



## **Southern Marin Fire Protection District Board of Directors Meeting Agenda**

28 Liberty Ship Way Suite 2800 Sausalito, California 94965 <https://zoom.us/j/3435788058>

**Wednesday, December 21, 2022**

**6:00 pm**

**Right to be Heard:** Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of 54954.2 of the Government Code and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

**Accommodations:** Any person with a disability covered under the Americans with Disabilities Act (ADA) may receive a copy of the agenda and a copy of all the documents constituting the agenda packet prepared by the local agency or other interested person for the meeting, upon request in an appropriate alternative format. Requests for mailed copies of agendas or agenda packets are valid for the calendar year in which requests are made and must be renewed annually after January 1. Any person with a disability covered under the ADA may also request a disability-related modification or accommodation, including auxiliary aids or services in order to participate in a public meeting. Please contact Southern Marin Fire Protection District at 415.388.8182 at least 5 working days prior to the meeting and provide information on the assistance required.

**PUBLIC ADVISORY: THE BOARD OF DIRECTORS BOARD ROOM WILL NOT BE OPEN TO THE PUBLIC:**

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the regular meeting of the Board of Directors Meeting for December 21, 2022 will be conducted telephonically through Zoom. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID19 virus, the Board of Directors Board Room will not be open for the meeting. Board Directors and the public will be participating telephonically and will not be physically present in the Board Room.

If you would like to speak on an item on the agenda, you can access the meeting remotely:

Join from a PC, Mac, iPad, or Android device. Although your image will not be shown on the video conference, you will be able to listen and view the meeting on Zoom.

**Please use this URL <https://zoom.us/j/3435788058>**

**Or Join by Phone :**

**\*67 +1 669 900 6833**

**Enter meeting ID: 343 578 8058**

*Note: All Items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.*

Note: Your phone number will appear on the screen unless you first dial \*67 before dialing the numbers shown above.

If you want to comment during the Public Expression portion of the Agenda, you can use the “Raise Hand” function in Zoom or you can press \*9 if you are calling in. The Clerk of the Board will select you from the meeting cue. Please be patient while waiting in the cue.

If you do not want to speak during the Public Expression portion of the Agenda, you are also encouraged to submit email correspondence to [adminaide@smfd.org](mailto:adminaide@smfd.org).

Email comments will be accepted up until 5:00 PM the day of the meeting and forwarded to the Board of Directors and placed in the District’s permanent records. If you submit an email comment, please note in the subject line, “Public Expression.”

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Agenda Adjustments and Approval**
5. **Open Time for Public Expression:** (limited to 3 minutes per person)  
*The Board welcomes public comments on all agenda items.*
6. **Oath of Office**  
Administering the Oath of Office to re-elected Southern Marin Fire District Directors:
  - 6.a Thomas Perazzo
  - 6.b Christine Soto DeBerry
  - 6.c Kurt Chun
  - 6.d Peter Fleming
7. **Consent Calendar**  
*REMOVAL OF ITEMS FROM THE CONSENT CALENDAR. Matters listed under the Consent Calendar are considered routine and non-controversial, require no discussion, are expected to have unanimous Board support, and may be enacted by the Board in one motion in the form listed below. There'll be no separate discussion of Consent Calendar items. However, before the Board votes on a motion to adopt the Consent Calendar items, Board Directors may request that specific items be removed from the Consent Calendar for separate action. Items removed from the Consent Calendar will be discussed immediately following approval of the remaining Consent Calendar items.*
  - 7.a **Correspondence and Information**  
[Announcement of Award.pdf](#)  
[Result Letter - Awarded.pdf](#)  
[Certificate.pdf](#)  
[Email Thank you Marin City CSD Staff EPC training 11-16-22.pdf](#)  
[Marin IJ-Fund wildfire prevention with waste-12-5-22.pdf](#)  
[Marin IJ-Laws to address wildfires 12-15-22.pdf](#)  
[Certificate of Election and Canvass.pdf](#)

*Note: All Items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.*

[Southern Marin FPD summary.pdf](#)

7.b **2022 Winter Storm Outlook**

[Staff Report-2022 Storm Outlook.pdf](#)

8. **Meeting Minutes of Previous Meeting**

8.a **Approval of the November 16, 2022 Board of Directors Meeting Minutes**

Suggested Action: Approve Minutes as presented.

[BOD Meeting Minutes November 16 2022.pdf](#)

9. **Staff Reports**

9.a **Fire Chiefs Report**

Suggested Action: Receive Report.

[Dec 2022 Fire Chiefs Board Report.pdf](#)

[ATTACHMENT O - November 2022 NRG Drill Recap.pdf](#)

[ATTACHMENT P - SMFD Zone 4 Block P.PDF](#)

[ATTACHMENT P1 MV Block K Paved Roads.pdf](#)

[ATTACHMENT P2 Measure U Fiscal Charts.pdf](#)

9.b **Finance Report**

**Suggested Action: Receive Report**

[DECEMBER 2022 FINANCE REPORT.pdf](#)

9.c **Association Report**

Suggested Action: Receive Oral Report.

10. **Board Committee Reports**

1. Southern Marin Emergency Medical Paramedic System (Advisory) - Director Fleming
2. Shared Services Committee (Ad Hoc) - Director Hilliard
3. Finance Committee - Director Perazzo
4. Personnel Committee - Director Willis
5. Emergency & Disaster Preparedness Committee - Director DeBerry
6. Building Committee (Ad Hoc) - Director Chun
7. FASIS (Advisory) - Director Perazzo
8. Marin Wildfire Prevention Authority (Advisory) - Director Hilliard
9. MERA Committee (Advisory) - Director Hilliard

11. **Action Items**

11.a **6/30/2022 GASB 75 Report**

Suggested Action: Continue per District's *Policy #1207: OPEB Funding Policy*.

[Staff Report - 6-30-22 Actuarial Valuation.pdf](#)

11.b **FY22 Reserve Reconciliation**

Suggested Action: Approve FY22 Reserve Reconciliation Recommendation.

*Note: All Items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.*

[FY22 Reserve Reconciliation - Staff Report.pdf](#)

**11.c FY23 Appropriations Limit**

Suggested Action: Approve Resolution 2022/2023-3 Establishing the FY23 Appropriations Limit.

[Staff Report Appropriations Limit\\_FY23.pdf](#)

**11.d Election of Board Officers**

Suggested Action: Elect Board of Directors President, Vice President and Secretary.

**12. Poll of the Board**

**13. Closed Session**

**Performance Evaluation Fire Chief GC 54957(b)**

**14. Adjournment**

**Posting Statement**

A copy of this agenda was posted at the Southern Marin Fire Protection District's Administrative Office, 28 Liberty Ship Way, Suite 2800, Sausalito, Ca 94965. Pursuant to CA Government Code §54957.5, disclosable public records and writings related to an agenda item distributed to all or a majority of the Board of Directors including such records and writing distributed less than 72 hours prior to this meeting are available for public inspection at the Southern Marin Fire Protection District's Office, 28 Liberty Ship Way, Suite 2800, Sausalito, Ca 94965.

NOTICE In compliance with the Americans with Disabilities Act, any individuals requesting special accommodation to attend and/or participate in District Board meetings may contact the District Administrative Office at (415) 388-8182. Notification 48 hours prior to the meeting will enable the District to make reasonable accommodations.



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Correspondence and Information

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** N/A

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[Announcement of Award.pdf](#)

[Result Letter - Awarded.pdf](#)

[Certificate.pdf](#)

[Email Thank you Marin City CSD Staff EPC training 11-16-22.pdf](#)

[Marin IJ-Fund wildfire prevention with waste-12-5-22.pdf](#)

[Marin IJ-Laws to address wildfires 12-15-22.pdf](#)

[Certificate of Election and Canvass.pdf](#)

[Southern Marin FPD summary.pdf](#)

**PREPARED BY:** Chris Tubbs

**REVIEWED BY:** N/A

**SUBMITTED BY:** Christian Tubbs, Fire Chief



Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

12/14/2022

Thomas Perazzo  
President  
Southern Marin Fire Protection District, California

Dear Mr. Perazzo:

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended June 30, 2021 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and give appropriate publicity to this notable achievement. A sample news release is included to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

A handwritten signature in black ink, reading "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine  
Director, Technical Services



Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

12/14/2022

Alyssa Schiffmann  
Finance Manager  
Southern Marin Fire Protection District, California

Dear Ms. Schiffmann:

Congratulations!

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended June 30, 2021 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2022 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your annual comprehensive financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine  
Director, Technical Services





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Southern Marin Fire Protection District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

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**Fwd: Training at Marin City Senior Center for Marin City CSD Staff**

1 message

**Tom Welch** <twelch@smfd.org>  
To: Leah Curtis <nrg@smfd.org>  
Cc: Admin Aide <adminaide@smfd.org>

Tue, Nov 22, 2022 at 11:39 AM

FYI

Tom Welch, Deputy Chief  
Operations and Training

Southern Marin Fire Protection District  
Mill Valley Fire Department

Main 415-389-4142  
Cell 415-320-3852



Begin forwarded message:

**From:** "Moulton-Peters, Stephanie" <[smoultonpeters@marincounty.org](mailto:smoultonpeters@marincounty.org)>  
**Subject:** RE: Training at Marin City Senior Center for Marin City CSD Staff  
**Date:** November 17, 2022 at 8:18:26 AM PST  
**To:** Tom Welch <[twelch@smfd.org](mailto:twelch@smfd.org)>, Chris Tubbs <[ctubbs@smfd.org](mailto:ctubbs@smfd.org)>  
**Cc:** "Gounard, Doreen" <[dgounard@marincounty.org](mailto:dgounard@marincounty.org)>, "Imbimbo, Jennifer" <[JImbimbo@marincounty.org](mailto:JImbimbo@marincounty.org)>

Tom,

This is outstanding! Please thank Leah, Elaine and Marshall for their work coordinating such a comprehensive and valuable training session with Juanita Edwards and the Marin City CSD. I hope the CSD will have additional training opportunities in the future.

Thank you, Tom, Chief Tubbs and Chief Webber for your leadership and commitment to partnering with our communities to keep the residents safe.

With Appreciation,

Stephanie

**Stephanie Moulton-Peters | District 3**  
Marin County Board of Supervisors  
[3501 Civic Center Drive, Suite 329](#)  
[San Rafael, CA 94903](#)  
(415) 473.7331

Sign up for the [Southern Marin Scoop](#) to receive email updates from my office

I invite you to view and participate in [Board of Supervisor meetings](#)



[District 3 Website](#)  
[Newsletter archive](#)

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**From:** Tom Welch <[twelch@smfd.org](mailto:twelch@smfd.org)>  
**Sent:** Wednesday, November 16, 2022 5:37 PM  
**To:** Moulton-Peters, Stephanie <[smoultonpeters@marincounty.org](mailto:smoultonpeters@marincounty.org)>; Chris Tubbs <[ctubbs@smfd.org](mailto:ctubbs@smfd.org)>  
**Subject:** Fwd: Training at Marin City Senior Center for Marin City CSD Staff

Stephanie Jason and Chris,

I wanted you all to be aware that our work in Marin City with Marin County FD continues. We are always working on building relationships and providing services. In this case our NRG coordinator Leah Curtis is active in the neighborhood organizing our residents.

This is an excellent example current efforts.

Best,

Tom Welch, Deputy Chief  
Operations and Training

Southern Marin Fire Protection District  
Mill Valley Fire Department

Main 415-389-4142  
Cell 415-320-3852



Begin forwarded message:

**From:** NRG Coordinator <[nrg@smfd.org](mailto:nrg@smfd.org)>  
**Subject:** Training at Marin City Senior Center for Marin City CSD Staff  
**Date:** November 16, 2022 at 3:57:55 PM PST  
**To:** Tom Welch <[twelch@smfd.org](mailto:twelch@smfd.org)>  
**Cc:** Elaine Wilkinson <[ewilkinson@smfd.org](mailto:ewilkinson@smfd.org)>, Marshall Nau <[mnau@smfd.org](mailto:mnau@smfd.org)>

Hi Chief,

Here's a recap of the training Elaine, Marshall Nau, and I delivered to Marin City CSD staff today.

We had 10 CSD staff attend the training session (12 signed up). Elaine and I had an interactive discussion with the group in the morning that covered local risks, the CSD's emergency plan (we shared the SMFD template), how the center could function in disasters for the community, Go Bags at work, and emergency prep basics they can take home to family and neighbors. The whole room signed up for Alert Marin!

Marshall did a demonstration and hands on training after lunch, which included AED use, hands only CPR, fire extinguishers, and we ended the event with instructions on how to administer Narcan and basic stop the bleed.

Juanita Edwards, the General Manager for the Marin City CSD, was very appreciative of the training and resources shared. The group requested follow up training when their AED is installed, as well as future training on Incident Command, when they finalize staff roles in their disaster plan.

Overall, it was a great event and a step in the right direction. They walked away with more hands-on experience and a better understanding of next steps to prepare the Center and community for disasters.

Huge thanks to Marshall for his help delivering this training! Of course, this wouldn't be possible without Elaine and the ongoing work she's involved with in Marin City.

Leah Curtis

NRG Coordinator

Southern Marin Fire District

Mill Valley Fire Department

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c: 628-205-5251

[www.smfd.org](http://www.smfd.org)

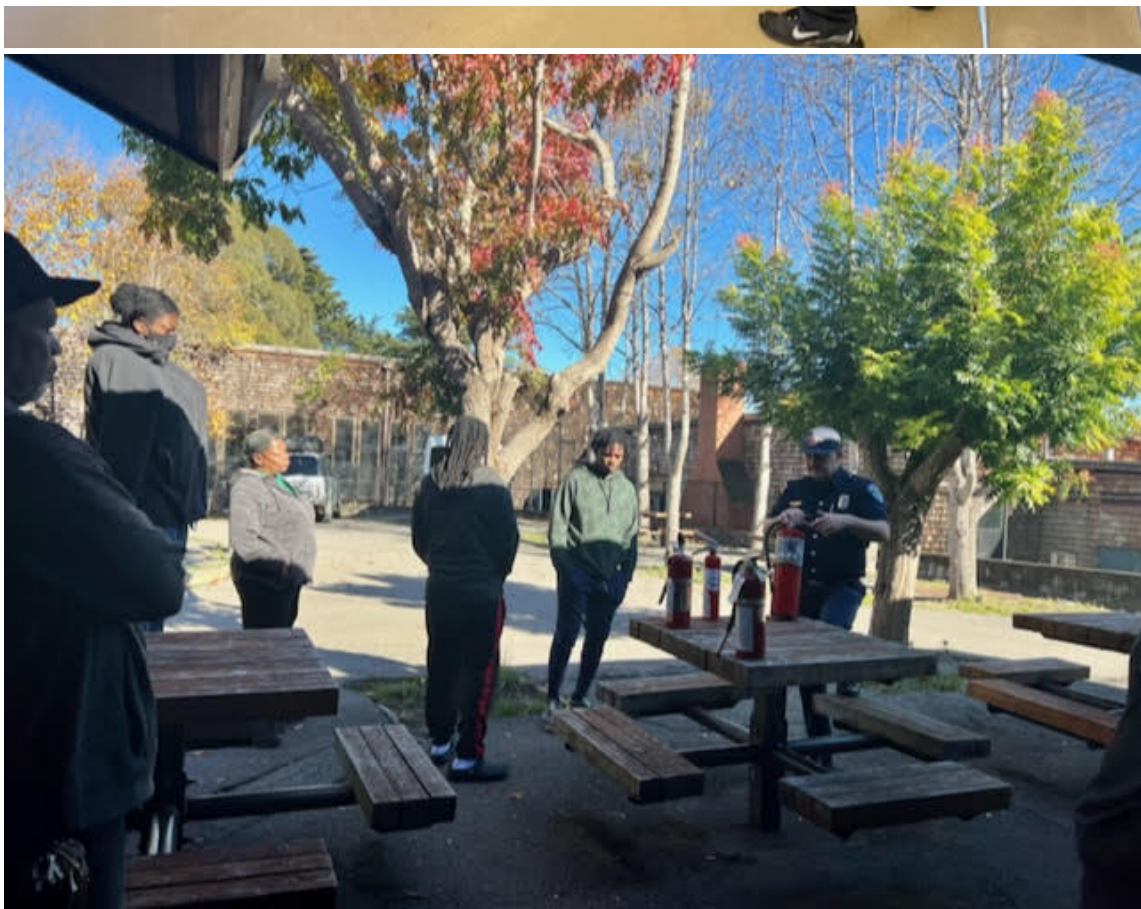
28 Liberty Ship Way, Suite 2800, Sausalito, CA 94965



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BETTER TOGETHER



SOUTHERN MARIN FIRE PROTECTION DISTRICT  
MILL VALLEY FIRE DEPARTMENT

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105K

# Fund wildfire prevention with waste

Reducing catastrophic wildfire is one of the state's most challenging climate problems. A recent study by researchers at UCLA and the University of Chicago found that wildfire carbon emissions from the 2020 fire season alone were more than double the amount of overall emissions reduced in California from 2003 to 2019.

The state set a goal of treating 1 million forested acres per year to reduce wildfire risk. While there is no firm figure available, the state currently treats an estimated 200,000 acres per year, excluding commercial timber harvest.

The challenge: how do we get from treating 200,000 acres to 1 million acres as quickly as possible?

Gov. Gavin Newsom's recent budget commitments are important, but they are not enough. If it costs between \$2,000 and \$4,000 to treat one acre, that means we need \$2 billion to \$4 billion every year for the next two decades, purely for forest treatments. That amounts to more than half of the state's natural-resources budget some years — conflicting with expanding needs on drought, extreme heat and sea level rise.

There is a potential solution that could generate climate, air quality and rural economic development benefits while helping California meet its forest treatment goals: converting waste biomass into valuable products.

Waste biomass refers to the residues — primarily small, woody material — that result from an ecological thinning operation. The residues are valueless. They are often left in piles to decompose, or worse, burned in place. A University of California at Berkeley study estimates that hundreds of millions of tons of waste biomass will accrue if California achieves its forest treatment goals, essentially creating an emissions time bomb that could amplify the already ominous forest-climate reality.

But the problem can be flipped on its head. If these residues can be collected and turned into something of value, then the state would not only avert a significant new emissions source, but also unlock a revenue stream to help support its forest treatment goals.

The groundwork for this strategy is already taking shape. A promising option is to turn the waste into a biofuel such as hydrogen or a sustainable aviation fuel. The California Air Resources Board anticipates that billions of gallons of these low-carbon fuels will still be needed in 2045. Fitting the facilities with carbon capture technology can generate carbon dioxide removal — something CARB has already deemed as essential to meet the state's net-zero emissions goals.

There is potential to expand the biomass strategy to agricultural and municipal waste as well, especially since the drought is forcing farmers to fallow land. Some are burning their waste, worsening the air quality in neighboring communities as a result.

While the state has made some investments in waste biomass, it is not part of the core strategy to address the wildfire crisis. One possibility as to why is the legacy left by traditional bioenergy — large-scale combustion, for example — which pollutes urban areas. But new technologies and processes are making it significantly cleaner.

Another fear is that any biomass plan is a slippery slope to the kinds of practices occurring in the East Coast where energy crops in North Carolina support a biomass industry in England, with dubious overall climate benefits.

The situation is much different in the American West, though. Here, the available biomass is a waste product resulting from wildfire mitigation treatments — not a purpose-grown energy crop. Moreover, almost 90% of forest lands are owned by the public and small-scale landholders.

Biomass is not a silver bullet, but it could greatly reduce severe wildfires and the resulting carbon emissions. Some careful planning would be needed to build out the necessary infrastructure. The state could create incentives that are contingent upon the biomass being a residue from wildfire risk reduction treatments as a safeguard against possible bad actors.

Western forests are faced with an existential threat. With thoughtful execution, a waste biomass strategy can help turn the tide in our favor.

*Steve Frisch is the president of Sierra Business Council, a regional network advancing sustainable economic development, environmental restoration and community resilience. Sam Uden is the director of climate and energy policy at Conservation Strategy Group. Distributed by [CalMatters.org](https://calmatters.org).*



# Laws approved to address wildfires

By Gillian Brassil

The Sacramento Bee

Congress has pushed through measures in the final days of this legislative session that could help California with wildfire prevention and mitigation.

One of those laws could get California more planes to fight fires, a change Gov. Gavin Newsom and California senators discussed with White House officials in July. Another would ensure the federal agency charged with responding to natural disasters treats wildfires with the same level of urgency as it does hurricanes.

A bill pushed by California Sen. Alex Padilla eliminates the cap on extra military planes that the Department of Defense can transfer in a year to an agency or state for wildfire suppression through the National Defense Authorization Act.

Padilla, a Democrat, said eliminating the cap — currently seven planes per agency — would “improve our ability to fight increasingly catastrophic wildfires in California and across the West by growing our federal aerial firefighting fleets on the front lines of wildfires.”

The measure also allows states to acquire the aircraft directly, rather than through an agency, and requires an annual report on the number of planes transferred each year.

Padilla, Newsom and California Sen. Dianne Feinstein met with Department of Defense and Biden administration officials to discuss removing the cap at no cost to the Federal Emergency Management Agency or the U.S. Forest Service.

“I want to thank Senator Padilla for his leadership and doggedness on this issue after our joint meeting with the White House and Department of Defense in July,” Newsom said in a statement about the measure’s inclusion.

“This bill has the potential to be transformative for California’s efforts to protect communities from catastrophic wildfire by working in partnership with the federal government to expand access to firefighting aircraft,” he said.

Another measure poised to become law updates the law that governs FEMA, the Stafford Act, to improve its response to wildfires. That includes damage that is unique to wildfires, like melted infrastructure and burnt debris.

Mark Ghilarducci, Director of the California Governor’s Office of Emergency Services, said the act was “a critical step forward in modernizing how the federal government works with states, like California, to prepare for, respond to and recover from catastrophic wildfires and other disasters.”

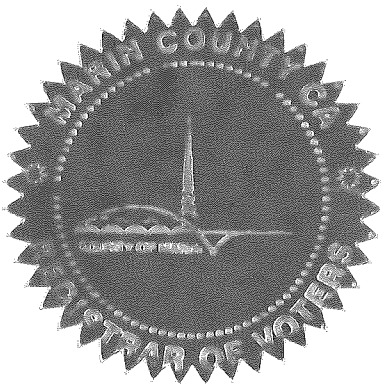
# CERTIFICATE OF ELECTION

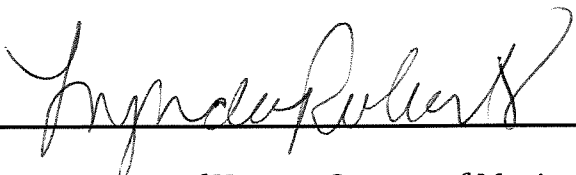
*I, LYNDA ROBERTS, the Registrar of Voters for the County of Marin,  
of the State of California, do hereby certify the canvass and statement of the  
votes cast in the Statewide General Election, held on November 8, 2022.*

*The results of said canvass are detailed in the Statement of Votes,  
filed and retained with the Marin County Elections Department.*

*The Official Final Results summary is provided herewith.*

*IN WITNESS WHEREOF, I have set my hand and affixed my official seal  
on this 5th day of December, 2022.*



  
Registrar of Voters, County of Marin

# MARIN COUNTY ELECTIONS DEPARTMENT

## GENERAL ELECTION - NOVEMBER 8, 2022

### Official Final Election Results

Precincts Reported: 137 of 137 (100.00%)

Voters Cast: 121,402 of 170,534 (71.19%)

## Southern Marin Fire Protection District Director (Vote for 4)

Precincts Reported: 12 of 12 (100.00%)

	Total	
Times Cast	14,157 / 19,499	72.60%

Candidate	Party	Total	
<b>CRISTINE SOTO DEBERRY</b>		7,434	23.68%
<b>KURT CHUN</b>		6,722	21.41%
<b>PETER FLEMING</b>		6,264	19.95%
<b>THOMAS W. PERAZZO</b>		6,229	19.84%
SANDRA JEAN BUSHMAKER		2,576	8.21%
AMBER ISAKSON		1,508	4.80%
LISA WELLS		658	2.10%
Write-in		0	0.00%
Total Votes		31,391	



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** 2022 Winter Storm Outlook

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** N/A

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[Staff Report-2022 Storm Outlook.pdf](#)

PREPARED BY: Tom Welch

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



# Southern Marin Fire Protection District

## Board of Directors

Thomas Perazzo, President, Cristine DeBerry, Vice-President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

## STAFF REPORT – 2022 Winter Storm Outlook

### Date

12/13/2022

### Topic

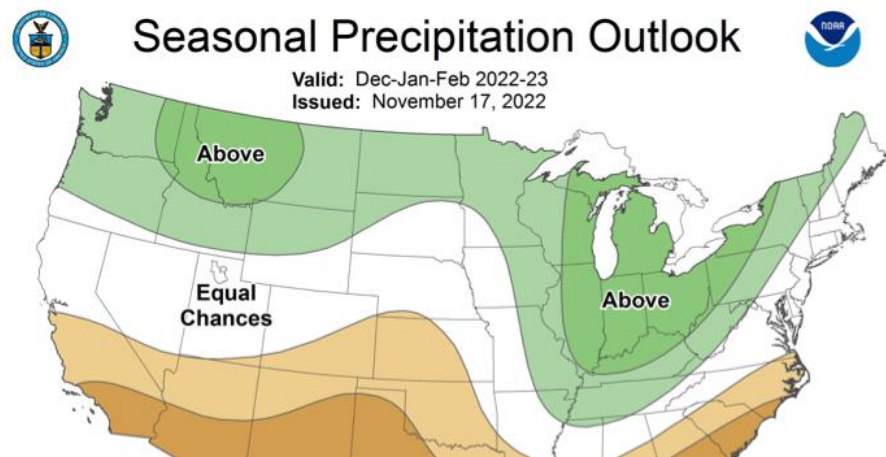
Winter weather outlook.

### Summary

California is experiencing its fourth straight year of drought. Although the Southern Marin Fire District continues with substantial work to mitigate risks in Mill Valley, Sausalito, Tiburon, and Unincorporated areas, during a storm response, it becomes immediately apparent that summer fuels management helps maintain our power, communications, and road network operating. The Communities throughout the Southern Marin Service area have a rich history of flood activity, response, and mitigation. Storm response and preparation are vital in bringing the City's/Districts resources to bear before and during flood activity. Timely precipitation was a welcome sight in October and November, effectively reducing wildfire risks through to the end of 2022. This report reminds the Council of our ongoing efforts and pre-planning, which helps to keep our community safe.

### Background

Fire season-ending weather has arrived for the northern portions of California, with Marin County receiving 4.06 inches measured at Lake Lagunitas. The southern parts of California will likely remain in fire season through the remainder of the calendar year, with recent wind events causing red flag conditions for several days.

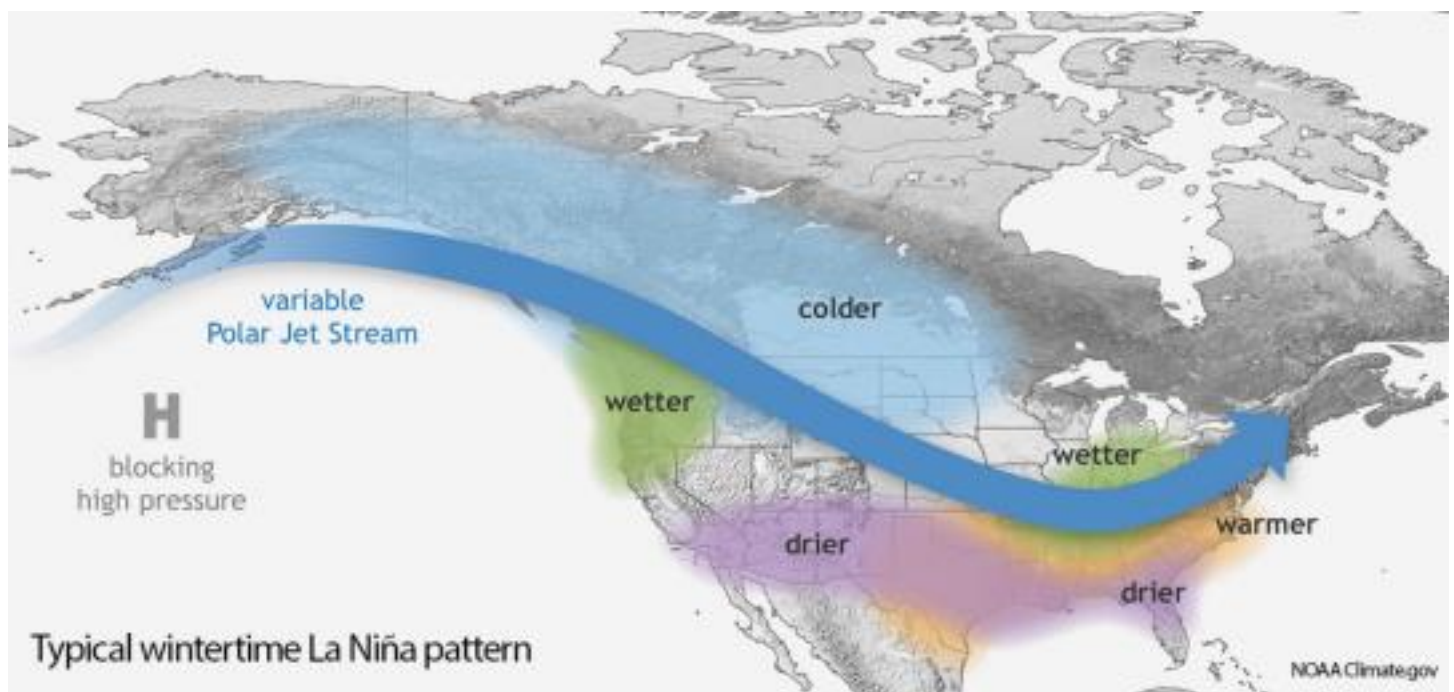


The National Oceanic and Atmospheric Administration advises a return of La Nina for the third consecutive winter resulting in below-average sea surface temperatures over much of the equatorial Pacific Ocean. Per forecasters, having three La Nina years in a row is relatively rare. The seasonal outlook exhibits equatorial water temperatures pointing towards a La Nina pattern, typically leading to a dryer and warmer winter for our region. Implications of the current drought conditions are being monitored closely and may not trend toward drought recovery. The La Nina pattern is consistent with the warm and dry pattern seen in October, with temperatures generally near to above average. Precipitation was generally drier than usual, with pockets of near-

normal experienced at the extreme north end of California.

According to climatologists, the weather outlook for November through February calls for near to above-normal precipitation across northern portions of California and near to below-normal across southern areas. The jet stream is projected to be active across the northern tier of the US and buckle periodically to create unsettled, wet weather periods across northern California. Temperatures will also fluctuate with near to above-normal readings forecast during the four months (Nov - Feb).

Attachment 1 demonstrates an informational door hanger provided to residents and businesses who will immediately suffer from flooding. This will be handed out by CERT and NRG partners in advance of storm response.



## Conclusions

The Predictive Services 4-month weather outlook for the North Ops region calls for mixed conditions, but generally drier and warmer than normal during the earlier and latter stages of the outlook with a better frequency of moisture during December. Although overall we are anticipating a less wet winter, the FD is taking all precautions to ramp up for winter flooding and community preparedness. Additional information regarding details on the preparedness efforts will be shared during the November EDPC meeting.

The Southern Marin Fire Protection District, Police Department(s), and Public Works Department(s), in coordination with the City Manager's Office/Public Information Officer from Sausalito, Mill Valley, Marin County, and Tiburon, work concurrently to ensure that we are doing all we can to increase the safety and peace of mind of our residents, minimize damage to property and infrastructure and present a coordinated front to the community in both emergency preparation and response efforts.

## Recommendation(s)

Staff recommends the EDCP review report and ask questions

## Attachment 1: Door-hanger

BETTER TOGETHER



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### Flooding & You Plan Ahead & Stay Safe

- 1 Stay Informed:** Listen to weather reports & sign up for alerts
- 2 Make a Plan:** Decide now how you'll get home or reconnect with your household
- 3 Stay indoors** unless instructed to leave by emergency services
- 4 Do not** attempt to cross flood water by vehicle or on foot
- 5 Move** vehicles to a higher location if possible
- 6 Do** build up a 5 day supply of food, water & medication for everyone in your home
- 7 Prepare:** Sandbag in advance. Check where sandbags, sand & shovels are available in your area

BETTER TOGETHER



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### Flooding & You

**Sign Up for Alerts**  
Alert Marin will send critical information during an emergency. Sign up at [AlertMarin.org](http://AlertMarin.org) or call 415-473-6584.  
Nixle will send general public safety information based on your zip code. Text your zip code to 888-777.

### FIND SANDBAGS NEAR YOU

**Mill Valley Residents** (3 locations):  
Hauke Park parking lot next to 1 Hamilton Drive  
Thalia parking lot off of E Blithedale Ave  
Parking area on Molino Ave., behind Old Mill Park (approximately 100' yards east of Molino Avenue/Cascade Way)

**Sausalito Residents** (2 locations):  
Sausalito Corps Yard, 530 Nevada Street  
MLK / Park School, 610 Coloma Street

**Strawberry & Alto Residents:**  
Miland Drive, first left off of Seminary, by the 7-11.  
Sand is located next to the fire road gate approximately 500 ft up the hill on the left

**Tam Valley Residents:**  
Tennessee Valley Road at Marin Avenue, across from TCSD

**Tiburon Residents:**  
Blackie's Pasture





# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Approval of the November 16, 2022 Board of Directors Meeting Minutes

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Approve Minutes as presented.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[BOD Meeting Minutes November 16 2022.pdf](#)

PREPARED BY: Mariya Weinberg

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief





## Southern Marin Fire Protection District

### Board of Directors

Thomas Perazzo, President, Christine DeBerry, Vice-President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

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### Board of Directors Meeting Minutes Wednesday, November 16, 2022

#### 1. CALL TO ORDER

The Southern Marin Fire District Board of Directors meeting was called to order by President Perazzo at 6:01 PM in the Board meeting room at SMFD Headquarters, 28 Liberty Ship Way, Suite 2800, Sausalito, CA 94965, Via Zoom Video <https://zoom.us/j/3435788058> and via Zoom Tele-Conference Call, phone number \*67 +1-301-715-8592, Meeting ID/Pin # 3435788058.

#### 2. ROLL CALL

BOARD MEMBERS: ATTENDING IN PERSON: President Perazzo.

ATTENDING VIA ZOOM MEETING: Vice President DeBerry, Secretary Raveche, Director Chun, Director Fleming, Director Hilliard, Director Willis.

ABSENT: none.

STAFF: ATTENDING IN PERSON: Chief Tubbs, Chief Welch, Chief Hilliard, Clerk of the Board Mariya Weinberg, and IT Coordinator Russ Jaycox. ATTENDING VIA ZOOM MEETING: Chief Peterson, Finance Manager Alyssa Schiffmann, Finance Assistant Lauren Wolfe, Marin County Emergency Preparedness Coordinator Elaine Wilkinson, Communications Coordinator Elysha Omoomy, and Vegetation Management Specialist Jesse Figoni.

**OTHER PARTICIPATING SMFD/MVFD Personnel/Associates:** (Via Zoom Meeting): Association President Ben Powers, and Engineer/Paramedic Ryan Mock. To present on the Tam Valley Southern Marin Fuel Break project: retired SMFD Battalion Chief Michael St. John, and Jim Kasper.

A number of SMFD Personnel, were present in person for the two Captains Badge Pinning and Swearing In ceremony. Family members of those being sworn in also attended, with some on Zoom.

Additional Attendees: Ms. Sandra Bushmaker. Other members of the public who did not speak.

#### 3. PLEDGE OF ALLEGIANCE

President Perazzo led the Board, staff and other meeting participants in Pledge of Allegiance.

#### 4. AGENDA ADJUSTMENTS AND APPROVAL

None.

#### 5. OPEN TIME FOR PUBLIC EXPRESSION:

President Perazzo and the Board Clerk invited the public to participate either via Zoom Meeting or via the telephone, asking to limit expression to 3 minutes per attendee. No members of the public are attending in person, due to the COVID-19 "Shelter-in-place" order. There was no one wishing to make public comment at this time.

#### 6. PRESENTATIONS AND RECOGNITIONS

##### 6.a Administering the Oath of Office to the newly promoted Captain Jon Butler

Chief Tubbs said a few words about Capt. Butlers background and career accomplishments, and administered the Oath of Office. Badge was pinned by his father.

#### **6.b Administering the Oath of Office to the newly promoted Captain Ian Hanson**

Chief Tubbs said a few words about Capt. Hanson's background and career accomplishments, and administered the Oath of Office. Badge was pinned by his wife, with his young son along to help.

#### **6.c Administering the Oath of Office to the newly appointed Administrative Aide Mariya Weinberg**

Chief Tubbs said a few words about Ms. Weinberg's background and career accomplishments and administered the Oath of Office.

#### **6.d Presentation - Southern Marin Fuel Break CalFire Grant**

Jim Kasper and retired SMFD Battalion Chief Michael St. John made this presentation. A Staff Report and a slide show are included in today's meeting packet. In 2020 Southern Marin Fire received a grant from CalFire to create a fuel break in the unincorporated area of Mill Valley known as Tam Valley. Jim Kasper spearheaded the application, working closely with Chief Hilliard, Chief St. John and other SMFD staff. The total Tam Valley Southern Marin Fuel Break project grant funding was in the amount of \$720,378 (\$673,250 + \$47,128 indirect cost at 7%) and \$122,720 in-kind/match. The project scope included 52-55 acres, and involved multiple property owners, such as GGNRA, Open Space, Marin County DPW, Water District, TCSD, the Fernwood Cemetery and private homes. This work was done under full CEQA compliance.

Work was completed in September of 2022, well before the originally planned three-year work schedule. Some areas surrounding Green Glen Drive and West Live Oak are pending treatment and will be priorities in next year's MWPA project list. Ongoing maintenance of the area will be funded by Measure U, and be structured as MWPA projects. The slide presentation includes additional details on the grant funding, work performed, maps and photos.

Chief St. John called out our contractors Forster & Kroeger, Bob's Fire Protection for doing timely quality work in very difficult circumstances, including rugged steep terrain and extreme temperatures. Chief St. John also commended the National Park Service for their excellent collaboration. He great community collaboration. He thanked the SMFD Staff who pitched in to assist with coordination and other logistics of the project. Chief St. John expressed deep appreciation to Jim Kasper for leading the application and all his other assistance. Chief St John is very proud to have been a part of this project.

Director Chun asked if the vendor list from this project could be used for other types of work, such as future grants. Chief St. John said that fire departments managing a number of contractors is a relatively new phenomenon. The Prevention team is working on Request for Proposal (RFP) process. We did get bids for the current project. Chief Hilliard added that we absolutely look forward to using those contractors who have done excellent work, within the regulations required for a public agency. Chief Hilliard mentioned that Southern Marin is once again leading the way in the fire prevention area.

Director Hilliard thanked Jim Kasper and the SMFD Staff for all their work. She noted that, as a resident of the area, she has personally seen the amazing work that was done, especially given the very steep terrain. She feels much safer.

### **7. CONSENT CALLENDAR**

#### **7.a Correspondence and Information**

This documentation is included in the meeting packet.

#### **7.b Continuation of Virtual Meetings**

The Fire Chief Recommends that the Board of Directors invoke AB361, which results in the continuation of virtual meetings for the next thirty days, until the proclaimed state of emergency expires, the public health orders changes, or we seek a thirty-day continuation of the Resolution.

#### **7.c Emergency Preparedness Strategic Plan Template**

This document is included in the meeting packet.

#### **7.d Southern Marin Fire Protection District Quarterly Report - July - Sept 2022**

This document is included in the meeting packet.

*President Perazzo requested a Motion to approve the Consent Calendar.*

*Motion to accept Consent Calendar (Agenda items 7.a -7.d):*

**M/S: Willis/Raveche**

**Ayes: Perazzo, DeBerry, Raveche, Chun, Fleming, Hilliard, Willis**

**Abstain: none**

**Absent: none**

**Noes: none**

## **8. MEETING MINUTES OF PREVIOUS MEETING**

### **7.a Approval of the October 26, 2022 Board of Directors Meeting Minutes**

*President Perazzo requested a Motion to approve the Minutes as presented:*

*Motion to approve the Minutes:*

**M/S: Willis/DeBerry**

**Ayes: Perazzo, DeBerry, Fleming, Hilliard, Willis**

**Abstain: Raveche, Chun**

**Absent: none**

**Noes: none**

## **9. STAFF REPORTS**

### **9.a Fire Chiefs Report**

Chief Tubbs made one addition to the written report, which was included in the meeting packet. He said that there has been a lot of work going on behind the scenes regarding insurance premiums and policy cancellations by insurance companies, which have increased in California, especially in the high fire risk areas. Western Fire Chiefs and California Fire Chiefs Association, IBHS (Insurance Institute for Business & Home Safety), and California Insurance Commissioner have been working together to develop “mitigations that matter”, which are measurables that they can tie to risk outcomes that insurance companies can use to set their premiums to. Chief Tubbs plans to have a detailed report to the Board within the next three to six months.

Director Raveche asked if there is a recording available of the Marin Department of Health Webinar that Chief Tubbs had attended and spoke at. Chief Tubbs said the recording is available by visiting the Health Department web page.

### **9.b Finance Staff Report**

Finance manager Schiffmann introduced this report. She mentioned that we are currently mid-Audit, and that the Board members should have received a letter from the Auditor, Badawi & Associates, emailed to each Director directly by the Auditors for electronic signatures. Ms. Schiffmann wanted to point out that the signature request is indeed legitimate message. There are no other updates for the Finance Staff report.

Director Hilliard asked to get a copy of the Auditor’s letter without electronic signature request, so she can better review.

### **9.c Association Report**

Southern Marin Firefighters Association President Captain Ben Powers delivered this oral report. Capt. Powers congratulated the Directors that were re-elected for their seats, and looks forward to continuing work together. He offered the Directors continued assistance at the Union and Association levels. Capt. Powers congratulated Captains Butler and Hanson on their promotions, and said that they will do amazing things. Capt. Powers thanked those members of the Board of Directors, Chiefs and Staff who attended Capt. Mike Martinez’s retirement luncheon. Capt. Martinez served 30+ years with the Sausalito Fire Department and Southern Marin Fire District, made a huge contribution, and will be greatly missed. The association is working with the Chiefs moving forward with Mill Valley Annexation.

Director Chun asked about Fire Foundation activities. Chief Peterson took this question, since Capt. Powers is not on that Board. Chief Peterson commended Capt. Powers for suggesting Shane Kunst to be the Fire Foundation President. The Foundation is now making great process. Director Chun also asked if we are still using California Professional Fire Fighters SAVE (Supplying Aid to Emergency Victims) program? Chief Tubbs said yes, we regularly get gift cards from them, and they are distributed to emergency incident victims needing assistance. This is great PR for the District too.

Director Hilliard asked for an update for Station 4 construction project for the Board. Chief Peterson reported that the good news is that we are ahead of schedule. The bad news is that two of the walls that were part of the original Station 4

construction were discovered to have no foundations, which is a big safety issue, and a problem for the ongoing construction. Those footings/foundations will be poured Friday. Director Hilliard said it's great that we found this.

## **10. BOARD COMMITTEE REPORTS**

### **1. Southern Marin Emergency Medical Paramedic System**

Director Fleming reported that SMEMPS did not meet.

### **2. Shared Services Committee (Ad Hoc)**

Director Hilliard reported that Shared Services Committee did not meet since the joint meeting with the Mill Valley City Council. The LAFCo portion of our Annexation is under way.

Chief Tubbs added that, last week, we have published a notification in the Marin IJ that is designed to waive the Protest Period. By publishing this Notification, the public can get engaged with us if they wish to discuss any concerns. The Notice was posted as required by LAFCo, and as directed by LAFCo's Executive Director.

Next step is the December 8<sup>th</sup>, 2022 LAFCo meeting, where our application will go before the LAFCo Commission, who will take action on it. The Executive Director already indicated that our application is complete and ready to go before the Commission. We will keep the Board updated. President Perazzo said that he has signed the necessary supporting documents, as previously approved by the Board in the October 3<sup>rd</sup> joint meeting.

### **3. Finance Committee**

Per President Perazzo, the Finance Committee met on November 9<sup>th</sup>. The Committee discussed the investment fund losses, got an update that the reserve allocation recommendations are expected at the December Board meeting, and that the prior year Budget is expected to be finalized in December also. The Committee also discussed Station 4. Other updates are included in today's meeting packet.

### **4. Personnel Committee**

Personnel Committee met on November 10<sup>th</sup>, per Director Willis. The topics discussed were Worker's Compensation and Hiring update, which are also included in today's meeting packet. There was excitement about the new round of hiring.

### **5. Emergency & Disaster Preparedness Committee**

Director DeBerry reported that the Emergency and Disaster Preparedness Committee met and reviewed the Emergency Strategic Plan Template, which is also included in today's meeting packet, and that the Board approved earlier in the meeting. Director DeBerry also highlighted our Facebook video post that went viral, and which is further described in the Communications update in the Fire Chiefs Report in today's packet. This amount of activity is incredible for the size of our Agency, and Director DeBerry thinks that what we achieved was very impressive.

President Perazzo added that the Sausalito City Council had a presentation from acting Chief Stacey Gregory about renaming Sausalito Community Safety/Disaster Preparedness Committee back to what it was before, which is Disaster Preparedness Committee. The Committee would go from seven members to five. President Perazzo said that even though his term is up, the Committee would like to find a way for him to stay on. He was not sure of the outcome on this item. Ms. Bushmaker added a comment that Council continued the matter, and did not act on it last night. Also, President Perazzo said that the City Council had the Strategic Plan Template to approve, similarly as to we did today.

### **6. Building Committee (Ad Hoc)**

Director Chun said the Building Committee has not met, but he has a question for Chief Peterson about Station 4. Did the contractor provide a bid/cost analysis for the Change Order for the foundation pillars, so the Finance Committee can evaluate it? Chief Peterson said we do not have that yet, but we will this week. Chief Peterson said that, as it was discussed offline, it will be a big change order. Director Chun said that this is something we obviously have to share with the Finance committee regarding the additional cost, Chief Peterson said 100% of course we will. Director Chun said that though the building committee has not met, they are appraised of Station 4 status.

### **7. FASIS (Advisory)**

President Perazzo reported that FASIS (our Worker's Comp Carrier) met via Zoom on November 7<sup>th</sup>, together with FDAC (Fire Districts Association of California) / EBA(Employee Benefits Administration). They collectively discussed an update about the merger, which is scheduled for July of 2023.

On November 1, President Perazzo traveled to Sacramento for the LAW CX (our excess carrier for Worker's Comp) Board of Directors meeting. LAW CX Board reviewed an Actuarial Report, the newly formed Public Risk Captive of California, and the Draft Audit. These topics do not affect us at the local level.

#### **8. Marin Wildfire Prevention Authority (Advisory)**

Director Hilliard reported that the MWPA Board met on November 3rd. The highlights are:

- The MWPA Board received a Strategic Plan and staff report. Director Hilliard strongly recommends our members reviewing this extremely well put together report.
- The MWPA Board is working on establishing metrics for achievements in MWPA activities in the past 2 years.
- There was a Closed Session for performance review of Executive Officer and his second in command.
- Director Hilliard highlighted that MWPA is giving walking tours of projects accomplished with Measure C funds. Director Hilliard had gone on such a tour, and found it very educational.

Director Hilliard said that the MWPA December meeting will be in person at their new location, and will be combined with an open house. Relative to that, she asked about having in-person Board meeting at SMFD. Chief Tubbs said that SMFD plans to meet in person in January, but certainly not past February. It would be good to get over the hump of the flu season, and also finalize the technology in the new Board Room which will allow to record video for the public.

#### **9. MERA Committee (Advisory)**

Director Hilliard reported that the MERA Committee met earlier today. Director Hilliard said the Executive Officer is doing an excellent job of getting the project on track, so the Next Gen project will actually get completed. There is an RFP out to select a project management provider for the next phase of the project. The current consultant, AECOM has been put on notice that MERA is not satisfied with their performance. Motorola is interested in managing the project. In the next couple weeks MERA expects to get the proposals resulting from the RFP, and Director Hilliard plans to share the options with the SMFD Board, hopefully prior to MERA deciding on the selected provider. Note that dispatch services will also be affected by MERA outcomes, since they are the provider or dispatch frequencies. Equipment is being installed as the project moves along, rather than waiting until the end.

### **11. POLL OF THE BOARD**

- *Director Chun* – Acknowledged the Tam Valley Fuel Break grant that the Prevention Department, along with Mike St. John and Jim Kasper were able to secure. Director Chun commended Chief Vollmer for completing his FEMA management program, and also commended the Fire Chief for encouraging and supporting education for SMFD personnel. Director Chun thanked the Fire Chief for representing us at the Community Health Webinar, for speaking at the upcoming Wildfire Technology Management conference, as well as for all Chief Tubbs does in representing the District in positive light during a multitude of events. Director Chun also thanked the Staff for putting together an informative meeting packet. Director Chun congratulated Ms. Weinberg on her permanent position with the District.
- *Director Fleming* – Echoed Director Chun's sentiments. Director Fleming congratulated the newly promoted Captains Butler and Hanson, and Admin Aide/Clerk of the Board Weinberg. He congratulated Captain Martinez on his retirement and thanked him for his service. He mentioned the retirement luncheon photos on Facebook. Director Fleming also congratulated his fellow Board Members on their re-election.
- *Vice President DeBerry*– Excited to hear about the promotions, and happy to hear about their backgrounds and hard work that relates to those positions. Director DeBerry thanked Ms. Weinberg for her hard work, and is very happy to see her remain in this position on a permanent basis. Director DeBerry is excited about the new round of hiring and the opportunities and how it may relate to the DEI program efforts. She expressed congratulations to her fellow re-elected Directors.
- *Director Hilliard*– Said she is really happy about the re-election of her colleagues. She also echoed Director DeBerry's comments about seriously taking a look at DEI in the context of curing hiring process. Director Hilliard mentioned HR reaching out to Fire Foundry, as much as is possible. Director Hilliard congratulated Ms. Weinberg. She also mentioned the necessity of Station 4 foundation repairs, and that on bids we don't need change orders unless it's a certain percentage of the entire project.

- Secretary Raveche – thanked the newly hired permanent Admin Aide/Clerk of the Board Weinberg and gave very positive comments on Ms. Weinberg’s performance in that same role when it was a temporary position. Director Raveche congratulated the newly promoted captains, and looks forward to getting to know them better and watching their skills grow. She was also very impressed with the Prevention Division’s work regarding the Tam Valley Fuel Break grant. She mentioned that she had gone on a “before” tour with Chief Mike St. John before the project was started. Director Raveche thanked everyone, especially her fellow Board Members, for continued successful collaboration.
- *Director Willis* – Congratulated his fellow Board members on re-election and said he is looking forward to continuing to work with them. Director Willis congratulated Capt. Martinez on his retirement and mentioned that they had worked together, and that he had promoted Capt. Martinez to a Lieutenant position back during his work in Sausalito Fire. Director Willis congratulated the new captains. He also congratulated Ms. Weinberg, and echoed other Directors’ comments on her contributions. Director Willis also congratulated the District on completing the Tam Valley Fuel Break grant work. He thanked all the Staff for the excellent work they all do.
- *President Perazzo* – Echoed Directors’ congratulations on the promotions/hire. He made some great comments about Ms. Weinberg’s performance and is glad she is part of the team. President Perazzo mentioned Capt. Martinez’s retirement luncheon. He remembered the days they canvassed Sausalito together, in connection with the Sausalito Fire Department Annexation, as well as regarding building the new Police Station. He also mentioned Capt. Martinez contribution to designing District Apparatus, and is excited for his new role as a Pierce fire truck representative. President Perazzo also thanked the Prevention team and other participants in connection with the fuel break grant. He also congratulated to Board members that got re-elected. Next month we will be discussing the next President, Vice President and Secretary appointments.

**Adjourned into Closed Session 7:05 PM.**

## **12. Closed Session**

Performance Evaluation Fire Chief GC 54957(b)

**Out of closed session 7:45 PM**

Outcome: Members of the Board gave direction to Board President.

## **13. ADJOURNMENT – November 16, 2022.**

**Adjourned 07:46 pm.**



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Fire Chiefs Report

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Receive Report.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[Dec 2022 Fire Chiefs Board Report.pdf](#)

[ATTACHMENT O - November 2022 NRG Drill Recap.pdf](#)

[ATTACHMENT P - SMFD Zone 4 Block P.PDF](#)

[ATTACHMENT P1 MV Block K Paved Roads.pdf](#)

[ATTACHMENT P2 Measure U Fiscal Charts.pdf](#)

PREPARED BY: Chris Tubbs

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



# Southern Marin Fire Protection District

## Board of Directors

Thomas Perazzo, President, Cristine DeBerry, Vice-President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

## STAFF REPORT

### Announcements

- This month we received correspondence, attached in Correspondence and Information section of today's packet, from the Government Finance Officers Association (GFOA) that the District was awarded the Certificate of Achievement for Excellence in Financial Reporting Program, as a result of the District's submission of the Fiscal Year 2021 Annual Comprehensive Financial Report (ACFR). This is the District's first submission and a significant milestone and accomplishment.
- This month we are not submitting a Staff Report based on AB361: Staff is planning to have the January 2023 meeting in person at LSW.
- This month we are administering the Oath of Office to our four Board Directors, Perazzo, DeBerry, Chun and Fleming, who were re-elected for another four-year term.
- This month Chief Tubbs achieved his fourth re-designation as Chief Fire Officer (CFO) through the Center for Public Safety Excellence.

### Projects and Strategic Initiatives

#### *Board Strategic Initiatives and Goals.*

At the Annual Board Retreat, the Board of Directors adopts strategic initiatives which are in alignment with the organization's mission, and strategically move the organization towards its adopted vision. These initiatives are in addition to the day-to-day operations of the agency that ensure this agency delivers those critical services (our mission) to the community with compassion, professionalism, and dedication.

#### Culture - Diversity, Equity & Inclusion:

*22/23 Initiative - As part of developing a formal written DEI plan as directed by the Board of Directors, take specific steps identified in a three-tier process for implementing hiring and recruitment initiatives in response to specific hardships, difficulties, or restraints, discovered through research efforts of the taskforce members, within the fire service, focused on developing equitable opportunities and institutional change for inclusion.*



### Tier 1

- Creation of a Career Track Chart. The Career Track Chart can be found on our new web page dedicated to outreach for fire service careers, ([www.smfd.org/our-district/human-resources/careers-in-the-fire-service](http://www.smfd.org/our-district/human-resources/careers-in-the-fire-service)). **Completed.**
- Webpage specifically dedicated to careers in the Fire Service and upcoming opportunities. Communications Coordinator should be ready to publish for the public ([www.smfd.org/our-district/human-resources/careers-in-the-fire-service](http://www.smfd.org/our-district/human-resources/careers-in-the-fire-service)). **Completed.**
- Participating in County wide projects and programs and supporting local efforts to increase opportunities in our community (i.e. FIRE Foundry program participation). **Continuing efforts.**

### Tier 2

- Participation in local school career fairs. DEI Committee Chair is working with Emi Abe and Marin County Office of Education on opportunities to attend events come early 2023. **In progress.**
- Partnering and volunteering with local schools to provide career center information and promotional materials, mentorships, and specific programs. Coordinating efforts with Marin County EPC Elaine Wilkinson, Captain Langlois, and Fire Prevention Specialist Ramiro to prepare a program to bring introductory level fire and EMS education and activities to schools and local mentorship programs. **In progress.**
- Partnerships with local organizations/associations to get the recruitment opportunities to different demographics. Working with Sukh Singh and FIRE Foundry to create a presentation on fire and emergency preparedness in Spanish. Coordinating efforts with Marin County EPC Elaine Wilkinson, Captain Langlois, and Fire Prevention Specialist Ramiro to prepare a program to bring introductory level fire and EMS education and activities to schools and local mentorship programs. **In progress**
- Partnerships with other fire agencies to create shared opportunities for hiring and recruitment. **In progress.**
- Initiating open house events. **Not started.**

### Tier 3

- Internship and volunteer opportunities in the District. DEI Committee Chair McKenna Ramiro, Fire Inspector Madison Mead, Battalion Chief Golden, and HR Manager Susan Paterson are working through the legal procedures in order to provide vegetation and fuel management volunteer opportunities to high-school aged children in our community. **In the beginning phases.**
- Grant and Scholarship opportunities. DEI Committee Chair McKenna Ramiro looking into grant opportunities at a federal and state level. **In the beginning phases.**

- Creation of a recruitment video. The video RFP is in the final review stages prior to going live. The review is being held at the Chiefs level at this moment, and then will elevate to legal review, pending no changes by any of the Fire Chiefs. The date for posting is still proposed for the first week of November. **In progress.**
- Mentorship opportunities with sports teams from local schools and agencies. The committee is working with a few seniors at Tam High, who are working with the fall sports teams to bring out the department for some workouts, similar to what we did with the football team. **Continuing progress.**

#### Consolidation:

*22/23 Initiative: Based on the outcome of the Annexation Analysis and Decisions by the Mill Valley City Council, and the Southern Marin Fire Protection District, staff will develop and deploy a plan that will successfully align with the collective decision by the Southern Marin Fire Protection District Board of Directors and the City of Mill Valley City Council regarding consolidation.*

#### **Completed.**

- **On December 8, 2022 the LAFCo Commission reviewed and approved our Application for Annexation of the City of Mill Valley's Fire & EMS Services.**
- Chief Tubbs has developed a draft internal annexation/consolidation plan for the internal team. We have identified the areas of internal work (23/24 budget impacts such as badges, signage and vehicle lettering and logos, etc), required as part of consolidating the two organizations. Battalion Chief Adam Vollmer will be managing this major initiative. This work will be grouped into TaskForces and our staff will engage in selected taskforce work. The Chief will meet regularly with the Taskforce leads to ensure task completions and updates provided to all staff.

#### Fiscal Resiliency

- Complete and Submit Annual Comprehensive Financial Report (ACFR). **Our most recent ACFR (2021) is still "pending Review". Our next report is due 12/31/22. Staff is working on the draft 2022 report.**
- Complete and Board Adoption of Final 2022/2023 Budget. **Adopted at the September Meeting - Completed.**

#### Risk Reduction

- Staff was recently notified by Assemblymember Levine's Office of our success in securing a direct budget allocation for \$907,500 for vegetation management work. The allocation was a part of the recently adopted California State Budget. The success of this funding application is in large part the result of the support of Supervisor Moulton-Peters, and Assemblymember Levine. We have contacted Levine's Office looking for direction and next steps. **Funding Approved / awaiting direction from CalOES after January 1, 2023.**

#### Operational Efficiency

- The SMFD Drone program, also known as the UAV (unmanned aircraft vehicle) program, has an assigned new lead in Inspector Marshall Nau. Working with Marshall Nau, Chief Welch recently published an internal recruitment process resulting in 14 individuals expressing interest in

participating in the program. Work to date has been locking down the pilot certification/training process in-line with the District previously developed COA (Certificate of Authorization) with the FAA, developing an annual budget, and establishing a detailed community outreach program. Efforts are under way to reach out to regional partners, in both public and private sectors, that can assist in formulating a UAV working group to develop strategic safety plans for this program in our communal airspace. Additional work has been completed around future policy development and web page transparency for this program. Our goal remains to have the program up and running by the end of FY 2022/23. **In Process.**

- Develop and Adopt Capital Replacement Plan for Equipment (Begin Framework for future budgeting strategies). **In Process.**

#### Communications

- Conduct a Community Survey and Provide Report to the Board of Directors. Staff is working with our vendor, FM3, to design the survey questions and the survey methodology. We have had two meetings with the vendor and are refining the questions for the community survey. We are also working on the messaging that the District will push out prior to the survey so the community knows we are conducting a survey, and the purpose of the survey. **In Process. We are coordinating with our vendor on the survey questions and survey process.**
- Complete Annual Report. **In Process. With the recent end to our fiscal year, we will begin the process of compiling the metrics to include in the Annual report.**

#### Other Projects

- Regional Dispatch (**new**). Earlier this year the MCSO notified Marin Fire Agencies that the Sheriff's Office would be exiting the fire dispatch services business. The Fire Chief has included this information in previous Board Reports. On November 8, 2022, Director Hilliard and President Perazzo met with Chief Tubbs, Marin County Fire Chief Jason Weber and his analysis, Dr. Charlotte Jourdain. The Directors were briefed on the status of the analysis, and current plan moving forward. The Fire Chief has sent to Chief Weber, a non-binding letter of intent, signifying the District's interest in participating in a fire based dispatch service co-located at the Marin County OES space. **In Process.**
- CyberSecurity Policies (**new**). Chiefs Tubbs and Barnes, and IT Coordinator Jaycox and Finance Manager have drafted 19 cybersecurity-centric policies. Review process continues. **In Process.**
- Cybersecurity Assessment (**new**). IT Coordinator Jaycox submitted an application to FEMA's Cybersecurity and Infrastructure Security Agency (CISA) for a free scanning assessment service. This service is designed to assist and support local government agencies in identifying potential vulnerabilities and addressing those vulnerabilities. We have received the first of three scans and reports. The first assessment was related to our website, which is hosted by Granicus. Multiple vulnerabilities were discovered, though the associated risk is low. We are reaching out to Granicus to identify solutions to eliminate vulnerabilities. **In Process.**
- Problem Reporting System Project. **Completed.**

- Digital Information Boards Project. This fiscal year we will be installing First Arriving displays in each Battalion Chiefs Office. The chromebox units have arrived and will be installed in the coming weeks. **Completed.**
- Records Management Project. Records Management Project. This project has been focused on the collection and organization on all District documentation, both physical and digital. It also includes an update to records management policy, ensuring that we are in compliance with all current California and Federal Regulations. It further includes a review and update of the filing and naming conventions used for the management of all District records. The new records management software has been purchased and has been configured on the District Computer. Training will follow. **In Process.**
- Employee Handbook Project. The draft handbook is complete. **In Process.**
- Career Succession and Mentoring Plan Project. The draft succession and mentoring plan is complete. Staff will be finalizing the document in the coming months. **In Process.**
- Honor Guard. Firefighter Michael Ford is leading the effort to create an honor guard for the Fire District; the first ever for our agency. During this period Firefighter Ford has received interest from seven other members, including Prevention, to participate in the establishment of this program. We are working with an individual who wrote the manual for Honor Guards from the State of Washington and is a former Marine trained at the Marine Barracks in Washington DC. **In Process.**
- New Intranet. The new website that was launched last year, included a component that would allow for the creation and deployment of an internal intranet site. Our current intranet site is no longer supported and therefore we can only make minimal changes. Staff ensured that the new website would allow for the development of a new intranet site that we could change as needed. We will be launching a development process this fiscal year. **In Process.**

## Operations & Training

### Incident Response:

- On Sunday, December 11, 2022, at approximately 1230 hours Engine 1, Medic 1, and Rescue 9 responded to a report of a person down in the area of Sausalito Blvd. Upon Engine and Medic 1's arrival personnel found a patient down in the street with bystander CPR in progress. Field personnel performed exceptionally and were able to get pulses back as they loaded the patient into the ambulance. The patient was transferred to MGH staff and subsequently went right to the cath lab with a positive prognosis. A fantastic result representing the culmination of a great emergency response system that starts with dispatch, to response and continued care at the receiving hospital.

### Personnel:

- Engine 1 - Sullivan, Clason, Missio
- Medic 1 - Fessler, Mondot
- Rescue 9 - O'Reilly, Ielmorini

## **Marin County Emergency Preparedness Coordinator Update:**

- Continued push out on flood resources both digitally and in person. Worked with MCOE to get the information out to school Superintendents across the county.
- Funding of \$10,000 received from the County that will predominantly support a new volunteer database management system which will create efficiencies and more engagement opportunities with our resident volunteer groups.
- CERT 2023 training was launched this week via [Readymarin.org](https://www.readymarin.org). The class will remain hybrid and will have a much more detailed structure in place to encourage student success and retention. All CERTS will now be required to complete a minimum of one volunteer opportunity and one training class per year in order to remain active within the CERT volunteer program.
- Social media reach continues to engage more followers . The coordinator has established a social media team for 2023 to have a strategic and planned approach with the overall goal of reaching more residents. This team includes the regional emergency preparedness coordinators who continue to meet as a group at least once per month.
- The coordinator has applied for two homeland security grants - one for \$80,000 to secure partial funding for the position in 2024 and the other is for \$50,000 which would provide financial support for advertising, print costs, social media, translation services and advertising.
- Plans are starting to be discussed with Fire Safe Marin as to how Readymarin can be involved in Ember Stomp this year.

## **Southern Marin NRG Coordinator Update**

- Marin County Monthly NRG Meeting
  - In early December, the Coordinator hosted the monthly County NRG meeting in San Rafael, with the help of San Rafael's new emergency preparedness coordinator, Richard Diaz, to secure a location. Around 20 NRG leaders and staff from across the County attended (half in person and half on Zoom). The group discussed successes and challenges of 2022, reviewed updated resources available on ReadyMarin.org, and compared regional differences in NRG operation due to local risks (example: focus on assisting in evacuations in the Tiburon peninsula, as opposed to shelter in place scenarios).
- Block Captain Orientation:
  - The last NRG Block Captain orientation of 2022 will be held on December 15th at 5pm on Zoom. Due to the "triple-demic" and public health concerns expressed by Marin HHS, the decision was made to postpone an in-person event. Many Sausalito residents associated with the Floating Homes Association and Sausalito Village, as well as Marin City have registered.
- Earthquake Country Alliance Joint Webinar:
  - On December 6th, Leah Curtis hosted an earthquake preparedness webinar with Miranda Miller from Ross Valley Fire Dept. The guest speakers were Ed Shackeroff from Earthquake Country Alliance and Battalion Chief Graham Groneman from Marin County Fire. Chief Welch shared a few words at the opening of the event. The webinar was well attended with

66 participants joining out of 180+ who registered. Attendees were polled during the meeting on their location and how prepared they felt for earthquakes (from “a little” to “very prepared”). 32 people answered the polls, 50% of whom were from Southern Marin. Below are the results for Southern Marin:

What community are you in?	How prepared do you feel for an earthquake?	Total
Southern Marin	Not at all	1
	A little prepared	6
	Somewhat prepared	7
	Very prepared	2
<b>Total:</b>		<b>16</b>

- The recording and a follow up email with links to ReadyMarin, a short survey, and contact info for the regional/County emergency preparedness coordinators was sent on December 14th to all registrants. It will be interesting to compare the survey results to polls that were used during the meeting. More details will follow on next month’s Board Report.
- Semi-annual NRG Drill:
  - Leah Curtis created a post-drill report based on a survey sent to all Southern Marin NRG Block Captains after the November 6th OK/HELP drill. Below are some of the highlights. Please refer to Attachment O for the full report.
  - Key Points and Considerations:
    - 32 Block Captains participated in the survey (68% increase YOY)
    - 81% felt prepared for the drill and 66% used radios
    - 88% are signed up for both AlertMarin and Nixle
    - 100% indicated they would participate in the future
    - An average of 52% of households in NRGs participated
    - 78% of Block Captains who reported in both 2021 & 2022 indicated increased neighbor participation

**(SEE ATTACHMENT O)**

- Sausalito recruitment:
  - Due to the public health concerns around gatherings, an in-person recruitment event was not held in Sausalito in December. However, Sausalito Block Captains who joined NRG earlier this year continue to be engaged (attending events like the monthly County NRG meeting). Sausalito Village and the Floating Homes Association have been in discussions with Coordinator Curtis about how to layer NRG into their current efforts and help support the program in Sausalito. Ms. Curtis has been invited to speak at the Sausalito Village January meeting to discuss the program further.

- Muir Beach:
  - Leah Curtis will be attending the January Muir Beach Disaster Council meeting to talk to members and residents about the value of CERT training and NRG/emergency preparedness programs. She will report back after the event.
- Marin City:
  - On November 16th, Leah Curtis and Elaine Wilkinson delivered a 5 hour training session to 12 staff members from the Marin City Community Services district at the Marin City Senior Center. During the morning session, the group reviewed the organization's emergency operation plan from 2017, which was due for an update. Attendees were prompted to consider how they will continue to operate, what role the facilities will play in emergencies and disasters, and what roles staff will have in their incident command.

The afternoon session covered hands-on training including: hands only CPR, AED use, Narcan administration, basic stop the bleed with tourniquet practice, and fire suppression/extinguisher types. SMFD's Marshall Nau delivered the AED, CPR and fire suppression portions of the training. Staff members, MCCSD's General Manager, Juanita Edwards, and Marin County staff member, Sara Robinson, expressed their gratitude for this valuable training session.

Due to the success of this training at a high-touch public facility, more requests from Marin City community based organizations for similar training are being considered.

### **Training:**

The Southern Marin Fire Training Division is currently undergoing a transition of personnel from Battalion Chief Barnes to Battalion Chief Vollmer. During the transition, the two BCs have identified objectives for the future success and efficiency of the Training Division. Transition items completed include:

- Overall scope and responsibility of a Training Officer.
- Administrative responsibilities as it relates to training and record management.
- Forwarding of communications and correspondences with neighboring agencies related to training.
- Continual mentorship from BC Barnes.

Current items that BC Vollmer is working on in the Training Division include:

- A gradual transition into the Training Officer Role
- Regional Truck Training development and program oversight
- Revision and re establishment of the District Training and Safety Committee
- Establishment of an internal Consolidation Task Force
- Maintenance of training records and certification for District personnel

- Working with Operations for individual qualifications and Task Book completions
- Management and approval of training classes requested
- Development of curriculum, classes and operational enhancements for line personnel
- Task Book revision and updates
- Individual Training Account management and oversight
- Involvement in the Marin County Regional Fire Academy
- Provide logistical and administrative support for individuals wishing to take outside training
- Recently elected Vice President of the Marin County Training Officers group.

## Personnel & Administration

- **Worker's Compensation:**
  - 2 members are awaiting an IDR<sup>(1)</sup> from MCERA
  - 2 members are on TTD<sup>(2)</sup> leave
  - 1 members are on LC4850<sup>(3)</sup> leave

### Workers Compensation Glossary:

Please note that these are brief summaries. Applicable labor codes should be consulted for full explanations and implications of these items.

<sup>(1)</sup> Industrial Disability Retirement (also referred to as IDR) is the inability to perform the usual job duties due to a work-related injury or illness. This classification is for safety members and agencies that specifically contract for this benefit.

<sup>(2)</sup> TTD means that a worker's injuries have left them totally disabled and unable to work, but only for a temporary amount of time. If you receive TTD benefits, a portion of your wages, such as 70 percent, will be paid until you have recovered from your disability and are able to return to your previous job.

<sup>(3)</sup> LC 4850 California Labor Code 4850 provides eligible public employees a paid leave of absence for up to 1 year after sustaining a temporary total disability (TTD) from an injury that arose from the course of his or her duties. During that year, the employee receives a salary continuation at their full rate of pay.

- **Hiring Update:**
  - The District has opened a recruitment for the following:
    - Firefighter - EMT
    - Firefighter - Paramedic
    - Lateral Firefighter - EMT
    - Lateral Firefighter - Paramedic



Recruitment opened November 10, 2022, and closed November 28, 2022. The District conducted an active and open recruitment with an extensive outreach, which resulted in receiving over 125 qualified applications. Those applications are currently being reviewed, and documents are being verified. Interviews will be scheduled for the first week in January. The District is in the process of putting together interview panels.

## **Logistics**

- **Station 1**
  - Nothing new to report.
- **Station 4**
  - The earthquake retrofit and ADA remodel continues. The last of the exterior work, which is painting, is being completed this week. On December 14th, the Building Committee approved the change order for the two areas which were recently found to need foundation footings. The workers will now be focused on finishing the downstairs ADA restroom, shear walls, sheetrock and paint. The plan is to complete the downstairs, so then the crews can make the front office area their sleeping area, and the construction can begin in full swing on the upstairs. The kitchen remodel will occur last, as the cabinets won't be available until February.
- **Station 9**
  - The new Unit 9, a pickup truck, is ready to be outfitted at WATTCO.
- **LSW Administration**
  - On December 14th the new administration vehicle, a Ford Focus, was purchased and picked up.

## **Prevention & Wildfire Risk Reduction**

### **Fire Prevention Specialist Report:**

- The City of Mill Valley postponed a public hearing at the Mill Valley Community Center for the new development at East Blithedale Avenue from November 8 to November 17. The new development proposes a multifamily living complex, comprising 25 new units, with a ground level commercial office space, and underground parking. Chief Hilliard and Fire Prevention Specialist Ramiro will be attending in order to address any questions on the design elements affecting evacuation, fire department access, emergency egress, and vegetation and fuel management.

### **Fire Inspectors Report:**

- During this period, a total of 52 inspections were conducted. 19 of these parcels had failed inspections and have required re-inspections. 5 of these inspections were re-sale inspections, 8 were grant inspections, and the remaining 39 inspections were citizen-reported hazard d-space inspections.

## **VEGETATION MANAGEMENT PROJECTS**

**Paved Road Fuel Reduction is in its final phase for the 2022 calendar year.**

- SMFD Zone 4 Block P streets include Northern Avenue, Shasta Way, Browning Street, Browning Court, Fairview Avenue, West Fairview Avenue, Middle Way, Andre Lane, Brookline Lane, Wanda Lane, Chamberlain Court, Denise Court, and Everest Court. This brings our cleared streets to a total of 2.6 miles cleared in this phase. We will be performing additional work to a handful of undeveloped parcels behind these homes (Paper Road off Alta Way) that are currently posing a wildfire fire risk to this community. **(ATTACHMENT P)**
- MVFD Block K streets include Edgewood Avenue, Helens Lane, Molino Avenue, Montford Avenue, and Sunrise Lane. This brings our cleared streets to a total of 3.5 miles cleared in this phase. **(ATTACHMENT P1)**
- Fire Inspector Madison Mead is completing necessary environmental compliance with Panorama Environmental to get boots on the ground for our planned SMFD Sausalito Fuel Break. Madison is currently working with neighboring agencies to establish a collaborative effort for this project.
- Our Chipper program has serviced 9 homes within SMFD jurisdiction and 12 homes within MVFD jurisdiction during this period. We removed nearly 21 tons of vegetation from these homes.
- **Measure U Fiscal Charts:**  
**(ATTACHMENT P2)**

## Communications & Outreach

- On November 1, 2022, Southern Marin Fire District (December) Newsletter was sent out to a total of **3,497** subscribers, with a total number of opens of **2,172**. In this e-Newsletter we highlighted: SMFD Board of Directors' Meeting information, November SMFD Incidents, Vegetation Projects, Operations and Personnel Promotions, Storm and Flooding Prep and Holiday Safety Tips. E-Newsletter statistics: Top 3 clicked on articles: Weather Storm Outlook (**44 clicks**), Floating Homes After Incident Recap (**42 clicks**), and Breakdown of Incidents (**27 clicks**). As of December 5, there was a **67.5% Open Rate**. Industry average open rate is 33.9%. Also, there was a **6.5% Click Rate**. Industry average click rate is 4.7%.
- November Safety and Educational Messages were digitally communicated across social media, Nextdoor, and e-Newsletters consisted of the following top subjects: SMFD operational drills and incidents, High Tide information, heater and chimney inspection information, Storm and Flooding safety, and Thanksgiving and Turkey fryer safety.
- Media Coverage: received **2 mentions** from various news media outlets such as Marin IJ and The Patch.
- On November 15, SMFD's Communications Department posted a poll on NextDoor asking residents "Did you know that you need to add Alert Marin to your contacts?" 27 residents participated and 56% of poll takers "Did not know they needed to do this." This information was also shared as a "News Item" on smfd.org as well as shared in the Liberty Ship E-Newsletter. Southern Marin Fire District will continue to share vital information with our audience members.
- In an effort to ensure our website is inclusive to all web traffic visitors, Southern Marin Fire

District has moved forward with Monsido. Monsido is a software tool that can monitor website's accessibility, content quality, branding, SEO, data privacy, Core Web Vitals and more. Whether it's WCAG 2.1 AA standards, data privacy, or required regulatory content, Monsido's suite of tools help shield Southern Marin Fire District against potential litigation.

- November social media analytics are: 1,423 new follows, 166k individuals reached, 173K Impressions, 925 post comments, shares and likes, 32.92% engagement rate, and 4,784 post likes.
- November website analytics include: 4,379 users (up by 30.55%), 4,155 new users (up by 31.99%), 6,164 sessions (up by 32.77%), 57.38% bounce rate (down by 6.40%), 2.52 pages views (up by 4.76%), and 00:02:20 average session duration (down by 6.43%).
- Social media analytics percentage changes for the month of November include: Total Page Likes "Follows" down by 8%, total post likes up by 53%, total reach down by 6%, total impressions down by 8%, total post engagement up by 96%, total post clicks up by 101%, total number of posts up by 20%, and total average engagement rate% across all social media platforms up by 74%.

## **Committees, Events & Meetings**

- On November 16, 2022 Chief Tubbs, along with Sonoma County Fire Chief Mark Heine, met with EMSA Administrative Director Liz Basnett.
- On November 17, 2022, Chief Tubbs met with Marin LEMSA Director Chris LeBraudour and discussed EMS in Marin County.
- On November 17, 2022 Chief Tubbs participated in the monthly Marin County Fire Chiefs meeting.
- On November 22, 2022, Chief Tubbs participated in his weekly CalChiefs Presidents Call.
- On November 22, 2023, Chief Tubbs participated in an online meeting as CalChiefs President, with Western Fire Chiefs and 3AM Innovations, a technology company.
- On November 29, 2022 Chief Tubbs participated in his weekly CalChiefs Presidents Call.
- On November 30, 2022, Chief Tubbs participated in his weekly CalChiefs Division Directors Call.
- On November 30, 2022, Chiefs Tubbs, Peterson, Hilliard and Welch attended the retirement celebration of Battalion Chief Colin Jackson (Tiburon) at Fire Station 11. Station 9 crew members also attended.
- On November 30, 2022 Chief Tubbs participated in his weekly CalChiefs Call with EMSA Director Liz Basnett.

- On December 1, 2022 Chief Tubbs participated in his weekly meeting with Mill Valley Police Chief Rick Navarro. They also met with City Manager Cusimano.
- On December 2, 2022, Chief Tubbs and Communications Coordinator Omoomy attended the CalChiefs Administrative Fire Services Section (AFSS) - North Quarterly Meeting.
- On December 5, 2022, Chief Tubbs attended the Special Meeting for FireScope via Zoom.
- On December 5, 2022, Chief Tubbs participated in a conference call with AT&T staff regarding improving service coverage in the District.
- On December 8, 2022, Chief Tubbs and Finance Manager Schiffmann participated in a Zoom meeting with MCERA to discuss the scheduled audit process.
- On December 10, 2022, Chief Tubbs and his wife participated in the annual Sausalito Lighted Boat Parade. Chief Tubbs serves in the capacity as "Keeper of the Light " and his wife as one of the judges.
- On December 12, 2022, Chief Tubbs attended the regularly scheduled Fire Districts Association of California (FDAC) meeting. Chief Tubbs serves as a Director at Large in Sacramento.
- On December 14, 2022, Chief Tubbs attended the MWPA Operations Committee meeting.
- On December 15, 2022, Chiefs Tubbs and Welch attended and participated in the monthly Marin Fire Chiefs meeting.
- On December 19, 2022, Chiefs Tubbs and Peterson attended the 2022 Fire Service Legislative Planning meeting as CalChiefs representatives.
- On December 20, 2022, Chiefs Tubbs, Welch & Hilliard met with Mill Valley DPW staff to ensure that both agencies maintain excellent communication and coordination, and identify additional areas in which we can support each other.

## Legislative

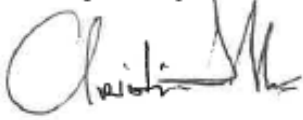
### Chiefs Tubbs & Peterson report:

- The newly elected members were sworn in earlier this month and will be back in session in the beginning of January.
- On December 19 Chief Tubbs and Peterson will attend a Legislative Priority joint meeting. Present will be representatives from CalChiefs, FDAC, CPF and the League of Cities. The purpose of the meeting is to see where we can all work together on common issues and set legislative priorities and tactics for the next legislative session.

## Online Information for Legislative Measure

If you would like to find information on a legislative bill, please use this [link](#).

Respectfully,

A handwritten signature in black ink, appearing to read "Christian Tubbs". The signature is stylized with a large initial "C" and a prominent "T".

Christian Tubbs, Fire Chief  
Southern Marin Fire District

## November 2022 OK/HELP Drill Report

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On November 6th, 2022, Neighborhood Response Group (NRG) Block Captains across Marin County participated in the bi-annual OK/HELP drill. This drill occurs twice a year on the day of the Spring and Fall time changes. Neighborhoods are encouraged to participate in this simple exercise by displaying an “OK” or “HELP” sign on the outside of their residences. NRG Block Captains walk their blocks recording the results and may use radios to communicate this info back to their Neighborhood Command Post, if established. Some neighborhoods may choose to conduct more elaborate scenarios or participate at other times during the year.

This report was created using data from a post-drill survey sent to all Southern Marin Block Captains to gather their feedback and participation in the exercise on November 6, 2022.

### Key Points and Considerations

- 32 Block Captains participated in the survey (68% increase YOY)
- 81% felt prepared for the drill and 66% used radios
- 88% are signed up for both AlertMarin and Nixle
- 100% indicated they would participate in the future
- An average of 52% of households in NRGs participated
- 78% of Block Captains who reported in both 2021 & 2022 indicated increased neighbor participation

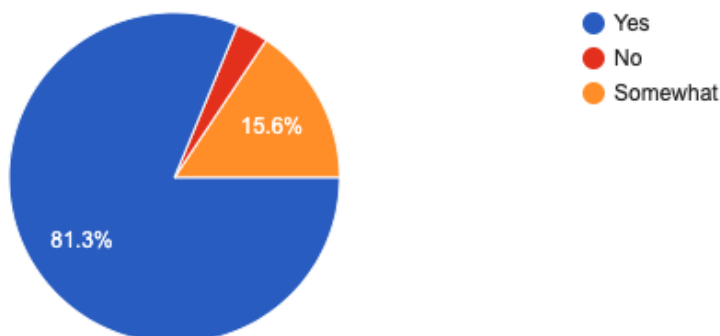


## Block Captain Readiness

Of the survey respondents, 81% felt prepared for the drill, with 16% feeling “somewhat” prepared and 3% reporting they did not feel prepared.

### Did you feel well prepared for the Time Change Drill?

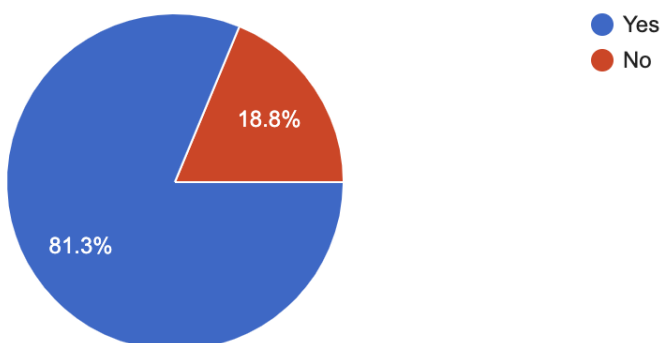
32 responses



81% felt they had enough supplies to conduct the drill. Of those who answered “No,” the primary request was for more OK/HELP signs, as well as a few requests for packets of printed resources, one request for a radio charger, and one request for Neighborhood Command Post supplies.

### Did you have enough supplies?

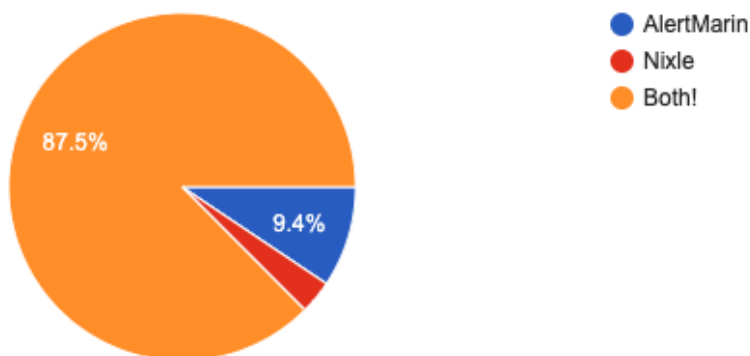
32 responses



88% of Block Captains indicated they are signed up for **both** AlertMarin and Nixle. 9% indicated only being signed up for AlertMarin, and the remaining 3% were only signed up for Nixle.

### Are you signed up for emergency alerts?

32 responses

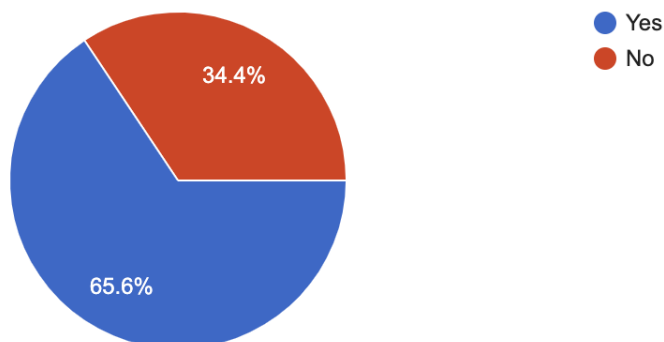


## Drill Operation

During the drill, 66% of Block Captains utilized GMRS radios and 90% were already familiar with how to use a radio. The remaining 34% participated by walking their blocks to check for OK/HELP signs without radios.

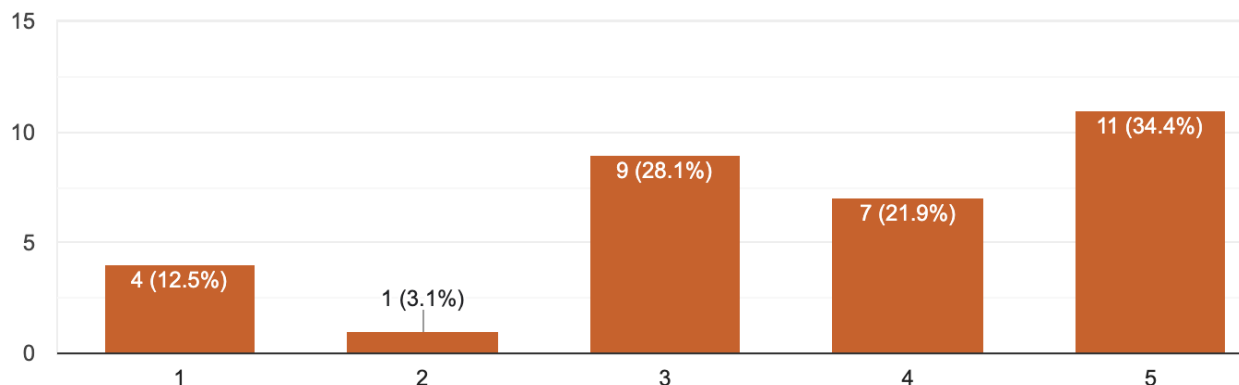
### Did you use radios as part of your drill?

32 responses





Of those who used radios, 84% were moderately to very comfortable using them.



## Neighbor Participation

An average of 52% of households in reported NRGs participated by displaying their OK/HELP signs this year (please see note at the end of this report regarding FEMA's findings). 78% of Block Captains who responded **both** last year and this year, reported **increased** neighbor participation (displaying OK/HELP signs).

- Half of the Block Captains who responded reported 60% or higher participation
- Highest levels of participation (60 to 80%) were seen in the below areas:
  - Alto Sutton
  - Cascade Canyon
  - Scott Valley
  - Tennessee Valley
  - Tam Valley Network
- Lowest levels of participation (less than 50%) were seen in the below areas:
  - Blithedale
  - Cascade Canyon
  - Edgewood
  - Scott Valley
  - Summit
  - Tam Valley Network

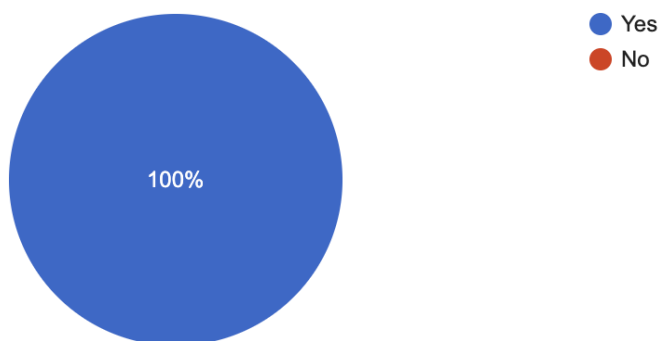
This could be a surprising result, since some of the most active NRGs are also some of the areas with low participation. Take into consideration that these are neighborhoods with more widespread participation as new groups develop, so low neighbor participation on a block by block basis can be expected while the program develops.

## Future Block Captain Participation

A resounding 100% of Block Captains indicated they would participate in future drills.

Are you willing to take part in another drill in the future?

32 responses

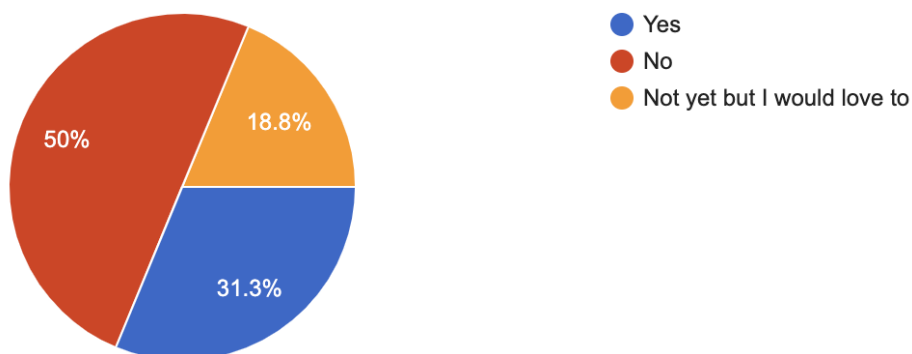


## Training

Block Captains were asked if they were already CERT trained, and if not, would they be interested in training. 31% responded “Yes” to being trained, 50% responded “No,” and the remaining 19% showed interest in doing the training. This result is a good reminder that the NRG program is filling a gap in preparedness for those who do not want to or can’t complete the CERT training.

Have you completed the CERT training?

32 responses



53% of respondents indicated that they attended training in 2022. This included the orientation meetings hosted by the NRG Coordinator, Block Captain led events (potlucks, socials, etc.), CERT basic training or volunteering at CERT events, first aid, and disaster/mass casualty simulations.

Of those who answered “Yes” to training in 2022, 35% of them attended some kind of first aid training.

## Conclusions: 2022 vs. 2021

There are some positive takeaways from this year’s post-drill survey, particularly in the areas of:

- Block Captain readiness
- Drill operation and neighborhood participation
- and Training

### Block Captain Readiness

We had a significant increase in responses to the November 2022 survey vs. November 2021, including responses from new groups that formed in 2022. For the 2022 survey, we added a question about emergency alerts, which will be beneficial to track on future surveys.

This year, Block Captains felt as prepared for the drill as they did last year. Overall, a feeling of being prepared for the drill was maintained amongst volunteers with 81%+ feeling prepared.

- 68% **more** Block Captains responded to the post-drill survey this year vs. 2021
- 88% are signed up for both AlertMarin and Nixle

### Drill Operation & Neighborhood Participation

We saw an uptick in Block Captain participation in both the drill and responses to the survey. Below are highlights from this year’s November survey vs. November 2021:

- Of the volunteers who responded **both** to last year’s and this year’s survey, 78% reported **increased** neighbor participation (displaying OK/HELP signs).
- 18% **less** Block Captains used radios as part of the drill vs. 2021
- The overall comfort level of using radios (moderate to very) was maintained at 84%

## **CERT & Training**

More Block Captains indicated they were CERT trained this year (10 individuals in 2022 vs. 6 in 2021). The percentage of total respondents who were not CERT trained and not interested in taking the training **increased** from 37% to 50% of respondents. Again, with the growth of NRG and increased participation from Block Captains, this indicates the NRG program is filling a gap in preparedness resources/training for those who cannot or will not pursue CERT training. It also indicates the NRG program continues to attract residents who are CERT trained into the.

This year, the primary forms of training Block Captains participated in were the NRG orientation and first aid training. Most Block Captains participated in some form of first aid training independently, while some received first aid training at NRG events.

Whether due to increased availability or increased interest, first aid training is of particular concern to our volunteers with obvious benefits to our community response and resilience during and after disasters.






- The same number of respondents indicated that they would like to take the CERT training (6 individuals) this year vs. last year
- More volunteers indicated they have not and are not interested in taking CERT training (16 this year vs. 7 in 2021)
- In 2022, the primary forms of training Block Captains participated in were the NRG orientation and first aid training
- In 2021, the primary forms of training were NRG orientation and radio training

## **FEMA & Individual Preparedness**

FEMA recently shared in its 2022 National Household Survey on Disaster Preparedness that **awareness of information** and **risk perception** (a disaster is likely to have personal impact) are two of the highest contributing influencers to individuals taking preparedness action. With this in mind, the work that NRG Block Captains do in their neighborhoods helps to increase both awareness of emergency preparedness education, localized risks, and steps individuals can take to become more prepared.

## Key Influencers to Preparedness Behavior

An individual who identifies with one or more of these influencers is more likely to prepare.

Influencer	 Awareness of Information	 Experience with Disasters	 Preparedness Efficacy	 Risk Perception
Survey Findings	<b>89%</b> have read, seen, or heard information in the past year about how to get better prepared for a disaster	<b>49%</b> of individuals or their family members have experienced the effects of a disaster	<b>48%</b> believe taking steps to prepare will help get through a disaster AND are confident in their abilities to prepare	<b>73%</b> believe that a disaster is likely or very likely to impact their lives
Significance 	Awareness is strongly correlated with acting on preparedness behaviors. Those who were not aware were less than half as likely to act.	Experiencing a disaster appears to be a motivating factor for individuals to become more prepared and sustain preparedness actions over time.	Efficacy is correlated with preparedness behaviors. Increasing efficacy will support an individual's confidence in their ability to become better prepared.	Acknowledging the risk appears to lead to enhanced motivation. Those who perceive risk are more than twice as likely to intend to prepare.







Federal Emergency Management Agency

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Below are the opportunities FEMA identified to help sustain and increase preparedness across the nation. These actions are encouraged at the individual level and align with the goals and actions of the Southern Marin NRG program. This is encouraging insight into the direction that's being taken on the national level and reinforces the importance of the work our Block Captains are doing in their communities.

## Key Opportunities to Promote and Sustain a Prepared Nation

-  **1. Focus on converting intention to preparedness action**
-  **2. Teach the benefits of preparedness and raise confidence**
-  **3. Develop tailored products and outreach for unique community needs**
-  **4. Intervene to encourage community-based preparedness actions**



Federal Emergency Management Agency

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The final slide we'll share from FEMA's report highlights one of the major challenges Block Captains expressed in the 2022 survey: neighborhood engagement. The below graphic indicates around 50% of the population intends to prepare, but has yet to take action. Anecdotally, some of our Block Captains shared their frustration with lack of participation from neighbors. It's encouraging to see our average of 52% participation by neighbors in existing NRGs this year exceeds FEMA's expectations.

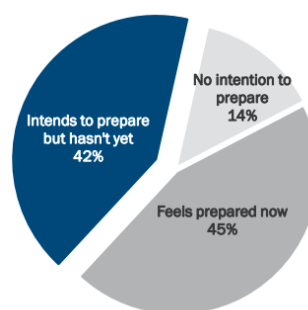
Motivating neighbors to participate in simple exercises, like the semi-annual OK/HELP drill, sharing resources, access to alerts, etc. are encouraged by FEMA and may be the motivation individuals need to take the first step.

### Focus on Converting Intention to Preparedness Action



Nearly half of the country ***intends to prepare*** sometime in the future but has not yet started. In addition, people who take one action are more likely to take another.

Self-Assessed Preparedness Intention



**Opportunity:** Some may need encouragement to take the first step. ***Promote simple, accessible, low or no-cost preparedness activities*** to transform intention to action.



Federal Emergency Management Agency

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Continuing to engage with the 45% of the population who already feels prepared is equally important. Sharing updated resources, education, local events, and new/updated training opportunities are some of the ways Block Captains can and *do* help create preparedness action in our communities.

Overall, the results of this season's drill are encouraging, despite the national downturn in individuals taking preparedness action. Our Southern Marin Block Captains, both in their day to day activities and by participating in these drills, are helping to directly impact individual emergency preparedness and community resilience.

Some of the goals of the NRG program for 2023 that will be influenced by the post-drill survey will be to create more training opportunities for volunteers and the wider public (like first aid and radio training), create and support public and local events, and improve public awareness of Block Captain activities. We'll continue to improve the public's awareness of the semi-annual OK/HELP drill by increasing publicity across Southern Marin and encouraging resident participation, which will lead to increased drill productivity and Block Captain satisfaction. Additionally, we will continue to develop new ways to recruit and show our appreciation for Block Captains across the region.

We sincerely thank our Neighborhood Response Group volunteers and residents for their involvement in this important work and look forward to increasing community resilience and disaster preparedness in the coming year.

# Glossary of Terms & Abbreviations

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<b>Block Captain</b>	Volunteer who helps prepare their neighborhood for and respond to disasters
<b>CERT</b>	Community Emergency Response Team
<b>FEMA</b>	Federal Emergency Management Agency
<b>GMRS</b>	General Mobile Radio Service (handheld radio)
<b>Neighborhood Command Post</b>	A volunteer led, centralized location with basic supplies to set up a Command Post for surrounding blocks/NRGs to gather and report to
<b>NRG</b>	Neighborhood Response Group
<b>OK/HELP Sign</b>	Double sided 8.5"x11" cardstock with OK on one side and HELP on the other. These are intended to be displayed by residents in a place visible from the outside of their home to indicate whether they need immediate assistance or not. This helps Block Captains and first responders triage the incident.
<b>Triage</b>	Preliminary assessment that determines the urgency of need for and nature of treatment required
<b>YOY</b>	Year-over-year: Comparison of result in current year versus same time of year in prior calendar year





## Southern Marin Fire Protection District

28 Liberty Ship Way Suite 2800

Sausalito, CA 94965

Phone 415 388-8182

[www.smfd.org](http://www.smfd.org)

### Paved Road Fuel Reduction Program

Dear Southern Marin Resident,

The Southern Marin Fire Protection District has made the reduction of flammable vegetation that surrounds us one of its biggest priorities. To that end, The District's multi-faceted Vegetation Management Program is coming to your neighborhood with two primary goals in mind: reduce flammable vegetation and improve access for emergency vehicles, particularly on narrow, windy streets.

The focus of the Vegetation Management Program in your neighborhood includes:

- Pruning trees to maintain emergency vehicle access - 15 feet vertical clearance from the road's edge or curb
- Removal of all flammable and encroaching vegetation from roadsides and sidewalks
- Clearing of vegetation around fire hydrants
- Any trees identified as dead, dying, or obstructing the roadway will be designated for removal with an orange flag.

**Please do not pile any vegetation on the roadside for pick up. This project is for street clearing only.**

If you have any questions regarding this program, concerns about specifically marked trees, or interest in scheduling a chipper day, please contact the Wildfire Mitigation Specialist Madison Mead at 415-388-8184 or [mmead@smfd.org](mailto:mmead@smfd.org)

Sincerely,

Madison Mead  
Wildfire Mitigation Specialist  
Southern Marin Fire Protection District  
[mmead@smfd.org](mailto:mmead@smfd.org)  
415-388-8184

### SCHEDULE

The following streets are scheduled for vegetation maintenance starting on or around **November 28, 2022.**

**Northern Avenue  
Shasta Way  
Browning Street  
Browning Court  
Fairview Avenue  
West Fairview Avenue  
Middle Way  
Andre Lane  
Brookline Lane  
Wanda Lane  
Chamberlain Court  
Denise Court  
Everest Court**

### ATTACHMENT P

Scan this code to subscribe to  
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## Southern Marin Fire Protection District

Liberty Ship Way Suite 2800

Sausalito, CA 94965

Phone 415 388-8182

[www.smfd.org](http://www.smfd.org)

### Paved Road Fuel Reduction Program

Dear Mill Valley Resident,

Since February 1996, the City of Mill Valley has made the reduction of the fire-fueling vegetation that surrounds us one of its biggest priorities. To that end, the City's multi-faceted Vegetation Management Program is coming to your neighborhood with two primary goals in mind: reduce fire fuels and improve access for emergency vehicles, particularly on Mill Valley's narrow, windy streets.

With your continued support, we have removed more than 7100 tons of flammable vegetation from the City right of ways and private property. This has not only improved emergency response times, but it has also reduced the number of power outages during winter storms.

The focus of the Vegetation Management Program in your neighborhood includes:

- Pruning trees to maintain emergency vehicle access - 15 feet vertical clearance from the roads edge or curb
- Removal of all flammable and encroaching vegetation from roadsides and sidewalks
- Clearing of vegetation around fire hydrants
- Any trees identified as dead, dying, or obstructing the roadway will be designated for removal with an orange flag.

**Please do not pile any vegetation on the roadside for pick up. This project is for street clearing only.**

If you have any questions regarding this program, concerns about specifically marked trees, or interest in scheduling a Chipper Day, which provides residents the chance to give the dangerous fire fuels they've removed from their yards a date with the chipper machine, please contact our Wildfire Mitigation Specialist at 415-388-8184 or e-mail me at: [mmead@smfd.org](mailto:mmead@smfd.org)

Sincerely,

Madison Mead  
Wildfire Mitigation Specialist  
Mill Valley Fire Department  
[mmead@smfd.org](mailto:mmead@smfd.org)  
415-388-8184

#### SCHEDULE

The following streets are scheduled for vegetation maintenance starting on or around **December 11, 2022.**

**Edgewood Avenue  
Helens Lane  
Molino Avenue  
Montford Avenue  
Sunrise Lane**

**For more information on emergency preparedness please check out the following links:**

[www.cityofmillvalley.org/ready](http://www.cityofmillvalley.org/ready)

[www.readymarin.org](http://www.readymarin.org)

[www.readysetgomarin.org](http://www.readysetgomarin.org)

*Scan this code to subscribe to Southern Marin Fire District's E-Newsletter*

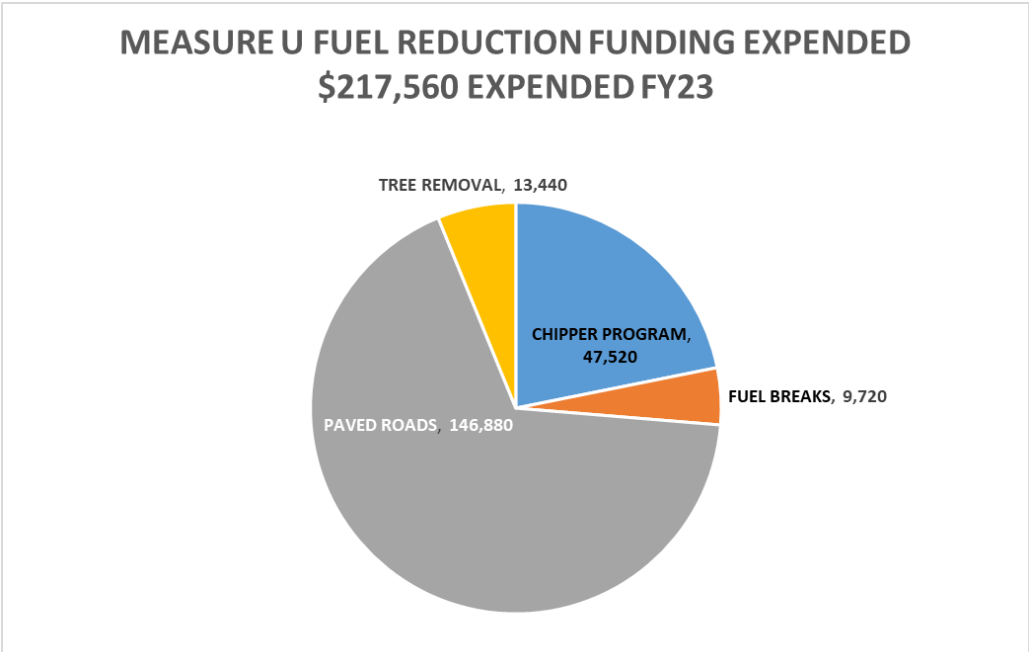


**ATTACHMENT P1**

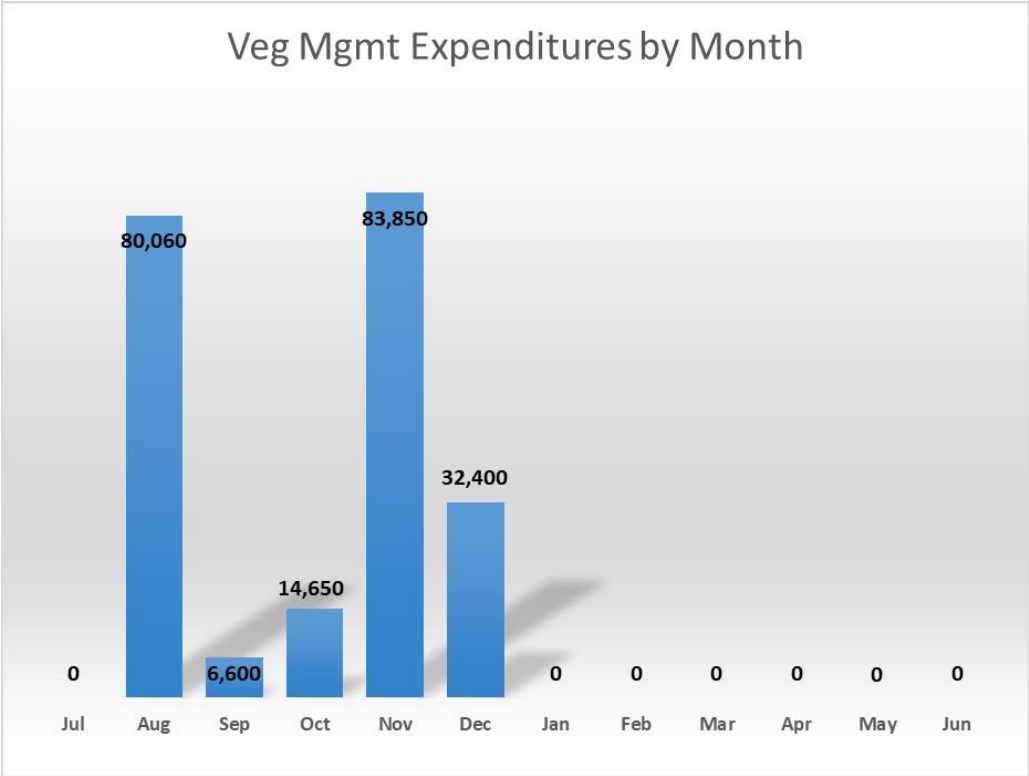
*Made possible by funding from the Municipal Service Tax.*

Measure U Fiscal Charts

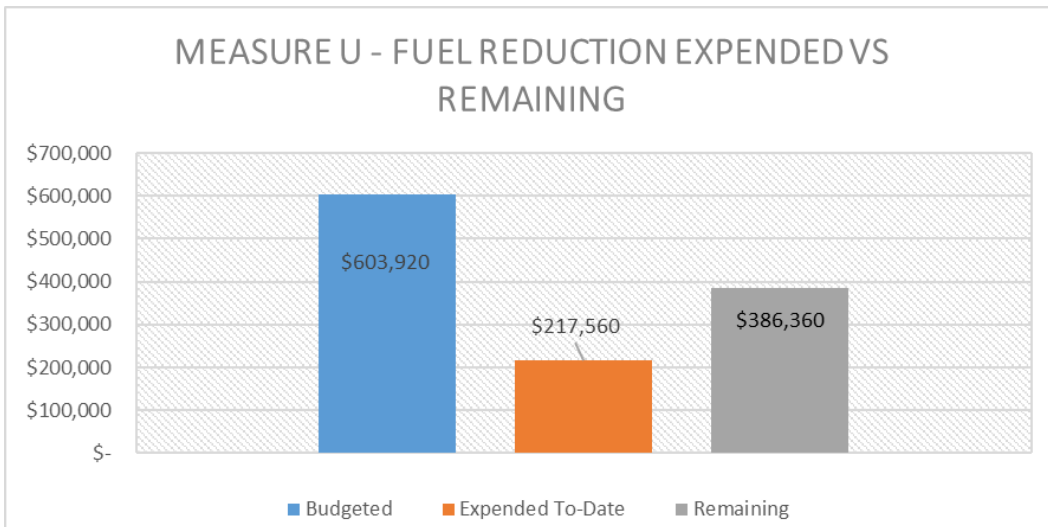
F-1



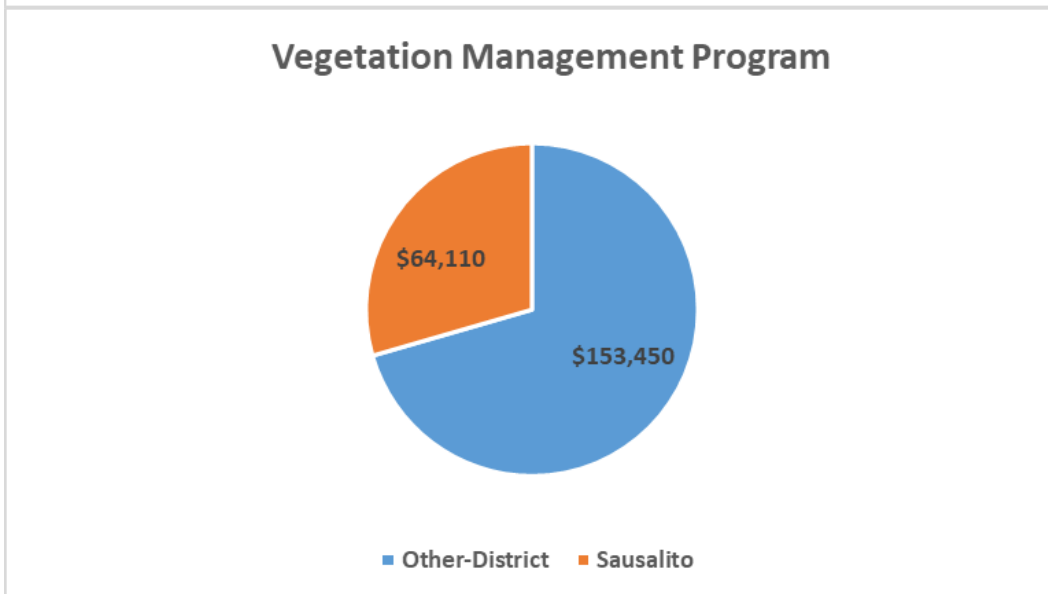
F-2



**F-3**



**F-4**





# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Finance Report

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Receive Report

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[DECEMBER 2022 FINANCE REPORT.pdf](#)

PREPARED BY: Alyssa Schiffmann

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



# Southern Marin Fire Protection District

## Board of Directors

Thomas Perazzo, President, Cristine DeBerry, Vice President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

## FINANCE STAFF REPORT

### FY23 Budget Report

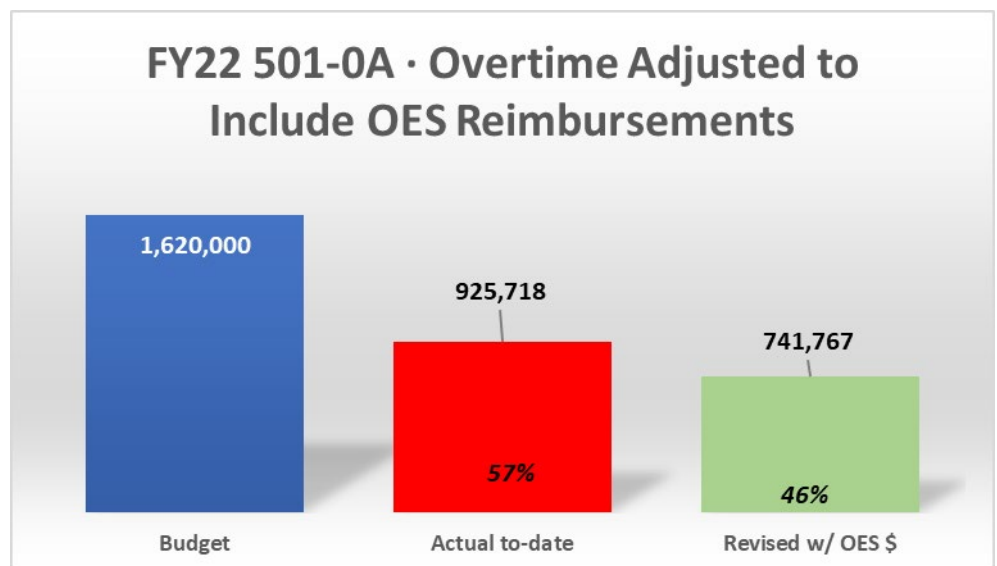
Expenditures are 37% of the 42% target through December 8, 2022. There are several budget lines consisting of one-time annual (prepaid) payments at the beginning of each fiscal year; these lines are noted on the FY23 BUDGET REPORT.

**Revenues and Operating Fund:** The District received \$350K in property taxes in the months of October through November, so there is adequate funding in the Operating Fund to cover operating expenses until the 55% property tax disbursement is received in mid-December.

**Expenditures:** There have been a significant number of vehicle repairs so line 521-1A is already at 118% of the budgeted amount as of December 8<sup>th</sup>. We will be evaluating the expenses during the next budget cycle to see if we can expect the same trend in future years.

### Overtime Accounting Including OES Reimbursements

As of this report, line 501-0A Overtime is at 57% of the budgeted amount. To date, we are expecting \$183,951 from OES for FY23 mutual aid reimbursable strike team personnel costs. Without

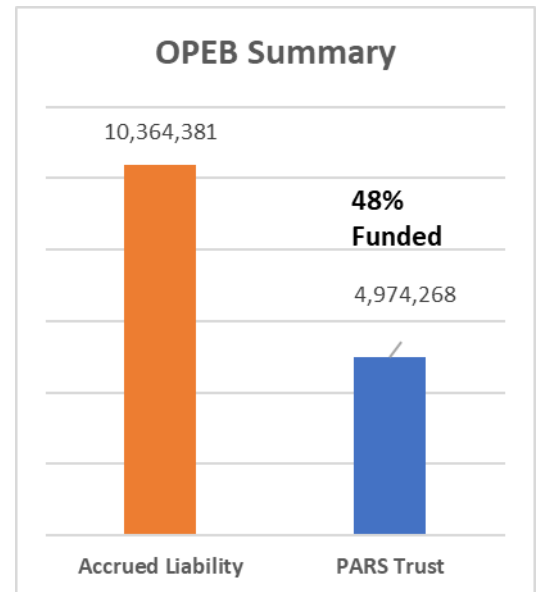


those reimbursable costs, the Overtime line is at 46% of budgeted. The District has incurred overtime due to a several workers' comp claims.

### Other Post-Employment Benefits / Pension Rate Stabilization Program Trust

The OPEB/PRSP Trust balance as of 10/31/2022 was \$6,035,593 reflecting an increase of \$174,876 in investment earnings/(losses) net of fees in October.

The District's 6/30/22 GASB 75 report is now complete and the staff and actuary report are included in this month's packet. As outlined in the report, various factors contributed to an overall decrease in the District's liability, resulting in a one percent increase in the OPEB overall funded ratio (*OPEB Summary* at right).



Due to the Marin County Employees' Retirement Association's (MCERA) exceptionally high rate of return of 32% for last fiscal year (see *FY23 MCERA Rates* report in this packet), the pension plan is, as of June 30, 2021, fully funded at 106.8%.

### Unallocated Reserve Balance / History

As of this report the combined balance of the unallocated and dry period reserves is \$6,735,378. The \$6.7M balance reflects the direction received by the Board at the December 2021 meeting and brings the District to 82% of its \$8.2M reserve goal. FY22 has been finalized and a recommendation for the allocation to reserves is included in this month's packet.

Respectfully,

*Alyssa Schiffmann*

Alyssa Schiffmann, Finance Manager

# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

42%	July 1 - December 8, 2022			
	Budget	\$ Over Budget	% of Budget	
REVENUE:				
PROPERTY TAX	350,535	15,909,000	-15,558,465	2%
SPECIAL ASSESSMENT TAM/ALTO	45	906,000	-905,955	0%
EMR & FIRE PROTECTION TAX	100	3,115,000	-3,114,900	0%
ERAF	128,049	900,000	-771,951	14%
GRANT FUNDS	113,347	113,347	-0	100%
MEASURE C JPA	0	927,112	-927,112	0%
CELL SITE RENTAL	77,190	134,200	-57,010	58%
SAUSALITO OPEB REIMBURSEMENT	0	58,000	-58,000	0%
FEES FOR SERVICE:				
GGNRA CONTRACT	86,250	345,000	-258,750	25%
INTERAGENCY AGREEMENTS	318,912	1,347,750	-1,028,838	24%
MUTUAL AID AGREEMENTS	115,986	420,000	-304,014	28%
PLAN FEES	96,382	331,000	-234,618	29%
SMEMPS REVENUE	0	750,000	-750,000	0%
REIMBURSEMENTS / REFUNDS	56,240	20,000	36,240	281%
WORKERS' COMP REIMBURSEMENTS	95,433	150,000	-54,567	64%
INTEREST	8,236	5,000	3,236	165%
TOTAL REVENUE	1,446,705	25,431,409	-23,984,704	6%
EXPENDITURES:				
SALARIES & BENEFITS				
501 · SALARIES				
501-A · Base Salaries	3,268,594	8,690,000	-5,421,406	38%
501-B · Sick Buy-Out	0	100,000	-100,000	0%
501-C · Vacation Buy-Out	3,274	50,000	-46,726	7%
Total 501 · SALARIES	3,271,867	8,840,000	-5,568,133	37%
501-O · OVERTIME				
501-0A · Overtime	925,718	1,620,000	-694,282	57%
501-0B · FLSA	61,132	195,000	-133,868	31%
501-0C · Out of Grade	15,040	50,000	-34,960	30%
Total 501-O · OVERTIME	1,001,890	1,865,000	-863,110	54%
504 · EMPLOYEE BENEFITS				
504-A · Health Benefits	498,902	1,480,000	-981,098	34%
504-AA · Retiree Medical	81,416	400,000	-318,584	20%
504-AB · Retiree Health Savings	38,290	137,000	-98,710	28%
504-AAA · Retiree Medical (OPEB)	0	252,000	-252,000	0%
504-B · Dental	42,403	125,000	-82,597	34%
504-C · Vision	3,862	12,400	-8,538	31%
504-D · Holiday Pay	185,604	370,000	-184,396	50%
504-E · District Share Retirement	1,105,856	3,045,000	-1,939,144	36%
504-G · Educational Allowance	122,803	350,000	-227,197	35%
504-H · Clothing Allowance	19,200	21,200	-2,000	91%

Mill Valley, MWPA, County reimbursements for services

Out of county mutual aid

thru 9/30/22

Strike teams; WC coverage

One-time pmt



# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

July 1 - December 8, 2022					
	Budget	\$ Over Budget	% of Budget		
42%					
504-K · Workers Compensation	478,964	1,040,000	-561,036	46%	On track
504-L · Def.Comp. Employer %	170,214	478,000	-307,786	36%	
504-N · Long Term Disability	10,443	23,400	-12,957	45%	Paid thru December
504-O · Long Term Care Insurance	20,202	57,000	-36,798	35%	
504-S · Longevity	7,967	20,000	-12,033	40%	
504-V · W/C Payroll Audit Adjustment	0	75,000	-75,000	0%	
504-X · Life Insurance	5,664	13,600	-7,936	42%	
504-Y · Payroll Taxes	70,367	211,000	-140,633	33%	
<b>Total 504 · EMPLOYEE BENEFITS</b>	<b>2,862,157</b>	<b>8,110,600</b>	<b>-5,248,443</b>	<b>35%</b>	
<b>Total SALARIES &amp; BENEFITS</b>	<b>7,135,914</b>	<b>18,815,600</b>	<b>-11,679,686</b>	<b>38%</b>	
<b>OPERATING EXPENSES</b>					
<b>511 · OFFICE EXPENSE</b>					
511-A · General Office Supply	7,221	14,500	-7,279	50%	
511-B · Copier/Printer Expenses	3,046	15,300	-12,255	20%	
511-C · Maps & Run Books	0	24,500	-24,500	0%	
511-D · Postage	1,922	5,950	-4,028	32%	
<b>Total 511 · OFFICE EXPENSE</b>	<b>12,189</b>	<b>60,250</b>	<b>-48,061</b>	<b>20%</b>	
<b>513 · SPECIAL DEPARTMENT EXPENSE</b>					
513-C · Public Education	166	4,000	-3,834	4%	
513-F · Subscriptions	295	500	-205	59%	
513-G · Awards	70	3,000	-2,930	2%	
513-H · Office Equipment Replacement	0	2,000	-2,000	0%	
513-L · Photos	0	1,500	-1,500	0%	
513-O · Misc. Celebrations/flowers	722	2,000	-1,278	36%	
513-P · Shift Calendars	0	275	-275	0%	
513-Q · Station Flags	0	2,000	-2,000	0%	
513-S · Hydrant Supplies	0	1,500	-1,500	0%	
513-U · Misc. Computer Supplies	814	9,800	-8,986	8%	
513-V · Software Subscriptions Services	113,895	208,400	-94,505	55%	Prepaid annual dues; Drone Deploy, Lexipol, Granicus; MySidewalk
<b>Total 513 · SPECIAL DEPARTMENT EXPENSE</b>	<b>115,961</b>	<b>234,975</b>	<b>-119,014</b>	<b>49%</b>	
<b>515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>					
515-A · Uniforms/Boots	10,274	68,200	-57,926	15%	
515-B · Badges	0	4,200	-4,200	0%	
515-G · Personal Protective Equipment	1,147	80,500	-79,353	1%	
515-H · Misc Repairs/struc cloth	-4,368	12,500	-16,868	-35%	
515-I · Wildland - Safety Clothing	0	16,500	-16,500	0%	
515-N · Strike Team Equipment (OOC)	1,127	4,300	-3,173	26%	
515-P · New Employee Gear	0	43,325	-43,325	0%	
515-T · Wildland Shelters	0	6,000	-6,000	0%	
515-U · Rescue Swimmer Gear	9,798	13,750	-3,952	71%	On track
515-V · USAR Equipment	0	3,500	-3,500	0%	
<b>Total 515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>	<b>17,978</b>	<b>252,775</b>	<b>-234,797</b>	<b>7%</b>	

# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

	July 1 - December 8, 2022				
42%		Budget	\$ Over Budget	% of Budget	
517 · COMMUNICATIONS					
517-A · Telephone	18,060	42,180	-24,120	43%	Mitel paid thru December
517-B · Dispatch including CAD Service	0	289,322	-289,322	0%	
517-D · Cell Phones	16,530	39,900	-23,370	41%	
517-E · MERA Operating Costs	65,203	65,445	-242	100%	Final: one-time pmt
517-G · Internet/IDSL	7,598	23,000	-15,402	33%	
517-I · Phone Repairs/Replacement	1,929	13,900	-11,971	14%	
517-K · MERA-New Project Financing	0	5,430	-5,430	0%	
517-L · MDC Connection	1,784	5,000	-3,216	36%	
Total 517 · COMMUNICATIONS	111,105	484,177	-373,072	23%	
518 · UTILITIES					
518-A · PG&E Station 4	6,721	17,000	-10,279	40%	
518-B · PG&E Station 9	13,534	17,000	-3,466	80%	Overbudget: solar capacity declining. Staff researching
518-C · MMWD Station 4	1,222	5,500	-4,278	22%	
518-D · MMWD Station 9	1,200	4,000	-2,800	30%	
518-E · Richardson Bay Sanitation	0	1,000	-1,000	0%	
518-F · PG&E Station 1	2,611	12,000	-9,389	22%	
518-G · MMWD - Station 1	1,716	5,000	-3,284	34%	
518-H · Sanitation - Station 1	2,561	3,000	-439	85%	One-time pmt
518-I · Sanitation & Refuse - Sta 4	0	25,000	-25,000	0%	
518-J · PG&E LSW	18,808	30,000	-11,192	63%	Overbudget
Total 518 · UTILITIES	48,373	119,500	-71,127	40%	
520 · BUILDING & GROUNDS MAINTENANCE					
520-B · Janitorial Supplies	6,547	19,000	-12,453	34%	
520-C · Unscheduled Repairs & Maint.	16,014	40,000	-23,986	40%	
520-D · Sprinklers/Alarm System	966	3,000	-2,034	32%	
520-E · Elevator Contract	5,684	8,000	-2,316	71%	Incl \$5K sta 9 elevator emergency repair
520-H · Carpets - Cleaning	0	1,500	-1,500	0%	
520-K · Kitchen Supplies	510	2,800	-2,290	18%	
520-L · Sign Changes	0	1,000	-1,000	0%	
Total 520 · BUILDING & GROUNDS MAINTENANCE	29,722	75,300	-45,578	39%	
521 · EQUIPMENT MAINTENANCE					
521-A · Radio Repair	200	12,000	-11,800	2%	
521-B · Breathing Air Systems	2,963	16,000	-13,037	19%	
521-E · Mechanical Systems - Contract	669	8,500	-7,831	8%	
521-H · Repairs & Unscheduled Maint.	9,623	15,000	-5,377	64%	Incl \$4,600 sta1 exhaust extraction overhaul
521-I · Ladder Testing	0	2,500	-2,500	0%	
521-J · Portable Equipment	2,656	17,200	-14,544	15%	
521-K · Extinguishers/Annual Maint.	0	2,500	-2,500	0%	
521-M · Gym Equipment Maintenance	1,409	16,000	-14,591	9%	
521-O · Copier Maint. Contract - Sta 9	3,765	10,000	-6,235	38%	
521-R · Hose Maint/Nozzle & Fittings	2,560	3,400	-840	75%	
521-W · Dive Team Maintenance	1,041	19,750	-18,709	5%	

# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

	July 1 - December 8, 2022			
42%	Budget	\$ Over Budget	% of Budget	
Total 521 · EQUIPMENT MAINTENANCE	24,886	122,850	-97,964	20%
521-1 · VEHICLE MAINTENANCE				
				Overbudget: incl \$27K E4 & \$20K T4 repairs; \$39K U9 lights/sirens overhaul; E4(reserve) \$40K
521-1A · Vehicle Repair	146,895	125,000	21,895	118%
521-1B · Fuel	34,665	101,000	-66,335	34%
521-1C · Marine Division	3,893	36,500	-32,607	11%
521-1D · Fireboat Docking Fee	0	5,200	-5,200	0%
521-1E · Rescue Watercraft	1,964	17,745	-15,781	11%
Total 521-1 · VEHICLE MAINTENANCE	187,417	285,445	-98,028	66%
523 · SPECIALIZED SERVICES				
523-A · Board Per Diem	5,900	20,400	-14,500	29%
523-B · Payroll Processing/Bank Fees	5,352	17,000	-11,648	31%
523-C · Legal/Professional Fees	8,184	150,200	-142,016	5%
523-D · Legal Postings	0	2,900	-2,900	0%
523-E · Elections	0	80,000	-80,000	0%
523-F · Haz Mat JPA	0	8,211	-8,211	0%
523-G · Tax Collection Fees	0	260,000	-260,000	0%
523-H · Flu Shots	0	200	-200	0%
523-K · New Employment Backgrounds etc	1,778	13,100	-11,322	14%
523-L · Computer Consulting Services	5,479	25,000	-19,521	22%
523-M · Audit	0	17,000	-17,000	0%
523-N · Parcel Tax Refunds	0	3,500	-3,500	0%
523-P · Dept. Physical Exams	7,279	30,000	-22,721	24%
523-Q · Health & Wellness	11,960	43,400	-31,440	28%
523-R · Fire Investigation JPA	0	6,500	-6,500	0%
523-S · LAFCO Operating Expenses	11,317	11,317	-0	100% Final: one-time pmt
523-T · Team Building	131	16,000	-15,869	1%
523-X · Promotional Test	3,457	4,000	-543	86% Captain test 8/4/22
523-Z · Disaster Preparedness	0	8,000	-8,000	0%
523-ZA · Actuary	4,500	6,000	-1,500	75%
523-ZB · Vegetation Management	220,164	1,197,398	-977,234	18%
523-ZC · Fire Prevention	127	9,000	-8,873	1%
				On track: incl \$19K Govinest, Year 3 of 3
523-ZF · Outside Services	66,424	78,500	-12,076	85%
523-ZG · Public Outreach	12,871	28,500	-15,629	45%
523-ZH · DEI Initiatives	2,230	44,000	-41,770	5%
Total 523 · SPECIALIZED SERVICES	367,153	2,080,126	-1,712,973	18%
524 · INSURANCE				
524-A · Comprehensive Insurance	99,486	101,000	-1,514	99% On track
Total 524 · INSURANCE	99,486	101,000	-1,514	99%
526 · TRAINING & CONFERENCES				
526-A · Training	39,105	186,250	-147,145	21%
526-I · EMS Recertifications	1,302	3,550	-2,248	37%
Total 526 · TRAINING & CONFERENCES	40,407	189,800	-149,393	21%

# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

	July 1 - December 8, 2022			
	Budget	\$ Over Budget	% of Budget	
42%				
<b>526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>				
526-1A · General	2,379	9,900	-7,521	24%
<b>Total 526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>	2,379	9,900	-7,521	24%
<b>526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>				
526-2A · Food/Meetings	3,638	7,000	-3,362	52%
526-2B · Transportation/Bridge Tolls	1,154	5,550	-4,396	21%
526-2D · Strike Team Expenses	3,255	15,000	-11,745	22%
<b>Total 526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>	8,047	27,550	-19,503	29%
<b>527 · RENT</b>				
527-A · Station 1 Rent	25,000	100,000	-75,000	25%
527-B · LSW Rent	186,382	328,056	-141,674	57% Paid thru December
<b>Total 527 · RENT</b>	211,382	428,056	-216,674	49%
<b>583-4 · EQUIPMENT</b>				
583-4B · Non-SMEMPS EMS Equipment	0	5,000	-5,000	0%
583-4C · Knox Box Key Replacement	0	200	-200	0%
583-4D · Hydrants	15,081	45,000	-29,919	34%
583-4F · Hoses	13,246	18,800	-5,554	70% On track
583-4H · Radios	0	17,000	-17,000	0%
583-4K · Office Equipment	0	2,000	-2,000	0%
583-4R · New Workstations	5,969	17,800	-11,831	34%
583-4V · MDC iPad Program	3,268	14,000	-10,732	23%
583-4Z · One-Time Misc Equipment	11,295	6,250	5,045	181% Overbudget: Incl \$9K LSW roof satellite not budgeted
<b>Total 583-4 · EQUIPMENT</b>	48,860	126,050	-77,190	39%
<b>589 · CONTINGENCY</b>	0	50,000	-50,000	0%
<b>Total OPERATING EXPENSES</b>	1,325,344	4,647,754	-3,322,410	29%
<b>GRANT FUNDED EXPENDITURES</b>				
<b>590 · GRANT PROJECTS</b>				
590-B · Tam Valley Fuel Break	156,010	199,640	-43,630	78% Final
<b>Total 590 · GRANT PROJECTS</b>	156,010	199,640	-43,630	78%
<b>Total GRANT FUNDED EXPENDITURES</b>	156,010	199,640	-43,630	78%
<b>585 · DEBT SERVICE</b>				
585-A · Principal Payments	160,876	160,876	-0	100% Final: one-time pmt
585-B · Debt Service Interest	8,342	8,342	-0	100% Final: one-time pmt
	169,218	169,218	-0	100%
<b>CAPITAL OUTLAY</b>				
<b>583-5 · FUNDED FROM RESERVES</b>				
583-5H · Other Repairs	32,581	100,000	-67,419	33% On track: Sta 9 floor; Sta 9/1 lockers
583-5J · New Apparatus	0	125,000	-125,000	0%
583-5V · Station 4 Remodel	356,355	950,000	-593,645	38%
583-5W · One-Time Misc. Expenses	0	45,250	-45,250	0%
<b>Total 583-5 · FUNDED FROM RESERVES</b>	388,936	1,220,250	-831,314	32%
<b>Total CAPITAL OUTLAY</b>	388,936	1,220,250	-831,314	32%
<b>TOTAL EXPENDITURES</b>	9,175,422	25,052,462	-15,877,040	37%

# Southern Marin Fire Protection District

## FY23 BUDGET REPORT

	July 1 - December 8, 2022	Budget	\$ Over Budget	% of Budget
42%				
<b>NET INCOME</b>	-7,728,717	378,947	-8,107,664	
Other Income				
600 - Prior Year Rollover	0	100,000	-100,000	0%
<b>Total Other Income</b>	0	100,000	-100,000	0%
<b>NET EXCESS/(DEFICIENCY)</b>	-7,728,717	478,947	-8,207,664	

# Southern Marin Fire Protection District

## Balance Sheet

	Dec 8, 2022	Nov 24, 2022
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
74900 · Operating Fund - County	1,137,269	2,956,081
Capital Replacement Fund	1,941,327	1,941,327
Dry Period Reserve	3,500,000	3,500,000
Unallocated Reserves	3,235,378	3,235,378
1259 · Wells Fargo	309,524	607,946
11200 · Petty Cash	48	48
11000 · Paypal	567	17,160
Total Checking/Savings	10,124,112	12,257,940
Other Current Assets		
11300 · Accounts Receivable	321,138	253,507
11400 · Advance Retirement Payment	100,338	82,510
11600 · Loan Receivable	9,117	1,797
11700 · Prepaid Expenses	-15,000	-15,000
11800 · LSW Building Deposit	51,024	51,024
Total Other Current Assets	466,618	373,837
Total Current Assets	10,590,730	12,631,777
Fixed Assets		
12000 · Equipment	7,766,080	7,766,080
12100 · Accumulated Depreciation	-7,160,803	-7,160,803
12200 · Buildings	3,566,726	3,566,726
12300 · Land	214,807	214,807
12400 · Construction Work-In-Progress	33,109	33,109
Total Fixed Assets	4,419,920	4,419,920
Other Assets		
13000 · Deferred Outflows - Pension	7,727,490	7,727,490
13100 · Deferred Outflows - OPEB	1,048,649	0
13200 · Interagency Receivable	1,160,000	1,160,000
13300 · PARS Pension Trust	1,086,869	1,086,869
Total Other Assets	11,023,008	9,974,359
<b>TOTAL ASSETS</b>	<b>26,033,657</b>	<b>27,026,056</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	0	30,766
21800 · Bond Deposits	10,000	10,000
500 · Payroll Liabilities	-68	-145
Total Current Liabilities	9,932	40,622
Long Term Liabilities		
30000 · DEFERRED INFLOWS-PENSION	24,783	24,783
30250 · DEFERRED INFLOWS-OPEB	1,128,950	591,040
31000 · NET PENSION LIABILITY	13,296,989	13,296,989
31200 · NET OPEB LIABILITY	5,290,948	5,427,113
31300 · COMPENSATED ABSENCES	1,239,084	1,239,084
Total Long Term Liabilities	20,980,754	20,579,009
Total Liabilities	20,990,686	20,619,631
Equity		
32000 · AMOUNT TO BE PROVIDED - OPEB	-5,371,249	-6,018,153
32100 · AMOUNT TO BE PROVIDED - PENSION	-3,751,222	-3,751,222
32200 · TO BE PROVIDED - LEAVE ACCRUALS	-1,239,084	-1,239,084
32550 · RESTRICTED PENSION TRUST	-1,086,869	-1,086,869
32560 · RESTRICTED MWPA	-847,047	-847,047
32600 · FIXED ASSET FUND	4,419,919	4,419,919
32700 · FUND BALANCE	20,647,240	20,647,240
NET REVENUE	-7,728,717	-5,718,359
Total Equity	5,042,971	6,406,425
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>26,033,657</b>	<b>27,026,056</b>

**Southern Marin Fire Protection District**  
**Revenue Expenditure Detail**  
October 28 through December 8

Type	Date	Num	Source Name	Memo	Amount	Division
<b>PROPERTY TAX</b>						
<b>SUPPLEMENTAL ASSESSMENT</b>						
<b>411310 · SUPPLEMENTAL ASSESSMENT REDEMP</b>						
Deposit	11/15/2022			Deposit	306.97	General
Total 411310 · SUPPLEMENTAL ASSESSMENT REDEMP					306.97	
<b>411210 · SUPPLEMENTAL ASSESSMENT CURRENT</b>						
Deposit	11/15/2022			Deposit	68,408.39	General
Total 411210 · SUPPLEMENTAL ASSESSMENT CURRENT					68,408.39	
Total SUPPLEMENTAL ASSESSMENT					68,715.36	
Total PROPERTY TAX					68,715.36	
<b>GRANT FUNDS</b>						
Invoice	10/28/2022	22-23-18	OFFICE OF EMERGENCY SERVICES	#6	108,346.69	Prevention
Total GRANT FUNDS					108,346.69	
<b>4990110 · GENERAL REVENUE</b>						
<b>499500 · FEES FOR SERVICE</b>						
<b>499510 · GGNRA CONTRACT</b>						
Invoice	11/15/2022	22-23-24	GGNRA	7/1-9/30/22	86,250.00	General
Total 499510 · GGNRA CONTRACT					86,250.00	
<b>499515 · INTERAGENCY AGREEMENTS</b>						
Invoice	11/01/2022	22-23-20	MARIN WILDFIRE PREVENTION AUTHORITY:SM-22-03-C-ST (NRG)	NRG expenses	29,048.84	MWPA
Invoice	11/07/2022	22-23-22	MARIN WILDFIRE PREVENTION AUTHORITY:JPA-22-23-C-ST (EPC)	FY23 EPC: Project #JPA-MWPA-22-23-C-ST	86,000.00	MWPA
Invoice	11/15/2022	22-23-25	NOVATO FIRE DISTRICT	Emergency Preparedness Coordinator - FY23	263.87	MWPA
Invoice	11/15/2022	22-23-26	KENTFIELD FIRE	Emergency Preparedness Coordinator FY23	502.32	MWPA
Invoice	11/15/2022	22-23-27	MARINWOOD COMMUNITY SERVICES DISTRICT	Emergency Preparedness Coordinator	400.33	MWPA
Invoice	11/15/2022	22-23-28	CITY OF SAUSALITO	Emergency Preparedness Coordinator	598.13	MWPA
Invoice	11/15/2022	22-23-29	CITY OF LARKSPUR	Emergency Preparedness Coordinator	1,038.02	MWPA
Invoice	11/15/2022	22-23-30	TOWN OF CORTE MADERA	Emergency Preparedness Coordinator	826.00	MWPA
Invoice	11/15/2022	22-23-31	CITY OF MILL VALLEY.	Emergency Preparedness Coordinator	1,207.87	MWPA
Invoice	11/15/2022	22-23-32	CITY OF NOVATO	Emergency Preparedness Coordinator	4,702.71	MWPA
Invoice	11/15/2022	22-23-33	CITY OF SAN RAFAEL.	Emergency Preparedness Coordinator	4,950.39	MWPA
Invoice	11/15/2022	22-23-34	TOWN OF FAIRFAX	Emergency Preparedness Coordinator	637.18	MWPA
Invoice	11/15/2022	22-23-35	TOWN OF ROSS	Emergency Preparedness Coordinator	204.57	MWPA
Invoice	11/15/2022	22-23-36	TOWN OF SAN ANSELMO	Emergency Preparedness Coordinator	1,056.83	MWPA
Invoice	11/15/2022	22-23-37	SLEEPY HOLLOW FIRE DISTRICT	Emergency Preparedness Coordinator	211.77	MWPA
Total 499515 · INTERAGENCY AGREEMENTS					131,648.83	
<b>499520 · MUTUAL AID AGREEMENTS</b>						
Invoice	10/28/2022	22-23-21	OFFICE OF EMERGENCY SERVICES	8/9-8/24/22 2022 SRF Lightning Complex	40,435.61	General
Invoice	10/28/2022	22-23-21	OFFICE OF EMERGENCY SERVICES	F-20222692 SRF Lightning Complex	3,216.00	General
Invoice	10/28/2022	22-23-21	OFFICE OF EMERGENCY SERVICES	F-20222692 SRF Lightning Complex	5,334.23	General
Total 499520 · MUTUAL AID AGREEMENTS					48,985.84	
<b>499525 · PLAN FEES</b>						
Deposit	10/28/2022			Deposit	1,021.31	Prevention
Deposit	10/31/2022			Deposit	667.36	Prevention
Deposit	11/01/2022			Deposit	949.66	Prevention
Deposit	11/02/2022			Deposit	393.84	Prevention
Deposit	11/03/2022			Deposit	1,598.47	Prevention
Deposit	11/04/2022			Deposit	859.49	Prevention
Deposit	11/07/2022			Deposit	164.69	Prevention
Deposit	11/08/2022			Deposit	1,683.89	Prevention
Deposit	11/09/2022			Deposit	746.15	Prevention
Deposit	11/10/2022			Deposit	854.72	Prevention
Deposit	11/14/2022			Deposit	668.33	Prevention
Deposit	11/16/2022			Deposit	1,744.15	Prevention
Deposit	11/17/2022			Deposit	2,010.94	Prevention
Deposit	11/18/2022			Deposit	490.82	Prevention
Deposit	11/21/2022	11159		Deposit	684.00	Prevention
Deposit	11/21/2022			Deposit	149.23	Prevention
Deposit	11/22/2022			Deposit	675.17	Prevention
Deposit	11/23/2022			Deposit	149.23	Prevention
Deposit	11/25/2022			Deposit	675.17	Prevention
Deposit	11/27/2022			#1355	407.00	Prevention
Deposit	11/29/2022			Deposit	589.76	Prevention

**Southern Marin Fire Protection District**  
**Revenue Expenditure Detail**  
October 28 through December 8

Type	Date	Num	Source Name	Memo	Amount	Division
Deposit	11/30/2022			Deposit	660.43	Prevention
Deposit	12/01/2022			Deposit	273.55	Prevention
Deposit	12/02/2022			Deposit	1,867.22	Prevention
Total 499525 · PLAN FEES					19,984.58	
Total 499500 · FEES FOR SERVICE					286,869.25	
<b>REIMBURSEMENTS / REFUNDS</b>						
Deposit	11/21/2022	62-871608		6/30/22 refund	124.00	General
Total REIMBURSEMENTS / REFUNDS					124.00	
<b>WORKERS' COMP REIMBURSEMENTS</b>						
Deposit	11/08/2022	179150			3,079.42	General
Deposit	11/08/2022	179385			1,356.31	General
Deposit	11/08/2022	179657			1,099.80	General
Deposit	11/08/2022	179665			2,712.62	General
Deposit	11/08/2022	179795			3,079.42	General
Deposit	11/21/2022	180050			2,712.62	General
Deposit	11/21/2022	180089			3,079.42	General
Total WORKERS' COMP REIMBURSEMENTS					17,119.61	
Total 4990110 · GENERAL REVENUE					304,112.86	
<b>SALARIES &amp; BENEFITS</b>						
<b>501 · SALARIES</b>						
<b>501-A · Base Salaries</b>						
Check	11/07/2022	808907286	ASTON CARTER, INC.	#ADM00311771	-1,637.60	General
Check	11/10/2022	eft	PAYROLL	Reg	-239,278.39	General
Check	11/10/2022	eft	PAYROLL	Reg	-8,775.00	MU
Check	11/10/2022	eft	PAYROLL	Reg	-17,858.12	Prevention
Check	11/10/2022	eft	PAYROLL	Reg D-Space Inspector	-3,560.00	MWPA
Check	11/10/2022	eft	PAYROLL	PT D-Space inspector	-1,260.00	MWPA
Check	11/10/2022	eft	PAYROLL	Reg NRG	-2,700.00	MWPA
Check	11/10/2022	eft	PAYROLL	Reg EPC	-2,542.50	MWPA
Check	11/10/2022	eft	PAYROLL	WC	-4,610.76	General
Check	11/10/2022	eft	PAYROLL	WC	-5,606.11	General
Check	11/10/2022	eft	PAYROLL		-43.25	General
Check	11/21/2022	808907324	ASTON CARTER, INC.	#ADM00315898	-1,637.60	General
Check	11/24/2022	eft	PAYROLL	Reg	-241,635.55	General
Check	11/24/2022	eft	PAYROLL	Reg	-8,775.00	MU
Check	11/24/2022	eft	PAYROLL	Reg	-17,858.12	Prevention
Check	11/24/2022	eft	PAYROLL	Reg D-Space Inspector	-3,560.00	MWPA
Check	11/24/2022	eft	PAYROLL	PT D-Space inspector	-1,260.00	MWPA
Check	11/24/2022	eft	PAYROLL	Reg NRG	-2,700.00	MWPA
Check	11/24/2022	eft	PAYROLL	Reg EPC	-3,521.25	MWPA
Check	11/24/2022	eft	PAYROLL	WC	-5,606.11	General
Check	11/24/2022	eft	PAYROLL	WC	-5,022.60	General
Check	12/08/2022	eft	PAYROLL	Reg	-238,339.41	General
Check	12/08/2022	eft	PAYROLL	Reg	-8,775.00	MU
Check	12/08/2022	eft	PAYROLL	Reg	-17,858.12	Prevention
Check	12/08/2022	eft	PAYROLL	Reg D-Space Inspector	-3,560.00	MWPA
Check	12/08/2022	eft	PAYROLL	PT D-Space inspector	-1,260.00	MWPA
Check	12/08/2022	eft	PAYROLL	Reg NRG	-2,700.00	MWPA
Check	12/08/2022	eft	PAYROLL	Reg EPC	-3,510.00	MWPA
Check	12/08/2022	eft	PAYROLL	WC	-5,606.11	General
Check	12/08/2022	eft	PAYROLL	WC	-4,018.08	General
Total 501-A · Base Salaries					-865,074.68	
Total 501 · SALARIES					-865,074.68	
<b>501-O · OVERTIME</b>						
<b>501-OA · Overtime</b>						
Check	11/10/2022	eft	PAYROLL	OT	-97,820.63	General
Check	11/10/2022	eft	PAYROLL	OT	-661.30	Prevention
Check	11/10/2022	eft	PAYROLL	GOT	-209.28	General
Check	11/10/2022	eft	PAYROLL	vacation cashout	-16,000.00	General
Check	11/24/2022	eft	PAYROLL	OT	-58,648.28	General
Check	11/24/2022	eft	PAYROLL	OT	-472.36	Prevention
Check	11/24/2022	eft	PAYROLL	GOT	-69.76	General
Check	11/24/2022	eft	PAYROLL	vacation cashout	-2,664.70	General
Check	12/08/2022	eft	PAYROLL	OT	-37,639.12	General
Check	12/08/2022	eft	PAYROLL	OT	-525.30	Prevention



**Southern Marin Fire Protection District**  
**Revenue Expenditure Detail**  
October 28 through December 8

Type	Date	Num	Source Name	Memo	Amount	Division
Check	12/08/2022	eft	PAYROLL	OT	-525.30	MU
Check	12/08/2022	eft	PAYROLL	GOT	-521.76	General
Check	12/08/2022	eft	PAYROLL	vacation cashout	-4,656.07	General
Check	12/08/2022	eft	PAYROLL	sick cashout	-853.17	General
Check	12/08/2022	eft	PAYROLL	comp cashout	-3,595.54	General
Total 501-0A · Overtime					-224,862.57	
<b>501-0B · FLSA</b>						
Check	11/10/2022	eft	PAYROLL	F	-5,781.00	General
Check	11/24/2022	eft	PAYROLL	F	-5,769.00	General
Check	12/08/2022	eft	PAYROLL	F	-5,681.56	General
Total 501-0B · FLSA					-17,231.56	
<b>501-0C · Out of Grade</b>						
Check	11/10/2022	eft	PAYROLL	G	-980.25	General
Check	11/24/2022	eft	PAYROLL	G	-931.51	General
Check	12/08/2022	eft	PAYROLL	G	-1,440.31	General
Total 501-0C · Out of Grade					-3,352.07	
Total 501-O · OVERTIME					-245,446.20	
<b>504 · EMPLOYEE BENEFITS</b>						
<b>504-A · Health Benefits</b>						
Check	11/07/2022	808907291	TEAMSTERS LOCAL UNION NO. 856	november blue cross	-9,316.33	General
Check	11/07/2022	808907297	FDAC EBA	EAP	-47.20	General
Check	11/10/2022	eft	PAYROLL	T	-1,425.07	General
Check	11/10/2022	eft	PAYROLL	M2	3,398.31	General
Check	11/19/2022	eft	CONNECT YOUR CARE	cobra administration	-23.68	General
Check	11/21/2022	808907336	BCN	oct 2022	-156.00	General
Check	11/21/2022	808907336	BCN	nov 2022	-10.50	Prevention
Check	11/21/2022	808907336	BCN	nov 2022	-7.50	MU
Check	11/21/2022	808907336	BCN	nov 2022	-3.00	MWPA
Check	11/21/2022	808907336	BCN	removal of Kai Pasquale	3.00	General
Check	11/21/2022	808907349	FDAC EBA	EAP	-47.20	General
Check	11/24/2022	eft	PAYROLL	T	-1,425.07	General
Check	11/24/2022	eft	PAYROLL	M2	3,401.84	General
Check	12/05/2022	808907401	TEAMSTERS LOCAL UNION NO. 856	december blue cross	-11,037.13	General
Check	12/08/2022	eft	PAYROLL	T	-1,425.07	General
Check	12/08/2022	eft	PAYROLL	M2	3,401.84	General
Total 504-A · Health Benefits					-14,718.76	
<b>504-AA · Retiree Medical</b>						
Invoice	11/01/2022	22-23-16	CITY OF SAUSALITO		373.23	General
Invoice	11/01/2022	22-23-16	CITY OF SAUSALITO		852.75	General
Invoice	11/01/2022	22-23-16	CITY OF SAUSALITO		852.75	General
Check	11/07/2022	808907304	MCERA	jul 2022 retiree medical	-33,781.17	General
Check	11/07/2022	808907304	MCERA	aug 2022 retiree medical	-33,591.08	General
Check	11/07/2022	808907304	MCERA	sep 2022 retiree medical	-33,848.25	General
Deposit	11/08/2022	0001302168		Deposit	1,429.25	General
Invoice	11/10/2022	22-23-23	CITY OF SAUSALITO		7,310.16	General
Invoice	11/10/2022	22-23-23	CITY OF SAUSALITO		9,380.25	General
Check	11/21/2022	808907349	FDAC EBA	retiree vision	-109.03	General
Check	11/21/2022	808907349	FDAC EBA	retiree dental	-2,779.73	General
Invoice	12/01/2022	22-23-38	CITY OF SAUSALITO		373.98	General
Invoice	12/01/2022	22-23-38	CITY OF SAUSALITO		812.24	General
Invoice	12/01/2022	22-23-38	CITY OF SAUSALITO		812.24	General
Total 504-AA · Retiree Medical					-81,912.41	
<b>504-AB · Retiree Health Savings</b>						
Check	11/07/2022	808907283	VANTAGEPOINT TRANSFER AGENTS-803645	Plan#803645 RHS contribution	-3,235.00	General
Check	11/07/2022	808907283	VANTAGEPOINT TRANSFER AGENTS-803645	10/16-10/29/2022	-103.00	MU
Check	11/07/2022	808907283	VANTAGEPOINT TRANSFER AGENTS-803645	10/16-10/29/2022	-214.00	Prevention
Check	11/07/2022	808907283	VANTAGEPOINT TRANSFER AGENTS-803645	10/16-10/29/2022	-71.00	MWPA
Check	11/21/2022	808907321	VANTAGEPOINT TRANSFER AGENTS-803645	Plan#803645 RHS contribution	-3,290.00	General
Check	11/21/2022	808907321	VANTAGEPOINT TRANSFER AGENTS-803645	10/30-11/12/2022	-103.00	MU
Check	11/21/2022	808907321	VANTAGEPOINT TRANSFER AGENTS-803645	10/30-11/12/2022	-214.00	Prevention
Check	11/21/2022	808907321	VANTAGEPOINT TRANSFER AGENTS-803645	10/30-11/12/2022	-71.00	MWPA

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Type	Date	Num	Source Name	Memo	Amount	Division
Check	12/05/2022	808907375	VANTAGEPOINT TRANSFER AGENTS-803645	Plan#803645 RHS contribution	-3,290.00	General
Check	12/05/2022	808907375	VANTAGEPOINT TRANSFER AGENTS-803645	11/13-11/26/2022	-103.00	MU
Check	12/05/2022	808907375	VANTAGEPOINT TRANSFER AGENTS-803645	11/13-11/26/2022	-214.00	Prevention
Check	12/05/2022	808907375	VANTAGEPOINT TRANSFER AGENTS-803645	11/13-11/26/2022	-71.00	MWPA
Total 504-AB · Retiree Health Savings					-10,979.00	
<b>504-B · Dental</b>						
Check	11/07/2022	808907297	FDAC EBA	dental	-8,298.41	General
Check	11/07/2022	808907297	FDAC EBA	dental	-505.44	Prevention
Check	11/07/2022	808907297	FDAC EBA	dental	-97.79	MU
Check	11/07/2022	808907297	FDAC EBA	dental	-65.19	MWPA
Check	11/21/2022	808907349	FDAC EBA	dental	-7,890.75	General
Check	11/21/2022	808907349	FDAC EBA	dental	-505.44	Prevention
Check	11/21/2022	808907349	FDAC EBA	dental	-97.79	MU
Check	11/21/2022	808907349	FDAC EBA	dental	-65.19	MWPA
Total 504-B · Dental					-17,526.00	
<b>504-C · Vision</b>						
Check	11/07/2022	808907297	FDAC EBA	vision	-766.67	General
Check	11/07/2022	808907297	FDAC EBA	vision	-47.49	Prevention
Check	11/07/2022	808907297	FDAC EBA	vision	-8.97	MU
Check	11/07/2022	808907297	FDAC EBA	vision	-5.98	MWPA
Check	11/21/2022	808907349	FDAC EBA	vision	-728.15	General
Check	11/21/2022	808907349	FDAC EBA	vision	-47.49	Prevention
Check	11/21/2022	808907349	FDAC EBA	vision	-8.97	MU
Check	11/21/2022	808907349	FDAC EBA	vision	-5.98	MWPA
Total 504-C · Vision					-1,619.70	
<b>504-D · Holiday Pay</b>						
Check	12/08/2022	eft	PAYROLL	holiday pay	-185,604.24	General
Total 504-D · Holiday Pay					-185,604.24	
<b>504-E · District Share Retirement</b>						
Check	11/07/2022	808907282	MARIN COUNTY RETIREMENT	10/16-10/29/2022	-91,555.68	General
Check	11/07/2022	808907282	MARIN COUNTY RETIREMENT	10/16-10/29/2022	-568.09	MU
Check	11/07/2022	808907282	MARIN COUNTY RETIREMENT	10/16-10/29/2022	-5,027.52	Prevention
Check	11/07/2022	808907282	MARIN COUNTY RETIREMENT	10/16-10/29/2022	-393.38	MWPA
Check	11/07/2022	808907282	MARIN COUNTY RETIREMENT	ER 9/15/22 payroll	-4.78	General
Check	11/21/2022	808907320	MARIN COUNTY RETIREMENT	10/30-11/12/2022	-91,837.63	General
Check	11/21/2022	808907320	MARIN COUNTY RETIREMENT	10/30-11/12/2022	-568.09	MU
Check	11/21/2022	808907320	MARIN COUNTY RETIREMENT	10/30-11/12/2022	-5,027.52	Prevention
Check	11/21/2022	808907320	MARIN COUNTY RETIREMENT	10/30-11/12/2022	-393.38	MWPA
Check	12/05/2022	808907374	MARIN COUNTY RETIREMENT	11/13-11/26/2022	-144,833.84	General
Check	12/05/2022	808907374	MARIN COUNTY RETIREMENT	11/13-11/26/2022	-568.09	MU
Check	12/05/2022	808907374	MARIN COUNTY RETIREMENT	11/13-11/26/2022	-5,027.52	Prevention
Check	12/05/2022	808907374	MARIN COUNTY RETIREMENT	11/13-11/26/2022	-393.38	MWPA
Total 504-E · District Share Retirement					-346,198.90	
<b>504-G · Educational Allowance</b>						
Check	11/10/2022	eft	PAYROLL	E	-11,491.00	General
Check	11/10/2022	eft	PAYROLL	E	-101.00	Prevention
Check	11/24/2022	eft	PAYROLL	E	-11,491.00	General
Check	11/24/2022	eft	PAYROLL	E	-101.00	Prevention
Check	12/08/2022	eft	PAYROLL	E	-11,292.00	General
Check	12/08/2022	eft	PAYROLL	E	-101.00	Prevention
Total 504-G · Educational Allowance					-34,577.00	
<b>504-K · Workers Compensation</b>						
Check	11/07/2022	808907298	FASIS	#2023-0382 workers comp 10/1-12/31/22	-239,482.00	General
Total 504-K · Workers Compensation					-239,482.00	
<b>504-L · Def.Comp. Employer %</b>						
Check	11/01/2022	eft	NATIONWIDE RETIREMENT SOLUTIONS	employer	-1,440.00	General
Check	11/10/2022	eft	MASSMUTUAL	10/16-10/29/2022	-13,320.00	General
Check	11/10/2022	eft	MASSMUTUAL	10/16-10/29/2022	-257.50	MU
Check	11/10/2022	eft	MASSMUTUAL	10/16-10/29/2022	-892.50	Prevention
Check	11/10/2022	eft	MASSMUTUAL	10/16-10/29/2022	-178.00	MWPA
Check	11/10/2022	eft	NATIONWIDE RETIREMENT SOLUTIONS	employer	-1,440.00	General
Check	11/24/2022	eft	MASSMUTUAL	10/30-11/12/2022	-13,458.00	General
Check	11/24/2022	eft	MASSMUTUAL	10/30-11/12/2022	-257.50	MU

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Check	11/24/2022	eft	MASSMUTUAL	10/30-11/12/2022	-892.50	Prevention
Check	11/24/2022	eft	MASSMUTUAL	10/30-11/12/2022	-178.00	MWPA
Check	11/29/2022	eft	NATIONWIDE RETIREMENT SOLUTIONS	employer	-1,440.00	General
Check	12/08/2022		MASSMUTUAL	11/13-11/26/2022	-13,243.00	General
Check	12/08/2022		MASSMUTUAL	11/13-11/26/2022	-257.50	MU
Check	12/08/2022		MASSMUTUAL	11/13-11/26/2022	-892.50	Prevention
Check	12/08/2022		MASSMUTUAL	11/13-11/26/2022	-178.00	MWPA
Check	12/08/2022		NATIONWIDE RETIREMENT SOLUTIONS	employer	-1,440.00	General
Total 504-L · Def.Comp. Employer %					-49,765.00	
<b>504-N · Long Term Disability</b>						
Check	11/21/2022	808907341	CAPF	december 2022 LTD	-1,534.00	General
Check	11/21/2022	808907341	CAPF	december 2022 LTD	-103.25	Prevention
Check	11/21/2022	808907341	CAPF	december 2022 LTD	-73.75	MU
Check	11/21/2022	808907341	CAPF	december 2022 LTD	-29.50	MWPA
Total 504-N · Long Term Disability					-1,740.50	
<b>504-S · Longevity</b>						
Check	11/10/2022	eft	PAYROLL	N	-759.48	General
Check	11/24/2022	eft	PAYROLL	N	-759.48	General
Check	12/08/2022	eft	PAYROLL	N	-759.48	General
Total 504-S · Longevity					-2,278.44	
<b>504-X · Life Insurance</b>						
Check	11/07/2022	808907297	FDAC EBA	basic life	-500.50	General
Check	11/07/2022	808907297	FDAC EBA	basic life	-35.00	Prevention
Check	11/07/2022	808907297	FDAC EBA	basic life	-15.00	MU
Check	11/07/2022	808907297	FDAC EBA	basic life	-10.00	MWPA
Check	11/07/2022	808907297	FDAC EBA	voluntary ee life	-1,244.00	General
Check	11/07/2022	808907297	FDAC EBA	voluntary spouse life	-158.30	General
Check	11/07/2022	808907297	FDAC EBA	voluntary child life	-4.32	General
Check	11/10/2022	eft	PAYROLL	T2	501.01	General
Check	11/21/2022	808907349	FDAC EBA	basic life	-500.50	General
Check	11/21/2022	808907349	FDAC EBA	basic life	-35.00	Prevention
Check	11/21/2022	808907349	FDAC EBA	basic life	-15.00	MU
Check	11/21/2022	808907349	FDAC EBA	basic life	-10.00	MWPA
Check	11/21/2022	808907349	FDAC EBA	voluntary ee life	-1,244.00	General
Check	11/21/2022	808907349	FDAC EBA	voluntary spouse life	-158.30	General
Check	11/21/2022	808907349	FDAC EBA	voluntary child life	-4.32	General
Check	11/24/2022	eft	PAYROLL	T2	501.01	General
Check	12/08/2022	eft	PAYROLL	T2	501.01	General
Total 504-X · Life Insurance					-2,431.21	
<b>504-Y · Payroll Taxes</b>						
Check	11/10/2022	eft	PAYROLL TAXES	SS	-78.12	MWPA
Check	11/10/2022	eft	PAYROLL TAXES	SS	-167.40	MWPA
Check	11/10/2022	eft	PAYROLL TAXES	SS	-157.64	MWPA
Check	11/10/2022	eft	PAYROLL TAXES	ER	-5,531.55	General
Check	11/10/2022	eft	PAYROLL TAXES	ER	-127.24	MU
Check	11/10/2022	eft	PAYROLL TAXES	ER	-268.53	Prevention
Check	11/10/2022	eft	PAYROLL TAXES	ER	-69.89	MWPA
Check	11/10/2022	eft	PAYROLL TAXES	ER	-39.15	MWPA
Check	11/10/2022	eft	PAYROLL TAXES	ER	-36.87	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	SS	-78.12	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	SS	-167.40	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	SS	-218.32	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	ER	-4,803.93	General
Check	11/24/2022	eft	PAYROLL TAXES	ER	-127.24	MU
Check	11/24/2022	eft	PAYROLL TAXES	ER	-265.79	Prevention
Check	11/24/2022	eft	PAYROLL TAXES	ER	-69.89	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	ER	-39.15	MWPA
Check	11/24/2022	eft	PAYROLL TAXES	ER	-51.06	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	SS	-78.12	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	SS	-167.40	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	SS	-217.62	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	ER	-7,241.58	General
Check	12/08/2022	eft	PAYROLL TAXES	ER	-134.85	MU
Check	12/08/2022	eft	PAYROLL TAXES	ER	-266.56	Prevention

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Check	12/08/2022	eft	PAYROLL TAXES	ER	-69.89	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	ER	-39.15	MWPA
Check	12/08/2022	eft	PAYROLL TAXES	ER	-50.90	MWPA
Total 504-Y · Payroll Taxes					-20,563.36	
Total 504 · EMPLOYEE BENEFITS					-1,009,396.52	
Total SALARIES & BENEFITS					-2,119,917.40	
<b>OPERATING EXPENSES</b>						
<b>511 · OFFICE EXPENSE</b>						
<b>511-A · General Office Supply</b>						
Check	11/07/2022	808907314	WEINBERG, MARIYA	rmb: lsw coffee supplies	-26.81	General
Check	11/07/2022	808907316	STAPLES ADVANTAGE	#1645041260 lsw office supplies	-325.16	General
Total 511-A · General Office Supply					-351.97	
<b>511-B · Copier/Printer Expenses</b>						
Check	11/07/2022	808907307	McCARTHY, LANIEA	11/13/22 paved road flyers (259)	-582.75	MU
Total 511-B · Copier/Printer Expenses					-582.75	
<b>511-D · Postage</b>						
Deposit	11/02/2022	808906596		staledated check	58.10	General
Check	11/07/2022	808907307	McCARTHY, LANIEA	11/13/22 paved road flyers postage	-87.80	MU
Check	11/07/2022	808907314	WEINBERG, MARIYA	rmb: certified mailing/postage while postage meter out	-7.85	General
Total 511-D · Postage					-37.55	
Total 511 · OFFICE EXPENSE					-972.27	
<b>513 · SPECIAL DEPARTMENT EXPENSE</b>						
<b>513-F · Subscriptions</b>						
Check	11/07/2022	808907308	MARIN INDEPENDENT JOURNAL	subscription 10/26-4/25/23	-62.75	General
Total 513-F · Subscriptions					-62.75	
<b>513-V · Software Subscriptions Services</b>						
Check	11/07/2022	808907303	MONSIDO, INC.	#23880 ada compliance software	-3,000.00	General
Check	11/07/2022	808907312	STATE LINE FIRE & SAFETY	#132665 crash recovery software (3)	-1,005.00	General
Check	11/21/2022	808907359	MYSIDEWALK	#33150 subscription for measure u committee	-9,084.00	MU
Check	11/21/2022	808907361	MARIN IT	#2022-119120 help desk nov 2022	-1,252.50	General
Total 513-V · Software Subscriptions Services					-14,341.50	
Total 513 · SPECIAL DEPARTMENT EXPENSE					-14,404.25	
<b>515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>						
<b>515-A · Uniforms/Boots</b>						
Check	11/07/2022	808907302	LIGHTHOUSE UNIFORM COMPANY	#A-307451 class A uniform vollmer	-644.50	General
Check	11/07/2022	808907302	LIGHTHOUSE UNIFORM COMPANY	#A-308017 alteration	-25.20	General
Check	11/21/2022	808907345	EMERGENCY EQUIPMENT MANAGEMENT, INC.	#65345 shirt/pant/alterations paterson	-493.19	General
Check	11/21/2022	808907345	EMERGENCY EQUIPMENT MANAGEMENT, INC.	#65351 shirt/pant/alterations chapman	-691.44	General
Check	11/21/2022	808907362	NORTH BAY EMBROIDERED	11/10/22 embroider title/names on shirts (22)	-780.00	General
Total 515-A · Uniforms/Boots					-2,634.33	
<b>515-H · Misc Repairs/struc cloth</b>						
Deposit	11/02/2022	808906594		staledated check	487.35	General
Total 515-H · Misc Repairs/struc cloth					487.35	
<b>515-U · Rescue Swimmer Gear</b>						
Check	11/21/2022	808907368	T&B SPORTS	#1129613 changing towels	-279.68	General
Total 515-U · Rescue Swimmer Gear					-279.68	
Total 515 · CLOTHING & PERSONNEL SUPPLIES					-2,426.66	
<b>517 · COMMUNICATIONS</b>						
<b>517-A · Telephone</b>						
Check	11/21/2022	808907338	AT&T/CALNET 382	#19034365 10/10-11/09/22	-23.95	General
Check	11/21/2022	808907339	AT&T/CALNET 824	#19033035 10/10-11/09/22	-1,312.64	General
Check	11/21/2022	808907360	MITEL	#41632090 acct 14961 12/1-12/31/22	-2,104.03	General
Total 517-A · Telephone					-3,440.62	
<b>517-D · Cell Phones</b>						
Deposit	11/21/2022	19579530		refund	250.26	General
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22	-2,441.13	General
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22	-97.58	Prevention
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22	-41.18	MU
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22	-23.50	MWPA
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22 nrg	-51.43	MWPA
Check	12/05/2022	808907394	VERIZON WIRELESS	#9920909449 10/19-11/18/22 epc	-51.43	MWPA
Total 517-D · Cell Phones					-2,455.99	

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Type	Date	Num	Source Name	Memo	Amount	Division
<b>517-G · Internet/IDSL</b>						
Check	10/31/2022	eft	COMCAST - EFT	7650	-301.60	General
Check	10/31/2022	eft	COMCAST - EFT	1658 LSW	-506.58	General
Check	11/08/2022	eft	COMCAST - EFT	0818 sta 4	-296.50	General
Check	11/18/2022	eft	COMCAST - EFT	2038 sta 9	-296.50	General
Check	11/26/2022	eft	COMCAST - EFT	1658 lsw	-506.58	General
Check	11/26/2022	eft	COMCAST - EFT	7650 sta 1	-301.60	General
Check	12/08/2022	eft	COMCAST - EFT	0818 sta 4	-296.50	General
Total 517-G · Internet/IDSL					-2,505.86	
<b>517-L · MDC Connection</b>						
Check	11/21/2022	808907347	FIRSTNET	#11102022 10/3-11/2/22	-366.33	General
Total 517-L · MDC Connection					-366.33	
Total 517 · COMMUNICATIONS					-8,768.80	
<b>518 · UTILITIES</b>						
<b>518-A · PG&amp;E Station 4</b>						
Check	12/05/2022	808907392	PG&E	0872424565-2 10/14-11/14/22	-1,348.73	General
Total 518-A · PG&E Station 4					-1,348.73	
<b>518-B · PG&amp;E Station 9</b>						
Check	11/07/2022	808907318	SOLED SOLAR HOLDINGS 1, LLC	#850984 sta 9 solar october 2022	-593.33	General
Check	11/21/2022	808907364	PG&E	7621967160-9 10/14-11/14/22	-422.66	General
Check	12/05/2022	808907392	PG&E	1507412379-3 10/13-11/13/22	-514.55	General
Check	12/05/2022	808907392	PG&E	1507412379-3 10/13-11/13/22 NEM charges	-7,805.57	General
Total 518-B · PG&E Station 9					-9,336.11	
<b>518-F · PG&amp;E Station 1</b>						
Check	11/07/2022	808907310	PG&E	4961811465-3 09/16-10/16/22	-531.43	General
Check	12/05/2022	808907392	PG&E	4961811465-3 10/17-11/15/22	-756.36	General
Total 518-F · PG&E Station 1					-1,287.79	
<b>518-J · PG&amp;E LSW</b>						
Check	11/07/2022	808907300	HARRISON HOLDINGS, LLC.	oct 2022 LSW utilities	-3,282.01	General
Check	12/05/2022	808907390	HARRISON HOLDINGS, LLC.	nov 2022 LSW utilities	-3,252.03	General
Total 518-J · PG&E LSW					-6,534.04	
Total 518 · UTILITIES					-18,506.67	
<b>520 · BUILDING &amp; GROUNDS MAINTENANCE</b>						
<b>520-B · Janitorial Supplies</b>						
Check	11/07/2022	808907306	MSM, INC.	#182742 paper towels	-150.51	General
Check	11/07/2022	808907306	MSM, INC.	#182743 paper towels	-150.51	General
Check	11/21/2022	808907327	ARAMARK UNIFORM SERVICES	10/31/2022 939152000 station towels	-349.46	General
Check	12/05/2022	808907396	ARAMARK UNIFORM SERVICES	11/30/2022 939152000 station towels	-159.56	General
Total 520-B · Janitorial Supplies					-810.04	
<b>520-C · Unscheduled Repairs &amp; Maint.</b>						
Check	11/07/2022	808907296	ELFY MAINTENANCE	#0034 LSW janitorial october 2022	-650.00	General
Check	11/07/2022	808907299	GOODMAN BUILDING SUPPLY	#857781 cables/splitters	-103.44	General
Check	11/21/2022	808907357	MILL VALLEY REFUSE SERVICE	10/2-11/1/22 sta 9 storage box	-125.00	General
Check	11/21/2022	808907369	WESTERN STATE DESIGN	#0549216 extractor maint sta 1	-304.00	General
Check	11/21/2022	808907371	WATERSTREET COMPANY	#97064 torch lighter/bench brush	-31.06	General
Check	12/05/2022	808907382	BENJAMIN FRANKLIN	#656577 sta 4 repair (extend venting to roof, includes 2 year parts & labor warranty)	-1,944.00	General
Check	12/05/2022	808907385	ELFY MAINTENANCE	#0035 LSW janitorial november 2022	-650.00	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#858312 light switch covers	-32.22	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#858631 flag/cable booster	-69.26	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#858633 batteries	-23.44	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#858737 surge protectors/cable ties/tape	-109.58	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#858746 glue/cord kit	-55.60	General
Check	12/05/2022	808907388	GOODMAN BUILDING SUPPLY	#859634 light bulb	-15.13	General
Total 520-C · Unscheduled Repairs & Maint.					-4,112.73	
<b>520-D · Sprinklers/Alarm System</b>						
Check	11/07/2022	808907289	ADT COMMERCIAL	#147678122 november 2022 sta 1	-241.61	General
Total 520-D · Sprinklers/Alarm System					-241.61	
<b>520-E · Elevator Contract</b>						
Check	11/07/2022	808907293	DEPARTMENT OF INDUSTRIAL RELATIONS	#E1913869 SA Sta 1 elevator inspect fee 8/23/22	-225.00	General
Check	12/05/2022	808907402	THYSSEN KRUPP ELEVATOR - 042	#ACIA-21LMMRQ sta 9 elevator emergency repair	-5,459.03	General
Total 520-E · Elevator Contract					-5,684.03	
Total 520 · BUILDING & GROUNDS MAINTENANCE					-10,848.41	

**Southern Marin Fire Protection District**  
**Revenue Expenditure Detail**  
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Type	Date	Num	Source Name	Memo	Amount	Division
<b>521 - EQUIPMENT MAINTENANCE</b>						
<b>521-B · Breathing Air Systems</b>						
Check	11/21/2022	808907365	RS HUGHES	#80011057-00 scba maint	-2,077.42	General
Total 521-B · Breathing Air Systems					-2,077.42	
<b>521-H · Repairs &amp; Unscheduled Maint.</b>						
Check	11/21/2022	808907356	LINDE GAS & EQUIPMENT INC.	#31994997 cylinder rent 9/20-10/20/22	-40.99	General
Check	12/05/2022	808907381	AIR EXCHANGE, INC.	#91608384 sta 1 maintenance	-290.28	General
Check	12/05/2022	808907381	AIR EXCHANGE, INC.	#91608385 sta 4 maintenance	-279.32	General
Check	12/05/2022	808907381	AIR EXCHANGE, INC.	#91608386 sta 9 maintenance	-280.40	General
Total 521-H · Repairs & Unscheduled Maint.					-890.99	
<b>521-M · Gym Equipment Maintenance</b>						
Check	11/21/2022	808907340	CLUB CARE INC.	#116040 sta 1 treadmill repair	-197.33	General
Total 521-M · Gym Equipment Maintenance					-197.33	
<b>521-O · Copier Maint. Contract - Sta 9</b>						
Check	11/07/2022	808907301	KONICA MINOLTA	#41009746 sta 9 copier service	-382.20	General
Check	11/07/2022	808907301	KONICA MINOLTA	#41009745 lsw copier service	-427.24	General
Check	12/05/2022	808907389	KONICA MINOLTA	#41200540 lsw copier service	-391.17	General
Check	12/05/2022	808907389	KONICA MINOLTA	#41200541 sta 9 copier service	-359.60	General
Total 521-O · Copier Maint. Contract - Sta 9					-1,560.21	
<b>521-R · Hose Maint/Nozzle &amp; Fittings</b>						
Check	12/05/2022	808907379	ALLSTAR FIRE EQUIPMENT	#243921 hose nozzle grip (6)	-2,559.60	General
Total 521-R · Hose Maint/Nozzle & Fittings					-2,559.60	
<b>521-W · Dive Team Maintenance</b>						
Check	11/07/2022	808907290	BAUER COMPRESSORS	#300274 polytex hood/neck seal	-304.50	General
Total 521-W · Dive Team Maintenance					-304.50	
Total 521 · EQUIPMENT MAINTENANCE					-7,590.05	
<b>521-1 · VEHICLE MAINTENANCE</b>						
<b>521-1A · Vehicle Repair</b>						
Check	11/07/2022	808907317	GOLDEN STATE EMERGENCY VEHICLE SE	#W1002632 E4 reserve repairs (pump/midship pump/annual service/brakes/primer valves)	-40,848.53	General
Deposit	11/21/2022	40389		2017 Ford damage 5039 VIN	10,988.20	Prevention
Check	11/21/2022	808907343	DIEGO TRUCK REPAIR	#65687 E1 anti freeze coolant	-378.93	General
Check	11/21/2022	808907351	GOLDEN STATE EMERGENCY VEHICLE SE	#CI034659 sensor oil shipped	-834.63	General
Check	11/21/2022	808907351	GOLDEN STATE EMERGENCY VEHICLE SE	#W1002598 E1 repairs (lighting system/water leaks/air system/LDH gauge/brakes)	-9,733.21	General
Check	11/21/2022	808907351	GOLDEN STATE EMERGENCY VEHICLE SE	#CI036566 drain valve	-72.98	General
Check	11/21/2022	808907358	CITY OF MILL VALLEY	#3518 oct repair orders	-1,470.50	General
Total 521-1A · Vehicle Repair					-42,350.58	
<b>521-1B · Fuel</b>						
Check	11/21/2022	808907342	MARIN COUNTY TAX COLLECTOR	#21551 september 2022 fuel	-1,270.53	General
Check	11/21/2022	808907358	CITY OF MILL VALLEY	#3518 oct fuel	-4,885.88	General
Check	11/25/2022	eft	CHEVRON, USA INC. - EFT		-845.87	General
Check	12/05/2022	808907395	WILKINSON, ELAINE	rmb: training mileage	-43.75	MWPA
Total 521-1B · Fuel					-7,046.03	
<b>521-1C · Marine Division</b>						
Check	11/21/2022	808907372	WEST MARINE PRO	#4159 throw rope	-66.63	General
Check	11/21/2022	808907372	WEST MARINE PRO	#9974 waterproof binoculars	-162.74	General
Check	11/21/2022	808907372	WEST MARINE PRO	#5881 snap plugs	-86.19	General
Total 521-1C · Marine Division					-315.56	
Total 521-1 · VEHICLE MAINTENANCE					-49,712.17	
<b>523 · SPECIALIZED SERVICES</b>						
<b>523-A · Board Per Diem</b>						
Check	11/21/2022	808907328	CHUN, KURT	october board per diem	-100.00	General
Check	11/21/2022	808907328	CHUN, KURT	november board per diem	-100.00	General
Check	11/21/2022	808907329	DeBERRY, CRISTINE SOTO	october board per diem	-200.00	General
Check	11/21/2022	808907329	DeBERRY, CRISTINE SOTO	november board per diem	-200.00	General
Check	11/21/2022	808907330	FLEMING, PETER	october board per diem	-100.00	General
Check	11/21/2022	808907330	FLEMING, PETER	november board per diem	-100.00	General
Check	11/21/2022	808907331	PERAZZO, THOMAS	october board per diem	-400.00	General
Check	11/21/2022	808907331	PERAZZO, THOMAS	november board per diem	-400.00	General
Check	11/21/2022	808907332	HILLIARD, CATHRYN	october board per diem	-400.00	General
Check	11/21/2022	808907332	HILLIARD, CATHRYN	november board per diem	-400.00	General

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Type	Date	Num	Source Name	Memo	Amount	Division
Check	11/21/2022	808907333	WILLIS, STEPHEN	october board per diem	-100.00	General
Check	11/21/2022	808907333	WILLIS, STEPHEN	november board per diem	-200.00	General
Check	11/21/2022	808907334	RAVECHE, ASHLEY	october board per diem	-100.00	General
Check	11/21/2022	808907334	RAVECHE, ASHLEY	november board per diem	-200.00	General
Total 523-A · Board Per Diem					-3,000.00	
<b>523-B · Payroll Processing/Bank Fees</b>						
Check	11/04/2022		ADP - EFT	Payroll 09/18-10/15/22	-1,021.14	General
Total 523-B · Payroll Processing/Bank Fees					-1,021.14	
<b>523-C · Legal/Professional Fees</b>						
Check	11/21/2022	808907342	MARIN COUNTY TAX COLLECTOR	#23010 july-september fy23 county counsel	-8,184.00	General
Total 523-C · Legal/Professional Fees					-8,184.00	
<b>523-K · New Employment Backgrounds etc</b>						
Check	11/07/2022	808907314	WEINBERG, MARIYA	rmb: new employment background (police department)	-80.00	General
Total 523-K · New Employment Backgrounds etc					-80.00	
<b>523-L · Computer Consulting Services</b>						
Check	11/21/2022	808907344	DAVID KERR DESIGN	#5845 EPC website programming	-87.50	MWPA
Check	11/21/2022	808907361	MARIN IT	#2022-24331 hosted backup nov 2022	-400.00	General
Check	11/21/2022	808907361	MARIN IT	#2022-119135 cisco smart nets #1-3 11/20/22-7/24/23	-844.00	General
Check	11/21/2022	808907361	MARIN IT	#2022-119190 it labor thru 10/31/22	-302.50	General
Check	12/05/2022	808907397	DAVID KERR DESIGN	#5910 EPC website programming	-75.00	MWPA
Check	12/05/2022	808907398	DOUBLEDAY COMMUNICATIONS	#2007 EPC website support	-300.00	MWPA
Total 523-L · Computer Consulting Services					-2,009.00	
<b>523-P · Dept. Physical Exams</b>						
Check	11/21/2022	808907354	KAISER - OCC MED	#320900249124 11/9/22 oct 2022 occ med	-2,439.00	General
Check	11/21/2022	808907363	PREFERRED ALLIANCE, INC.	#0178739-IN non-random tests (1)	-42.00	General
Total 523-P · Dept. Physical Exams					-2,481.00	
<b>523-Q · Health &amp; Wellness</b>						
Check	11/21/2022	808907326	ACTIVE SPORTS CLUBS	#smfd-103122 october 2022 yoga	-1,980.00	General
Check	11/21/2022	808907346	FIRST RESPONDER SUPPORT NETWORK, INC	#2812 inpatient treatment	-4,700.00	General
Total 523-Q · Health & Wellness					-6,680.00	
<b>523-ZB · Vegetation Management</b>						
Check	11/07/2022	808907295	CALTOPO LLC	#2F4448DB-0001 caltopo teams 50 licenses	-2,000.00	MWPA
Check	11/21/2022	808907348	FORSTER & KROEGER	#8492 chipper program (homestead valley)	-8,250.00	MU
Check	11/21/2022	808907348	FORSTER & KROEGER	#8492 chipper program (sausalito)	-8,250.00	MU
Check	11/21/2022	808907348	FORSTER & KROEGER	#8493 paved roads (sausalito)	-41,400.00	MU
Check	11/21/2022	808907348	FORSTER & KROEGER	#8494 paved roads (tam valley)	-14,400.00	MU
Check	11/21/2022	808907348	FORSTER & KROEGER	#8567 chipper program (tam valley/homestead valley/strawberry/tiburon)	-11,550.00	MU
Check	11/21/2022	808907355	LYNX TECHNOLOGIES	#9748 GIS evac mapping	-603.75	MWPA
Check	12/05/2022	808907387	FORSTER & KROEGER	#8578 paved roads (tam valley/tiburon)	-32,400.00	MU
Total 523-ZB · Vegetation Management					-118,853.75	
<b>523-ZC · Fire Prevention</b>						
Deposit	11/02/2022	808906609		staledated check	705.00	General
Total 523-ZC · Fire Prevention					705.00	
<b>523-ZF · Outside Services</b>						
Check	11/07/2022	808907313	ADAMS, WILLIAM L. PC	#30 consolidation services	-9,765.00	General
Total 523-ZF · Outside Services					-9,765.00	
Total 523 · SPECIALIZED SERVICES					-151,368.89	
<b>524 · INSURANCE</b>						
<b>524-A · Comprehensive Insurance</b>						
Check	11/07/2022	808907305	MOC INSURANCE SERVICES	#52614 readdition of b2	-434.00	General
Total 524-A · Comprehensive Insurance					-434.00	
Total 524 · INSURANCE					-434.00	
<b>526 · TRAINING &amp; CONFERENCES</b>						
<b>526-A · Training</b>						
Check	11/07/2022	808907287	ALLSTAR FIRE EQUIPMENT	#243308 nozzles (10)	-1,313.18	General
Check	11/07/2022	808907299	GOODMAN BUILDING SUPPLY	#856999 training wood	-151.85	General
Check	11/21/2022	808907325	ALLSTAR FIRE EQUIPMENT	#243672 hose double jacket (40)	-9,749.47	General
Check	11/21/2022	808907352	HANSON, IAN	rmb: forcable entry/eng co. ops.	-525.00	General
Check	11/21/2022	808907352	HANSON, IAN	rmb: s270	-390.00	General

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Type	Date	Num	Source Name	Memo	Amount	Division
Check	11/21/2022	808907353	KUNST,SHANE	rmb: ICS 300	-269.00	General
Check	11/21/2022	808907353	KUNST,SHANE	rmb: chief officer 3D book	-66.92	General
Check	11/21/2022	808907353	KUNST,SHANE	rmb: chief officer course 3D	-430.00	General
Check	11/21/2022	808907367	SINK, WILL	rmb: s 270 course	-390.00	General
Check	11/21/2022	808907367	SINK, WILL	rmb: hazmat ic course	-385.00	General
Check	12/05/2022	808907384	DANCE PALACE COMMUNITY & CULTURAL CENTER	#C1122-41 epc training	-125.00	MWPA
Check	12/05/2022	808907393	SINK, WILL	rmb: company officer 2B	-325.00	General
Check	12/05/2022	808907393	SINK, WILL	rmb: company officer 2C	-231.00	General
Check	12/05/2022	808907393	SINK, WILL	rmb: company officer 2E	-450.00	General
Total 526-A · Training					-14,801.42	
<b>526-I · EMS Recertifications</b>						
Check	12/05/2022	808907399	YOUNG, DENNIS	rmb: paramedic recert	-250.00	General
Total 526-I · EMS Recertifications					-250.00	
Total 526 · TRAINING & CONFERENCES					-15,051.42	
<b>526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>						
<b>526-1A · General</b>						
Check	11/07/2022	808907294	CALIFORNIA FIRE CHIEFS' ASSOCIATION	#02415 admin fire services membership (mariya weinberg)	-75.00	General
Total 526-1A · General					-75.00	
Total 526-1 · MEMBERSHIPS & STAFF CONF.					-75.00	
<b>526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>						
<b>526-2A · Food/Meetings</b>						
Check	12/05/2022	808907391	QUENCH	watercoolers 4 sites 12/1/2022-2/28/2023	-659.08	General
Check	12/05/2022	808907395	WILKINSON, ELAINE	rmb: training meals	-162.95	MWPA
Total 526-2A · Food/Meetings					-822.03	
<b>526-2B · Transportation/Bridge Tolls</b>						
Check	11/21/2022	808907350	FASTRAK VIOLATION PROCESSING	I692278022103	-9.40	General
Check	11/21/2022	808907350	FASTRAK VIOLATION PROCESSING	I712275318636	-7.00	MWPA
Check	12/05/2022	808907386	FASTRAK VIOLATION PROCESSING	I712282370434	-7.00	General
Total 526-2B · Transportation/Bridge Tolls					-23.40	
<b>526-2D · Strike Team Expenses</b>						
Check	11/07/2022	808907315	YOUNG, DENNIS	rmb: OOC expenses (loding/meals) red	-2,124.40	General
Total 526-2D · Strike Team Expenses					-2,124.40	
Total 526-2 · MEETINGS & TRAVEL EXPENSES					-2,969.83	
<b>527 · RENT</b>						
<b>527-B · LSW Rent</b>						
Check	11/21/2022	808907373	HARRISON HOLDINGS, LLC.	december 2022 rent	-27,779.00	General
Total 527-B · LSW Rent					-27,779.00	
Total 527 · RENT					-27,779.00	
<b>583-4 · EQUIPMENT</b>						
<b>583-4D · Hydrants</b>						
Check	11/21/2022	808907337	R&B COMPANY (CORE&MAIN)	#R792250 hydrants	-15,081.39	Prevention
Total 583-4D · Hydrants					-15,081.39	
<b>583-4V · MDC iPad Program</b>						
Check	12/05/2022	808907380	APPLE INC.	#AK19137615 ipad replacement (boykin) KY4Q59LMX4	-1,634.17	Prevention
Check	12/05/2022	808907380	APPLE INC.	#AK19137615 ipad replacement (nau) PH7VWF1730	-1,634.16	Prevention
Total 583-4V · MDC iPad Program					-3,268.33	
<b>583-4Z · One-Time Misc Equipment</b>						
Check	11/07/2022	808907311	REMOTE SATELLITE SYSTEMS INTL	#00119817 lsw roof satellites installation/maint 11/1/22-10/31/23	-9,012.00	General
Total 583-4Z · One-Time Misc Equipment					-9,012.00	
Total 583-4 · EQUIPMENT					-27,361.72	
Total OPERATING EXPENSES					-338,269.14	
<b>CAPITAL OUTLAY</b>						
<b>583-5 · FUNDED FROM RESERVES</b>						
<b>583-5V · Station 4 Remodel</b>						
Check	11/07/2022	808907288	ARGO CONSTRUCTION, INC.	progress payment #3 - work through 10/31/2022	-118,987.50	General
Check	11/07/2022	808907292	BRW ARCHITECTS INC.	#222-09316 sta 4 facility improvements	-13,678.00	General
Check	11/21/2022	808907335	BRW ARCHITECTS INC.	#222-08137 sta 4 facility improvements	-13,075.00	General
Check	12/05/2022	808907383	BRW ARCHITECTS INC.	#222-10108 sta 4 facility improvements	-12,416.00	General
Total 583-5V · Station 4 Remodel					-158,156.50	



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Type	Date	Num	Source Name	Memo	Amount	Division
Total 583-5 · FUNDED FROM RESERVES					-158,156.50	
Total CAPITAL OUTLAY					-158,156.50	
TOTAL					-2,135,168.13	

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
<b>Sep 22, 22</b>					
09/22/2022	barnes	US BANK	apple: cloud storage	513-V · Software Subscriptions Services	0.99
09/22/2022	barnes	US BANK	trader joes: ooc supplies	526-2D · Strike Team Expenses	49.49
09/22/2022	barnes	US BANK	peterson trucks: M4 front passenger brake repairs	11600 · Loan Receiveable	835.57
09/22/2022	barnes	US BANK	staples: sta 9 supplies	511-A · General Office Supply	51.01
09/22/2022	barnes	US BANK	o'reilly auto parts: funnel b1	521-1A · Vehicle Repair	5.70
09/22/2022	barnes	US BANK	audible: monthly subscription	513-V · Software Subscriptions Services	14.95
09/22/2022	barnes	US BANK	gold rush burgers: ooc meal	526-2D · Strike Team Expenses	20.62
09/22/2022	barnes	US BANK	raleys: ooc food	526-2D · Strike Team Expenses	19.39
09/22/2022	barnes	US BANK	starbucks: ooc breakfast	526-2D · Strike Team Expenses	12.95
09/22/2022	barnes	US BANK	caltopo: annual subscription	513-V · Software Subscriptions Services	100.00
09/22/2022	barnes	US BANK	courtyard marriott: ooc water	526-2D · Strike Team Expenses	3.57
09/22/2022	barnes	US BANK	starbucks: ooc coffee	526-2D · Strike Team Expenses	2.85
09/22/2022	barnes	US BANK	apple: storage	513-V · Software Subscriptions Services	0.99
09/22/2022	barnes	US BANK	apple: evernote annual subscription	513-V · Software Subscriptions Services	69.99
09/22/2022	boykin	US BANK	adobe: adobe pro	513-V · Software Subscriptions Services	14.99
09/22/2022	boykin	US BANK	peets: marin county fpo meeting coffee	526-A · Training	56.90
09/22/2022	d paterson	US BANK	amazon: iphone case b4	11600 · Loan Receiveable	64.79
09/22/2022	d paterson	US BANK	ca fire chiefs: calchiefs conference fee	526-A · Training	450.00
09/22/2022	d paterson	US BANK	ram mounts: b4 vehicle ipad mount	11600 · Loan Receiveable	53.92
09/22/2022	d paterson	US BANK	benjamin franklin plumbing: sta 4 leak	520-C · Unscheduled Repairs & Maint.	695.00
09/22/2022	d paterson	US BANK	starbucks: calchiefs conference meal	526-2A · Food/Meetings	7.40
09/22/2022	d paterson	US BANK	capital city fire: tools for b4	11600 · Loan Receiveable	252.00
09/22/2022	d paterson	US BANK	ups store: shipping for radio equipment	521-A · Radio Repair	46.89
09/22/2022	d paterson	US BANK	starbucks: calchiefs conference meal	526-2A · Food/Meetings	21.72
09/22/2022	d paterson	US BANK	sheraton: calchiefs lunch meal	526-2A · Food/Meetings	32.28
09/22/2022	d paterson	US BANK	sheraton: calchiefs lunch meal	526-2A · Food/Meetings	73.25
09/22/2022	figoni	US BANK	marin county clerk: NOE filing - SM-22-05-C-FB	11600 · Loan Receiveable	52.50
09/22/2022	figoni	US BANK	early birds tacos: marin county fpo meeting	526-A · Training	185.62
09/22/2022	hilliard	US BANK	mzeroacom remote pilot: smfd drone program (nau)	513-V · Software Subscriptions Services	149.00
09/22/2022	hilliard	US BANK	wash2go: monthly carwash	521-1A · Vehicle Repair	16.00
09/22/2022	hilliard	US BANK	chick-fil-a: to be credited	526-A · Training	83.28
09/22/2022	hilliard	US BANK	amazon: safety resporator & filters for fire investigations	523-R · Fire Investigation JPA	90.98
09/22/2022	hilliard	US BANK	marin ij: monthly subscriptions	513-F · Subscriptions	16.00
09/22/2022	hilliard	US BANK	parallels: software for macbook (nau)	513-V · Software Subscriptions Services	99.99
09/22/2022	hilliard	US BANK	next day flyers: door hangers for wildfire mitigation inspections	511-B · Copier/Printer Expenses	283.49
09/22/2022	hilliard	US BANK	amazon: prime membership monthly subscription NRG	513-V · Software Subscriptions Services	16.26
09/22/2022	hilliard	US BANK	google: storage	513-V · Software Subscriptions Services	1.99
09/22/2022	hilliard	US BANK	park mobile: calchiefs conference sacramento parking	526-A · Training	30.60
09/22/2022	hilliard	US BANK	sheraton: calchiefs conference sacramento lodging	526-A · Training	556.14
09/22/2022	hilliard	US BANK	apple: storage	513-V · Software Subscriptions Services	0.99
09/22/2022	jaycox	US BANK	amazon: macbook pro dock sta 6	11600 · Loan Receiveable	130.79

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
09/22/2022	jaycox	US BANK	apple: keyboard and trackpad sta 6	11600 · Loan Receiveable	680.78
09/22/2022	jaycox	US BANK	google: gsuite workspace monthly charge	513-V · Software Subscriptions Services	1,785.60
09/22/2022	jaycox	US BANK	amazon: lsw lobby logo projector replacement	513-U · Misc. Computer Supplies	212.35
09/22/2022	morlock	US BANK	marin resource recovery: disposal of old cabinets station 9	520-C · Unscheduled Repairs & Maint.	272.00
09/22/2022	omoomy	US BANK	facebook: facebook ads	523-ZG · Public Outreach	26.93
09/22/2022	omoomy	US BANK	marin ij: monthly subscription	513-F · Subscriptions	14.00
09/22/2022	omoomy	US BANK	mailchimp: monthly subscription	513-V · Software Subscriptions Services	90.00
09/22/2022	peterson	US BANK	marin ij: monthly newspaper subscription	513-F · Subscriptions	18.00
09/22/2022	peterson	US BANK	marin ij: monthly newspaper subscription	513-F · Subscriptions	18.00
09/22/2022	peterson	US BANK	classic car wash: ch2 monthly car wash	521-1A · Vehicle Repair	55.68
09/22/2022	peterson	US BANK	saylors: board meeting meal	526-2A · Food/Meetings	117.11
09/22/2022	peterson	US BANK	amazon: lsw soap	511-A · General Office Supply	48.61
09/22/2022	peterson	US BANK	amazon: lsw disposable coffee cups	511-A · General Office Supply	44.25
09/22/2022	peterson	US BANK	amazon: lsw tea/clipboards/paper towels	511-A · General Office Supply	189.90
09/22/2022	peterson	US BANK	the park downtown: calchiefs conference dinner	526-A · Training	164.96
09/22/2022	peterson	US BANK	station 16 seafood: calchiefs conference dinner	526-A · Training	488.28
09/22/2022	peterson	US BANK	starbucks: calchiefs conference breakfast	526-A · Training	13.75
09/22/2022	peterson	US BANK	starbucks: calchiefs conference breakfast	526-A · Training	8.00
09/22/2022	peterson	US BANK	the park downtown: calchiefs conference dinner	526-A · Training	235.53
09/22/2022	peterson	US BANK	ftd: sympathy flowers	513-O · Misc. Celebrations/flowers	138.11
09/22/2022	peterson	US BANK	ftd: sympathy flowers	513-O · Misc. Celebrations/flowers	135.28
09/22/2022	peterson	US BANK	sheraton: calchiefs conference lodging	526-A · Training	963.39
09/22/2022	peterson	US BANK	amazon: lsw office supplies	511-A · General Office Supply	34.18
09/22/2022	peterson	US BANK	marin ij: monthly newspaper subscription	513-F · Subscriptions	18.00
09/22/2022	peterson	US BANK	marin ij: monthly newspaper subscription	513-F · Subscriptions	18.00
09/22/2022	powers	US BANK	dafin surfin: rescue swimmer fins	515-U · Rescue Swimmer Gear	711.65
09/22/2022	powers	US BANK	sp proof lab: rescue swimmer wetsuit/booties	515-U · Rescue Swimmer Gear	766.51
09/22/2022	powers	US BANK	sp proof lab: rescue swimmer wetsuit	515-U · Rescue Swimmer Gear	685.85
09/22/2022	ramiro	US BANK	usps po: certified mail inspection report	511-D · Postage	7.85
09/22/2022	s paterson	US BANK	target: hr office supplies	511-A · General Office Supply	11.92
09/22/2022	s paterson	US BANK	starbucks: admin aide interviews coffee	523-X · Promotional Test	34.75
09/22/2022	s paterson	US BANK	vistaprint: smfd thank you cards	511-A · General Office Supply	111.72
09/22/2022	s paterson	US BANK	envelopes: smfd envelopes	511-A · General Office Supply	175.71
09/22/2022	s paterson	US BANK	fi san francisco: lsw lobby flowers	511-A · General Office Supply	59.81
09/22/2022	s paterson	US BANK	starbucks: calchiefs conference coffee	526-A · Training	10.00
09/22/2022	s paterson	US BANK	sheraton: calchiefs conference lodging	526-A · Training	911.92
09/22/2022	s paterson	US BANK	ftd: sympathy flowers	513-O · Misc. Celebrations/flowers	154.28
09/22/2022	s paterson	US BANK	mollie stones: city of sausalito admin aide farewell cake	526-2A · Food/Meetings	26.99
09/22/2022	schiffmann	US BANK	gashouse cove marina: liberty boat fuel	521-1B · Fuel	1,753.40
09/22/2022	schiffmann	US BANK	fastrak: bridge toll	526-2B · Transportation/Bridge Tolls	245.00
09/22/2022	schiffmann	US BANK	marin county cda: sta 4 permit/processing fee	583-5V · Station 4 Remodel	11,755.58
09/22/2022	sullivan	US BANK	safeway: association to reimburse, snacks	11600 · Loan Receiveable	66.38

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
09/22/2022	sullivan	US BANK	safeway: association to reimburse, snacks	11600 · Loan Receiveable	30.31
09/22/2022	sullivan	US BANK	emergency medical service: paramedic recert (s ramirez)	526-I · EMS Recertifications	250.00
09/22/2022	sullivan	US BANK	aceboater: boater safety course (s kunst)	526-A · Training	34.95
09/22/2022	sullivan	US BANK	amazon: charging cord	513-U · Misc. Computer Supplies	39.78
09/22/2022	sullivan	US BANK	sp proof lab: wetsuit & booties (sullivan)	515-U · Rescue Swimmer Gear	545.30
09/22/2022	sullivan	US BANK	amazon: kitchen supplies	520-K · Kitchen Supplies	238.29
09/22/2022	tubbs	US BANK	southwest: firescope meeting airfare	526-A · Training	178.98
09/22/2022	tubbs	US BANK	everwash: monthly carwash subscription	521-1A · Vehicle Repair	24.99
09/22/2022	tubbs	US BANK	depot bookstore: coffee meeting mv police chief	526-2A · Food/Meetings	6.84
09/22/2022	tubbs	US BANK	owl cam: annual subscription ch1	513-V · Software Subscriptions Services	178.45
09/22/2022	tubbs	US BANK	simple in/out: annual subsription	513-V · Software Subscriptions Services	323.99
09/22/2022	tubbs	US BANK	owl cam: annual subscription ch4	513-V · Software Subscriptions Services	214.95
09/22/2022	tubbs	US BANK	sheraton: overcharge, to be reimbursed	11600 · Loan Receiveable	243.07
09/22/2022	tubbs	US BANK	expedia: emdac & ems commission meeting lodging	526-A · Training	418.82
09/22/2022	tubbs	US BANK	sheraton: calchiefs conference loding	526-A · Training	834.21
09/22/2022	tubbs	US BANK	sheraton: calchiefs conference loding	526-A · Training	278.07
09/22/2022	tubbs	US BANK	southwest: calchiefs ems meeting airfare	526-A · Training	60.01
09/22/2022	tubbs	US BANK	urban cafe: emdac & ems commission meeting meal	526-A · Training	20.61
09/22/2022	vollmer	US BANK	feld fire: akron hose hoist	521-J · Portable Equipment	349.04
09/22/2022	vollmer	US BANK	the battery store: batteries for stations	521-J · Portable Equipment	170.75
09/22/2022	vollmer	US BANK	2-eleven shields: helmet shield	515-G · Personal Protective Equipment	191.19
09/22/2022	vollmer	US BANK	Pods: storage pod sta 4 remodel	583-5V · Station 4 Remodel	308.19
<b>Sep 22, 22</b>					<b><u>32,891.64</u></b>

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
<b>Oct 24, 22</b>					
10/24/2022	barnes	US BANK	starbucks: ooc meal	526-2D · Strike Team Expenses	6.20
10/24/2022	barnes	US BANK	courtyard marriott: ooc lodging	526-2D · Strike Team Expenses	108.97
10/24/2022	barnes	US BANK	courtyard marriott: ooc lodging	526-2D · Strike Team Expenses	10.72
10/24/2022	barnes	US BANK	courtyard marriott: ooc lodging	526-2D · Strike Team Expenses	3.57
10/24/2022	barnes	US BANK	starbucks: ooc meal	526-2D · Strike Team Expenses	7.20
10/24/2022	barnes	US BANK	starbucks: ooc meal	526-2D · Strike Team Expenses	4.95
10/24/2022	barnes	US BANK	starbucks: ooc meal	526-2D · Strike Team Expenses	9.05
10/24/2022	barnes	US BANK	amazon: computer/phone chargers	513-U · Misc. Computer Supplies	137.64
10/24/2022	barnes	US BANK	audible: subscription	513-V · Software Subscriptions Services	14.95
10/24/2022	barnes	US BANK	harmony: training meal	526-A · Training	64.89
10/24/2022	barnes	US BANK	oneill: water rescue wetsuit (1)	515-U · Rescue Swimmer Gear	536.20
10/24/2022	barnes	US BANK	wayfair: training conference table/chair set refund	526-A · Training	-3,106.76
10/24/2022	barnes	US BANK	courtyard marriott: calchiefs conference	526-A · Training	233.98
10/24/2022	barnes	US BANK	starbucks: training meal	526-A · Training	3.25
10/24/2022	barnes	US BANK	apple: icloud storage	513-V · Software Subscriptions Services	0.99
10/24/2022	boykin	US BANK	adobe: adobe pro	513-V · Software Subscriptions Services	14.99
10/24/2022	d paterson	US BANK	ups store: mailed radio to kng florida	521-A · Radio Repair	32.48
10/24/2022	d paterson	US BANK	wpsg: station boots (p young & d paterson)	515-A · Uniforms/Boots	855.81
10/24/2022	d paterson	US BANK	sp aria vent: to be reimbursed (schonig)	11600 · Loan Receiveable	97.49
10/24/2022	golden	US BANK	fireline shields: captain shield (fox)	515-G · Personal Protective Equipment	92.50
10/24/2022	golden	US BANK	wpsg: structure boots (powers)	515-G · Personal Protective Equipment	678.37
10/24/2022	golden	US BANK	fireline shields: bc chield (vollmer)	515-G · Personal Protective Equipment	92.50
10/24/2022	golden	US BANK	shore power: scba batteries	521-B · Breathing Air Systems	126.37
10/24/2022	hilliard	US BANK	doordash: board meeting dinner	526-2A · Food/Meetings	57.61
10/24/2022	hilliard	US BANK	marin ij: monthly subscription	513-F · Subscriptions	16.00
10/24/2022	hilliard	US BANK	amazon: amazon prime membership monthly	513-V · Software Subscriptions Services	16.30
10/24/2022	hilliard	US BANK	amazon: apple mouse/cd reader ch4	513-U · Misc. Computer Supplies	153.27
10/24/2022	hilliard	US BANK	dropbox: storage	513-V · Software Subscriptions Services	3.73
10/24/2022	hilliard	US BANK	google: storage	513-V · Software Subscriptions Services	1.99
10/24/2022	hilliard	US BANK	wash2go: monthly carwash	521-1A · Vehicle Repair	16.00
10/24/2022	hilliard	US BANK	apple: storage	513-V · Software Subscriptions Services	0.99
10/24/2022	jaycox	US BANK	google: monthly g-suite	513-V · Software Subscriptions Services	1,785.60
10/24/2022	jaycox	US BANK	amazon: phone case (finance assistant)	513-U · Misc. Computer Supplies	5.40
10/24/2022	jaycox	US BANK	amazon: station 6 monitors(2)	11600 · Loan Receiveable	336.20
10/24/2022	oomomy	US BANK	marin ij: monthly subscription	513-F · Subscriptions	14.00
10/24/2022	oomomy	US BANK	ca newspapers: advertising	523-ZG · Public Outreach	144.72
10/24/2022	oomomy	US BANK	positive promotions: marketing materials	523-ZG · Public Outreach	3,882.32
10/24/2022	oomomy	US BANK	alert all corp: marketing materials	523-ZG · Public Outreach	353.44
10/24/2022	oomomy	US BANK	mailchimp: monthly subscription	513-V · Software Subscriptions Services	90.00
10/24/2022	oomomy	US BANK	fiverr: marketing video materials	523-ZG · Public Outreach	52.75
10/24/2022	peterson	US BANK	shell: PENDING RECEIPT	521-1B · Fuel	141.58
10/24/2022	peterson	US BANK	grand sierra: PENDING RECEIPT	526-A · Training	536.96
10/24/2022	peterson	US BANK	freds place: PENDING RECEIPT	526-2A · Food/Meetings	87.70
10/24/2022	peterson	US BANK	vistaprint: PENDING RECEIPT	511-B · Copier/Printer Expenses	88.76

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
10/24/2022	peterson	US BANK	vistaprint: PENDING RECEIPT	511-B · Copier/Printer Expenses	88.76
10/24/2022	peterson	US BANK	classic car wash: PENDING RECEIPT	521-1A · Vehicle Repair	42.99
10/24/2022	peterson	US BANK	amazon: PENDING RECEIPT	511-A · General Office Supply	129.17
10/24/2022	peterson	US BANK	amazon: PENDING RECEIPT	511-A · General Office Supply	37.20
10/24/2022	peterson	US BANK	perrys: PENDING RECEIPT	526-2A · Food/Meetings	159.83
10/24/2022	peterson	US BANK	ristorante la toscana: PENDING RECEIPT	526-2A · Food/Meetings	416.06
10/24/2022	peterson	US BANK	ristorante la toscana: PENDING RECEIPT	526-2A · Food/Meetings	303.57
10/24/2022	peterson	US BANK	embassy suites: PENDING RECEIPT	526-A · Training	289.37
10/24/2022	peterson	US BANK	marin ij: PENDING RECEIPT	513-F · Subscriptions	18.00
10/24/2022	peterson	US BANK	marin ij: PENDING RECEIPT	513-F · Subscriptions	18.00
10/24/2022	powers	US BANK	northwest river supplies: rescue swimmer gloves	515-U · Rescue Swimmer Gear	255.50
10/24/2022	s paterson	US BANK	adobe: annual subscription	513-V · Software Subscriptions Services	179.88
10/24/2022	s paterson	US BANK	fi san francisco: lsw lobby flowers	511-A · General Office Supply	59.81
10/24/2022	s paterson	US BANK	staples: sta 9 office supplies	511-A · General Office Supply	86.48
10/24/2022	schiffmann	US BANK	gashouse cove marina: liberty fuel	521-1B · Fuel	755.48
10/24/2022	schiffmann	US BANK	fastrak: bridge toll	526-2B · Transportation/Bridge Tolls	245.00
10/24/2022	sullivan	US BANK	haix: station boots stock (12)	515-A · Uniforms/Boots	3,166.02
10/24/2022	sullivan	US BANK	vehicle safety supply: whelen m6 running light part	521-1C · Marine Division	379.75
10/24/2022	tubbs	US BANK	sac airport parking: parking fee	526-2B · Transportation/Bridge Tolls	44.00
10/24/2022	tubbs	US BANK	vistaprint: thank you/congrats cards	511-A · General Office Supply	506.66
10/24/2022	tubbs	US BANK	apple: power supply unit	513-U · Misc. Computer Supplies	107.42
10/24/2022	tubbs	US BANK	san urba crave: calchiefs meal	526-2A · Food/Meetings	28.85
10/24/2022	tubbs	US BANK	visionect: software subscription (annual)	513-V · Software Subscriptions Services	396.32
10/24/2022	tubbs	US BANK	everwash: monthly carwash	521-1A · Vehicle Repair	13.99
10/24/2022	tubbs	US BANK	five pine lodge: annual western chiefs presidents forum	526-A · Training	828.69
10/24/2022	tubbs	US BANK	sts airport: parking fee	526-2B · Transportation/Bridge Tolls	52.00
10/24/2022	tubbs	US BANK	center for public safety: application fee for cfo renewal	526-A · Training	325.00
10/24/2022	tubbs	US BANK	vistaprint: envelopes	511-A · General Office Supply	197.89
10/24/2022	tubbs	US BANK	california film: reimaging our relationship with fire movie tickets	513-C · Public Education	166.00
10/24/2022	tubbs	US BANK	margaritaville: firescope conference meal	526-A · Training	42.99
10/24/2022	tubbs	US BANK	sheraton: firescope conference lodging	526-A · Training	211.47
10/24/2022	tubbs	US BANK	sheraton: firescope conference lodging	526-A · Training	6.02
10/24/2022	tubbs	US BANK	microsoft: office 365 subscription (annual)	513-V · Software Subscriptions Services	110.09
10/24/2022	tubbs	US BANK	sheraton: credit	526-A · Training	-243.07
10/24/2022	tubbs	US BANK	embassy suites: calchiefs conference lodging	526-A · Training	217.56
10/24/2022	vollmer	US BANK	matt & jeffs carwash: vehicle wash	521-1A · Vehicle Repair	39.99
10/24/2022	vollmer	US BANK	lighthouse uniforms: class a uniform alteration	515-A · Uniforms/Boots	170.19
10/24/2022	vollmer	US BANK	Pods: sta 4 storage	520-C · Unscheduled Repairs & Maint.	301.30
10/24/2022	vollmer	US BANK	london pride dry cleaners: class a cleaning	515-A · Uniforms/Boots	47.78
10/24/2022	vollmer	US BANK	all hands fire equipment: helmet (1)	515-G · Personal Protective Equipment	902.98
10/24/2022	vollmer	US BANK	lighthouse uniforms: class a uniform alteration	515-A · Uniforms/Boots	31.90

# Southern Marin Fire Protection District

## CalCard

Date	Num	Name	Memo	Account	Amount
			elite command training: safety officer ITA		
10/24/2022	vollmer	US BANK	(vollmer)	526-A · Training	475.00
10/24/2022	vollmer	US BANK	amazon: tools	521-J · Portable Equipment	279.83
10/24/2022	vollmer	US BANK	london pride dry cleaners: class a cleaning	515-A · Uniforms/Boots	110.00
10/24/2022	vollmer	US BANK	emergency equipment management: boot laces	515-A · Uniforms/Boots	35.08
10/24/2022	vollmer	US BANK	chevron: b2 fuel	521-1B · Fuel	174.30
<b>Oct 24, 22</b>					<b><u>20,022.73</u></b>

# Southern Marin Fire Protection District

## Wires & Transfers

Date	Memo	From Account	To Account	Amount
<b>October 14 to October 27, 22</b>				
	Funds Transfer	11000 · Paypal	1259 · Wells Fargo Payroll	17,000.00
				<u>17,000.00</u>



# Southern Marin Fire Protection District

## PARS Trust

Date	Pension Contributions	OPEB Contributions	Investment Earnings	Disbursed	Administrative Expenses	Balance
6/30/2011		200,000				200,000
Total FY12		300,000	14,183		(5,388)	508,795
Total FY13		300,000	47,066		(5,685)	850,176.57
Total FY14		374,000	130,603		(6,915)	1,347,864.76
Total FY15		552,000	37,335		(8,519)	1,928,680.85
Total FY16		365,000	46,616		(10,727)	2,329,569.96
Total FY17		375,000	209,322	-	(14,718)	2,899,174.17
Total FY18		355,000	171,859	-	(16,663)	3,409,370.21
Total FY19	300,000	330,000	245,451	-	(8,807)	4,276,013.92
Total FY20	300,000	253,894	194,996	-	(23,421)	5,001,482.90
Total FY21	-	250,000	994,778	-	(31,849)	6,214,411.78
Total FY22	500,000	250,000	(767,607.05)	-	(36,502.69)	6,160,302.04
7/31/2022			290,254.91		(2,975.12)	6,447,581.83
8/31/2022			(190,627.84)		(2,980.50)	6,253,973.49
9/30/2022			(386,023.48)		(2,933.03)	5,865,016.98
10/31/2022			177,727.35		(2,851.82)	6,039,892.51
<b>Cumulative</b>	<b>1,100,000</b>	<b>3,904,894</b>	<b>1,215,933</b>	<b>-</b>	<b>(180,935)</b>	<b>6,039,892.51</b>

SOUTHERN MARIN FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits TrustAccount Report for the Period  
10/1/2022 to 10/31/2022Alyssa Schiffmann  
Finance Manager  
Southern Marin Fire Protection District  
28 Liberty Ship Way, Suite 2800  
Sausalito, CA 94965

## Account Summary

Source	Balance as of 10/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 10/31/2022
OPEB	\$4,830,245.67	\$0.00	\$146,370.72	\$2,348.67	\$0.00	\$0.00	\$4,974,267.72
PENSION	\$1,034,771.31	\$0.00	\$31,356.63	\$503.15	\$0.00	\$0.00	\$1,065,624.79
<b>Totals</b>	<b>\$5,865,016.98</b>	<b>\$0.00</b>	<b>\$177,727.35</b>	<b>\$2,851.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,039,892.51</b>

## Investment Selection

Source	
OPEB	Moderate Index PLUS
PENSION	Moderate Index PLUS

## Investment Objective

Source	
OPEB	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.
PENSION	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

## Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	3.03%	-6.19%	-14.63%	2.18%	3.57%	5.29%	6/30/2011
PENSION	3.03%	-6.19%	-14.47%	2.25%	-	-	3/12/2019

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

# Commercial Checking Acct Public Funds

Account number: [REDACTED] ■ November 1, 2022 - November 30, 2022 ■ Page 1 of 3



SOUTHERN MARIN FIRE PROTECTION DISTRICT  
28 LIBERTY SHIP WAY STE 2800  
SAUSALITO CA 94965-3320

## Questions?

Call your Customer Service Officer or Client Services  
1-800-AT WELLS (1-800-289-3557)  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://wellsfargo.com)

Write: Wells Fargo Bank, N.A. (182)  
PO Box 63020  
San Francisco, CA 94163

## Account summary

### Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
[REDACTED]	\$276,145.72	\$786,021.45	-\$678,039.62	\$384,127.55

#### Credits

##### Deposits

Effective date	Posted date	Amount	Transaction detail
	11/08	411,130.07	Deposit
	11/21	226,795.36	Deposit
		\$637,925.43	Total deposits

#### Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	11/01	949.66	Stripe Transfer St-H6R3C5F5H3H7 Southern Marin Fire PR
	11/02	393.84	Stripe Transfer St-M9F4Y5V5M4P9 Southern Marin Fire PR
	11/03	1,598.47	Stripe Transfer St-U4C0S6F2T6F6 Southern Marin Fire PR
	11/04	298.66	Southern Marin E Receivable 016AiyLgg2Fmfhr 016AiyLgg2Fmfhr Southern Marin E Bill.Com Acct #S
	11/04	859.49	Stripe Transfer St-M8L4F0E8E2E8 Southern Marin Fire PR
	11/07	164.69	Stripe Transfer St-Q7T0A8Z8F1U0 Southern Marin Fire PR
	11/08	1,683.89	Stripe Transfer St-B5C0A2K6Z9C9 Southern Marin Fire PR
	11/08	29,483.22	USDA Treas 310 Misc Pay 110822 xxxxx4012 Rmr*IV*F-20222213 O-87.48 8/2-14/2022*Pi*29483.22
	11/09	746.15	Stripe Transfer St-R4C0U9Y700I4 Southern Marin Fire PR
	11/10	854.72	Stripe Transfer St-G0F5C1D5N8S0 Southern Marin Fire PR
	11/14	668.33	Stripe Transfer St-W7G5Z9K9M8L5 Southern Marin Fire PR
	11/15	17,000.00	Paypal Transfer 221115 1023511635040 Southern Marin Fire PR
	11/15	86,250.00	Asap Grant Pay 221115 111522H0000376 01\Ref*Zz*15954\SE*13*0000872\GE*1*0000872\lea*1*
	11/16	1,744.15	Stripe Transfer St-T1N8V9C0T8E1 Southern Marin Fire PR
	11/17	2,010.94	Stripe Transfer St-K9P0T7B2I6O0 Southern Marin Fire PR

ACCOUNT CODE	AMOUNT
1259	384,127.55
APPROVED	384,127.55

**Electronic deposits/bank credits (continued)**

<b>Effective date</b>	<b>Posted date</b>	<b>Amount</b>	<b>Transaction detail</b>
	11/18	490.82	Stripe Transfer St-N3D9N8R6F7D6 Southern Marin Fire PR
	11/21	149.23	Stripe Transfer St-T6M8N7F7K3N6 Southern Marin Fire PR
	11/22	675.17	Stripe Transfer St-I3A7U9J2W3G9 Southern Marin Fire PR
	11/23	149.23	Stripe Transfer St-H3W3Y8O1W5B4 Southern Marin Fire PR
	11/25	675.17	Stripe Transfer St-K4B1O8G7YOL4 Southern Marin Fire PR
	11/29	589.76	Stripe Transfer St-B1U5O6G4KOU0 Southern Marin Fire PR
	11/30	660.43	Stripe Transfer St-N9B9N2x9I9R7 Southern Marin Fire PR
		\$148,096.02	Total electronic deposits/bank credits
		\$786,021.45	Total credits

**Debits****Electronic debits/bank debits**

<b>Effective date</b>	<b>Posted date</b>	<b>Amount</b>	<b>Transaction detail</b>
	11/01	1,440.00	Nationwide Payments 221101 Dcd0008776965 Southern Marin Fire PR
	11/01	1,914.00	Nationwide Payments 221101 Dcd0008776966 Southern Marin Fire PR
	11/03	38.40 <	Business to Business ACH Debit - AFLAC Insurance 110122 Knu95232295 Southern Marin Fire
	11/04	1,021.14 <	Business to Business ACH Debit - ADP Payroll Fees ADP Fees 221104 385086587887R06 Southern Marin Fire PR
	11/09	259,521.50 <	Business to Business ACH Debit - ADP Wage Pay Wage Pay 221109 6260834068705Qq Southern Marin Fire PR
	11/10	1,440.00	Nationwide Payments 221110 Dcd0008814168 Southern Marin Fire PR
	11/10	1,914.00	Nationwide Payments 221110 Dcd0008814169 Southern Marin Fire PR
	11/10	97,156.21 <	Business to Business ACH Debit - ADP Tax ADP Tax 221110 045Qq 111045A01 Southern Marin Fire PR
	11/14	296.50	Comcast 8155300 020650818 221110 7527037 Southern *Fire
	11/18	23.68 <	Business to Business ACH Debit - Connectyourcare ACH 221118 597836 Southern Marin Fire (C
	11/18	296.50	Comcast 8155300 020652038 221117 9055376 Southern *Fire
	11/22	229,751.70 <	Business to Business ACH Debit - ADP Wage Pay Wage Pay 221122 6830557664695Qq Southern Marin Fire PR
	11/23	78,217.94 <	Business to Business ACH Debit - ADP Tax ADP Tax 221123 045Qq 112347A01 Southern Marin Fire PR
	11/29	301.60	Comcast 8155300 120297650 221128 1917765 Southern *Fire
	11/29	506.58	Comcast 8155300 120321658 221128 1917548 Southern *Fire
	11/29	845.87 <	Business to Business ACH Debit - Wex Inc Fleet Debi 221128 9100007532658 Southern Marine Fire P
	11/29	1,440.00	Nationwide Payments 221129 Dcd0008888259 Southern Marin Fire PR
	11/29	1,914.00	Nationwide Payments 221129 Dcd0008888260 Southern Marin Fire PR
		\$678,039.62	Total electronic debits/bank debits
		\$678,039.62	Total debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.




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Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
10/31	276,145.72	11/09	459,518.82	11/21	694,355.48
11/01	273,741.38	11/10	359,863.33	11/22	465,278.95
11/02	274,135.22	11/14	360,235.16	11/23	387,210.24
11/03	275,695.29	11/15	463,485.16	11/25	387,885.41
11/04	275,832.30	11/16	465,229.31	11/29	383,467.12
11/07	275,996.99	11/17	467,240.25	11/30	384,127.55
11/08	718,294.17	11/18	467,410.89		
Average daily ledger balance		\$398,531.52			

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The United States Postal Service (USPS) continues to adapt to the global impact of the labor market and supply chain issues. As a result, there could be a change to when you receive mail from Wells Fargo, and when we receive mail from you.

The USPS now advises a delivery time of five business days for First Class mail. Items such as deposit adjustment notices, returned items, lockbox items, and other documents delivered by mail are subject to the new delivery standard.

If you have questions, speak to your banker about what electronic delivery options are available for your account or service.

10:28 AM

12/05/22

**Southern Marin Fire Protection District**  
**Reconciliation Detail**  
**1259 - Wells Fargo Payroll, Period Ending 11/30/2022**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						276,145.72
<b>Cleared Transactions</b>						
<b>Checks and Payments - 15 items</b>						
Check	11/01/2022	eft	NATIONWIDE RETI...	X	-3,354.00	-3,354.00
Check	11/01/2022	eft	AFLAC	X	-38.40	-3,392.40
Check	11/04/2022		ADP - EFT	X	-1,021.14	-4,413.54
Check	11/08/2022	eft	COMCAST - EFT	X	-296.50	-4,710.04
Check	11/10/2022	eft	PAYROLL	X	-259,521.50	-264,231.54
Check	11/10/2022	eft	PAYROLL TAXES	X	-97,156.21	-361,387.75
Check	11/10/2022	eft	NATIONWIDE RETI...	X	-3,354.00	-364,741.75
Check	11/18/2022	eft	COMCAST - EFT	X	-296.50	-365,038.25
Check	11/19/2022	eft	CONNECT YOUR C...	X	-23.68	-365,061.93
Check	11/24/2022	eft	PAYROLL	X	-229,751.70	-594,813.63
Check	11/24/2022	eft	PAYROLL TAXES	X	-78,217.94	-673,031.57
Check	11/26/2022	eft	COMCAST - EFT	X	-506.58	-673,538.15
Check	11/26/2022	eft	COMCAST - EFT	X	-301.60	-673,839.75
Check	11/29/2022	eft	CHEVRON, USA IN...	X	-845.87	-674,685.62
Check	12/08/2022		NATIONWIDE RETI...	X	-3,354.00	-678,039.62
<b>Total Checks and Payments</b>					-678,039.62	-678,039.62
<b>Deposits and Credits - 28 items</b>						
Check	10/24/2022	80890...	SOUTHERN MARIN...	X	300,000.00	300,000.00
Deposit	11/01/2022			X	949.66	300,949.66
Bill Pmt -Check	11/02/2022		WINNER CHEVROL...	X	0.00	300,949.66
Payment	11/02/2022		SMEMPS.	X	298.66	301,248.32
Deposit	11/02/2022			X	393.84	301,642.16
Deposit	11/02/2022			X	34,241.21	335,883.37
Deposit	11/03/2022			X	1,598.47	337,481.84
Deposit	11/04/2022			X	859.49	338,341.33
Deposit	11/07/2022			X	164.69	338,506.02
Check	11/07/2022	80890...	SOUTHERN MARIN...	X	200,000.00	538,506.02
Deposit	11/08/2022			X	1,683.89	540,189.91
Payment	11/08/2022		OFFICE OF EMER...	X	29,483.22	569,673.13
Deposit	11/08/2022			X	76,888.86	646,561.99
Deposit	11/09/2022			X	746.15	647,308.14
Deposit	11/10/2022			X	854.72	648,162.86
Deposit	11/14/2022			X	668.33	648,831.19
Transfer	11/15/2022			X	17,000.00	665,831.19
Deposit	11/16/2022			X	1,744.15	667,575.34
Payment	11/16/2022		GGNRA	X	86,250.00	753,825.34
Deposit	11/17/2022			X	2,010.94	755,836.28
Deposit	11/18/2022			X	490.82	756,327.10
Deposit	11/21/2022			X	149.23	756,476.33
Deposit	11/21/2022			X	26,795.36	783,271.69
Deposit	11/22/2022			X	675.17	783,946.86
Deposit	11/23/2022			X	149.23	784,096.09
Deposit	11/25/2022			X	675.17	784,771.26
Deposit	11/29/2022			X	589.76	785,361.02
Deposit	11/30/2022			X	660.43	786,021.45
<b>Total Deposits and Credits</b>					786,021.45	786,021.45
<b>Total Cleared Transactions</b>					107,981.83	107,981.83
<b>Cleared Balance</b>					107,981.83	384,127.55
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Check	11/10/2022	eft	MASSMUTUAL		-38,899.01	-38,899.01
Check	11/24/2022	eft	MASSMUTUAL		-37,703.01	-76,602.02
Check	11/29/2022	eft	NATIONWIDE RETI...		-3,354.00	-79,956.02
<b>Total Checks and Payments</b>					-79,956.02	-79,956.02

10:28 AM

12/05/22

**Southern Marin Fire Protection District**  
**Reconciliation Detail**  
**1259 - Wells Fargo Payroll, Period Ending 11/30/2022**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 1 item</b>						
Check	11/21/2022	80890...	SOUTHERN MARIN...		200,000.00	200,000.00
Total Deposits and Credits					200,000.00	200,000.00
Total Uncleared Transactions					120,043.98	120,043.98
Register Balance as of 11/30/2022					228,025.81	504,171.53
<b>New Transactions</b>						
<b>Checks and Payments - 7 items</b>						
Check	12/01/2022	eft	AFLAC		-38.40	-38.40
Check	12/08/2022	eft	PAYROLL		-360,840.69	-360,879.09
Check	12/08/2022	eft	PAYROLL TAXES		-96,794.86	-457,673.95
Check	12/08/2022		MASSMUTUAL		-37,488.01	-495,161.96
Check	12/08/2022	eft	COMCAST - EFT		-296.50	-495,458.46
Check	12/09/2022	eft	ADP - EFT		-1,033.24	-496,491.70
Check	12/15/2022	eft	COMCAST - EFT		-296.50	-496,788.20
Total Checks and Payments					-496,788.20	-496,788.20
<b>Deposits and Credits - 3 items</b>						
Deposit	12/01/2022				273.55	273.55
Deposit	12/02/2022				1,867.22	2,140.77
Check	12/05/2022		SOUTHERN MARIN...		300,000.00	302,140.77
Total Deposits and Credits					302,140.77	302,140.77
Total New Transactions					-194,647.43	-194,647.43
<b>Ending Balance</b>					<b>33,378.38</b>	<b>309,524.10</b>



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Association Report

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Receive Oral Report.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

N/A PREPARED BY: Anonymous User

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief





# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** 6/30/2022 GASB 75 Report

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Continue per District's Policy #1207: OPEB Funding Policy.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[Staff Report - 6-30-22 Actuarial Valuation.pdf](#)

PREPARED BY: Alyssa Schiffmann

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



# Southern Marin Fire Protection District

## Board of Directors

Thomas Perazzo, President, Cristine DeBerry, Vice President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

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## STAFF REPORT

### Date

December 21, 2022

### Topic

6/30/2022 GASB 75 Actuarial Valuation

### Summary

The Southern Marin Fire Protection District (SMFD) underwent its 7<sup>th</sup> actuarial valuation for Other Post-Employment Benefits (OPEB), as of 6/30/2022. The District's accrued liability decreased by \$168K to \$10.36M, and the net OPEB liability decreased by \$862K to \$5.29M, largely resulting from population experience (terminations, retirements, and mortality), and SMFD's diligent funding of the OPEB Trust.

### Background

The Governmental Accounting Standards Board (GASB) periodically issues statements that provide standards for the measurement of governmental entities' financial reporting. Effective in 2009, the District was required by GASB Statement 45 to undergo an actuarial valuation to determine, using proscribed and standardized methods, the District's OPEB liability. Prior to GASB 45, financial reporting failed to accurately assess the liabilities that were accruing and the future costs associated with employers' promises to employees for future benefits.

In 2011, SMFD set up an OPEB Trust to proactively address the accruing OPEB liability. Effective January 1, 2014, the District discontinued offering OPEB benefits to newly hired employees.

GASB Statement 75 took effect (for SMFD) as of FY18 and replaced GASB 45. The major change with this new statement is that 100% of the unfunded OPEB liability is required to be reported on the District's statement of net position in the audited financial statements, rather than just in the footnotes. And GASB 75 eliminates the provision to amortize an unfunded liability for up to 30 years. For many

states and agencies, this new requirement resulted in a significant reduction in their overall fund balance. The District's fund balance decreased 64% in FY18, when GASB 75 was implemented.

Figure 1

Figure 1 illustrates the District's OPEB history, on the date of each valuation report. The annexation of the City of Sausalito's Fire Department is the reason for the accrued liability increase in 2015. As of September 30, 2022, the District's OPEB Trust is currently 44% funded; our actuary recommends discontinuing funding once it is 72% funded.

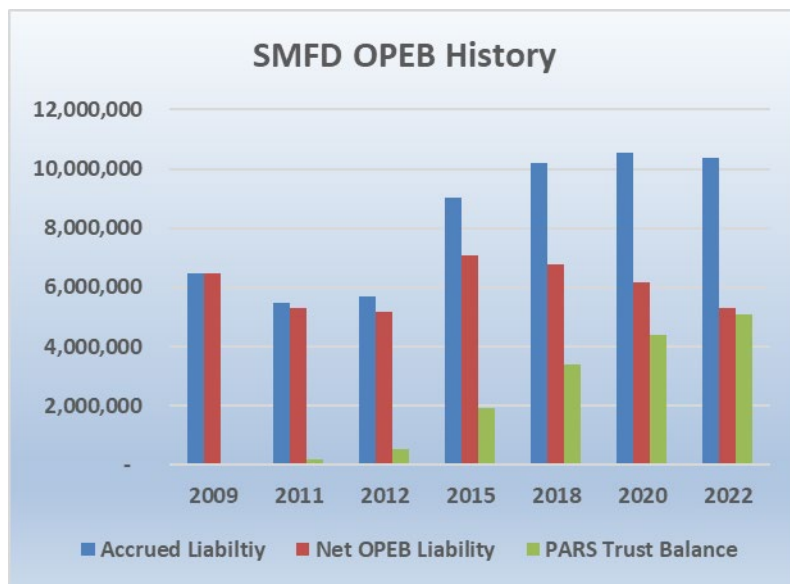


Figure 2

	Retiree Premiums	Trust Contributions	Total OPEB Cost
FY10	296,844	-	296,844
FY11	332,337	200,000	532,337
FY12	343,543	300,000	643,543
FY13	340,701	300,000	640,701
FY14	302,324	374,000	676,324
FY15	313,008	552,000	865,008
FY16	327,858	365,000	692,858
FY17	346,842	375,000	721,842
FY18	336,766	355,000	691,766
FY19	332,716	330,000	662,716
FY20	394,989	253,894	648,883
FY21	396,503	250,000	646,503
FY22	402,808	250,000	652,808

In Figure 2 we can see that the District has consistently contributed more than the \$547,344 as outlined in policy 1207: OPEB Funding Policy (in Total OPEB Cost column).

## Conclusions

The cost of SMFD's retiree medical premiums will peak at \$664,925 in the year 2042 (see page 14 of the attached report). By continuing the District's funding policy of paying the level contribution for 20 years (as per the 2018 valuation table), the District can expend \$547,344 a year (in retiree medical

premiums plus contributions to the trust) and, all other factors being exactly as projected, start using the trust assets in 2038 to pay premiums.

**Recommendation(s)**

Continue the District's policy of paying at least the \$547,344 annual 20-year level contribution (per *Policy 1207: OPEB Funding Policy*), in combined pay-as-you-go and trust contributions.

**Attachments**

*SMFD GASB Report 6/30/2022, prepared by DFA, LLC*

*Supplemental Schedules 6/30/2022, prepared by DFA, LLC*

**Submitted By**

Alyssa Schiffmann



**GASB Statement No. 75**

**Actuarial Valuation Report – Retiree Health Insurance Program  
Southern Marin Fire Protection District**

*Valuation Date:* June 30, 2022

*Measurement Date:* June 30, 2022

October 26, 2022



October 26, 2022

Alyssa Schiffman  
Finance Manager  
Southern Marin Fire Protection District  
308 Reed Blvd.  
Mill Valley, CA 94941

Re: Southern Marin Fire Protection District ("District") GASB 75 Valuation

Dear Alyssa:

This report sets forth the results of our GASB 75 actuarial valuation of the District's retiree health insurance program as of June 30, 2022.

In June 2004, the Governmental Accounting Standards Board (GASB) issued its accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. In June 2015, GASB released new accounting standards for postretirement benefit programs, GASB 74 and GASB 75, which replace GASB 43 and GASB 45, respectively.

The District selected DFA, LLC (DFA) to perform an actuarial valuation of the retiree health insurance program as of June 30, 2022. This report may be compared with the valuation performed by PCA as of June 30, 2020, to see how the liabilities have changed since the last valuation.

#### **Basis for Actuarial Valuation**

To perform the valuation, we relied on the following information provided by the District:

- Census data for active employees and retirees
- Claims, premium, expense, and enrollment data
- Copies of relevant sections of healthcare documents, and
- (If applicable) trust statements prepared by the trustee

We also made certain assumptions regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions used for similar valuations, modified as appropriate for the District. A complete description of the actuarial assumptions used in the valuation is set forth in the Actuarial Assumptions section.

### **Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the Actuarial Certification section.

We have enjoyed working with the District on this project and are available to answer any questions you may have concerning any information contained herein.

### **Disclosure of Risk**

Considering recent events, it is important to call attention to the external risk factors associated with actuarial projections. An event like the COVID-19 pandemic has the potential to affect future measurements that would deviate from current long-term expectations. The following is a list of specific factors that impact OPEB liabilities:

- Census – retirement, turnover, and mortality experience different than expected.
- Medical coverage – premiums, participation, and level of coverage different than expected.
- Municipal bond rates – changes in applicable rates (rates are currently declining and may result in increased liabilities). Under GASB 75, the municipal rate may affect the discount rate. The quantitative effect of changes in the discount rate can be seen in the sensitivity results.
- Investment performance – (for funded plans) investment performance different than the long-term expected return. Investment performance may also affect the discount rate.

The current environment's impact on these factors will continue to unfold. We are available to discuss both short-term and long-term impact upon request.

\*\*\*\*\*

Sincerely,  
DFA, LLC

A handwritten signature in blue ink, appearing to read 'Carlos Diaz', with a stylized flourish at the end.

Carlos Diaz, ASA, EA, MAAA  
Actuary

## Financial Results

In this section, we present financial results based on a long-term expected return on plan investments of 6.00%. This rate is based on our best estimate of expected long-term plan experience for funded plans such as the District's. The results are intended to help (1) in comparing financial results from the previous valuation and (2) in long-term budget and strategic planning (without regard to short-term volatility in municipal bond indices). Results specific to GASB 75 reporting are presented in the next section.

We have determined that the present value of all benefits expected to be paid by the District for its current and future retirees is \$11,403,289 as of June 30, 2022. If the District were to place this amount in a fund earning interest at the rate of 6.00% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.



When we apportion the \$11,403,289 into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the Total OPEB Liability is \$10,364,381 as of June 30, 2022. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay. The \$10,364,381 is comprised of liabilities of \$4,671,945 for active employees and \$5,692,436 for retirees.

The District has adopted an irrevocable trust for the pre-funding of retiree healthcare benefits. As of June 30, 2022, the trust balance, or Plan Fiduciary's Net Position (GASB 75) is \$5,073,433.

The Net OPEB Liability (Asset), equal to the Total OPEB Liability over the Plan Fiduciary's Net Position, is \$5,290,948.

This valuation includes benefits for 38 retirees and 27 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.



## Financial Results (continued)

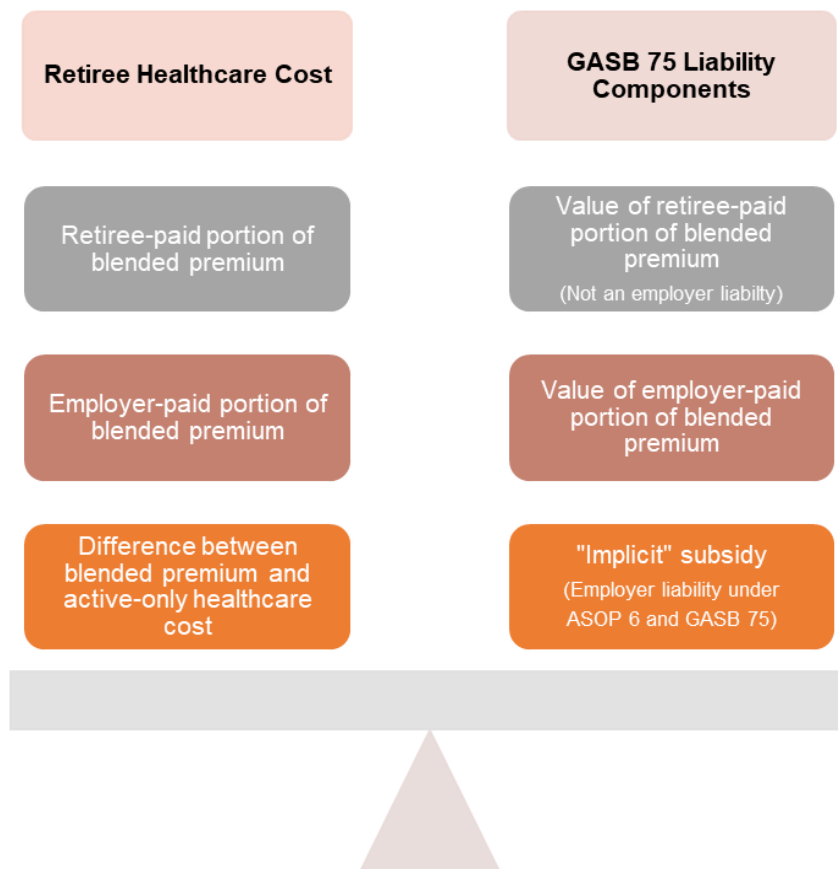
### ASOP 6 – Age-Specific Costs and Implicit Subsidy

The valuation reflects the value of an implicit subsidy equal to \$2,441,226.

The implicit subsidy represents the value of age-specific claims over average premiums. To determine age-specific claims, we used an age-specific claim cost matrix fitted to the average premium charged by the District.

Actuarial Standard of Practice No. 6 (ASOP 6) provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary should use age-specific costs in the development of the initial per capita costs and in the projection of future benefit plan costs.

When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree may pay an amount based on a blended pool of members that, on average, is younger and healthier. In a pooled environment, retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. Blended premium charged represents an “explicit” cost, while the added cost represents an “implicit” cost.



## Financial Results (continued)

### Differences from Prior Valuation

The most recent prior valuation was completed as of June 30, 2020 by PCA. The Total OPEB Liability as of that date was \$10,532,436, compared to \$10,364,381 as of June 30, 2022 (determined using a discount rate of 6.00%).

Several factors have caused the Total OPEB Liability to change since 2020:

- An increase as employees accrue more service and get closer to receiving benefits.
- A decrease from a release of benefits.
- Changes in the plan census from new employees and differences between actual and expected retirement, terminations, and deaths.
- Changes in healthcare costs from differences between actual and expected healthcare trend; and
- Changes in actuarial assumptions and methodology for the current valuation.

To summarize, the most important changes were as follows:

1. An increase of \$670,674 from the passage of time (service and interest costs less benefits paid).
2. A decrease of \$1,275,632 resulting from population experience (terminations, retirements, and mortality) and healthcare cost different than expected. This also includes differences in actuarial and rounding method inherently different between actuarial firms.
3. An increase of \$421,070 from changes in the healthcare trend rate.
4. An increase of \$15,833 from an update in the mortality assumption.

These changes from June 30, 2020 to June 30, 2022 are combined as follows:

Total OPEB Liability as of June 30, 2020	\$10,532,436
Passage of time	670,674
Difference between expected/actual experience	(1,275,632)
Changes in assumptions or other inputs	436,903
Changes in plan provisions	0
Total OPEB Liability as of June 30, 2022	\$10,364,381

## GASB 75 Results

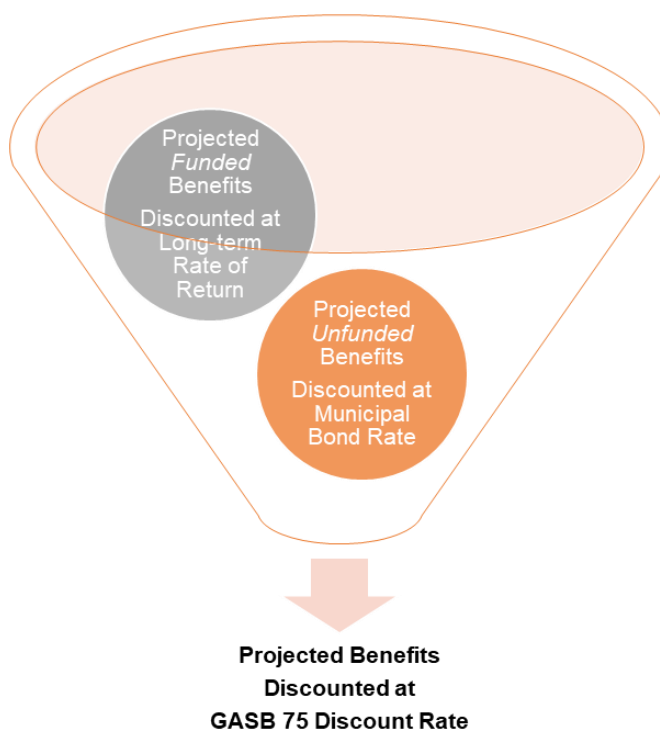
For financial reporting purposes, GASB 75 requires a discount rate that reflects the following:

- a. The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The amount of the plan's projected fiduciary net position and the amount of projected benefit payments should be compared in each period of projected benefit payments.

Based on these requirements and the following information, we have determined a discount rate of 6.00% for GASB 75 reporting purposes:

Long-Term Expected Return on Assets	6.00%
Fidelity General Obligations AA - 20 Years Index on June 30, 2022	3.69%
GASB 75 Discount Rate	6.00%



## GASB 75 Results (continued)

### Southern Marin Fire Protection District Net OPEB Liabilities and Expense Under GASB 75 Accrual Accounting Standard

	June 30, 2022 <sup>1</sup>		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	6.00%	3.69%	6.00%
Present Value of Future Benefits			
Active	\$5,710,853	\$8,682,657	\$5,710,853
Retired	5,692,436	7,222,540	5,692,436
Total	\$11,403,289	\$15,905,197	\$11,403,289
Total OPEB Liability			
Active	\$4,671,945	\$6,618,235	\$4,671,945
Retired	5,692,436	7,222,540	5,692,436
Total	\$10,364,381	\$13,840,775	\$10,364,381
Plan Fiduciary Net Position	\$5,073,433	\$5,073,433	\$5,073,433
Net OPEB Liability (Asset)	\$5,290,948	\$8,767,342	\$5,290,948
Sensitivity Analysis			
1% Decrease in Discount Rate	5.00%	2.69%	5.00%
Total OPEB Liability	\$11,671,932	\$15,967,262	\$11,671,932
Net OPEB Liability (Asset)	\$6,598,499	\$10,893,829	\$6,598,499
1% Increase in Discount Rate	7.00%	4.69%	7.00%
Total OPEB Liability	\$9,282,724	\$12,132,962	\$9,282,724
Net OPEB Liability (Asset)	\$4,209,291	\$7,059,529	\$4,209,291
1% Decrease in Trend Rate <sup>2</sup>			
Total OPEB Liability	\$9,228,607	\$12,052,347	\$9,228,607
Net OPEB Liability (Asset)	\$4,155,174	\$6,978,914	\$4,155,174
1% Increase in Trend Rate <sup>3</sup>			
Total OPEB Liability	\$11,739,016	\$16,068,708	\$11,739,016
Net OPEB Liability (Asset)	\$6,665,583	\$10,995,275	\$6,665,583

<sup>1</sup> For the District's financial statements, DFA will provide separate schedules with supplemental GASB 75 information.

<sup>2</sup> Trend rate for each future year reduced by 1.00%.

<sup>3</sup> Trend rate for each future year increased by 1.00%.

## GASB 75 Results (continued)

### OPEB Expense

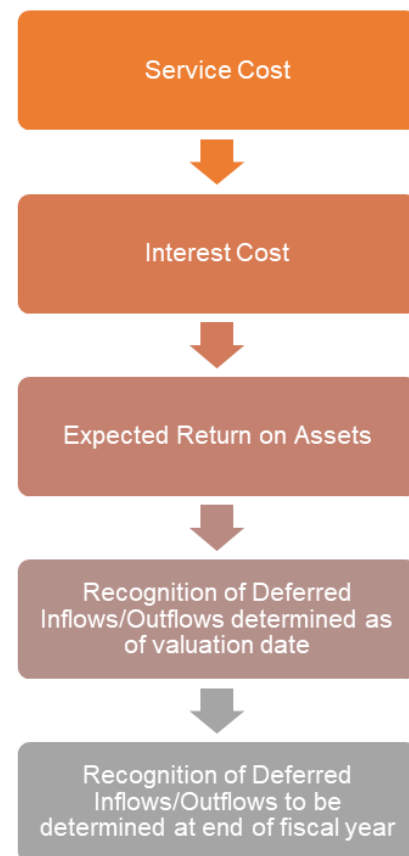
We have determined the following components of the District's OPEB Expense for the measurement year ending June 30, 2023: Service Cost, Interest Cost, Expected Return on Assets, and Deferred Outflows and Inflows (determined as of the valuation date).

- Service Cost represents the present value of benefits accruing in the current year.
- Interest Cost represents the interest on the Total OPEB Obligation and interest on the Service Cost.
- Expected Return on Assets is the expected return based on a 6.00% investment rate of return.
- Deferred Outflows and Inflows of Resources (determined as of the valuation date) are changes in the Net OPEB Liability resulting from differences between projected and actual plan experience, from differences between projected and actual OPEB plan investments, and from changes in assumptions.

The OPEB Expense will reflect additional Deferred Outflows and Inflows that will be determined based on the Net OPEB Obligation as of June 30, 2023.

We summarize results in the table on the next page. For comparative purposes, we provide service cost and interest cost at three discount rates (the expected return on assets, the municipal bond index, and the GASB 75 rate, discussed above). We determine Deferred Outflows and Inflows solely on the applicable GASB 75 rate. All amounts are net of expected future retiree contributions, if any.

DFA will be available to assist the District and its auditors in preparing the footnotes and required supplemental information for compliance with GASB 75 (and GASB 74, if applicable). In the meantime, we are available to answer any questions the District may have concerning the report.



## **GASB 75 Results (continued)**

### **Actuarially Determined Contribution and Pay-As-You-Go with Implied Subsidy**

We have calculated an actuarially determined contribution representing the Service Cost and a 30-year amortization (as a level percent of pay) of the Net OPEB Liability. We include the results in the table on the next page. We provide results at three discount rates (the expected long-term expected return on assets, the municipal bond index, and the GASB 75 rate).

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. We provide the amounts for illustrative purposes.

The actuarially determined contribution may be compared to the pay-as-you-go payment. The table shows the pay-as-you-go payment along with the projected implied subsidy payment.

The Funding Schedules section provides additional prefunding alternatives.

## GASB 75 Results (continued)

### Southern Marin Fire Protection District Net OPEB Liabilities and Expense Under GASB 75 Accrual Accounting Standard

	July 1, 2022		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	6.00%	3.69%	6.00%
Components of OPEB Expense for 2022-23			
Service Cost (beginning of year)	\$187,439	\$330,198	\$187,439
Interest Cost	618,365	513,791	618,365
Expected Return on Assets	(304,406)	(304,406)	(304,406)
Total <sup>4</sup>	\$501,398	\$539,583	\$501,398
Actuarially Determined Contribution for 2022-23			
Service Cost (mid-year)	\$192,980	\$336,235	\$192,980
Amortization of Net OPEB Liability <sup>5</sup>	267,014	327,292	267,014
Total <sup>6,7</sup>	\$459,994	\$663,527	\$459,994
Pay-As-You-Go Payment with Implied Subsidy for 2022-23			
Projected Pay-As-You-Go	\$381,258	\$381,258	\$381,258
Projected Implied Subsidy	117,466	117,466	117,466
Total	\$498,724	\$498,724	\$498,724

<sup>4</sup> Additional components are shown on the following pages. Deferred Outflows/Inflows of Resources will also include changes determined based on the Total OPEB Obligation and Plan Fiduciary Net Position as June 30, 2023.

<sup>5</sup> 30-year amortization (as a level percent of pay).

<sup>6</sup> Estimated Actuarially Determined Contribution for subsequent year:

	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Actuarially Determined Contribution for 2023-24 <sup>7</sup>	\$473,793	\$683,433	\$473,793

<sup>7</sup> Total includes any adjustment for implicit subsidy. Adjustment for implicit subsidy would equal District-paid premiums on behalf of retirees (from trust and non-trust) multiplied by a factor of 0.3081.

## GASB 75 Results (continued)

\*\*\*FOR LOOKBACK MEASUREMENTS – DELETE IF NOT APPLICABLE\*\*\*

### Schedule of Changes in Net OPEB Liability (July 1, 2021 to June 30, 2022)

1. Total OPEB Liability	
a. Total OPEB Liability on July 1, 2021 <sup>8</sup>	\$10,899,748
b. Service Cost <sup>9</sup>	166,165
c. Interest Cost	648,829
d. Benefit Payments <sup>10</sup>	(511,632)
e. Changes in plan provisions <sup>11</sup>	0
f. Difference between expected and actual experience <sup>12</sup>	(1,275,632)
g. Changes in assumptions and other inputs <sup>12</sup>	436,903
h. Total OPEB Liability on June 30, 2022	\$10,364,381
2. Plan Fiduciary Net Position	
a. Plan Fiduciary Net Position on July 1, 2021 <sup>8</sup>	\$5,472,635
b. Contributions <sup>10</sup>	761,632
c. Expected Investment Income	333,315
d. Administrative Expenses	(31,081)
e. Benefit Payments <sup>10</sup>	(511,632)
f. Net Transfers	6,024,869
g. Difference between actual and expected return on assets <sup>12</sup>	(951,436)
h. Plan Fiduciary Net Position on June 30, 2022	\$5,073,433
3. Net OPEB Liability: (1h) - (2f)	\$5,290,948
4. Discount Rate	
a. July 1, 2021	6.00%
b. June 30, 2022	6.00%

<sup>8</sup> From June 30, 2021 disclosure report, based on the June 30, 2020 actuarial valuation.

<sup>9</sup> Discounted from June 30, 2022 valuation.

<sup>10</sup> Includes credit toward implicit subsidy (if applicable).

<sup>11</sup> Included in OPEB Expense.

<sup>12</sup> Deferred (Outflow)/Inflow of Resources to be established during fiscal year end June 30, 2022.



## GASB 75 Results (continued)

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

Type	Initial Amount	Fiscal Year Established	Period (Years)	Annual Recognition <sup>13</sup>
Difference between expected/actual experience	0	2018	0.0	0
Difference between expected/actual return on assets	19,662	2018	5.0	3,934
Changes in assumptions or other inputs	0	2018	0.0	0
Difference between expected/actual experience	0	2019	0.0	0
Difference between expected/actual return on assets	(11,508)	2019	5.0	(2,302)
Changes in assumptions or other inputs	0	2019	0.0	0
Difference between expected/actual experience	(391,781)	2020	3.0	(130,593)
Difference between expected/actual return on assets	63,320	2020	5.0	12,664
Changes in assumptions or other inputs	(48,228)	2020	3.0	(16,076)
Difference between expected/actual experience	0	2021	0.0	0
Difference between expected/actual return on assets	(602,119)	2021	5.0	(120,424)
Changes in assumptions or other inputs	0	2021	0.0	0
Difference between expected/actual experience	(1,275,632)	2022	2.5	(510,253)
Difference between expected/actual return on assets	951,436	2022	5.0	190,287
Changes in assumptions or other inputs	436,903	2022	2.5	174,761
			<i>Total</i>	<i>(398,002)</i>

<sup>13</sup> Charge/(Credit) included in OPEB Expense.

## Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the sections above, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 75 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns, or is otherwise credited with, 6.00% per annum on its investments, a starting Trust value of \$5,073,433 as of June 30, 2022, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3.00%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

### Treatment of Implicit Subsidy

We exclude any implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.

## Funding Schedules (continued)

### Sample Funding Schedules (Closed Group) Starting Trust Value of \$5,073,433 as of June 30, 2022

Year Beginning	Pay-as-you-go	Level Contribution for 20 years	Level % of Unfunded Liability	Constant Percentage Increase for 20 years
2022	\$381,258	\$306,145	\$626,939	\$241,146
2023	423,978	306,145	544,662	248,381
2024	453,162	306,145	476,379	255,832
2025	481,562	306,145	419,348	263,507
2026	514,222	306,145	371,543	271,412
2027	522,499	306,145	331,334	279,555
2028	550,846	306,145	297,053	287,941
2029	560,986	306,145	267,831	296,580
2030	578,334	306,145	242,564	305,477
2031	615,211	306,145	220,569	314,641
2032	632,029	306,145	201,268	324,081
2033	661,451	306,145	183,988	333,803
2034	652,433	306,145	164,312	343,817
2035	650,002	306,145	137,001	354,132
2036	655,463	306,145	114,239	364,756
2037	656,697	306,145	95,269	375,698
2038	625,614	306,145	79,461	386,969
2039	631,212	306,145	66,283	398,578
2040	649,380	306,145	55,301	410,536
2041	651,262	306,145	46,150	422,852
2042	664,925	0	38,524	0
2043	623,215	0	32,170	0
2044	610,715	0	26,870	0
2045	598,122	0	22,452	0
2046	544,040	0	18,769	0
2047	544,493	0	15,695	0
2048	544,552	0	13,132	0
2049	523,628	0	10,997	0
2050	499,129	0	9,215	0
2055	450,234	0	3,868	0
2060	395,373	0	1,703	0
2065	307,794	0	808	0
2070	205,175	0	414	0
2075	111,254	0	221	0
2080	44,785	0	116	0
2085	11,495	0	56	0
2090	1,480	0	24	0

Note to auditor: when calculating the employer OPEB contribution for the year ending on the statement date, we recommend multiplying the actual District-paid premiums on behalf of retirees by a factor of 1.3081 to adjust for the implicit subsidy.

## Funding Schedules (continued)

The table below provides an alternative comparison of the funding schedules. The present value (or time-value) of payments for each alternative is \$3,613,120 and is equal to the excess of the present value of projected pay-as-you-go payments over any current trust/fund.

The difference between the sum of the contributions and the present value of contributions is the total interest cost associated with each alternative. As discussed above, the advantages of pre-funding should be weighed against other financial considerations.

	<b>Pay-as-you-go</b>	<b>Level Contribution for 20 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
Present value of contributions <sup>a</sup>	\$3,613,120	\$3,613,120	\$3,613,120	\$3,613,120
Total interest cost	13,979,496	2,509,780	1,567,506	2,866,574
Total contributions <sup>b</sup>	17,592,616	6,122,900	5,180,626	6,479,694

<sup>a</sup> Based on a discount rate of 6.00%.

<sup>b</sup> Reflects no prefunding of implicit subsidy.

## Plan Provisions

SMFPD provides health care for employees, and dependents (and also for retirees and their dependents) through the Marin County Employees' Retirement Association (MCERA). SMFPD also offers dental and vision insurance through FDAC.

### **Retiree Coverage**

*Firefighters.* Effective beginning with the 2011-12 fiscal year, Firefighters receive retiree health benefits pursuant to the terms of Section 11.1 of their Memorandum of Understanding (MOU), which states in relevant part that retired unit members with at least 20 years of service will receive a District contribution equal to 100% of the Kaiser Plan L retiree-only premium. Members with at least 10 but fewer than 20 years of service at retirement will receive a District contribution equal to the Kaiser L rate multiplied by 50% plus 5% per year of service in excess of 10 years. Members other than former Sausalito employees hired prior to July 1, 2010 with at least 30 years of service at retirement will also receive District-paid spousal coverage (up to 100% of the Kaiser "Plus 1" rate). Survivor benefits are available. Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.

*Administrative Employees.* Retired administrative employees hired prior to January 1, 2014 are eligible to receive an employer contribution equal to the retiree-only premium for the Kaiser Plan L rate (similar to Firefighters). Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.

*Fire Chief Officers' Association (SMFCOA).* Retired Deputy Chief and Battalion Chiefs covered by IAFF Local 1775 are eligible to receive an employer contribution towards medical and dental insurance after the completion of 5 years of service and retirement from SMFPD through the Marin County Retirement System. Full-time employees of SMFCOA with 15 years of service qualify for continuation of District-paid spousal coverage. Survivor benefits are available. These provisions apply only to existing members of SMFCOA and Fire Chiefs who were employed and promoted prior to July 1, 2001. SMFCOA members hired or promoted after that date are subject to the same provisions as Firefighters, with the exception that SMFCOA retirees with at least 15 years of service are also eligible to receive District-paid dental insurance. Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.

*Reimbursement from the City of Sausalito.* There are fifteen Sausalito firefighters who were subsumed into the District's plan in 2012. Of these fifteen, nine are covered under an agreement whereby the City of Sausalito agreed to pay the District \$58,000 per year for 30 years. The actuarial liabilities for the nine employees and retirees are included in this valuation because the District has set up a separate asset to account for the contributions from the City of Sausalito. The remaining six have (or will have) their benefits paid directly by the City of Sausalito and have not been included in this valuation.

## Plan Provisions (continued)

### Medical and Dental Premiums

The following table shows January 1, 2022 premiums for retirees in MCERA:

	Kaiser HMO Low	Delta Dental
Basic Plan		
Retiree	\$852.75	\$65.19
Retiree + 1	1,705.50	123.37
Medicare Coordinated		
Retiree	\$373.23	\$65.19
Retiree + 1ME	683.23	123.37

## Valuation Data

### Retiree Census - Age distribution of retirees included in the valuation

Age	Total
Under 55	5
55-59	5
60-64	5
65-69	10
70-74	5
75-79	7
80-84	1
85+	0
All Ages	38
Average Age	65.7

### Active Census - Age/service distribution of active employees included in the valuation

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	1	2	0	0	0	0	0	3
40-44	0	0	5	2	1	0	0	0	8
45-49	0	0	1	2	3	0	0	0	6
50-54	0	0	3	1	3	1	0	0	8
55-59	0	0	0	0	1	1	0	0	2
60-64	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0
All Ages	0	1	11	5	8	2	0	0	27

Average Age: 47.3

Average Service: 17.2

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date: June 30, 2022

Actuarial Cost Method: Entry Age, Level Percent of Pay

Discount Rate:

Long-term Expected Return	6.00%
Municipal Bond Index	3.69%
GASB 75	6.00%

Salary Increases: 3.00%

Withdrawal: Crocker-Sarason Table T5 less mortality, decreased by 40% at all ages.  
Sample Rates:

Age	Rate
25	4.6%
35	3.8
45	2.1
55	0.6

Pre-retirement Mortality: Preretirement Mortality Rates for Public Agency Police and Fire from CalPERS Experience Study (2000-2019).

Postretirement Mortality: Post-retirement Mortality Rates for Public Agency Police and Fire from CalPERS Experience Study (2000-2019).

Retirement:

Age	Rate
45-49	3.0%
50	15.0%
51	20.0%
52	25.0%
53	30.0%
54	40.0%
55	50.0%
56	60.0%
57	70.0%
58	80.0%
59	90.0%
60	100.0%



## Actuarial Assumptions (continued)

Medical Claim Cost: Annual Per Retiree or Spouse

Age	Medical	Dental
50	\$9,552	\$645
55	12,504	645
60	16,020	645
64	19,464	645
65	4,560	645
70	4,380	645
75	4,656	645

Percent Electing Coverage: 100%

Spouse Coverage: Future retirees: 25%  
 Current retirees: Actual dependent data used.  
 Female spouses are assumed to be three years younger than male spouses.

Medical Trend:

Year	Pre-Medicare	Medicare	Dental
2022	7.50%	4.50%	3.00%
2023	7.00%	4.50%	3.00%
2024-2069	5.20%	4.50%	3.00%
2070+	4.50%	4.50%	3.00%

## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Southern Marin Fire Protection District ("District") as of June 30, 2022.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:

A handwritten signature in blue ink, appearing to read 'Carlos Diaz', with a stylized flourish at the end.

Carlos Diaz, ASA, EA, MAAA  
Actuary



**GASB Statement No. 75**  
**Supplemental Schedules**  
**for Southern Marin Fire Protection District**

*Reporting Period:* July 1, 2021 to June 30, 2022  
*Measurement Period:* July 1, 2021 to June 30, 2022  
*Valuation Date:* June 30, 2022

October 26, 2022

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Note to Auditors**

DFA, LLC (DFA) has prepared the following supplemental schedules to accompany the District's actuarial valuation as of June 30, 2022 to (1) facilitate preparation of GASB 75 reporting and (2) to provide information that (if applicable) was not determinable as of the valuation date. We have prepared this supplement based on the results of our actuarial valuation and (if applicable) subsequent projections. We are available to discuss and reconcile any differences between your records and our calculations.

Our actuarial valuation report is intended to comply with GASB 75's valuation requirements (at least one every two years); the following schedules are intended to provide the reporting information specific to the applicable reporting period (July 1, 2021 to June 30, 2022), with updates to the measurement date (June 30, 2022).

**Notes to the Financial Statements for the Year Ended June 30, 2022**

**Plan Description**

*Plan administration.* The District's postemployment benefit plan is a single-employer plan. The District provides health care for employees and dependents (and also for retirees and their dependents) through the Marin County Employees' Retirement Association (MCERA). Employees may choose one of two medical options: Kaiser HMO High Option and Blue Cross Prudent Buyer Classic. The District also offers dental and vision insurance through FDAC.

*Benefits provided. Firefighters.* Effective beginning with the 2011-12 fiscal year, Firefighters receive retiree health benefits pursuant to the terms of Section 11.1 of their Memorandum of Understanding (MOU), which states in relevant part that retired unit members with at least 20 years of service will receive a District contribution equal to 100% of the Kaiser Plan L retiree-only premium. Members with at least 10 but fewer than 20 years of service at retirement will receive a District contribution equal to the Kaiser L rate multiplied by 50% plus 5% per year of service in excess of 10 years. Members other than former Sausalito employees hired prior to July 1, 2010 with at least 30 years of service at retirement will also receive District-paid spousal coverage (up to 100% of the Kaiser "Plus 1" rate). Survivor benefits are available. Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.

*Administrative Employees.* Retired administrative employees hired prior to January 1, 2014 are eligible to receive an employer contribution equal to the retiree-only premium for the Kaiser Plan L rate (similar to Firefighters). Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.

*Fire Chief Officers' Association (SMFCOA).* Retired Deputy Chief and Battalion Chiefs covered by IAFF Local 1775 are eligible to receive an employer contribution towards medical and dental insurance after the completion of 5 years of service and retirement from SMFPD through the Marin County Retirement System. Full-time employees of SMFCOA with 15 years of service qualify for continuation of District-paid spousal coverage. Survivor benefits are available. These provisions apply only to existing members of SMFCOA and Fire Chiefs who were employed and promoted prior to July 1, 2001. SMFCOA members hired or promoted after that date are subject to the same provisions as Firefighters, with the exception that SMFCOA retirees with at least 15 years of service are also eligible to receive District-paid dental insurance. Members hired on or after January 1, 2014 receive a Retiree Health Savings account, which is not within the scope of GASB 75.



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

*Reimbursement from the City of Sausalito.* There are fifteen Sausalito firefighters who were subsumed into the District's plan in 2012. Of these fifteen, nine are covered under an agreement whereby the City of Sausalito agreed to pay the District \$58,000 per year for 30 years. The actuarial liabilities for the nine employees and retirees are included in this valuation because the District has set up a separate asset to account for the contributions from the City of Sausalito. The remaining six have (or will have) their benefits paid directly by the City of Sausalito and have not been included in the valuation.

*Plan membership.* On June 30, 2022, the most recent valuation date, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	38
Active plan members	27

*Contributions.* The annual contribution is based on projected pay-as-you-go financing requirements. The District has established the PARS Post-Employment Benefit Trust. The Board reviews the funding requirements and policy annually.

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Net OPEB Liability**

The District's Net OPEB Liability was measured as of June 30, 2022 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of June 30, 2022. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

*Actuarial assumptions.* The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	Fair value of assets.
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases	6.00 percent
Inflation rate	3.00 percent
Investment rate of return	6.00 percent, net of OPEB plan investment expense
Healthcare cost trend rate	7.50 percent for 2022, 7.00 percent for 2023, 5.20 percent for 2024-2069, and 4.50 percent for 2070 and later years; Medicare ages: 4.50 percent for all years.
Preretirement Mortality	Preretirement Mortality Rates for Public Agency Police and Fire from 2021 CalPERS Experience Study.
Postretirement Mortality	Postretirement Mortality Rates for Public Agency Police and Fire from 2021 CalPERS Experience Study.

Actuarial assumptions used in the June 30, 2022 valuation were based on a review of plan experience during the period June 30, 2020 to June 30, 2022.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table below provides the long-term expected real rates of return by asset class (based on published capital market assumptions).

Asset Class	Assumed Asset Allocation	Real Rate of Return
Broad U.S. Equity	50%	4.4%
U.S. Fixed	50%	1.5%

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

*Discount rate.* GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's Total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long-Term Expected Return of Plan Investments	Fidelity GO AA 20 Years Municipal Index	Discount Rate
June 30, 2021	June 30, 2021	6.00%	1.92%	6.00%
June 30, 2022	June 30, 2022	6.00%	3.69%	6.00%



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

The components of the net OPEB liability were as follows:

Total OPEB liability	10,364,381
Plan fiduciary net position	5,073,433
Net OPEB liability (asset)	\$5,290,948
Measurement date	June 30, 2022
Reporting date	June 30, 2022
Covered employee payroll	\$5,519,185
Net OPEB liability (asset) as a percentage of covered payroll	95.86%
Plan fiduciary net position as a percentage of the total OPEB liability	48.95%

*Schedule of Changes in Net OPEB Liability (June 30, 2021 to June 30, 2022)*

<b>Total OPEB Liability</b>	
Service Cost	166,165
Interest	648,829
Changes of benefit terms	0
Difference between expected and actual experience	(1,275,632)
Changes in assumptions or other inputs	436,903
Benefit payments <sup>1</sup>	(511,632)
<b>Net change in total OPEB liability</b>	<b>(535,367)</b>
<b>Total OPEB liability – June 30, 2021 (a)</b>	<b>\$10,899,748</b>
<b>Total OPEB liability – June 30, 2022 (b)</b>	<b>\$10,364,381</b>
<b>Plan fiduciary net position</b>	
Contributions – employer <sup>1</sup>	761,632
Other income – adjustment	0
Net investment income	(618,121)
Benefit payments <sup>1</sup>	(511,632)
Trustee fees	0
Administrative expenses	(31,081)
Other disbursements – reimbursement to employer	0
<b>Net change in plan fiduciary net position</b>	<b>(399,202)</b>
<b>Plan fiduciary net position – June 30, 2021 (c)</b>	<b>\$5,472,635</b>
<b>Plan fiduciary net position – June 30, 2022 (d)</b>	<b>\$5,073,433</b>
<b>Net OPEB liability (asset) – June 30, 2021 (c) – (a)</b>	<b>\$5,427,113</b>
<b>Net OPEB liability (asset) – June 30, 2022 (d) – (b)</b>	<b>\$5,290,948</b>

<sup>1</sup> Amount includes any implicit subsidy associated with benefits paid (see Footnote 4).



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

*Sensitivity of the net OPEB liability to changes in the discount rate.* The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB liability (asset)	6,598,499	5,290,948	4,209,291

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <sup>2</sup>	Trend Rate	1% Increase <sup>3</sup>
Net OPEB liability (asset)	4,155,174	5,290,948	6,665,583

<sup>2</sup> Trend rate for each future year reduced by 1.00%.

<sup>3</sup> Trend rate for each future year increased by 1.00%.

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Statement of Fiduciary Net Position**

<b>Assets</b>	
Cash, deposits, and cash equivalents	0
Receivables:	
Accrued Income	0
Total receivables	0
Investments:	
Mutual Fund - Fixed Income	5,073,433
Total Investments	5,073,433
Total Assets	5,073,433
<b>Liabilities</b>	
Payables	0
Total Liabilities	0
<b>Net position restricted for postemployment benefits other than pensions</b>	<b>\$5,073,433</b>
Measurement date	June 30, 2022
Reporting date	June 30, 2022

**Statement of Changes in Fiduciary Net Position**

<b>Additions</b>	
Employer contributions <sup>4</sup>	761,632
Other income – adjustment	0
Net increase in fair value of investments	(618,121)
Total additions	143,511
<b>Deductions</b>	
Trustee fees	0
Administrative expenses	31,081
Benefit payments <sup>4</sup>	511,632
Other disbursements – reimbursement to employer	0
Total deductions	542,713
Net increase in net position	(399,202)
<b>Net position restricted for postemployment benefits other than pensions</b>	
Beginning of year – June 30, 2021	\$5,472,635
End of year – June 30, 2022	\$5,073,433

<sup>4</sup> Includes an implicit subsidy credit as follows:

	Trust	Non-Trust	Total
Employer contribution	\$250,000	\$402,808	\$652,808
Implicit subsidy credit	0	108,824	108,824
Total employer contributions	\$250,000	\$511,632	\$761,632
Benefit payments	\$0	\$402,808	\$402,808
Implicit subsidy credit	0	108,824	108,824
Total benefit payments	\$0	\$511,632	\$511,632



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Investments**

*Investment policy.* The District's policy regarding the allocation of the plan's invested assets is established and may be amended by District management. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the District has selected is the PARS US Bank Moderate Index PLUS, with dual goals are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The asset allocation ranges for this objective are listed below:

	Equity	Fixed Income	Cash
Stated Range	40%-60%	40%-60%	0-20%

Market conditions may cause the account's asset allocation to vary from the stated range from time to time. The investment manager (assisting the District) will rebalance the portfolio no less than quarterly and/or when the actual weighting differs substantially from the strategic range, if appropriate and consistent with the objectives.

*Rate of return.* For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was -11.15 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

<b>Annual money-weighted rate of return, net of investment expense</b>	<b>-11.15%</b>
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**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

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

On June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience <sup>5,6</sup>	0	765,379
Changes in assumptions or other inputs <sup>5,6</sup>	262,142	0
Differences between projected and actual return investments <sup>5,6</sup>	786,477	363,571
<b>Total</b>	<b>\$1,048,619</b>	<b>\$1,128,950</b>

<sup>5</sup> Measured on June 30, 2022.

<sup>6</sup> See Schedule of Deferred Outflows and Inflows of Resources for additional information.

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

Fiscal Year ending June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	377,712	(632,977)
2024	290,332	(375,550)
2025	190,287	(120,423)
2026	190,288	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Schedule of Deferred Outflows of Resources**

Year	Type	Category	Initial Base	Amortization Period	Current Recognition	Current Balance
2017	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2017	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2017	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2018	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2018	Deferred Outflow	Net difference between projected and actual earnings on plan investments	19,662	5.0	3,934	0
2019	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2019	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2019	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2020	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2020	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2020	Deferred Outflow	Net difference between projected and actual earnings on plan investments	63,320	5.0	12,664	25,328
2021	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2021	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2021	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2022	Deferred Outflow	Difference between expected and actual experience	0	2.5	0	0
2022	Deferred Outflow	Changes in assumptions or other inputs	436,903	2.5	174,761	262,142
2022	Deferred Outflow	Net difference between projected and actual earnings on plan investments	951,436	5.0	190,287	761,149
Total					381,646	1,048,619



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Schedule of Deferred Inflows of Resources**

Year	Type	Category	Initial Base	Amortization Period	Current Recognition	Current Balance
2017	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2017	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2017	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2018	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2018	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2019	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2019	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2019	Deferred Inflow	Net difference between projected and actual earnings on plan investments	11,508	5.0	2,302	2,300
2020	Deferred Inflow	Difference between expected and actual experience	391,781	3.0	130,593	0
2020	Deferred Inflow	Changes in assumptions or other inputs	48,228	3.0	16,076	0
2020	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2021	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2021	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2021	Deferred Inflow	Net difference between projected and actual earnings on plan investments	602,119	5.0	120,424	361,271
2022	Deferred Inflow	Difference between expected and actual experience	1,275,632	2.5	510,253	765,379
2022	Deferred Inflow	Changes in assumptions or other inputs	0	2.5	0	0
2022	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	5.0	0	0
Total					779,648	1,128,950



**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**OPEB Expense**

The District's OPEB expense (credit) was \$114,758.

Net OPEB Liability (Asset) – beginning (a)	\$5,427,113
Net OPEB Liability (Asset) – ending (b)	\$5,290,948
Change in Net OPEB Liability (Asset) [(b)-(a)]	(136,165)
Change in Deferred Outflows	(1,006,693)
Change in Deferred Inflows	495,984
Employer Contributions	761,632
Adjustment – Transfer In (Employer Reimbursement)	0
Adjustment – OPEB Expense	0
OPEB Expense (Credit) – June 30, 2021 to June 30, 2022	\$114,758

Service Cost	166,165
Interest Cost	648,829
Expected Return on Assets	(333,315)
Changes of benefit terms	0
Administrative expenses	31,081
Recognition of Deferred Outflows and Inflows	
Differences between expected and actual experience	(640,846)
Changes of assumptions	158,685
Differences between projected and actual investments	84,159
Total	(398,002)
Adjustment	0
OPEB Expense (Credit) – June 30, 2021 to June 30, 2022	\$114,758

**Actuarially Determined Contribution**

The actuarially determined contributions from the most recent actuarial valuation are:

Actuarially Determined Contribution for year ending June 30, 2023	\$459,994
Actuarially Determined Contribution for year ending June 30, 2024	473,793

Valuation Date	June 30, 2022
Discount Rate (Expected Long-term Return on Assets)	6.00%
Salary Increases	6.00%

**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Journal Entries<sup>7</sup>**

OPEB Expense Journal Entries - June 30, 2022 Reporting Date

		<b>Debit</b>	<b>Credit</b>
Differences between Expected and Actual Experience	Deferred Outflows	\$0	\$0
	Deferred Inflows	0	(634,786)
Change in Assumptions and Other Inputs	Deferred Outflows	262,142	0
	Deferred Inflows	16,076	0
Differences between Projected and Actual Investment Earnings	Deferred Outflows	422,906	0
	Deferred Inflows	444,371	0
Net OPEB Liability/(Asset)		0	(625,467)
OPEB Expense/(Credit)		114,758	0
<i>Total</i>		<i>\$1,260,253</i>	<i>\$(1,260,253)</i>

Employer Contribution Journal Entries - June 30, 2022 Reporting Date

		<b>Debit</b>	<b>Credit</b>
Contributions paid July 1, 2021 to June 30, 2022	Net OPEB Liability/(Asset)	\$761,632	\$0
	Other Healthcare (Implicit Subsidy)	0	(108,824)
	Contributions Expense	0	(652,808)
<i>Total</i>		<i>\$761,632</i>	<i>\$(761,632)</i>

<sup>7</sup> Provided for illustrative purpose. Actual entries may differ. DFA is available to discuss any differences.





**Southern Marin Fire Protection District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Actuarial Certification**

The results set forth in this supplement are based on our actuarial valuation of the health and welfare benefit plans of the Southern Marin Fire Protection District as of June 30, 2022.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:

A handwritten signature in blue ink, appearing to read 'Carlos Diaz', with a stylized flourish at the end.

Carlos Diaz, ASA, EA, MAAA  
Actuary

Alyssa Schiffman  
Finance Manager  
Southern Marin Fire Protection District  
308 Reed Blvd.  
Mill Valley, CA 94941



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** FY22 Reserve Reconciliation

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Approve FY22 Reserve Reconciliation Recommendation.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[FY22 Reserve Reconciliation - Staff Report.pdf](#)

PREPARED BY: Alyssa Schiffmann

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



## Southern Marin Fire Protection District

28 Liberty Ship Way, STE 2800  
Sausalito, CA 94965

### FINANCE COMMITTEE

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#### FINANCE STAFF REPORT

##### Date

December 14, 2022

##### Topic

FY22 Closed: Capital Replacement and Reserve Funds Reconciliation

##### Summary

As part of the annual budget reconciliation process, Staff provides the Finance Committee and Board of Directors with an analysis of the final budget. Excess revenues are evaluated based on the *Long-Term Financial Policy* (#1200). Staff then evaluate the revenue excess and develop recommendations for the Finance Committee and Board of Directors consideration. Staff requests the Finance Committee's approval or direction for the *Capital Replacement & Reserve Funds Reconciliation* proposals below.

##### Background

In 2019, the Board approved the *Long-Term Financial Policy* (#1200), which outlines the allocation method for each reserve fund category. Every year after the prior fiscal year is finalized, the Finance Manager is required to reconcile the reserve fund balances. As of the FY21 Reserve Reconciliation, the District's reserve account balances are as follows:

Figure 1: As of 6/30/21 Reconciliation

<b>Dry Period Reserve</b>	3,500,000
<b>Unallocated Reserves</b>	3,235,378
<b>Subtotal</b>	6,735,378
<b>Capital Replacement Fund</b>	1,941,327
<b>All Reserves</b>	8,676,705

### Definitions:

1. *Dry Period Reserves*: Reserves to fund operating expenditures between the period of July through December when no property tax revenues are received (the County of Marin's 55% disbursement is every December).
2. *Unallocated Reserves*: Reserves on hand to mitigate periodic revenue shortfalls due to a downturn in economic cycles, or to mitigate the cost of unforeseen emergencies. The unallocated reserves would allow time for the District to respond to the change, while maintaining all service levels.
3. *Capital Replacement Fund*: Reserves on hand for the purchase of new apparatus, facility repairs, miscellaneous one-time projects, and equipment purchases that are not accounted for in the Operating & Equipment budget (i.e. equipment other than hose, hydrants, etc).

### Fiscal Year 2021/22 (FY22) Final Budget vs. Actual

Last fiscal year (FY22) is finalized as follows:

Figure 2

	<b>Actual FY22</b>	<b>Actual FY21</b>
<b>Total Revenues</b>	26,906,212	25,147,837
<b>Expenditures:</b>		
Salaries & Benefits	18,720,290	17,244,531
Operating Expenses	3,426,924	3,299,075
Grant Expenses	333,246	218,924
<b>Total Expenditures</b>	22,480,460	20,762,530
Net Revenue	4,425,752	4,385,306
Capital Replacement Cost	1,327,000	1,534,500
Available to Fund Reserves	3,098,752	2,850,806

The above \$1,327,000 is staff's recommended Capital Replacement Allocation and is detailed as follows:

Figure 3

Capital Categories	Allocation	Description
Apparatus	648,000	Annual allocation to fully fund future apparatus replacements. See detail in Figure 6.
Facilities	400,000	Based on foreseeable facilities projects
Equipment	204,000	Based on historical equipment needs, plus allocations to replace SCBA in 2024
One-Time Projects	75,000	Based on historical miscellaneous projects
<b>Total Capital Allocation:</b>	<b>1,327,000</b>	

The above \$648,000 apparatus detail is based on the following calculations per apparatus:

Figure 4

	Apparatus	Useful Life	FY22 Replacement Cost
1	E1 Type 1	15	81,637
2	E4 Type 1	15	69,231
3	E9 Type 1	15	59,738
4	E604 Type 3	15	48,417
5	Ladder	20	135,378
6	Chief	7	14,946
7	Chief 2	7	15,728
8	Chief 4	7	13,328
9	Command1	7	18,225
10	Command2	14	13,670
11	Utility9	10	5,055
12	Utility 4	10	5,455
13	Utility 1	10	8,172
14	Dive Tender	10	7,500
15	Prev vehicle1	10	6,300
16	Prev vehicle2	10	8,100
17	Fireboat	20	105,361
18	IRB	10	3,898
19	RWC1	10	3,277
20	RWC2	10	3,124
21	Inspector 1 (P3)	10	7,107
22	Inspector 2 (P4)	10	7,217
23	MC Inspector (P5)	10	6,996
			<b>648,000</b>

With the above recommended allocations, the Capital Replacement Funds' FY22 activity and balances are as follows:

Figure 5

Capital Replacement	FY21 Balance	FY22 Allocation	FY22 Expense	FY22 Capital Replacement Fund Balance	Net Change
Apparatus	845,584	648,000	(69,106)	1,424,478	578,894
Facilities	957,525	400,000	(247,959)	1,109,566	152,041
Equipment	66,353	204,000	-	270,353	204,000
One-Time Projects	71,866	75,000	(63,382)	83,484	11,618
<b>Total Capital Replacement</b>	<b>1,941,327</b>	<b>1,327,000</b>	<b>(380,447)</b>	<b>2,887,880</b>	<b>946,553</b>

After the \$1,327,000 Capital Replacement Allocation detailed above, \$3,098,752 remains (see *Figure 2*) available for further allocations. The District's goal is to have \$8,759,000 in the Unallocated/Dry Period reserve accounts (the \$8.7M goal is 40% of the District's FY22 Operating & Equipment budget, per *Policy #1200*).

Options for the Finance Committee's consideration are outlined below:

1. Deposit the entire \$3.09M into the Unallocated Reserves: With this deposit, the combined reserve accounts would total \$9.8M – 112% of the District's \$8.7M goal.
2. Distribute the \$3.09M between the Unallocated and Dry Period reserve accounts. The District's goal would still be 112% reached, as in #1 above.
3. Allocate the \$3.09M between the PARS Pension Trust, and the Unallocated and Dry Period reserve accounts. By allocating a portion of the \$3.09M to the PARS Pension Trust account, the District could take advantage of any market gains, while also having the money available – for pension costs only – in future budget years should there be a need.

### Recommendation(s)

Staff recommends option #2 above. Normally we would recommend contributing to the PARS Pension Trust, but with the annexation of the City of Mill Valley's Fire Department taking effect on July 1, 2023, we want to have more cash on hand for expenses incurred between July and December 2023. By choosing Option #2, the

District would have a total of \$9.8M combined in the Unallocated and Dry Period reserves. The \$9.8M balance comprises **112%** of the District's \$8.7M reserve goal. **We expect to have an additional \$3M in expenses between July and December with addition of the City of Mill Valley's firefighters, and the schedule of the first payment from the City of Mill Valley has yet to be finalized.**

With the scenario recommended above of Option #2, the District's Unallocated/Dry Period Reserve funds would to \$9,834,130, totaling \$12,722,010 including the Capital Replacement Fund:

Figure 6

Capital Replacement	FY21 Balance	FY22 Allocation	FY22 Expense	FY22 Capital Replacement Fund Balance	Net Change
Apparatus	845,584	648,000	(69,106)	1,424,478	578,894
Facilities	957,525	400,000	(247,959)	1,109,566	152,041
Equipment	66,353	204,000	-	270,353	204,000
One-Time Projects	71,866	75,000	(63,382)	83,484	11,618
<b>Total Capital Replacement</b>	<b>1,941,327</b>	<b>1,327,000</b>	<b>(380,447)</b>	<b>2,887,880</b>	<b>946,553</b>
Other Reserves	FY21 Balance	Transfers In	Transfers Out	FY22 Other Reserves Balance	Net Change
Dry Period Reserve	3,500,000	1,000,000	-	4,500,000	1,000,000
Unallocated Reserves	3,235,378	2,098,752	-	5,334,130	2,098,752
<b>Total Other Reserves:</b>	<b>6,735,378</b>	<b>3,098,752</b>	<b>-</b>	<b>9,834,130</b>	<b>3,098,752</b>
<b>Total All Reserves:</b>	<b>8,676,705</b>	<b>4,425,752</b>	<b>(380,447)</b>	<b>12,722,010</b>	<b>4,045,305</b>

## Attachments

*FY22 Budget Report (Closed)*



# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget	
<b>REVENUE:</b>					
PROPERTY TAX	15,544,913	15,059,000	485,913	103%	Supplemental assessment taxes \$236k higher than budgeted
SPECIAL ASSESSMENT TAM/ALTO	909,278	906,000	3,278	100%	
EMR & FIRE PROTECTION TAX	3,115,743	3,115,000	743	100%	
ERAF	1,452,528	800,000	652,528	182%	
GRANT FUNDS	368,675	240,126	128,549	154%	
MEASURE C JPA	899,191	890,000	9,191	101%	
CELL SITE RENTAL	94,448	129,000	-34,552	73%	
SAUSALITO OPEB REIMBURSEMENT	58,000	58,000	0	100%	
<b>FEES FOR SERVICE:</b>					
GGNRA CONTRACT	345,000	345,000	0	100%	
INTERAGENCY AGREEMENTS	1,027,448	958,377	69,071	107%	Mill Valley, MWPA reimbursements for services
MUTUAL AID AGREEMENTS	1,584,302	400,000	1,184,302	396%	Out of county mutual aid
PLAN FEES	315,517	200,000	115,517	158%	
SMEMPS REVENUE	870,037	700,000	170,037	124%	
REIMBURSEMENTS / REFUNDS	75,522	20,000	55,522	378%	Incl \$54K COVID reimb
SALE OF ASSETS	2,000	0	2,000	100%	1995 Ford (95-04U)
WORKERS' COMP REIMBURSEMENTS	234,260	50,000	184,260	469%	
INTEREST	9,350	50,000	-40,650	19%	
<b>TOTAL REVENUE</b>	<b>26,906,212</b>	<b>23,920,503</b>	<b>2,985,709</b>	<b>112%</b>	
<b>EXPENDITURES:</b>					
<b>SALARIES &amp; BENEFITS</b>					
<b>501 · SALARIES</b>					
501-A · Base Salaries	8,099,338	8,138,000	-38,662	100%	Incl unbudgeted reimburseable MWPA positions
501-B · Sick Buy-Out	66,598	100,000	-33,402	67%	
501-C · Vacation Buy-Out	107,479	50,000	57,479	215%	Cashouts per MOU
<b>Total 501 · SALARIES</b>	<b>8,273,415</b>	<b>8,288,000</b>	<b>-14,585</b>	<b>100%</b>	
<b>501-O · OVERTIME</b>					
501-0A · Overtime	2,795,907	1,500,000	1,295,907	186%	Strike teams
501-0B · FLSA	155,323	185,000	-29,677	84%	
501-0C · Out of Grade	48,530	46,000	2,530	106%	(1) captain on LTD
<b>Total 501-O · OVERTIME</b>	<b>2,999,760</b>	<b>1,731,000</b>	<b>1,268,760</b>	<b>173%</b>	
<b>504 · EMPLOYEE BENEFITS</b>					
504-A · Health Benefits	1,199,532	1,306,000	-106,468	92%	
504-AA · Retiree Medical	402,808	400,000	2,808	101%	More retirees than budgeted
504-AB · Retiree Health Savings	106,678	130,000	-23,322	82%	
504-AAA · Retiree Medical (OPEB)	250,000	250,000	0	100%	
504-B · Dental	112,577	121,000	-8,423	93%	
504-C · Vision	10,668	12,400	-1,732	86%	
504-D · Holiday Pay	343,231	325,000	18,231	106%	Juneteenth not budgeted

# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget	
504-E · District Share Retirement	3,042,063	3,170,000	-127,937	96%	
504-G · Educational Allowance	323,172	350,000	-26,828	92%	
504-H · Clothing Allowance	21,280	21,200	80	100%	
504-K · Workers Compensation	956,148	958,148	-2,000	100%	
504-L · Def.Comp. Employer %	411,977	413,000	-1,023	100%	
504-N · Long Term Disability	21,801	24,000	-2,200	91%	
504-O · Long Term Care Insurance	50,866	57,000	-6,134	89%	
504-S · Longevity	20,997	21,000	-3	100%	
504-V · W/C Payroll Audit Adjustment	0	75,000	-75,000	0%	
504-X · Life Insurance	13,919	10,400	3,519	134%	New employee plans not deducted from paychecks Medicare paid on employer def. comp contributions not budgeted
504-Y · Payroll Taxes	159,397	145,000	14,397	110%	
<b>Total 504 · EMPLOYEE BENEFITS</b>	<b>7,447,114</b>	<b>7,789,148</b>	<b>-342,034</b>	<b>96%</b>	
<b>Total SALARIES &amp; BENEFITS</b>	<b>18,720,290</b>	<b>17,808,148</b>	<b>912,142</b>	<b>105%</b>	
<b>OPERATING EXPENSES</b>					
<b>511 · OFFICE EXPENSE</b>					
511-A · General Office Supply	10,483	11,000	-517	95%	
511-B · Copier/Printer Expenses	9,002	31,950	-22,948	28%	
511-C · Maps & Run Books	4,973	7,170	-2,197	69%	
511-D · Postage	3,991	18,000	-14,009	22%	
<b>Total 511 · OFFICE EXPENSE</b>	<b>28,447</b>	<b>68,120</b>	<b>-39,673</b>	<b>42%</b>	
<b>513 · SPECIAL DEPARTMENT EXPENSE</b>					
513-C · Public Education	1,123	8,500	-7,377	13%	
513-F · Subscriptions	252	500	-249	50%	
513-G · Awards	4,899	2,500	2,399	196%	Retirements; employee awards
513-H · Office Equipment Replacement	1,409	2,000	-591	70%	
513-L · Photos	2,262	2,000	262	113%	BOD LSW lobby project pictures
513-O · Misc. Celebrations/flowers	2,065	2,000	65	103%	
513-P · Shift Calendars	0	275	-275	0%	
513-Q · Station Flags	1,219	1,500	-281	81%	
513-S · Hydrant Supplies	0	500	-500	0%	
513-U · Misc. Computer Supplies	8,833	4,000	4,833	221%	Incl docking stations, charger blocks
513-V · Software Subscriptions Services	183,458	175,200	8,258	105%	Increased subscription costs
<b>Total 513 · SPECIAL DEPARTMENT EXPENSE</b>	<b>205,521</b>	<b>198,975</b>	<b>6,546</b>	<b>103%</b>	
<b>515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>					
515-A · Uniforms/Boots	23,193	57,100	-33,907	41%	
515-B · Badges	4,174	3,400	774	123%	Stocked up on badges for future promotions
515-G · Personal Protective Equipment	72,803	81,000	-8,197	90%	
515-H · Misc Repairs/struc cloth	9,166	12,500	-3,334	73%	
515-I · Wildland - Safety Clothing	129	31,000	-30,871	0%	

# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget	
					Backpacks/sleeping bags purchased for upcoming fire season
515-N · Strike Team Equipment (OOC)	3,390	4,000	-610	85%	
515-P · New Employee Gear	0	38,000	-38,000	0%	
515-T · Wildland Shelters	0	3,000	-3,000	0%	
515-V · USAR Equipment	436	7,300	-6,864	6%	
<b>Total 515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>	<b>113,290</b>	<b>237,300</b>	<b>-124,010</b>	<b>48%</b>	
<b>517 · COMMUNICATIONS</b>					
517-A · Telephone	36,349	30,880	5,469	118%	Added phone lines
517-B · Dispatch including CAD Service	292,273	316,000	-23,727	92%	
517-D · Cell Phones	38,459	32,800	5,659	117%	High data usage strike teams
517-E · MERA Operating Costs	57,716	57,716	0	100%	
517-G · Internet/IDSL	16,766	20,000	-3,234	84%	
517-I · Phone Repairs/Replacement	7,407	7,400	7	100%	
517-K · MERA-New Project Financing	5,430	5,430	0	100%	
517-L · MDC Connection	3,337	13,000	-9,663	26%	
<b>Total 517 · COMMUNICATIONS</b>	<b>457,736</b>	<b>483,226</b>	<b>-25,490</b>	<b>95%</b>	
<b>518 · UTILITIES</b>					
518-A · PG&E Station 4	16,176	14,000	2,176	116%	
518-B · PG&E Station 9	18,634	15,000	3,634	124%	Solar rebate not received: no net energy surplus due to decreased solar panel efficiency: staff researching
518-C · MMWD Station 4	3,896	5,000	-1,104	78%	
518-D · MMWD Station 9	3,877	3,500	377	111%	
518-E · Richardson Bay Sanitation	993	1,000	-7	99%	
518-F · PG&E Station 1	13,644	12,000	1,644	114%	
518-G · MMWD - Station 1	3,754	3,000	754	125%	
518-H · Sanitation - Station 1	1,620	3,000	-1,380	54%	
518-I · Sanitation & Refuse - Sta 4	17,545	23,533	-5,988	75%	
518-J · PG&E LSW	30,905	33,000	-2,095	94%	
<b>Total 518 · UTILITIES</b>	<b>111,044</b>	<b>113,033</b>	<b>-1,989</b>	<b>98%</b>	
<b>520 · BUILDING &amp; GROUNDS MAINTENANCE</b>					
520-B · Janitorial Supplies	19,420	20,000	-580	97%	
520-C · Unscheduled Repairs & Maint.	56,624	40,000	16,624	142%	Incl \$11K sta1 oven
520-D · Sprinklers/Alarm System	2,720	2,800	-80	97%	
520-E · Elevator Contract	6,352	8,000	-1,648	79%	
520-H · Carpets - Cleaning	0	3,000	-3,000	0%	
520-K · Kitchen Supplies	2,278	2,625	-347	87%	
520-L · Sign Changes	936	1,000	-64	94%	BOD LSW lobby project
<b>Total 520 · BUILDING &amp; GROUNDS MAINTENANCE</b>	<b>88,329</b>	<b>77,425</b>	<b>10,904</b>	<b>114%</b>	
<b>521 · EQUIPMENT MAINTENANCE</b>					
521-A · Radio Repair	14,272	11,000	3,272	130%	incl BC1 radio setup
521-B · Breathing Air Systems	13,670	14,600	-930	94%	
521-E · Mechanical Systems - Contract	0	8,500	-8,500	0%	
521-H · Repairs & Unscheduled Maint.	13,434	15,000	-1,566	90%	

# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget	
521-I · Ladder Testing	2,284	2,500	-216	91%	
521-J · Portable Equipment	21,720	17,200	4,520	126%	Incl \$4500 ppv fan
521-K · Extinguishers/Annual Maint.	2,339	1,500	839	156%	(2) services completed
521-M · Gym Equipment Maintenance	12,434	14,000	-1,566	89%	
521-O · Copier Maint. Contract - Sta 9	8,948	10,000	-1,052	89%	
521-R · Hose Maint/Nozzle & Fittings	1,772	3,000	-1,228	59%	
521-W · Dive Team Maintenance	17,403	17,500	-97	99%	
<b>Total 521 · EQUIPMENT MAINTENANCE</b>	<b>108,278</b>	<b>114,800</b>	<b>-6,522</b>	<b>94%</b>	
<b>521-1 · VEHICLE MAINTENANCE</b>					
521-1A · Vehicle Repair	155,696	88,000	67,696	177%	Incl Ladder Truck/Type 3/E4 inspection \$15K/\$21K/\$45K
521-1B · Fuel	92,942	75,400	17,542	123%	
521-1C · Marine Division	28,704	29,200	-496	98%	
521-1D · Fireboat Docking Fee	4,772	4,900	-128	97%	
<b>Total 521-1 · VEHICLE MAINTENANCE</b>	<b>282,113</b>	<b>197,500</b>	<b>84,613</b>	<b>143%</b>	
<b>523 · SPECIALIZED SERVICES</b>					
523-A · Board Per Diem	17,984	20,400	-2,416	88%	
523-B · Payroll Processing/Bank Fees	14,440	17,000	-2,560	85%	
523-C · Legal/Professional Fees	119,773	150,000	-30,227	80%	
523-D · Legal Postings	0	2,900	-2,900	0%	
523-E · Elections	0	40,000	-40,000	0%	
523-F · Haz Mat JPA	7,820	7,820	0	100%	
523-G · Tax Collection Fees	224,030	255,000	-30,970	88%	
523-H · Flu Shots	0	200	-200	0%	
523-K · New Employment Backgrounds etc	3,123	13,100	-9,977	24%	
523-L · Computer Consulting Services	15,668	15,000	668	104%	Incl \$5K in new help desk services
523-M · Audit	15,682	16,000	-318	98%	
523-N · Parcel Tax Refunds	0	5,500	-5,500	0%	
523-P · Dept. Physical Exams	30,312	30,000	312	101%	
523-Q · Health & Wellness	15,270	46,600	-31,330	33%	
523-R · Fire Investigation JPA	0	6,500	-6,500	0%	
523-S · LAFCO Operating Expenses	10,151	10,500	-349	97%	
523-T · Team Building	5,048	14,000	-8,952	36%	
523-X · Promotional Test	2,061	4,000	-1,939	52%	
523-Y · Countywide Disaster Coordinator	60,669	38,267	22,402	159%	Reimbursed by MWPA
523-Z · Disaster Preparedness	0	5,000	-5,000	0%	
523-ZB · Vegetation Management	613,801	1,090,620	-476,819	56%	
523-ZC · Fire Prevention	8,162	6,600	1,562	124%	Incl \$1300 P5 cradlepoint setup
523-ZF · Outside Services	76,151	77,000	-849	99%	GovInvest contract; Records Retention; Citygate/merger
523-ZG · Public Outreach	12,640	34,300	-21,660	37%	
<b>Total 523 · SPECIALIZED SERVICES</b>	<b>1,252,785</b>	<b>1,906,307</b>	<b>-653,522</b>	<b>66%</b>	
<b>524 · INSURANCE</b>					
524-A · Comprehensive Insurance	97,122	97,000	122	100%	

# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget
Total 524 · INSURANCE	97,122	97,000	122	100%
526 · TRAINING & CONFERENCES				
526-A · Training	162,882	182,000	-19,118	89%
526-I · EMS Recertifications	2,782	3,750	-968	74%
Total 526 · TRAINING & CONFERENCES	165,664	185,750	-20,086	89%
526-1 · MEMBERSHIPS & STAFF CONF.				
526-1A · General	5,617	6,700	-1,083	84%
Total 526-1 · MEMBERSHIPS & STAFF CONF.	5,617	6,700	-1,083	84%
526-2 · MEETINGS & TRAVEL EXPENSES				
526-2A · Food/Meetings	6,709	6,500	209	103%
526-2B · Transportation/Bridge Tolls	2,207	3,900	-1,693	57%
526-2D · Strike Team Expenses	12,496	7,000	5,496	179%
Total 526-2 · MEETINGS & TRAVEL EXPENSES	21,412	17,400	4,012	123%
527 · RENT				
527-A · Station 1 Rent	100,000	100,000	0	100%
527-B · LSW Rent	313,696	315,328	-1,632	99%
Total 527 · RENT	413,696	415,328	-1,632	100%
583-4 · EQUIPMENT				
583-4B · Non-SMEMPS EMS Equipment	0	5,000	-5,000	0%
583-4C · Knox Box Key Replacement	0	150	-150	0%
583-4D · Hydrants	36,516	33,000	3,516	111% Higher prices
583-4F · Hoses	17,329	19,800	-2,471	88%
583-4H · Radios	16,047	17,000	-953	94%
583-4K · Office Equipment	0	5,000	-5,000	0%
583-4R · New Workstations	2,657	16,000	-13,343	17%
583-4U · Thermal Image Camera	0	10,000	-10,000	0%
583-4V · MDC iPad Program	3,321	9,400	-6,079	35%
Total 583-4 · EQUIPMENT	75,870	115,350	-39,480	66%
589 · CONTINGENCY	0	50,000	-50,000	0%
Total OPERATING EXPENSES	3,426,924	4,284,214	-857,290	80%
GRANT FUNDED EXPENDITURES				
590 · GRANT PROJECTS				
590-B · Tam Valley Fuel Break	333,246	250,126	83,120	133% Overbudget but ok: this is year 2 of 3-yr project
Total 590 · GRANT PROJECTS	333,246	250,126	83,120	133%
Total GRANT FUNDED EXPENDITURES	333,246	250,126	83,120	133%
TOTAL O&E EXPENDITURES	22,480,460	22,342,488	137,972	101%
NET O&E SURPLUS/(DEFICIT)	4,425,752	1,578,015	-2,847,737	
CAPITAL OUTLAY:				
583-5 · FUNDED FROM RESERVES				
583-5H · Other Repairs	8,954	100,000	-91,046	9% Incl prior year U1 costs not budgeted; PR vehicle underbudgeted
583-5J · New Apparatus	117,069	115,000	2,069	102%
583-5T · Apparatus Door Replacement	207,109	40,000	167,109	518% Sta 9 & Sta 1 doors

# Southern Marin Fire Protection District

## FY22 BUDGET REPORT (CLOSED)

100%	Jul '21 - June 30, 2022	Budget	Variance	% of Budget
583-5V · Station 4 Remodel	31,896	625,000	-593,104	5%
583-5W · One-Time Misc. Expenses	63,382	70,000	-6,618	91%
<b>Total 583-5 · FUNDED FROM RESERVES</b>	<b>428,410</b>	<b>950,000</b>	<b>-521,590</b>	<b>45%</b>
<b>Total CAPITAL OUTLAY</b>	<b>428,410</b>	<b>950,000</b>	<b>-521,590</b>	<b>45%</b>
<b>TOTAL EXPENDITURES INCL FUNDED FROM RESERVES</b>	<b>22,908,870</b>	<b>23,292,488</b>	<b>-383,618</b>	<b>98%</b>
<b>OTHER INCOME:</b>				
Unrealized Investment Gain/(Loss)	-154,908	0	-154,908	100%
<b>TOTAL OTHER INCOME</b>	<b>-154,908</b>	<b>0</b>	<b>2,000</b>	<b>100%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>3,842,434</b>	<b>628,015</b>	<b>3,214,419</b>	



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** FY23 Appropriations Limit

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Approve Resolution 2022/2023-3 Establishing the FY23 Appropriations Limit.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

[Staff Report Appropriations Limit\\_FY23.pdf](#)

PREPARED BY: Alyssa Schiffmann

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



# Southern Marin Fire Protection District

## Board of Directors

Thomas Perazzo, President, Cristine DeBerry, Vice President, Ashley Raveche, Secretary  
Kurt Chun, Pete Fleming, Cathryn Hilliard, Stephen Willis

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## STAFF REPORT

### Date

December 21, 2022

### Topic

Annual Appropriations Limit for Fiscal Year 2022/2023 (FY23)

### Summary

The recommended appropriations limit for FY23 is \$28,116,474. The proposed appropriations connected to the estimated proceeds of taxes for FY 2022/23 are \$19,824,000, well below the \$28,116,774 legal limit. The increase in the limit due to the new Measure U tax revenue can be utilized for four years after the passage of the measure, but the District is still on track to be under the legal limit once that temporary increase is lifted.

### Background

Effective in 1979, Article XIII B of the State Constitution imposes the “Gann Tax Spending” limits on local governments and special districts. The purpose of this law was to limit the growth of expenditures financed with tax dollars. The California Government Code, Section 7910, requires the governing body of each jurisdiction to establish by resolution its appropriations limit for each fiscal year. The fiscal year 1986/87 was the base year calculation of the spending limit, which is adjusted annually thereafter for the change in population and the change in cost of living (the California Department of Finance provides these factors). The appropriations limit applies only to tax revenues and not to revenues received for services.



**Conclusions**

The District is required by law to adopt an annual appropriations limit, and is well within the limits imposed by Article XIII B of the State Constitution.

**Recommendation(s) – See Attached Documentation**

Board approval is requested to adopt Resolution 2022/2023-03, establishing the FY23 appropriations limit at \$28,116,474.

## **RESOLUTION 2022/2023-3**

### **A RESOLUTION OF THE SOUTHERN MARIN FIRE PROTECTION DISTRICT ESTABLISHING THE 2022/2023 APPROPRIATIONS OF TAX PROCEEDS.**

**BE IT RESOLVED** by the Board of Directors of the Southern Marin Fire Protection District that the calculated maximum limit applicable to the 2022/2023 appropriations of tax proceeds of **\$28,116,774** in accordance with Article XIII B of the Constitution of the State of California. Calculations were based on the weighted average percent change of the Town of Tiburon, City of Sausalito, and Marin County Unincorporated population figures and California per capita personal income. Detailed schedules are attached.

**PASSED AND ADOPTED** by the Board of Directors of the Southern Marin Fire Protection District this 21<sup>st</sup> day of December, 2022, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**ATTEST:** \_\_\_\_\_  
Mariya Weinberg, Clerk to the Board

\_\_\_\_\_  
Thomas Perazzo, Board President

**SOUTHERN MARIN FIREPROTECTION DISTRICT**  
**CALCULATION OF APPROPRIATIONS LIMITS**  
**FOR 2022/2023 PROCEEDS OF TAXES**

2021/2022 Appropriations Limit: 23,531,514

Per Capita Personal Income Change (7.55)  
 converted to a ratio: 1.0755

Population converted to a ratio:

County unincorporated:	-1.21	=	0.9879
Tiburon:	-1.2	=	0.988
Sausalito:	-1.22	=	0.9878

Calculation factor for 2022/2023:

County:	0.9879	x	1.0755	=	1.062486
Tiburon:	0.988	x	1.0755	=	1.062594
Sausalito:	0.9878	x	1.0755	=	1.062379

County:	23,531,514	x	1.062486	x	0.638	=	15,951,221
Tiburon:	23,531,514	x	1.062594	x	0.094	=	2,350,418
Sausalito:	23,531,514	x	1.062379	x	0.268	=	6,699,835

Appropriations limit for FY 2022/2023: \$25,001,474

*Plus Measure U Revenues\*:* 3,115,000

**Amended Limit for FY 2022/2023: \$28,116,474**

*\*Additional limit effective through June 30, 2023*



# STAFF REPORT

## SOUTHERN MARIN FIRE PROTECTION DISTRICT

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**MEETING DATE:** Wednesday, December 21, 2022

**AGENDA TITLE:** Election of Board Officers

**LEAD DIVISION:** N/A

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**RECOMMENDED MOTION:** Suggested Action: Elect Board of Directors President, Vice President and Secretary.

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**SUMMARY** N/A

**BACKGROUND** N/A

**DISCUSSION/ANALYSIS** N/A

**FISCAL IMPACT** N/A

### ATTACHMENTS

N/A PREPARED BY: Tom Perazzo

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief