** Whenever requested to do so by the other party, each party shall execute, acknowledge and deliver all further conveyances, assignments, confirmations, satisfactions, releases, powers of attorney, instruments of further assurance, approvals, consents and all further instruments and documents as may be necessary, expedient, or proper in order to complete all conveyances, transfers, sales, and assignments under this Agreement, and do all other acts and to execute, acknowledge, and deliver all documents as requested in order to carry out the intent and purpose of this Agreement.

15. **Waiver.** A waiver or breach of any covenant or provision in this Agreement shall not be deemed a waiver of any other covenant or provision in this Agreement, and no waiver shall be valid unless in writing and executed by the waiving party
16. **Severability.** If any term or provision of this Agreement shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement shall not be affected.
17. **Governing Law.** This Agreement shall be governed and construed in accordance with California law.

**CONTRA COSTA COUNTY**

By \_\_\_\_\_  
Public Works Director

**RECOMMENDED FOR APPROVAL:**

By \_\_\_\_\_  
Principal Real Property Agent

**GRANTOR**

By \_\_\_\_\_  
Paige Meyer, District Fire Chief

By \_\_\_\_\_  
Susan F. Brooks, District Clerk

Date \_\_\_\_\_  
(Date Signed by Grantor)

**APPROVED AS TO FORM:**  
District Legal Counsel

By \_\_\_\_\_  
William D. Ross

**NO OBLIGATION OTHER THAN THOSE SET FORTH HEREIN WILL BE RECOGNIZED**

G:\realprop\Zaragoza\1193 Danville Blvd\AG.12a Purchase & Sale Agreement (County).doc  
05/17/10 (Escrow Language Changed per Counsel)

**(FORM APPROVED BY COUNTY COUNSEL 6/99)**



# **NEW BUSINESS**



# San Ramon Valley Fire Protection District

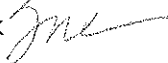
1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014

To: Board of Directors

From: Sue Brooks – District Clerk 

Subject: Resolution No. 2014-05, November 4, 2014 General Election

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In preparation for the upcoming November 4, 2014 General Election, the attached Resolution must be submitted to the County Elections Department by July 2, 2014. The content of Resolution No. 2014-05 is based on the following requirements by the Contra Costa County Elections Department.

1. Includes a request for consolidation
2. Includes who will pay for the candidate statement

**Recommended Board Action:**

It is recommended that the Board of Directors adopt Resolution No. 2014-05.



RESOLUTION NO. 2014-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN RAMON VALLEY FIRE PROTECTION DISTRICT ORDERING EVEN YEAR  
BOARD OF DIRECTORS ELECTION; CONSOLIDATION OF ELECTIONS;  
AND SPECIFICATION OF THE ELECTION ORDER

WHEREAS, California Elections Code requires a general District election be held in each District to choose a successor for each elective officer whose term will expire on the first Friday in December following the election to be held on the first Tuesday after the first Monday in November in each even-numbered year; and

WHEREAS, other elections may be held in whole or in part of the territory of the District and it is to the advantage of the District to consolidate pursuant to Elections Code Section 10400; and

WHEREAS, Elections Code Section 10520 requires each District involved in a general election to reimburse the County for the actual costs incurred by the County elections official in conducting the election for that District; and

WHEREAS, Elections Code Section 13307 requires that before the nominating period opens the District Board must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; may estimate the cost; and determine whether the estimate must be paid in advance; and

WHEREAS, Elections Code Section 12112 requires the election official of the principal county to publish a notice of the election in a newspaper of general circulation in the District;

**NOW, THEREFORE, IT IS ORDERED** that an election be held within the territory included in this District on the 4<sup>th</sup> day of November, 2014, for the purpose of electing members to the Board of Directors of said District in accordance with the following specifications:

**SPECIFICATIONS OF THE ELECTION ORDER**

1. The Election shall be held on Tuesday, the 4<sup>th</sup> day of November, 2014. The purpose of the election is to choose members of the Board of Directors for the following seats:

Board Member Jennifer G. Price	4-year term
Board Member Glenn W. Umont	4-year term

2. The District has determined that the Candidate will pay for the Candidate's Statement. As a condition of having the Candidate's Statement published, the Candidate shall pay the estimate cost at the time of filing. The District hereby establishes the estimated cost for a Candidate Statement as the following: \$1,062.50.
3. The District directs that the County Registrar of Voters of the principal county publish the Notice of Election in a newspaper of general circulation that is regularly circulated in the territory.

4. This Board hereby requests and consents to the consolidation of this election and other elections which may be held in whole or in part of the territory of the District, pursuant to Elections Code 10400.
5. The District will reimburse the County for the actual cost incurred by the County Elections Official in conducting the general District election upon receipt of a bill stating the amount due as determined by the election official.
6. The Clerk of this Board is ordered to deliver copies of this Resolution, to the Registrar of Voters, and if applicable, to the Registrar of Voters of any other county in which the election is to be held, and to the Board of Supervisors.

**THE FOREGOING RESOLUTION WAS ADOPTED** upon motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, at a regular meeting on this day of May 28, 2014, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Susan F. Brooks, District Clerk  
San Ramon Valley Fire Protection District





# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014

To: Board of Directors

From: Kenneth Campo – Financial Consultant

Subject: Local Agency Investment Fund – Authorization of Officers to Deposit or Withdraw Monies

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## **Background:**

The District uses the State of California Local Agency Investment Fund (LAIF) for the investment of District funds. One of the requirements of participation in LAIF is for the Board to confirm the authority of District officers to order the deposit or withdrawal of funds in LAIF. At this time, it is necessary to adopt a Resolution to authorize the appropriate District officers to conduct transactions with LAIF.

## **Recommended Board Action:**

Staff recommends the Board adopt Resolution No. 2014-06 authorizing District officials to order the deposit and withdrawal of monies in the Local Agency Investment Fund.

RESOLUTION NO. 2014-06

A RESOLUTION OF THE SAN RAMON VALLEY FIRE PROTECTION  
DISTRICT BOARD OF DIRECTORS,  
1500 BOLLINGER CANYON ROAD, SAN RAMON, CA  
AUTHORIZING INVESTMENT OF MONIES IN THE  
LOCAL AGENCY INVESTMENT FUND

WHEREAS, pursuant to Chapter 730, of the statutes of 1976, Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for the purposes of investment by the State Treasurer; and,

WHEREAS, the Board of Directors of the San Ramon Valley Fire Protection District ("District") does hereby find that the deposit and withdrawal of District monies in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated herein is in the best interests of the District;

NOW, THEREFORE, BE IT RESOLVED, that the District Board of Directors does hereby authorize the deposit and withdrawal of District monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that regard.

BE IT FURTHER RESOLVED, that the following District officers or their successors in office shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund:

\_\_\_\_\_  
Paige Meyer, District Fire Chief

\_\_\_\_\_  
Susan F. Brooks, District Clerk

\_\_\_\_\_  
Martin Koran, Controller

**PASSED, APPROVED and ADOPTED** this 28<sup>th</sup> day of May, 2014, at a regular meeting of the Board of Directors held at 1500 Bollinger Canyon Road, San Ramon, CA on a motion made by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ and duly carried with the following roll call vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**DATE:**

\_\_\_\_\_  
Glenn W. Umont, Board President

**ATTESTED:**

\_\_\_\_\_  
Susan F. Brooks, District Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
William D. Ross, District Counsel

**APPROVED AS TO CONTENT:**

\_\_\_\_\_  
Paige Meyer, Fire Chief



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Ken Campo, Financial Consultant  
Subject: District Investment Policy

---

## **Background**

Pursuant to state law, the Board of Directors is required to annually review the District's Investment Policy and delegate investment authority to the District Treasurer (i.e., the Fire Chief). The only change being recommended to the Investment Policy is in Section 2.1, where "Administrative Services Director" and "Finance Supervisor" were replaced with "Chief Financial Officer" and "Controller."

## **Recommended Action**

Staff recommends the Board adopt Resolution 2014-07 updating the District Investment Policy.

RESOLUTION NO. 2014-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN RAMON VALLEY FIRE PROTECTION DISTRICT ESTABLISHING  
THE INVESTMENT POLICY FOR DISTRICT FUNDS

WHEREAS, the Board of Directors of the San Ramon Valley Fire Protection District has previously adopted an investment policy for District funds to ensure that District monies are invested prudently; and

WHEREAS, the Treasurer, Chief Financial Officer, Controller or Finance Committee of the San Ramon Valley Fire Protection District has been given authority to invest District funds pursuant to the District's Investment Policy; and

WHEREAS, legislation necessitates the annual review of the District's Investment policy in order to comply with current state law.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the San Ramon Valley Fire Protection District establishes and adopts a District investment policy, attached hereto as Exhibit 1, which is incorporated by this reference.

BE IT FURTHER RESOLVED, that the District Board of Directors delegates its authority to the Treasurer, Chief Financial Officer, Controller, or Finance Committee of the San Ramon Valley Fire Protection District to invest District funds in a manner consistent with the District's Investment Policy.

PASSED, APPROVED AND ADOPTED this 28<sup>th</sup> day of May, 2014, at a regular meeting of the District Board of Directors at San Ramon, California on a motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ and duly carried with the following roll call votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

DATED:

\_\_\_\_\_  
Glenn W. Umont, Board President

**ATTEST:**

\_\_\_\_\_  
Susan F. Brooks, District Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
William D. Ross, District Counsel

**APPROVED AS TO CONTENT:**

\_\_\_\_\_  
Paige Meyer, District Chief



# DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

## INTRODUCTION

Responsible financial practices necessitate adoption of specific procedures for investments in conformance with the Government Code of the State of California.

## PURPOSE

The purpose of this policy is to establish a prudent and systematic investment policy and to organize and formalize investment-related activities.

## POLICY

### Section One: Scope and Authority

- 1.1 The San Ramon Valley Fire Protection District's (District) Investment Policy is authorized under the California Government Code, section 53600, et seq. as it applies to the investment of public funds.
- 1.2 It is intended that this policy cover all funds and investment activities under the direct authority of the District excluding pension funds, other post employment benefit funds held in a trust, and the proceeds of debt issues. Investments authorized by Fiscal Agents pursuant to bonded debt are controlled by the terms and conditions of the specific bond and may not necessarily coincide with the Investment Policy outlined herein. Investments must conform to Government Code section 53600.5 concerning custody of all securities. Investments made by a Fiscal Agent on behalf of the District will be consistent with this Policy.
- 1.3 The District's Board hereby delegates management authority for the investment program to the Treasurer. The Treasurer may delegate investment decision making and execution authority to an investment advisor. The advisor shall follow the policy and such other written instructions as are provided.

### Section Two: Investment Objectives

- 2.1 Safety - It is the primary duty and responsibility of the Treasurer, Chief Financial Officer, Controller and Finance Committee to protect, preserve and maintain cash and investments placed in trust on behalf of the citizens of the District.
- 2.2 Liquidity - An adequate percentage of the District's investment portfolio should be maintained in liquid short-term securities which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to

AUTHOR:	Ken Campo, Financial Consultant		Page 1 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014



## DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

market risk.

2.3 Yield - Yield should become a consideration only after the basic requirements of safety and liquidity have been met.

a) The overall yield should be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio, and State and local laws, ordinances or resolutions that restrict investments.

2.4 Public Trust - All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

2.5 Diversification - The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.

In a diversified portfolio, it must be recognized that occasional measured losses are inevitable and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

2.6 Prudence - The District adheres to the "prudent investor standard" which states that

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. "

### Section Three: District's Investment Strategy

3.1 The most effective method of increasing investment yields without sacrificing safety is to extend the investment horizon commensurate with the District's cash requirements. To that end, improved cash forecasting and management is the preferred investment strategy for the District.

a) Cash management activities include accurate cash projections, the expeditious collection of revenue, the control of disbursements, cost-effective banking

AUTHOR:	Ken Campo, Financial Consultant		Page 2 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014





# DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

relations, and a short-term borrowing program, if/when needed, that coordinates working capital requirements and investment opportunity.

## Section Four: Allowable Investment Instruments

- 4.1 The Government Code, sections 53601 and 53601.1 shall govern the District's allowable investments and the length of those investments, unless specifically limited by this policy. Although the maximum maturity for any deposit or investment is five years, most investments should be for no longer than 2-3 years.
- 4.2 The specific investments allowed are listed below:
  - a) The State's Local Agency Investment Fund (LAIF)
  - b) Any Public Agency's Pooled Investment Fund, provided such involvement is approved in advance by resolution of the Board
  - c) United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest
  - d) Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises
  - e) Insured Certificates of Deposits (CD's) or CD's adequately collateralized by the institution issuing the certificate
  - f) Passbook Savings and Money Market Accounts
  - g) Money market funds
- 4.3 Any investment not specifically approved by this policy is prohibited.

## Section Five: Reporting Requirements

- 5.1 The Treasurer or designee shall submit to the Board a report of monthly investment security transactions.
- 5.2 The Treasurer or designee shall annually submit a written investment policy to the Board. The Board shall consider the investment policy at a public meeting.
- 5.3 The Treasurer or designee shall submit a quarterly investment report to the Board. The report must be submitted within 30 days following the end of the month covered by the report. Such report shall include at least the following information:
  - a) Types of investments;
  - b) Names of the institution in which funds are invested or deposited;

AUTHOR:	Ken Campo, Financial Consultant		Page 3 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014



## DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

- c) Date of maturity, if applicable;
  - d) Par and original investment amount on all securities;
  - e) Percent distribution of each type of investment;
  - f) Current market value as of the date of the report, including sources of the valuation except those under LAIF;
  - g) Coupon, if applicable;
  - h) Average weighted yield of portfolio;
  - i) Investment income for the fiscal year to date and total return
  - j) A statement relating the report to the District's Investment Policy; and
  - k) A statement that there are sufficient funds to meet the District's next six months' financial obligations.
- 5.4 Periodic reports shall be prepared as required by circumstances or as directed by the Board. Such circumstances include, but are not limited to, notification that any District investment may be in jeopardy, or a sudden and significant drop in the current market value of any District investment.
- 5.5 The District will report the investment portfolio at market value at the end of each fiscal year in accordance with Governmental Accounting Standards Board Statement No. 31.

### Section Six: Internal Controls and General Guidelines

- 6.1 A system of internal control shall be established and documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District.
- 6.2 Controls deemed most important include:
- a) The control of collusion and separation of duties;
  - b) Custodial safekeeping of funds invested or on deposit;
  - c) Minimizing the number of authorized Investment Officers; and
  - d) Written documentation of procedures and transactions.
- 6.3 In selecting financial institutions for the deposit or investment of District funds, the Treasurer or designee shall consider the credit-worthiness of the institution. Such credit-worthiness shall be monitored on a regular basis throughout the period in which District funds are deposited or invested.
- a) If the District has an investment advisor, the investment advisor may use its own list of authorized broker/dealers to conduct transactions on behalf of the District. The investment advisor's list of approved broker/dealers will be made available to

AUTHOR:	Ken Campo, Financial Consultant		Page 4 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014



## DISTRICT – POLICY AND PROCEDURE

TOPIC:	<b>Investment Policy</b>		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

- the District upon request.
- b) Any deposit or investment of funds shall be in writing, signed by the Treasurer or designee and the authorized representative of the institution.
  - c) All transactions will be executed on a Delivery Versus Payment (DVP) basis.
  - d) All investment securities shall be held in the District's name by a third-party custodian that is the trust or custody division of a bank.
- 6.4 The District will require the auditors to perform cash and investment testing as part of the audit of the District's financial statements.
- 6.5 An annual Cash Flow Forecast may be prepared by the Treasurer or designee and would be used to assist in the development of the annual operating budget for the District.
- 6.6 This Investment Policy shall be reviewed by the Board on an annual basis.
- 6.7 Ethics and Conflict of Interest - Board members and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Board members and employees shall disclose any material financial interests that could be related to the performance of the District's investment portfolio.

AUTHOR:	Ken Campo, Financial Consultant		Page 5 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014



## DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

### DEFINITIONS

Certificate of Deposit (CD) – A time deposit with a specific maturity evidenced by a Certificate. Large-denomination CDs are typically negotiable.

Collateral – Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Custody – Safekeeping services offered by a bank, financial institution or trust company, referred to as the “custodian.” Service normally includes the holding and reporting of the customer's securities, the collection and disbursement of income, securities settlement and market values.

Delivery Versus Payment – A type of securities transaction in which the purchaser pays for the securities when they are delivered either to the purchaser or custodian. It ensures that securities are deposited in an eligible financial institution prior to the release of funds. Securities should be held by a third-party custodian as evidenced by safekeeping receipts.

Diversification – Dividing investment funds among a variety of securities offering independent returns.

Federal Agency Obligation – A debt instrument issued by one of the federal agencies. Federal agencies are considered second in credit quality and liquidity only to U.S. Treasuries.

Liquidity – An investment that can be converted easily and rapidly into cash without a substantial loss of value.

Local Agency Investment Fund (LAIF) – The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

Market Value – The price at which a security is trading and could presumably be purchased or sold on a specific date.

Maturity – The date upon which the principal or stated value of an investment becomes due and payable.

Portfolio – Collection of securities held by an investor.

Prudent Investor Standard – An investment standard that all investments should be made

AUTHOR:	Ken Campo, Financial Consultant		Page 6 of 7
REVIEWED:			
APPROVED:	Paige Meyer, Fire Chief		
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014



## DISTRICT – POLICY AND PROCEDURE

TOPIC:	Investment Policy		
EFFECTIVE DATE:	05/28/14	DOC NO:	
CROSS REF:			

with care, skill, prudence and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

Total Return – Investment performance measured over a period of time that includes coupon interest, interest on interest, and both realized and unrealized gains or losses. Total return includes, therefore, any market value appreciation/depreciation on investments held at period end.

Secondary Market – A market made for the purchase and sale of outstanding issues following the initial distribution.

U.S. Treasury – Government debt issued by the United States Department of the Treasury through the Bureau of the Public Debt. Treasury securities are the debt financing instruments of the United States federal government, and they are often referred to simply as Treasuries. There are four types of marketable treasury securities: Treasury bills, Treasury notes, Treasury bonds, and Treasury Inflation Protected Securities (TIPS). All of the marketable Treasury securities are very liquid and are heavily traded on the secondary market.

Yield at Market – The percentage rate of return paid if the security is held to its maturity date using the market price of the security. The calculation is based on the coupon rate, length of time to maturity, and market price. It assumes that coupon interest paid over the life of the security is reinvested at the same rate. The Yield at Market will vary over time.

Yield at Cost – The percentage rate of return paid if the security is held to its maturity date at the original time of purchase. The calculation is based on the coupon rate, length of time to maturity, and original price. It assumes that coupon interest paid over the life of the security is reinvested at the same rate. The Yield at Cost on a security remains the same while held as an investment.

AUTHOR:	Ken Campo, Financial Consultant			Page 7 of 7
REVIEWED:				
APPROVED:	Paige Meyer, Fire Chief			
ORIGIN DATE:	06/11	REVISED DATE:	2012, 2013, 2014	



# **CORRESPONDENCE**

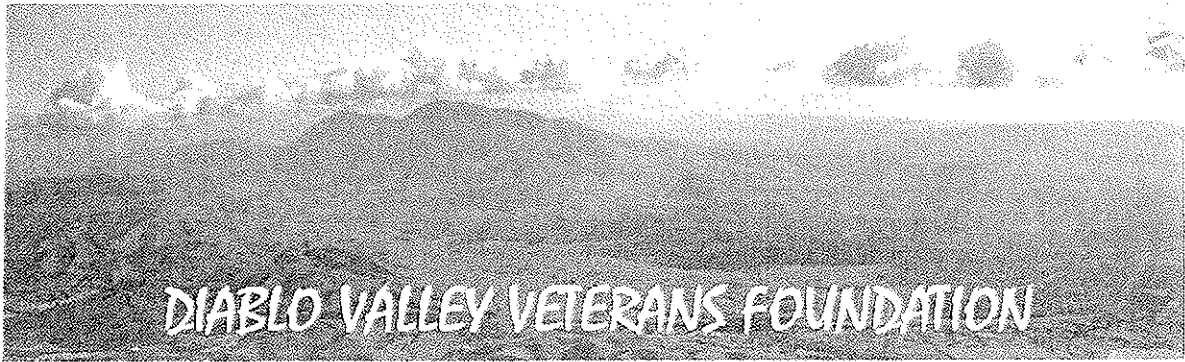




Your kindness  
means so much!

you did such a great  
job helping me in my  
time of pain -  
Thank you very much  
Sen Estenson -





April 5, 2014

Paige Meyer, Fire Chief  
San Ramon Valley Protection District  
1500 Bollinger Canyon Road  
San Ramon, CA 94583

Re: Charitable Contribution in 2013

Dear Chief Meyer and Fellow Fire Fighters of the San Ramon Valley Fire Protection District,

Thank you for supporting the 2013 Operation Santa Clause through the Diablo Valley Veterans Foundation. We appreciate your generous in-kind donation of \$1,000 in \$25 gift cards.

We hope you will continue to support this valuable community program that assists the families of the men and women serving in our U.S. Armed Forces in the Bay Area again 2014.

No goods or services were provided in exchange for your gift, making it tax-deductible to the extent allowed by law. Please retain this letter as a record of your contribution. Consult with your tax advisor for specific advice.

Sincerely,

Martin M. De Venuta  
Chief Financial Officer

Type: In-Kind Donation

P O. BOX 2133  
DANVILLE, CA 94526

IRS 501(c)(3) TAX PAYER IDENTIFICATION NUMBER 26-3198472

ill, but if it had been I am  
sure they would have helped  
me to the extent needed. We did  
go to the Kaiser Emergency Room to be  
absolutely sure I was not affected  
by anything that had escaped  
my notice. All was well, I was  
affected by becoming dehydrated.  
Thanks to your crew for its great  
sensitivity and competency.  
yours,  
Sara L. Germain

April 19, 2014

Dear Chief Meyer,

I was grateful for your  
recent note of concern over  
how well your employees fulfilled  
their capacities for me on the  
Emergency Medical response visit to  
St. Dunstons Episcopal Church.

Luckily, I was not seriously

## Brooks, Sue

---

**From:** Meyer, Paige  
**Sent:** Wednesday, May 07, 2014 4:19 PM  
**To:** Brooks, Sue  
**Subject:** FW: Recent services

---

**From:** lisa healy [mailto:lisahealy@...]  
**Sent:** Wednesday, May 07, 2014 4:18 PM  
**To:** Meyer, Paige  
**Subject:** Recent services

Hi Paige,

Thank you for your note . The emergency personnel were very professional ,compassionate and quick to get to me.

I am doing well , a brain tumor was discovered last year in May. Actually your emergency personnel responded then as well , my first seizure was May 6th . The tumor was removed but I now have epilepsy and I have had a couple of seizures this year.

I hope NOT to be a regular user of your services. I am sure that you understand. :)

I really appreciate the follow up and the support that your organization provides.


Thank you again.  
Lisa Healy

Brooks, Sue

---

From: Meyer, Paige  
Sent: Wednesday, May 07, 2014 4:27 PM  
To: Brooks, Sue  
Subject: FW: Thank you for the nice card.

-----Original Message-----

From: Bob Boenig   
Sent: Wednesday, May 07, 2014 2:32 AM  
To: Meyer, Paige  
Subject: Thank you for the nice card.

*Good morning Paige.*

*I came home from the hospital last Thursday and I am improving nicely at home.*

*I have had a major stroke way back in 1981. My new neurologist believes I suffered my first brain seizure but it only lasted a minute or two just as the paramedics arrived.*

*He increased the dosage of my nighttime medication to reduce the occurrence of other seizures in the future.*

*I can't thank you enough for the quality care your professional emergency personnel displayed. I believe Chris and Todd provided care for me in route to John Muir. They were the best.*

*Have a very nice day. Thanks again.*

*Best*

*Bob Boenig*

*Sent from my iPhone*

Brooks, Sue

---

Subject: FW: Nurses week

-----Original Message-----

From: McNamara, Daniel  
Sent: Thursday, May 08, 2014 4:53 PM  
To: Brooks, Sue  
Subject: FW: Nurses week

FYI

-----Original Message-----

From: Reid, Karen1 [<mailto:Karen1.Reid@tenethealth.com>]  
Sent: Thursday, May 08, 2014 3:04 PM  
To: McNamara, Daniel  
Subject: RE: Nurses week

Good Afternoon Dan,

Thank you SO much for sending such a wonderful crew on Tuesday to serve breakfast. The Nurses are still buzzing about it! They were so nice and I did not have to do a thing while they were here!!

In March we had discussed the Florence Nightingale Ceremony and you had mentioned that you might have some of your crew available to come for the ceremony. If you are still thinking that is a possibility, we would love to have you. If not, absolutely no worries, just want to make sure you all know that there are cupcakes and refreshments ready if you do! The ceremony is from 1-3pm in the same location the breakfast was.

Thank you again for everything--we all appreciate it so much!

Regards,

Karen Reid  
Quality Analyst/Administrative Coordinator  
925.275.8323

To his son  
The Best &  
Roscoe passed!

With sincere gratitude  
and warmest thanks.

Thank you all for the wonderful  
love you did getting out daughter,  
Maggie, to perform on the  
evening of August 9 (approx 10pm)  
Maggie died from her injuries  
on April 11th but because of the  
excellent pre-hospital care she  
received, we were able to be with  
her on those last two days.  
You do great work!

Warm regards,  
Kathy McNeal

Treanna Name "Onegabola!"



**Brooks, Sue**

---

**Subject:** FW: Fire Station 30 Tour Preschool

**From:** Romana Hobeck [<mailto:romahavep@me.com>]

**Sent:** Friday, May 02, 2014 4:37 PM

**To:** Meyer, Paige

**Subject:** Fire Station 30 Tour Preschool

My 4 year old son, Wolfgang, visited your Fire Station #30 today with his San Ramon recreation preschool class. This afternoon he built a fire truck with his legos and I wanted to share that with you all. He must have been quite inspired! Thanks, Romana Sinegal





**SAN RAMON**  
REGIONAL MEDICAL CENTER

△ JOHN MUIR HEALTH PARTNER

May 9, 2014

Dan McNamara, Battalion Chief-Special Operations  
San Ramon Valley Fire Protection District  
1500 Bollinger Canyon Road  
San Ramon, CA 94583

Dear Chief McNamara,

I'd like to take this opportunity to thank you and your staff, on behalf of the Nursing Staff at San Ramon Regional Medical Center, for taking the time out of your busy schedules and coming to honor our nurses during "Nurses' Week."

Your staff's enthusiasm to assist with serving breakfast so early in the morning on Tuesday, May 6th made our nurses so happy and proud to be a part of this San Ramon Community. The crew that came to our Florence Award this afternoon was a welcomed addition and we were so thrilled that they would return to hear the speeches and recognitions.

Thank you again and we hope to be able to celebrate with you all again!

Sincerely,

Pam Pshea, CNO  
San Ramon Regional Medical Center





Raige Meyer, Fire Chief  
San Ramon Valley

Thank you for your kind note.  
I was very grateful to have the  
service of kind and compassionate  
Paramedics on April 2, which  
incidentally was my birthday! Quite  
an unexpected birthday gift.

Kathryn Rosemyer

~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~

Brooks, Sue

---

From: Meyer, Paige  
Sent: Monday, May 05, 2014 4:01 PM  
To: Brooks, Sue  
Subject: FW: Engine 39

-----Original Message-----

From: Darin Ahlan [mailto:██]  
Sent: Thursday, May 01, 2014 7:24 AM  
To: Meyer, Paige  
Subject: Engine 39

*Dear Chief Meyer and battalion chiefs*

*I am writing this letter to  
Commend your engine company and paramedic Lucas on their professionalism and excellent care this  
morning on a call at*

██  
*As a medic for the past 15 years it's been a long time to have run a call with a very positive and caring crew  
that's been up all nite and still provides excellent care and has genuine concern in the patient and out come.  
I try my best to hurry to get there to relieve any San Ramon engines so that they may go back to their area.  
As I offered that this morning they said thanks but well continue to work together. Even though they had  
been up all nite ( I only asked how's your shift and they weren't complaining )*

*Lucas even called me at the hospital on our rig phone to follow up on the patient.*

*This engine company definitely sets the gold standard.*

*Thanks again for the great service and team work today*

*Darin Ahlan  
Sent from my iPhone*

# **OPERATIONS**



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Lon Phares, Interim Assistant Chief, Operations  
Subject: Monthly Operations Report for April 2014

---

E339 sent to Las Pulgas fire in Camp Pendleton as part of a County Strike Team

## Training

1. New Scott Safety SCBA's placed in service
2. Probationary Engineer Off-Road driver testing
3. Draft proposal completed for District Shift Training Captain
4. Completed 2014 OSHA Mask Fit Testing (SCBA, P100, Rescue Div. APR)
5. Assisted Human Resources in Fire Captain promotional testing
6. Revised and completed FY 2014/2015 District Budget documents
7. Division personnel attended Fire Report writing class
8. Finalized list and inventory and completed vendor price bidding for replacement structure helmets

## EMS

1. In coordination with State Parks upstaffed for Amgen Bike Race
2. EMS Quarter 2 Instruction
3. 7<sup>th</sup> Grade CPR Instruction

## Special Operations

1. Hazardous Materials Team
  - a. Quarter 2 Training (Haz Mat IC Refresher)
  - b. County Meetings
2. Rescue Team
  - a. USAR – Quarter 2 Training (Shoring)



# Standards of Cover Policy Compliance Report

April 1, 2014 - April 30, 2014

First Unit Response	SOC Goal 1, 5, 6			SOC Goal 2, 5, 6			SOC Goal 3, 5, 6			SOC Goal 5, 6		
	Urban (Count = 261)			Suburban (Count = 103)			Rural (Count = 2)			Wilderness (Count = 4)		
	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D
	7:00	6:38	6:53	8:00	7:57	7:41	15:00	10:49	11:17	45:00	39:01	28:13
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

ERF Fire Response	SOC Goal 4															
	Urban (Count = 0)				Suburban (Count = 0)				Rural (Count = 0)				Wilderness (Count = 0)			
	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	
	11:00	0:00	13:44	12:00	0:00	13:50	21:00	0:00	0:00	45:00	0:00	0:00	45:00	0:00	0:00	
	0%	0%	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

ERF Medical Response	SOC Goal 8															
	Urban (Count = 90)				Suburban (Count = 42)				Rural (Count = 0)				Wilderness (Count = 3)			
	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	Goal	Actual	Y-T-D	
	9:00	8:58	8:39	10:00	8:54	9:38	21:00	0:00	16:47	45:00	40:06	34:41	45:00	40:06	100%	
	100%	100%	100%	100%	100%	100%	0%	0%	100%	100%	100%	100%	100%	100%	100%	

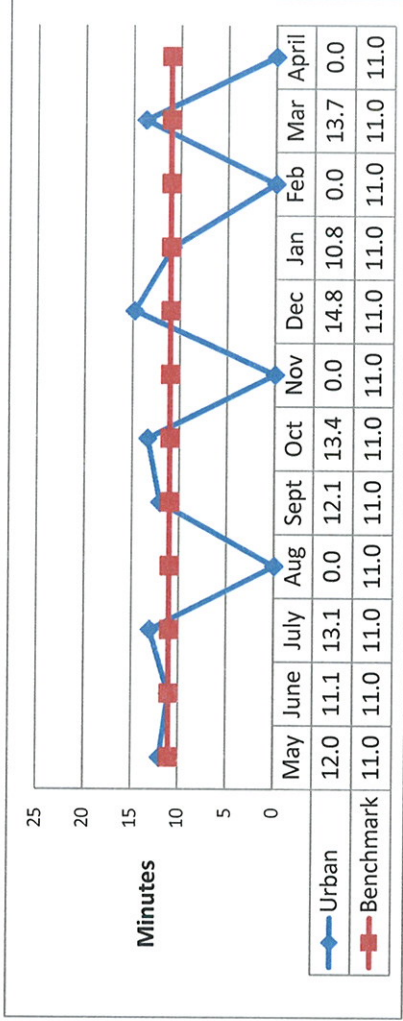
Call Processing Time	SOC Goal 7		
	Turnout Time		
	Goal	Actual	Y-T-D
	1:00	0:52	0:49
	100%	100%	100%
	2:00	1:51	1:51
	100%	100%	100%







**ERF Fire Response Urban**



**Goal 1**

*Distribution of Fire Stations for Built-up Urban Areas of Greater than 2,000 People per Square Mile*

To treat and transport medical patients and control small fires, the first-due unit should arrive within 7 minutes total response time, 90 percent of the time from the receipt of the call in fire dispatch. Total response time equates to 1 minute dispatch time, 2 minute crew turnout time and 4 minutes travel time spacing for single units.

**Goal 2**

*Distribution of Fire Stations for Suburban Areas of 1,000 to 2,000 People per Square Mile*

The first-due fire unit should arrive within 8 minutes total response time, 90 percent of the time.

**Goal 3**

*Distribution of Fire Stations for Rural Areas of Less than 1,000 People per Square Mile*

The first-due fire unit should arrive within 15 minutes total response time, 90 percent of the time.



#### **Goal 4**

##### ***Effective Response Force (First Alarm) for Urban Areas of Greater than 2,000 People per Square Mile***

To confine fires near the room of origin, to stop wildfires less than 5 acres in size when noticed promptly, and to treat up to 5 medical patients at once, a multiple-unit response of at least 18 personnel should arrive within 11 minutes total response time from the time of 911 call receipt, 90 percent of the time. This equates to 1 minute dispatch time, 2 minutes crew turnout time and 8 minutes travel time spacing for multiple units. Suburban areas should receive the full first alarm within 12 minutes total response time, 90 percent of the time with the goal to limit the fire spread to the area already involved upon the arrival of the effective response force. For rural areas, this should be 21 minutes, 90 percent of the time. Outcome goals in these areas would be to confine fires to the building of origin, to care for medical patients upon arrival, and to initiate operations on serious wildland fires.

#### **Goal 5**

##### ***Hazardous Materials Response***

Respond to hazardous materials emergencies with enough trained personnel to protect the community from the hazards associated with the release of hazardous and toxic materials. Achieve a total response time consistent with Goal 1, Goal 2 and Goal 3 with the first company capable of operating at the California OSHA First Responder Operations (FRO) level. After size-up and scene evaluation is complete a determination will be made whether to request the on-duty District Hazardous Materials Team and/or other appropriate resources.

#### **Goal 6**

##### ***Technical Rescue***

Respond to technical rescue emergencies with enough trained personnel to facilitate a successful rescue. Achieve a total response time consistent with Goal 1, Goal 2 and Goal 3 with the first company capable of operating at the California Rescue System 1 (RS1) level. After size-up and scene evaluation is complete a determination will be made whether to request the on-duty District Rescue Team and/or other appropriate resources.

#### **Goal 7**

##### ***Call processing and turnout times***

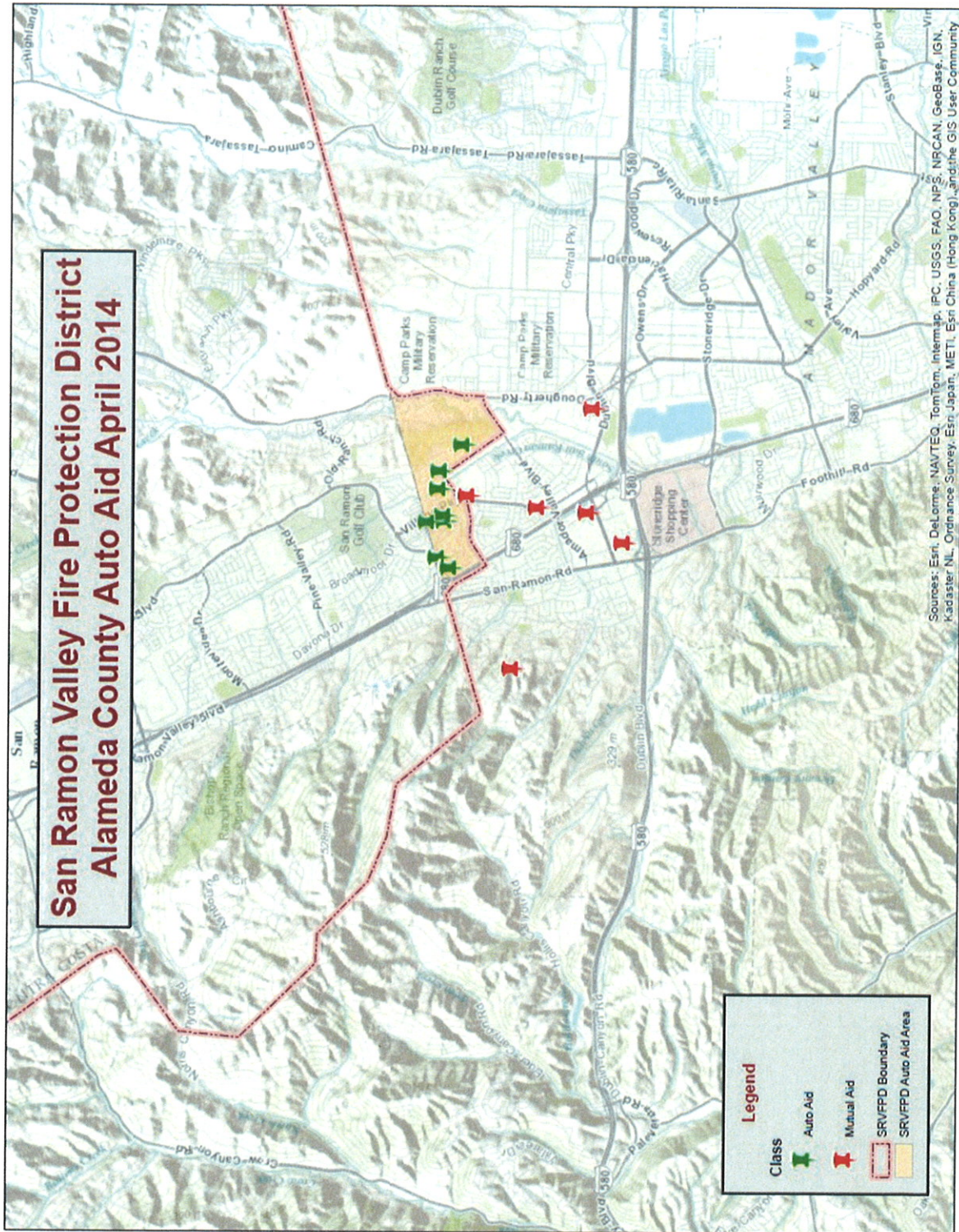
A concentrated focus will be placed on systems, training and feedback measures to crews to lower dispatch and turnout time reflex measures to national best practices of 1 minute for dispatch and 2 minutes for fire crew turnout, 90 percent of the time.

#### **Goal 8**

##### ***Effective Response Force for Advanced Life Support (ALS) Medical Emergencies***

To treat medical patients requiring advanced procedures and skills (defined as Charlie, Delta or Echo), a two-unit response consisting of one paramedic-staffed ambulance and one additional paramedic-staffed unit for a response force of at least five personnel should arrive within 6 minutes travel time in urban areas and 7 minutes travel time in suburban areas, 90 percent of the time. For rural areas, excluding Mt. Diablo State Park, personnel should arrive within 18 minutes travel time 90 percent of the time.

# San Ramon Valley Fire Protection District Alameda County Auto Aid April 2014

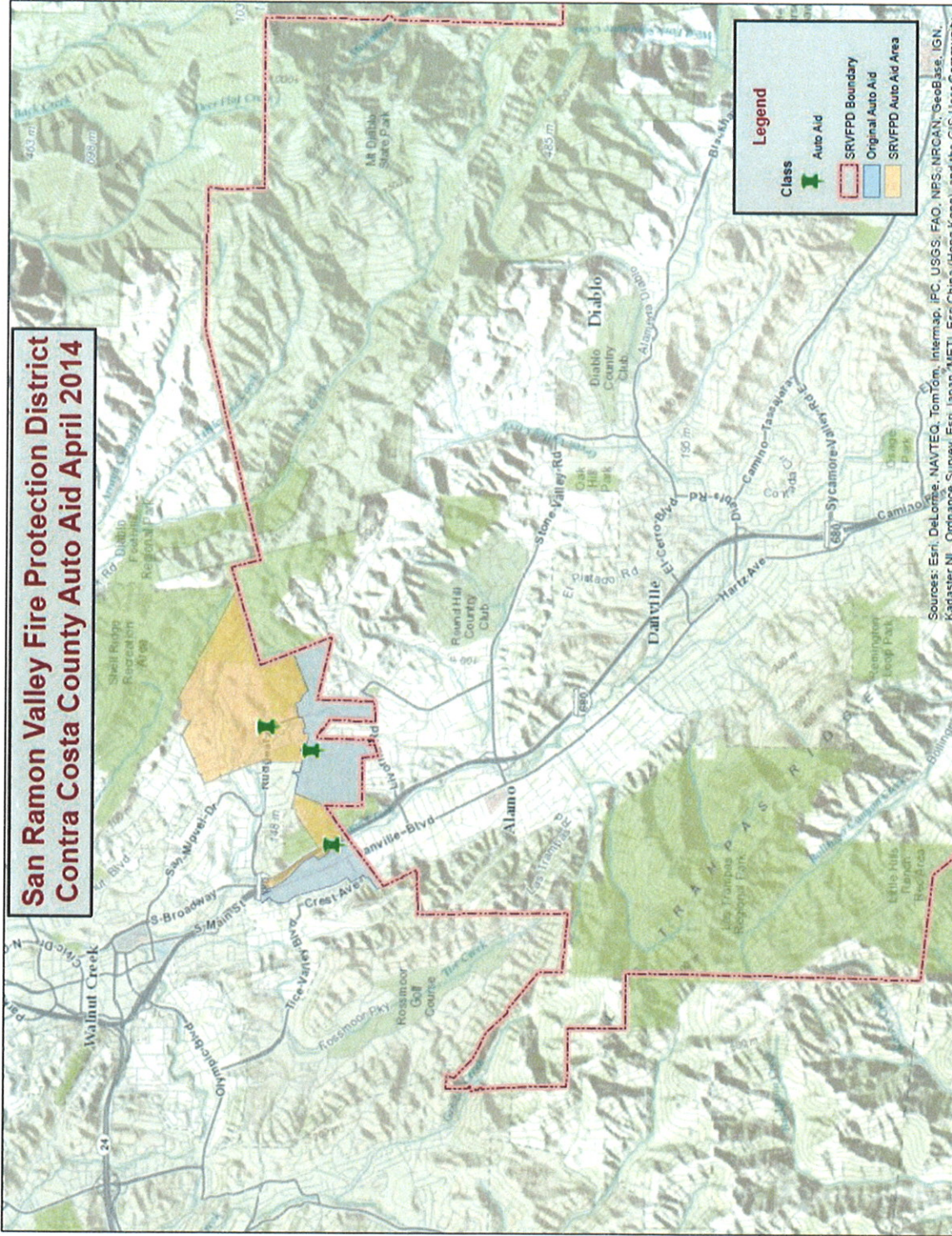


Sources: Esri, DeLorme, NAVTEQ, TomTom, Intermap, iPC, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), and the GIS User Community

	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>Auto Aid Given</b>	9	11	6	14	6	15	6	5	8	11	12	8
<b>Mutual Aid Given</b>	10	6	11	10	18	11	14	13	9	11	11	6
<b>Mutual Aid Received</b>	1	2	0	0	0	0	0	0	0	0	0	1
<b>Move-up</b>	1	3	1	0	2	0	0	2	0	0	0	0



# San Ramon Valley Fire Protection District Contra Costa County Auto Aid April 2014



	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
<b>Auto Aid Given</b>	3	3	4	4	2	7	7	5	5	3	5	3
<b>Mutual Aid Given</b>	2	2	4	2	1	2	2	3	5	2	1	0
<b>Mutual Aid Received</b>	5	3	0	0	3	2	1	0	0	0	2	3
<b>Move-up</b>	3	0	3	1	0	1	0	1	2	0	0	0



# **SUPPORT SERVICES**



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Lon Phares, Interim Assistant Chief, Operations  
Subject: Monthly Support Services Report for April 2014

---

## Facilities

1. Finalizing list of short term improvements for Station 32
2. Revised and completed 2014/2015 budget documents
3. Finalizing CIP

## Fleet

1. Mechanics attended Hurst Tool Service and Training
2. Annual Hose Testing Prep (scheduled to begin end of May)
3. Annual Fire Road Maintenance Prep (scheduled to begin end of May)
4. Purchase of two Fire Command Vehicles

## Technology Systems

1. Installed and configured software utilized for testing the newly purchased Self-Contained Breathing Apparatus (SCBA)
2. Enhanced Computer-Aided Dispatch (CAD) system to capture ambulance response upgrades/downgrades
3. Updated Exterior Hazard Abatement zones and maps in preparation for 2014 inspections
4. Upgraded the District's accounting server software
5. Attended Regional Radio and District working group meetings

## Communication Center

1. Conducted Oral Interviews for the Fire Dispatcher vacancy
2. Arranged an informational meeting for Reserve applicants regarding the duties and responsibilities of the program
3. Attended committee meeting for the San Ramon Valley Notification System
4. Attended the CalNENA Quarterly



**FIRE PREVENTION  
DIVISION**



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

www.firedepartment.org | info@firedepartment.org

Date: May 28, 2014  
To: Board of Directors  
From: Christina Kiefer, Fire Marshal  
Subject: April Report of Fire Prevention Activities

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## Activities

### Fire Prevention Activity Reports

Attached are the Fire Prevention Activity Reports for the month of April.

### Residential Care Facility Evacuation Video--Update

Kim French has completed supporting print materials; these documents are available on the District website. Debbie Vanek has received multiple requests from agencies and is coordinating. A summary of distribution efforts is as follows:

- Hospice of the East Bay will be distributing to care homes that they have clients in.
- District staff will be presenting the video at the Statewide Public Health Emergency Preparedness Workshop on June 04 in Sacramento.
- Contra Costa County Health Department is making 500 copies for distribution at the State conference and to use on a project targeting care homes on the Hayward Fault.
- San Francisco Department of Public Health is using the video for a training meeting with care home administrators.
- All Contra Costa County CERT programs have received a copy of the DVD.
- A final presentation will be made to the Bay Area Urban Area Security Initiative - Approval Authority on June 12. The "First Responder Introduction" will be featured as well as the supporting documents handed out.
- Moraga Orinda Fire Protection District requested and received 17 copies.



### Participation in the Critical Incident Stress Response Team

Natalie Probert is participating as a member of the SRVFPD Critical Incident Stress Response Team (CISRT). The CISRT has completed an informational brochure to be distributed to all Safety personnel. The CISRT is currently being led by Captain Rob Spivey and includes a peer group of individuals from District chaplains, dispatchers, prevention personnel and firefighters. The team was formed to provide education for the purpose of building resilience to stress as well as life and incident related support for members of the District and their families.

### Exterior Hazard Abatement

A second reminder postcard was mailed out to property owners on May 12. Kim French designed both postcards targeting the drought conditions and the urgency to complete abatement in a safe manner and early in the season to prevent starting a wildfire. Joyce Castro contacted known contractors that provide hazard abatement services within the District and reviewed our District standards. Joyce also discussed the dry fuel conditions and the need to be aware of the weather conditions and have means to extinguish a fire in the event that there actions start one while conducting abatement activities. Inspections begin June 1.

### Contra Costa County Building Department

In an effort to improve customer service, the CCC Building Department has provided the District access to their record management system. The access will provide the District with permit application information that will be utilized to communicate with applicants that require concurrent Fire District approval. The system will also be utilized to better communicate with Building Department plans examiners to ensure both agencies are applying the applicable provisions for the project.

### San Ramon Rotary, Sunny Glen Event

On Saturday, April 26 the San Ramon Rotary Club changed the smoke alarm and Carbon Monoxide batteries in 130 homes in the Sunny Glen community. They also replaced smoke alarms that were more than 10 years old. Joyce Castro worked with Rotary Club on pre-event planning and Station 39 personnel trained Rotary volunteers on the correct placement of smoke and CO alarms on the morning of the event.

### CERT Communication Drill

On April 26, CERT members conducted a three hour communication drill. There were seven incident command posts throughout the District that were communicating into EOC. Ray Riordan led the drill. Over 100 transmissions took place. Prior to the drill, there were concerns from the Alamo group members regarding communication redundancy. Staff worked with the Alamo group to identify alternate communication methods and confirmed that the communication needs were met during the drill.



Potential Issues

None to report.

Upcoming Public Education Classes and Events Scheduled

Event	Location	Date/Time
CERT CEC	Administration Building	Saturday, June 7 9:00am-12:30pm
Danville Fine Arts Fair	Downtown Danville	Saturday and Sunday June 21 and June 22 10:00am-5:00pm
Emergency Preparedness Fair	San Ramon Central Park and Community Center	Saturday, September 13 10:00am - 3:00pm
CERT Class #64	Administration Building	Thursdays September 4 - October 9 6:00pm-9:30pm

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
FIRE PREVENTION DIVISION**

**MONTHLY BOARD OF DIRECTORS ACTIVITY REPORT - April 2014**

CODE COMPLIANCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
INSPECTIONS	112	174	81	106	0	0	0	0	0	0	0	0	473
REINSPECTIONS	68	84	167	95	0	0	0	0	0	0	0	0	414
TOTAL *	180	258	248	201	0	0	0	0	0	0	0	0	887

OCCUPANCY PERMITS	25	90	73	57	0	0	0	0	0	0	0	0	245
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**ANNUAL INSPECTION PROGRAM**

	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401
TOTAL INSPECTABLE OCCS	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401	1401
TOTAL STARTED YTD †	80	107	116	132	0	0	0	0	0	0	0	0	435
% STARTED YTD	5.71%	7.64%	8.28%	9.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31.05%
TOTAL COMPLETED YTD ‡	74	89	92	73	0	0	0	0	0	0	0	0	328
% COMPLETED YTD	5.28%	6.35%	6.57%	5.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.41%

**CONSTRUCTION**

NEW PROJECTS	55	40	68	62	0	0	0	0	0	0	0	0	225
PLAN REVIEWS SUBMITTED	92	73	113	104	0	0	0	0	0	0	0	0	382
PLAN REVIEWS COMPLETED	118	72	119	94	0	0	0	0	0	0	0	0	403
INSPECTIONS	104	90	99	86	0	0	0	0	0	0	0	0	379

\* Includes all code compliance inspections; Annual inspection program inspections, temporary tents, fireworks display, etc.

† Includes occupancies within annual inspection program that have had the initial inspection completed.

‡ Includes occupancies within annual inspection program that are in compliance and have no outstanding corrections needed.

**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**

**FIRE PREVENTION DIVISION**

**MONTHLY PLAN REVIEW INTAKE REPORT**

**April 2014**

<b>PROJECT</b>	<b>PLAN REVIEW TYPE</b>	<b>SUBMITTAL</b>	<b>COMPLETED</b>
DPA 14-310-002, AR 14-200-12, IS 14-250-001 -	Planning and site development review	04/01/2014 08:22:50	04/01/2014 09:04:40
MS 14-0004 Minor Subdivision - Custom Lots at	Planning and site development review	04/01/2014 09:22:46	04/01/2014 12:11:30
VR 14-1015 - Variance where a 5 acre minimum	Planning and site development review	04/01/2014 12:43:53	04/01/2014 13:11:35
Residential - 2nd Unit	Construction, alteration, or renovation of a building	04/01/2014 13:28:38	04/11/2014 13:31:46
Residential - 2nd Unit	Automatic fire-extinguishing systems	04/01/2014 15:02:49	04/11/2014 14:35:15
Bay City Church Tenant Improvement	Construction, alteration, or renovation of a building	04/01/2014 15:16:44	04/11/2014 16:04:01
Bay City Church Tenant Improvement	Fire alarm and detection systems and related equipment	04/01/2014 15:42:39	04/14/2014 09:18:40
KB Home St James Place Bldg 5	Private fire hydrants and fire protection water supplies	04/02/2014 10:17:46	04/11/2014 14:41:08
KB Home St James Place Bldg 6	Private fire hydrants and fire protection water supplies	04/02/2014 10:18:08	04/11/2014 14:48:15
MUP 14-501-007 - Verizon Wireless Facility Upg	Planning and site development review	04/02/2014 10:18:45	04/02/2014 10:21:00
MUP 14-501-006 - Verizon Wireless Facility Upg	Planning and site development review	04/02/2014 10:26:03	04/02/2014 10:28:13
Mears Office Tenant Improvement	Automatic fire-extinguishing systems	04/02/2014 12:02:14	04/11/2014 14:51:36
Bay City Church Tenant Improvement	Automatic fire-extinguishing systems	04/02/2014 14:04:23	04/11/2014 16:06:24
Sagewood Lot 420 Plan 4 5038 Enderby Street	Automatic fire-extinguishing systems	04/02/2014 15:49:22	04/08/2014 13:06:20
Sagewood Lot 421 Plan 3 5032 Enderby Street	Automatic fire-extinguishing systems	04/02/2014 15:53:11	04/08/2014 13:06:52
Anagnos Residence	Automatic fire-extinguishing systems	04/02/2014 16:47:00	04/11/2014 15:06:43
Nekter Juice Bar	Construction, alteration, or renovation of a building	04/03/2014 14:11:31	04/11/2014 15:09:00
Canyon Building	Private fire hydrants and fire protection water supplies	04/03/2014 15:01:56	04/03/2014 16:33:34
Norris Tech Demo	Construction, alteration, or renovation of a building	04/04/2014 11:37:29	04/04/2014 11:47:09
Norris Tech Demo	Construction, alteration, or renovation of a building	04/04/2014 11:46:40	04/04/2014 12:00:37
Iriana Lot 74 Plan 2 4419 Irisview Place	Automatic fire-extinguishing systems	04/04/2014 14:36:33	04/08/2014 13:07:27
Iriana Lot 73 Plan 4 4425 Irisview Place	Automatic fire-extinguishing systems	04/04/2014 14:40:56	04/08/2014 13:07:48
Purohit Residence	Construction, alteration, or renovation of a building	04/07/2014 12:02:19	04/14/2014 10:44:18
Genius Kids Club Suite D	Construction, alteration, or renovation of a building	04/07/2014 12:58:32	04/15/2014 14:17:37
Residential Remodel	Automatic fire-extinguishing systems	04/07/2014 14:33:49	04/11/2014 15:15:24
Demolition for Sunset Development New Office	Construction, alteration, or renovation of a building	04/08/2014 08:26:21	04/15/2014 14:49:26
Lot 6	Construction, alteration, or renovation of a building	04/08/2014 10:50:49	04/17/2014 16:56:19
Danville Materials	Automatic fire-extinguishing systems	04/08/2014 12:22:56	04/18/2014 12:01:43

Nelson Residence Photovoltaic Solar Panel	Miscellaneous System Plans	04/09/2014 10:22:56	04/22/2014 10:04:01
Brain Science International	Construction, alteration, or renovation of a building	04/09/2014 13:55:38	04/18/2014 12:09:25
5026 Enderby St Cimmaron Lot 422 Plan 4	Automatic fire-extinguishing systems	04/09/2014 14:11:32	04/10/2014 10:07:14
5020 Enderby St Sagewood Lot 423 Plan 2	Automatic fire-extinguishing systems	04/09/2014 14:14:58	04/10/2014 16:09:12
Montessori School	Automatic fire-extinguishing systems	04/09/2014 15:57:12	04/18/2014 12:10:46
Genius Kids Club Suite D	Fire alarm and detection systems and related equipment	04/10/2014 09:44:49	04/18/2014 12:12:28
Carlson, Barbee Expansion	Construction, alteration, or renovation of a building	04/10/2014 13:23:11	04/18/2014 12:29:11
Carlson, Barbee Expansion	Automatic fire-extinguishing systems	04/10/2014 13:33:30	04/18/2014 12:43:06
Carlson, Barbee Expansion	Fire alarm and detection systems and related equipment	04/10/2014 13:36:02	04/18/2014 12:44:11
GE 1st Floor SE Quadrant Bldg GG	Construction, alteration, or renovation of a building	04/11/2014 10:39:09	04/18/2014 12:45:24
GE 1st Floor SE Quadrant Bldg GG	Automatic fire-extinguishing systems	04/11/2014 10:59:26	04/18/2014 12:53:36
GE 1st Floor SE Quadrant Bldg GG	Fire alarm and detection systems and related equipment	04/11/2014 11:01:27	04/18/2014 12:55:11
Faria Development - Tract 9342	Planning and site development review	04/11/2014 11:26:54	04/11/2014 11:34:56
Richard's Arts & Crafts	Construction, alteration, or renovation of a building	04/11/2014 12:22:31	04/11/2014 12:27:53
Bank of the West Vault AFES	Automatic fire-extinguishing systems	04/14/2014 08:40:11	04/14/2014 08:41:50
Iriana Lot 72 Plan 3 4431 Irisview PI	Automatic fire-extinguishing systems	04/14/2014 13:49:59	04/14/2014 15:00:20
Iriana Lot 71 Plan 5 4437 Irisview PI	Automatic fire-extinguishing systems	04/14/2014 13:52:53	04/14/2014 15:00:43
Sagewood Lot 424 Plan 4 5014 Enderby St	Automatic fire-extinguishing systems	04/14/2014 14:03:42	04/14/2014 15:01:14
Cimmaron Lot 425 Plan 2 5008 Enderby Street	Automatic fire-extinguishing systems	04/14/2014 14:07:11	04/14/2014 15:01:38
Norris Canyon Lot 189 Tassajara Plan	Automatic fire-extinguishing systems	04/14/2014 14:11:06	04/14/2014 15:01:59
Amador Rancho Center	Fire alarm and detection systems and related equipment	04/14/2014 14:22:45	04/22/2014 07:59:49
St James Pl Commercial Shell	Construction, alteration, or renovation of a building	04/15/2014 09:46:22	04/22/2014 12:23:38
Amador Rancho Center	Automatic fire-extinguishing systems	04/15/2014 09:57:05	04/16/2014 17:49:04
Amador Rancho Center	After hours plan review and inspection	04/15/2014 10:01:19	04/16/2014 17:55:00
Food Services	Automatic fire-extinguishing systems	04/15/2014 11:14:56	04/23/2014 08:27:14
DVC AFES - 5 year deficiency correction	Automatic fire-extinguishing systems	04/15/2014 14:26:44	04/23/2014 08:30:15
VR14-1019 - Enclose existing covered storage	Planning and site development review	04/16/2014 11:17:34	04/16/2014 11:41:39
AT&T New Wireless Facility at Ryan Industrial C	Planning and site development review	04/16/2014 11:49:22	04/16/2014 12:04:02
KB Home St James Place Bldg 1	Private fire hydrants and fire protection water supplies	04/16/2014 12:55:47	04/24/2014 16:13:26
KB Home St James Place Bldg 11	Private fire hydrants and fire protection water supplies	04/16/2014 14:31:06	04/24/2014 16:13:52
KB Home St James Place Bldg 10	Private fire hydrants and fire protection water supplies	04/16/2014 14:34:10	04/24/2014 16:14:13
KB Home St James Place Bldg 9	Private fire hydrants and fire protection water supplies	04/16/2014 14:35:56	04/24/2014 16:14:38
KB Home St James Place Bldg 8	Private fire hydrants and fire protection water supplies	04/16/2014 14:39:24	04/24/2014 16:15:00
KB Home St James Place Bldg 7	Private fire hydrants and fire protection water supplies	04/16/2014 14:41:48	04/24/2014 16:15:24

Chipotle Trash Enclosure	Construction, alteration, or renovation of a building	04/16/2014 15:25:00	04/24/2014 06:06:42
Rajender's Residence	Planning and site development review	04/16/2014 16:14:17	04/16/2014 16:17:55
Bowman 2nd Unit	Automatic fire-extinguishing systems	04/16/2014 16:31:44	04/23/2014 08:32:08
Pallen M2 at Gale Ranch	Construction, alteration, or renovation of a building	04/18/2014 09:22:33	04/18/2014 09:44:30
Pallen M2 at Gale Ranch	Automatic fire-extinguishing systems	04/21/2014 08:12:36	04/29/2014 09:17:28
Motoyama Addition	Construction, alteration, or renovation of a building	04/22/2014 12:17:33	04/29/2014 09:22:22
KB Home St James Place Bldg 5	Fire alarm and detection systems and related equipment	04/23/2014 10:05:30	04/29/2014 09:30:42
KB Home St James Place Bldg 6	Fire alarm and detection systems and related equipment	04/23/2014 10:14:29	04/29/2014 09:37:38
KB Home St James Place Bldg 7	Fire alarm and detection systems and related equipment	04/23/2014 10:17:44	04/29/2014 09:38:45
Radell Residence	Construction, alteration, or renovation of a building	04/23/2014 12:18:14	04/29/2014 09:46:43
SOAR Bldg Z-100	Fire alarm and detection systems and related equipment	04/23/2014 13:42:00	04/24/2014 06:01:11
SOAR Bldg Z-100	After hours plan review and inspection	04/23/2014 13:42:23	04/24/2014 06:06:00
5002 Enderby St Cypress Lot 426 Plan 2	Automatic fire-extinguishing systems	04/23/2014 14:06:06	04/28/2014 12:34:05
Nicholson Residence	Automatic fire-extinguishing systems	04/23/2014 14:13:16	04/29/2014 09:10:34
Suvia Salon Tenant Improvement	Automatic fire-extinguishing systems	04/23/2014 14:19:51	04/30/2014 16:57:21
LUP14-2016 - Farr Welding Shop Fabrication and	Planning and site development review	04/23/2014 17:02:11	04/23/2014 17:05:58
SD9280 - Tassajara Parks - 152 Single Family Dw	Planning and site development review	04/23/2014 17:20:35	04/23/2014 17:28:35
Blackhawk Plaza	Additional Plan Review	04/24/2014 02:30:00	06/13/2013 11:08:34
Danville Livery & Merchantile AFES	Automatic fire-extinguishing systems	04/24/2014 08:33:32	
Nekter Juice Bar	Automatic fire-extinguishing systems	04/24/2014 10:52:40	
Blackhawk Plaza	Additional Plan Review	04/24/2014 14:31:11	
San Ramon City Hall at Central Park - LUP 14-50	Planning and site development review	04/28/2014 08:26:03	04/28/2014 08:29:42
Severn Residence	Construction, alteration, or renovation of a building	04/28/2014 09:44:23	
KB Home St James Place Bldg 9	Automatic fire-extinguishing systems	04/28/2014 10:05:34	
Change Guest Cottage	Construction, alteration, or renovation of a building	04/28/2014 11:10:12	04/28/2014 12:35:02
Amador Rancho Center	Private fire hydrants and fire protection water supplies	04/28/2014 14:06:37	
SOAR Bldg Z-100	After hours plan review and inspection	04/28/2014 15:20:14	04/30/2014 09:41:03
Replacement of Fire Alarm Panel in Bldg 8	Fire alarm and detection systems and related equipment	04/28/2014 15:34:18	
AT&T 1W153 Storage	Construction, alteration, or renovation of a building	04/28/2014 16:47:08	
452 Starview Dr - Ennen Residence	Flammable and combustible liquids	04/29/2014 07:21:05	04/29/2014 07:23:51
Duffield Addition	Automatic fire-extinguishing systems	04/29/2014 11:30:09	
Dr Jesse #185	Construction, alteration, or renovation of a building	04/29/2014 11:32:43	04/29/2014 11:49:14
ATT 1 West 153 Lab	Fire alarm and detection systems and related equipment	04/29/2014 14:44:46	
Nexus Vapour Grand Opening - TUP14-502-007	Planning and site development review	04/30/2014 08:42:51	04/30/2014 08:47:05

Danville Materials	Automatic fire-extinguishing systems	04/30/2014 10:32:33	
AT&T 3WA-4WA	Automatic fire-extinguishing systems	04/30/2014 14:10:18	
Avanti @ Gale Ranch II 3208 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:12:35	
Avanti @ Gale Ranch II 3204 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:16:09	
Avanti @ Gale Ranch II 3200 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:34:53	
Avanti @ Gale Ranch II 3209 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:46:57	
Avanti @ Gale Ranch II 3205 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:50:04	
Avanti @ Gale Ranch II 3201 Carpenter Way	Automatic fire-extinguishing systems	04/30/2014 14:53:44	



# **ADMINISTRATIVE SERVICES**



# San Ramon Valley Fire Protection District

1500 Bollinger Canyon Road, San Ramon, CA 94583

Phone (925) 838-6600 | Fax (925) 838-6629

[www.firedepartment.org](http://www.firedepartment.org) | [info@firedepartment.org](mailto:info@firedepartment.org)

Date: May 28, 2014

To: Board of Directors

From: Ken Campo, Financial Consultant

Subject: Monthly Finance Report for April 2014

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## Financials:

- Balance Sheet
- Revenues: Budget v. Actual (All Funds)
- General Fund Expenditures: Budget v. Actual (2011-2014)
- Monthly General Fund Revenue/Expense History (2009-2014)
- Capital/Equipment/Vehicle Fund, Debt Service/SRVF Expenditures: Budget v. Actual (2010-2014)
- Employee Illness/Injury Report
- Monthly Overtime Analysis

## Meetings/Activities:

### Finance:

- Controller position: Martin Koran began his employment with the District on May 1, 2014. Martin is becoming familiar with daily operations of the Finance Division, and his skills in budget development have already proven beneficial in development of the District's 2014/15 operating and capital budgets.
- Provided information and feedback to Moody's Investor Service. Moody's affirmed the District's overall Aa1 Issuer rating (highest rating afforded to Fire Districts in California) and Aa2 rating for the 2006 COP's. Reasons cited for the continued strong rating were the strength of the tax base and ability to work collaboratively with labor to balance operations and reduce unfunded liabilities.
- Continued work on a two-year operating budget and long-range capital improvement plan for the Board's consideration in early June.
- Provided information and feedback to Bickmore regarding the July 1, 2013, actuarial valuation for retiree medical benefits. This actuarial report reflects the cost sharing measures agreed to between the District and labor in 2013. These measures lowered

the unfunded liability by 30% (from \$74.5 million to \$52.3 million) and lowered the annual required contribution (or "ARC") for 2014/15 by 31% (from \$7.5 million to \$5.2 million). The lower unfunded liability and ARC can be attributed to a combination of the cost saving measures and increase in discount rate from 4.5% (no prefunding) to 5.71% (partial prefunding).

#### Human Resources:

- Completed National Fire Protection Association (NFPA) survey for 2013 data.
- Closed application period for Volunteer Reserves recruitment.
- Conducted Fire Dispatcher interviews: 90 applicants; 36 invited to 1<sup>st</sup> interview – 14 had no previous dispatch experience and 22 with prior dispatch experience. Based on the initial interview, established an eligibility list of 20 that is valid for one year. Eleven candidates invited back for 2<sup>nd</sup> interview to fill one currently vacant position.
- Attended Human Resources workshop on effective communication skills.





**SAN RAMON VALLEY FIRE PROTECTION DISTRICT**  
**REVENUE (ALL FUNDS)**  
**FISCAL YEAR 2013-2014**  
**July 1, 2013 - April 30, 2014**

GL CODE	FISCAL YEAR COMPLETED: 83% DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2013/2014
		ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ESTIMATED REVENUE	REALIZED REVENUE
<b>4100</b>	<b>TAXES</b>					
4110	PROPERTY TAXES - CURRENT SECURED	\$47,388,882	\$47,933,548	\$47,131,813	\$48,053,422	\$46,544,558
4120	PROPERTY TAXES - SUPPLEMENTAL	\$699,652	\$489,994	\$653,870	\$171,539	\$141,562
4130	PROPERTY TAXES - UTILITIES (Unitary)	\$896,045	\$959,401	\$937,596	\$956,348	\$929,516
4140	PROPERTY TAXES - CURRENT UNSECURED	\$1,747,874	\$1,841,275	\$1,867,991	\$1,775,617	\$1,818,710
4145	HOMEOWNERS PROPERTY TAX RELIEF	\$537,428	\$526,371	\$506,644	\$504,594	\$249,800
4150	LESS TAXES RETURNED TO COUNTY	(\$1,338,944)	(\$1,251,584)	(\$1,290,812)	(\$1,340,030)	\$144,293
4160	LESS COUNTY TAX ADMINISTRATION	(\$523,908)	(\$496,473)	(\$494,146)	(\$504,029)	(\$511,891)
4170	PROPERTY TAXES - PRIOR SECURED	(\$67,962)	(\$449,320)	(\$564,431)	(\$282,000)	(\$444,591)
4180	PROPERTY TAXES - PRIOR SUPPLEMENTAL	(\$185,201)	(\$187,054)	(\$126,731)	(\$63,000)	(\$132,498)
4190	PROPERTY TAXES - PRIOR UNSECURED	\$30,951	(\$37,026)	(\$114,527)	(\$7,501)	(\$13,349)
		\$49,184,817	\$49,329,132	\$48,507,267	\$49,264,960	\$48,726,109
<b>4200</b>	<b>INTERGOVERNMENTAL REVENUE</b>					
4220	MEASURE "H"	\$0	\$112,184	\$33,000	\$33,000	\$33,000
4230	SB-90 MANDATED COSTS	\$18,333	\$13,323	(\$92,152)	\$0	(\$14,248)
4240	MISCELLANEOUS STATE AID/GRANTS	\$35,723	\$91,609	\$172,140	\$35,000	\$284,555
4245	FEDERAL GRANT REVENUE	\$0	\$0	\$1,627,579	\$55,000	\$330,476
4250	OTHER INTERGOVERNMENTAL REVENUE	\$3,000,000	\$245,151	\$74,070	\$922,829	\$54,826
		\$3,054,056	\$462,267	\$1,814,637	\$1,045,829	\$688,609
<b>4300</b>	<b>CHARGES FOR SERVICE</b>					
4310	INSPECTION FEES	\$32,729	\$60,324	\$63,974	\$57,000	\$99,366
4315	PLAN REVIEW	\$173,623	\$248,626	\$355,214	\$376,000	\$461,203
4320	WEED ABATEMENT CHARGES	\$4,435	\$2,984	\$26,031	\$4,000	\$5,474
4325	ADMINISTRATIVE CITATION CHARGES	\$8,250	\$35,321	\$58,485	\$35,000	\$56,900
4330	AMBULANCE SERVICES	\$2,202,045	\$2,439,773	\$2,743,005	\$2,700,000	\$2,435,473
4340	CPR CLASSES	\$2,955	\$2,555	\$735	\$2,000	\$760
4350	REPORTS/PHOTOCOPIES	\$1,560	\$5,464	\$6,214	\$5,000	\$8,354
4360	MISCELLANEOUS CURRENT SERVICES	\$0	\$0	\$0	\$0	\$0
		\$2,425,597	\$2,795,047	\$3,253,658	\$3,179,000	\$3,067,529
<b>4400</b>	<b>USE OF MONEY &amp; PROPERTY</b>					
4410	INVESTMENT EARNINGS	\$152,454	\$98,835	\$58,257	\$118,600	\$56,309
		\$152,454	\$98,835	\$58,257	\$118,600	\$56,309
<b>4500</b>	<b>RENTS, ROYALTIES AND COMMISSIONS</b>					
4510	RENT ON REAL ESTATE	\$159,877	\$189,978	\$322,020	\$350,000	\$229,283
		\$159,877	\$189,978	\$322,020	\$350,000	\$229,283
<b>4600</b>	<b>OTHER REVENUE</b>					
4610	DONATIONS/CONTRIBUTIONS	\$917	\$7,355	\$575	\$0	\$974
4620	SALE OF PROPERTY	\$9,203	\$7,960	\$367,722	\$0	\$27,400
4640	MISCELLANEOUS REVENUE	\$25,938	\$45,769	\$50,818	\$25,500	\$79,047
		\$36,058	\$61,084	\$419,115	\$25,500	\$107,421
<b>4900</b>	<b>OTHER FINANCING SOURCES</b>					
4920	Debt proceeds	\$3,400,000	\$0	\$0	\$100,000	\$3,227,000
		\$3,400,000	\$0	\$0	\$100,000	\$3,227,000
	<b>REVENUE TOTAL</b>	<b>\$58,412,859</b>	<b>\$52,936,343</b>	<b>\$54,374,954</b>	<b>\$54,083,889</b>	<b>\$56,102,262</b>

SAN RAMON VALLEY FIRE PROTECTION DISTRICT

GENERAL FUND EXPENDITURES

FISCAL YEAR 2013-2014

July 1, 2013 - April 30, 2014

FISCAL YEAR COMPLETED - 83%		2010-2011	2011-2012	2012-2013	2013-2014	EXPENDITURES TO	REMAINING BAL.	PERCENT
DESCRIPTION	GL CODE	ACTUAL	ACTUAL	ACTUAL	BUDGET	DATE	TO DATE	EXPENDED
PERMANENT SALARIES	5110	\$21,730,515	\$21,231,690	\$20,138,426	\$20,441,549	\$15,888,726	\$4,552,823	77.73%
TEMPORARY SALARIES	5115	\$140,161	\$170,887	\$209,966	\$146,191	\$182,009	(\$35,815)	124.50%
PERMANENT OVERTIME	5120	\$4,736,070	\$5,943,633	\$6,533,121	\$5,217,500	\$4,871,533	\$345,967	93.37%
FICA/MEDICARE	5140	\$360,579	\$385,010	\$380,153	\$369,836	\$296,238	\$73,598	80.10%
RETIREMENT CONTRIBUTIONS	5150	\$11,811,102	\$11,131,763	\$11,797,439	\$12,019,863	\$9,433,931	\$2,585,932	78.49%
EMPLOYEE GROUP INSURANCE	5160	\$3,942,059	\$3,678,610	\$3,430,654	\$3,546,796	\$2,648,970	\$897,826	74.69%
RETIREE HEALTH INSURANCE	5170	\$1,375,426	\$1,571,813	\$1,816,302	\$1,901,214	\$1,539,893	\$361,321	81.00%
OPEB CONTRIBUTION	5175	\$0	\$0	\$0	\$520,473	\$357,669	\$162,804	68.72%
UNEMPLOYMENT INSURANCE	5180	\$2,693	\$118	\$8,351	\$20,000	\$6,665	\$13,335	33.33%
WORKERS' COMPENSATION INS.	5190	\$874,475	\$671,135	\$905,118	\$820,000	\$649,275	\$170,724	79.18%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>5100</b>	<b>\$44,973,080</b>	<b>\$44,784,659</b>	<b>\$45,219,530</b>	<b>\$45,003,422</b>	<b>\$35,874,910</b>	<b>\$9,128,512</b>	<b>79.72%</b>
OFFICE SUPPLIES	5202	\$40,156	\$30,218	\$27,951	\$34,700	\$17,084	\$17,616	49.23%
POSTAGE	5204	\$11,547	\$17,385	\$11,142	\$12,700	\$11,194	\$1,506	88.14%
TELECOMMUNICATIONS	5206	\$186,194	\$183,636	\$184,732	\$193,100	\$135,512	\$57,588	70.18%
UTILITIES	5208	\$322,395	\$322,361	\$327,386	\$309,900	\$283,097	\$26,803	91.35%
SMALL TOOLS/EQUIPMENT	5210	\$102,739	\$84,094	\$62,521	\$97,300	\$41,393	\$55,907	42.54%
MISCELLANEOUS SUPPLIES	5212	\$104,279	\$126,724	\$107,157	\$121,600	\$99,771	\$21,829	82.05%
MEDICAL SUPPLIES	5213	\$119,249	\$120,175	\$115,735	\$103,000	\$90,124	\$12,876	87.50%
FIREFIGHTING SUPPLIES	5214	\$132,020	\$71,452	\$68,903	\$90,750	\$39,334	\$51,416	43.34%
PHARMACEUTICAL SUPPLIES	5216	\$46,548	\$36,286	\$34,955	\$36,500	\$21,464	\$15,036	58.81%
COMPUTER SUPPLIES	5218	\$28,810	\$11,859	\$33,330	\$38,500	\$7,158	\$31,342	18.59%
RADIO EQUIPMENT & SUPPLIES	5219	\$342,998	\$72,432	\$58,493	\$25,000	\$7,372	\$17,628	29.49%
FILM PROCESSING/SUPPLIES	5220	\$25	\$0	\$660	\$0	\$0	\$0	
FOOD SUPPLIES	5222	\$23,015	\$18,748	\$27,387	\$26,450	\$12,024	\$14,426	45.46%
PPE INSPECTION & REPAIRS	5223	\$0	\$29,267	\$27,417	\$36,000	\$12,978	\$23,022	36.05%
SAFETY CLOTHING/SUPPLIES	5224	\$144,594	\$231,465	\$139,645	\$159,200	\$76,160	\$83,040	47.84%
CLASS A UNIFORMS & SUPPLIES	5225	\$0	\$720	\$3,763	\$6,000	\$2,731	\$3,269	45.52%
NON-SAFETY CLOTHING/SUPPLIES	5226	\$26,317	\$24,689	\$8,137	\$22,000	\$8,062	\$13,938	36.64%
CLASS B UNIFORMS & SUPPLIES	5227	\$0	\$2,161	\$21,686	\$25,000	\$18,713	\$6,287	74.85%
HOUSEHOLD SUPPLIES	5228	\$37,749	\$40,553	\$42,006	\$40,000	\$31,784	\$8,216	79.46%
CENTRAL GARAGE - REPAIRS	5230	\$74,712	\$121,634	\$78,235	\$100,000	\$76,089	\$23,911	76.09%
CENTRAL GARAGE - MAINTENANCE	5231	\$14,325	\$6,784	\$10,050	\$20,000	\$11,636	\$8,364	58.18%
CENTRAL GARAGE - GAS, DIESEL & OIL	5232	\$161,507	\$174,886	\$171,440	\$207,000	\$171,266	\$35,734	82.74%
CENTRAL GARAGE - TIRES	5234	\$20,197	\$58,875	\$42,139	\$45,000	\$26,328	\$18,672	58.51%
CENTRAL GARAGE - MANDATED INSP.	5235	\$10,240	\$9,330	\$5,281	\$13,000	\$7,315	\$5,685	56.27%
MAINT./REPAIRS - EQUIPMENT	5236	\$103,571	\$107,632	\$169,846	\$145,704	\$106,245	\$39,459	72.92%
MAINT./REPAIRS - RADIO & ELECTRON	5238	\$307,774	\$331,986	\$267,874	\$344,900	\$279,728	\$65,172	81.10%
MAINT./REPAIRS - BUILDINGS	5240	\$104,677	\$132,488	\$124,859	\$145,000	\$110,099	\$34,901	75.93%
MAINT./REPAIRS - GROUNDS	5242	\$36,171	\$33,700	\$31,834	\$38,500	\$31,838	\$6,662	82.70%
RENTS & LEASES-EQUIP./PROPERTY	5246	\$42,893	\$48,938	\$58,090	\$68,300	\$35,507	\$32,793	51.99%
PROFESSIONAL/SPECIALIZED SERVICE	5250	\$822,554	\$653,019	\$618,566	\$961,645	\$546,306	\$415,339	56.81%
RECRUITING COSTS	5251	\$35,680	\$101,946	\$78,347	\$94,200	\$27,437	\$66,763	29.13%
LEGAL SERVICES	5252	\$192,663	\$391,532	\$289,481	\$250,000	\$134,876	\$115,124	53.95%
INFO TECHNOLOGY SURCHARGE	5253	\$0	\$0	\$0	\$20,000	\$5,000	\$15,000	25.00%
MEDICAL SERVICES	5254	\$83,633	\$95,857	\$80,761	\$111,100	\$63,608	\$47,492	57.25%
COMMUNICATIONS SERVICES	5258	\$1,577	\$0	\$0	\$78,600	\$78,600	\$0	100.00%
ELECTION SERVICES	5262	\$51,099	\$0	\$105,565	\$0	\$0	\$0	
INSURANCE SERVICES	5264	\$493,476	\$497,815	\$388,379	\$460,000	\$432,521	\$27,479	94.03%
PUBLICATION OF LEGAL NOTICES	5270	\$5,552	\$1,578	(\$73)	\$500	\$933	(\$433)	186.66%
SPECIALIZED PRINTING	5272	\$24,155	\$18,454	\$14,813	\$26,900	\$6,860	\$20,040	25.50%
MEMBERSHIPS	5274	\$53,784	\$48,575	\$57,710	\$68,130	\$53,244	\$14,886	78.15%
EDUCATIONAL COURSES/SUPPLIES	5276	\$48,708	\$52,091	\$39,463	\$61,000	\$28,056	\$32,944	45.99%
EDUCATIONAL ASSISTANCE	5277	\$26,514	\$22,051	\$24,037	\$45,000	\$11,306	\$33,694	25.12%
PUBLIC EDUCATIONAL SUPPLIES	5278	\$20,074	\$13,219	\$8,412	\$11,000	\$8,043	\$2,957	73.12%
BOOKS & PERIODICALS	5280	\$21,700	\$10,216	\$11,345	\$18,635	\$5,200	\$13,435	27.91%
RECOGNITION SUPPLIES	5282	\$6,573	\$3,364	\$2,909	\$5,000	\$1,045	\$3,955	20.91%
MEETINGS/TRAVEL EXPENSES	5284	\$46,773	\$39,734	\$23,885	\$44,450	\$14,456	\$29,994	32.52%
OTHER - CLAIMS EXPENSE	5286	\$304,845	\$0	\$0	\$0	\$9,181	(\$9,181)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>5200</b>	<b>\$4,784,062</b>	<b>\$4,399,929</b>	<b>\$4,006,252</b>	<b>\$4,761,264</b>	<b>\$3,198,677</b>	<b>\$1,562,587</b>	<b>67.18%</b>
<b>TOTAL G/F OPERATING EXPENDITURES</b>		<b>\$49,757,142</b>	<b>\$49,184,588</b>	<b>\$49,225,782</b>	<b>\$49,764,686</b>	<b>\$39,073,587</b>	<b>\$10,691,099</b>	<b>78.52%</b>



SAN RAMON VALLEY FIRE PROTECTION DISTRICT

GENERAL FUND

REVENUE/EXPENDITURE HISTORY

Month	2009-10		2010-11		2011-12		2012-13		2013-14	
	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures
July	\$247,304	\$4,758,259	\$166,735	\$4,749,257	\$186,793	\$4,351,134	\$327,098	\$4,374,370	\$303,039	\$4,253,760
August	\$222,953	\$3,806,559	\$215,809	\$4,025,589	\$265,453	\$4,513,204	\$319,178	\$4,123,666	\$393,566	\$4,035,499
September	\$296,640	\$4,728,793	\$204,485	\$3,953,342	\$312,278	\$3,893,321	\$309,945	\$3,903,613	\$230,997	\$4,049,136
October	\$1,955,619	\$3,664,748	\$1,892,126	\$3,970,955	\$2,046,255	\$3,735,522	\$2,331,797	\$4,132,784	\$2,205,383	\$3,879,765
November	\$228,442	\$3,778,804	\$220,473	\$4,450,015	\$188,594	\$4,535,275	\$360,982	\$4,246,986	\$343,280	\$4,023,813
December	\$26,486,066	\$4,293,444	\$25,691,372	\$4,182,987	\$25,787,719	\$4,424,050	\$25,961,035	\$4,181,747	\$27,720,683	\$3,843,098
January	\$2,231,614	\$3,813,140	\$213,894	\$4,015,505	\$265,253	\$3,990,074	\$628,896	\$4,061,102	\$529,393	\$3,767,912
February	\$253,553	\$3,865,360	\$176,960	\$3,997,461	\$508,340	\$4,000,893	\$301,646	\$3,889,221	\$427,492	\$3,570,860
March	\$263,343	\$4,094,246	\$266,513	\$4,225,922	\$268,932	\$4,016,648	\$184,995	\$4,115,245	\$360,312	\$3,799,189
April	\$14,980,947	\$3,933,954	\$19,064,857	\$4,162,409	\$18,036,297	\$3,746,578	\$18,080,208	\$4,184,939	\$20,027,067	\$3,850,555
May	\$2,319,553	\$4,064,248	\$270,777	\$4,149,354	\$344,774	\$3,770,965	\$332,777	\$3,999,974		
June	\$3,562,931	\$4,046,928	\$3,611,512	\$3,874,346	\$4,472,525	\$4,206,925	\$3,533,633	\$3,949,737		

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 CAPITAL PROJECTS, EQUIP/VEHICLES, DEBT SERVICE, SAN RAMON VALLEY FIRE COMMUNITY FUND  
 FISCAL YEAR 2013-2014  
 July 1, 2013 - April 30, 2014

FISCAL YEAR COMPLETED - 83%								
DESCRIPTION	GL CODE	2010/2011 ACTUAL	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 BUDGET	EXPENDITURES TO DATE	REMAINING BAL. TO DATE	PERCENT EXPENDED
RENTS & LEASES - PROPERTY	5246	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$12,500	
DESIGN/CONSTRUCTION	6105/6110	\$652,060	\$297,355	\$842,185	\$100,000	\$46,154	\$53,846	46%
VARIOUS IMPROVEMENTS	6120	\$47,634	\$46,018	\$70,000	\$225,000	\$47,365	\$177,635	21%
<b>TOTAL CAPITAL PROJECTS (FUND 300)</b>		<b>\$712,194</b>	<b>\$355,873</b>	<b>\$924,685</b>	<b>\$337,500</b>	<b>\$93,519</b>	<b>\$243,981</b>	<b>28%</b>
PROFESSIONAL SERVICES	5250			\$0	\$0	\$0	\$0	
RADIO/ELECTRONIC EQUIPMENT	6230	\$0	\$0	\$2,021,167	\$362,186	\$347,510	\$14,676	
TOOLS & SUNDRY EQUIPMENT (SCBA's)	6240	\$0	\$0	\$0	\$1,500,000	\$1,264,198	\$235,802	84%
<b>TOTAL FEDERAL GRANT CAPITAL PROJECTS (FUND 310)</b>				<b>\$2,021,167</b>	<b>\$1,862,186</b>	<b>\$1,611,708</b>	<b>\$250,478</b>	<b>87%</b>
OFFICE EQUIP. & FURNISHINGS	6210	\$0	\$0			\$0	\$0	
MEDICAL/LAB EQUIPMENT	6220	\$0	\$0			\$0	\$0	
RADIO/ELECTRONIC EQUIPMENT	6230	\$425,512	\$264,441	\$37,500	\$11,950	\$2,200	\$9,750	18%
TOOLS & SUNDRY EQUIPMENT	6240	\$25,000	\$43,700	\$80,798	\$0	\$0	\$0	
AUTO & TRUCKS	6250	\$3,214,898	\$119,879	\$752,000	\$798,162	\$694,367	\$103,795	87%
<b>TOTAL EQUIPMENT/VEHICLES (FUND 600)</b>		<b>\$3,665,410</b>	<b>\$428,020</b>	<b>\$870,298</b>	<b>\$810,112</b>	<b>\$696,567</b>	<b>\$113,545</b>	<b>86%</b>
BOND REDEMPTION - 2003/2006/2013 COP	5310	\$1,325,885	\$1,328,630	\$1,324,708	\$1,429,261	\$5,289,519	-\$3,860,258	370%
VEHICLE LEASE #2	5310	\$329,498	\$329,497	\$0	\$0	\$0	\$0	
VEHICLE LEASE #3	5310	\$756,032	\$756,033	\$0	\$0	\$0	\$0	
VEHICLE LEASE #4	5310		\$534,010	\$534,011	\$534,012	\$534,012	\$0	100%
<b>TOTAL DEBT SERVICE (FUND 200)</b>		<b>\$2,411,415</b>	<b>\$2,948,170</b>	<b>\$1,858,719</b>	<b>\$1,963,273</b>	<b>\$5,823,531</b>	<b>-\$3,860,258</b>	<b>297%</b>
OTHER SPECIAL DISTRICT EXPENDITURES	5286	\$0	\$858	\$7,000	\$500	\$1,000	-\$500	200%
<b>TOTAL SRVF COMMUNITY FUND (FUND 400)</b>		<b>\$0</b>	<b>\$858</b>	<b>\$7,000</b>	<b>\$500</b>	<b>\$1,000</b>	<b>-\$500</b>	<b>200%</b>
<b>TOTAL - CAPITAL, EQUIPMENT, DEBT SERVICE, SRVF COMMUNITY &amp; FEDERAL GRANT FUND</b>		<b>\$6,789,019</b>	<b>\$3,732,921</b>	<b>\$5,681,869</b>	<b>\$4,973,571</b>	<b>\$8,226,324</b>	<b>-\$3,252,754</b>	<b>165%</b>

## Employee Illness/Injury Report (April 2014)

### *Reportable Injuries – April 2014:*

#### Indemnity (Lost Time)

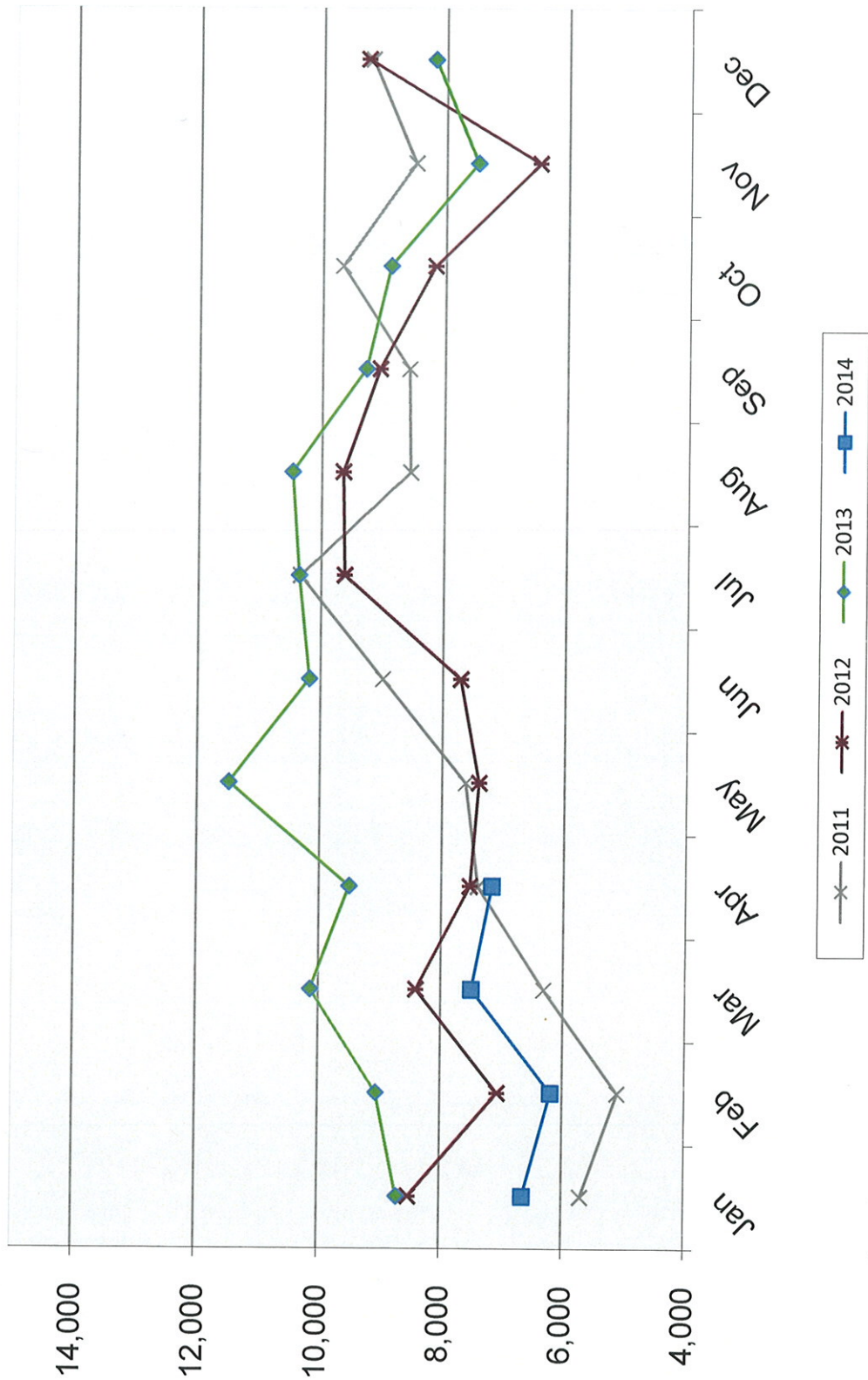
- April 13, 2014      DOI = 4/13/14 – An Engineer strained lower back during SCBA fit testing. Missed 2 tours then was placed on modified duty.  
*Status:* Returned to full duty 5/1/14.
- April 22, 2014      DOI = 4/22/14 – A Fire Mechanic was involved in a vehicle accident and experienced neck and shoulder pain. Missed 2 days of work.  
*Status:* Returned to full duty 4/25/14.

#### Medical Only (No Lost Time)

- April 20, 2014      DOI = 4/20/14 – An Engineer began experiencing pain in both knees after several days of working.  
*Status:* Medical Only – No Lost Time.
- April 18, 2014      DOI = Cumulative (Filed claim 4/18/14) – A Dispatcher has been experiencing pain and numbness in right hand.  
*Status:* Medical Only – No Lost Time.

As of April 30, 2014, there were three (3) employees absent from their regular work assignment. Total lost time due to injuries for the month of April equaled 121 calendar days.

### Total Overtime Hours by Month January 2011 - April 2014



4/1/2014 Through 4/30/2014

## WORK CODE: 1 STAFFING

ASSIGNMENT	Time Worked	Time Paid
101 HOLD OVER FOR CALL	2.75	3.00
103 MISC. STAFFING COVE	6505.02	6505.75
107 LATE/STA. MOVE COVE	5.76	9.00
199 MID SHIFT RECALL	17.67	17.75
<b>Total All Assignments This Work Type:</b>	<b>6,531.20</b>	<b>6,535.50</b>

## WORK CODE: 2 TRAINING

ASSIGNMENT	Time Worked	Time Paid
201 OPERATIONS TRAINING	67.83	68.00
204 EMS TRNG/INSTRUCTIO	7.50	7.50
209 RESCUE TRAINING	110.66	111.00
210 HAZ-MAT TRAINING	300.83	301.00
214 PARAMEDIC - CONT ED	18.33	18.50
<b>Total All Assignments This Work Type:</b>	<b>505.15</b>	<b>506.00</b>

## WORK CODE: 3 ASSIGNMENTS

ASSIGNMENT	Time Worked	Time Paid
301 MEETINGS/PROJECT DE	22.75	22.75
310 MISC. MAINTENANCE	4.00	4.00
317 RECRUITMENT EXTER	17.00	17.00
321 FP REIMBURSED OVER	3.50	3.50
340 PROJECT WORK	77.92	78.00
<b>Total All Assignments This Work Type:</b>	<b>125.17</b>	<b>125.25</b>

4/1/2014 Through 4/30/2014

WORK CODE: 7      EMERGENCY

ASSIGNMENT	Time Worked	Time Paid
700      EMERGENCY RECALL	4.22	6.00
Total All Assignments This Work Type:	<u>4.22</u>	<u>6.00</u>
Report Grand Total:	<u>7,165.74</u>	<u>7,172.75</u>



4/1/2014 Through 4/30/2014

WORK CODE:		Time Paid
1	STAFFING	6,535.50
2	TRAINING	506.00
3	ASSIGNMENTS	123.23
7	EMERGENCY	6.00
	Report Grand Total:	<u>7,172.75</u>