



Southern Marin Fire Protection District Measure U Oversight Committee Meeting Agenda

**Wednesday, February 24, 2021
5:00 pm**

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

cue. Please be patient while waiting in the cue.

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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. **Open Time for Public Expression** (limited to 3 minutes per person)

The Board welcomes public comments on all agenda items.

3. Agenda Adjustments
4. Approval of Minutes
 - 4.a Minutes from November 19, 2020 Meeting
Approve minutes.
[November 19 2020 MU Oversight Comm minutes - final \(DK edits\).pdf](#)
5. Reports and Information
 - 5.a Measure U Metrics Report
Receive Report.
[Measure U Metrics Report Feb 2021.pdf](#)
 - 5.b Measure U Audit Report
Receive Report.
[FY20 Measure U Audit Report v2.pdf](#)
 - 5.c 2020 Fuel Reduction Report
Receive Report.
[Staff Measure U OS Committee Prevention 2-24-21.doc](#)
 - 5.d Report of MWPA Activities

The Fire Chief Recommends that the Committee receive and file the report.

[Staff Report on MWPA Activity.doc](#)
[Attachment 1.pdf](#)
[Attachment 2.pdf](#)

6. Future Agenda Items
7. Poll of the Committee
8. Date/Time of Next Meeting
9. Adjournment

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

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STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, February 24, 2021

AGENDA TITLE: Minutes from November 19, 2020 Meeting

LEAD DIVISION: N/A

RECOMMENDED MOTION: Approve minutes.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[November 19 2020 MU Oversight Comm minutes - final \(DK edits\).pdf](#)

PREPARED BY: Mariya Weinberg

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

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Measure U Oversight Committee Meeting Monday, November 19, 2020 6:30 pm Meeting Minutes

1. CALL TO ORDER - Mr. Kessell called the meeting to order at 6:31 pm

In Attendance: *Committee Members (all via Zoom Meeting):* David Kessell, Jim Burns, Leslie Hail, Greg Norby, David Orleans. *Staff (in person):* Deputy Fire Chief Peterson, Board Clerk Mariya Weinberg, Records Retention Specialist Serge Avilla. *Staff (Via Zoom Meeting):* Chief Tubbs, Deputy Chief Welch, Deputy Chief Fred Hilliard. *Visitor:* SMFD Board President Cathryn Hillard (small portion of the meeting).

Absent: None

2. OPEN TIME FOR PUBLIC EXPRESSION - No members of the public present.

3. AGENDA ADJUSTMENTS - None.

4. A. Minutes from the September 16th, 2020 Measure U Oversight Committee meeting.
Mr. Burns asked to correct the spelling of his name (no e), and the year stated at the start of the minutes from 2019 to 2020. The Clerk noted the changes, and will make them.

Motion to approve minutes as amended:

M/S: Burns/Norby

Ayes: Kessell, Burnes, Hail, Norby, Orleans

Noes: none

5. Reports and Information

5.a Mr. Kessell's Departure - Next Steps.

Mr. Kessell informed the Committee members that he is in the process of selling his home, and has already moved out of the County. Mr. Kessell's understanding is that he does not have to be a resident, just has to be a tax payer to serve. When the home is sold, he will no longer be eligible to serve on this Committee. Mr. Kessell pointed out that Mr. Burns is the second Chair, and would thus become Committee Chair by default, in absence of other action. However, Committee members can elect a new Chair, if they so wish, and that can be any Committee member. SMFD Staff, working with SMFD Board of Directors, are putting together plans to select a new Committee member.

Mr. Kessell suggested that tonight would be a good time to appoint a new Chair. Mr. Burns inquired if the new fifth Committee member should be selected and present for the selection of the new Chair? Chief Tubbs said that, after his review of the Measure U Ordinance and

the Bylaws, neither document provides direction on this matter, so the Committee can decide how to proceed. Chief Tubbs supported appointing a chair upon Mr. Kessell's departure. Chief Tubbs further noted that upon Mr. Kessell's Departure, there would be a recruitment process for the new Committee member candidate, with public invited to submit applications. SMFD Board of Directors would interview the candidates, and appointment someone to the Committee. Chief Tubbs stated that, in his opinion, the Ordinance and Bylaws leave appointment of the new Chair, and selection of the replacement Committee member as two independent actions.

Mr. Burns inquired about the timing of Mr. Kessell's departure. Mr. Kessell said he would stay on until his home sells, but that SMFD should open nominations for the new members, with effective start of January 1 or February 1, 2021, whichever is practical to complete the selection process. Mr. Kessell can make his resignation conditional on the first of two events – a) appointment of his replacement, or b) the sale of his home. Chief Tubbs quoted the Ordinance language: "There shall be a five-person Committee of members of the public", and that he is waiting to hear from legal counsel as to what that actually means. Chief Tubbs believes that until Mr. Kessell sells his home, he is a member of the public, and qualified to serve. Chief Tubbs said SMFD staff would not take action, until they are notified of Mr. Kessell's departure date, but can commence the recruitment process, once they know the estimated date. Mr. Kessell said the soonest possible would be by January 1st.

Mr. Burns said the next meeting date would be, at the earliest, in February 2021, based on the timing of the audit. Mr. Burns asked if we have to replace Mr. Kessell, if he steps down in the meanwhile. Chief Tubbs said the Ordinance does not have such a requirement, and that the Committee can continue function, even with a vacancy. There was a discussion as to what constitutes a quorum, and Chief Tubbs said the Ordinance was silent on that, but that we should check with legal counsel, and will inform the Committee.

Action for the Committee tonight is to decide if they wish to move forward with a replacement Chair when Mr. Kessell departs, or put it on the Agenda for the next meeting. Mr. Kessell asked the Committee if they want to appoint a Succeeding Chair today, or wait until the next meeting?

Ms. Hail suggested appointing Jim Burns, while Mr. Burns suggested Ms. Hail. Mr. Burns pointed out that the measure does not call for the sub-chair to be appointed Chair, so he does not expect to be promoted. He is happy to serve as Interim Chair, if needed, and suggested that the Committee could re-visit the topic, once the fifth member is appointed. Chief Tubbs reiterated that the Committee has a lot of flexibility on how to act.

There was a motion to appoint Jim Burns as Chair pro Tem.

M/S: Norby/Orleans

Ayes: Kessell, Burns, Hail, Norby, Orleans

Noes: none

5.b Response Time Report Update.

Mr. Kessell asked Chief Welch if he would like to elaborate on the written report provided in today's meeting packet. Chief Welch informed the Committee that in order to provide the specific reports that the Committee is looking for, and also to provide information to the

community, additional processing (scrubbing) of raw data from our Records Management System (RMS) is required. After due diligence research, a company called mySidewalk was chosen for this task. Chief Tubbs approved an external, as well as internal, dashboard. The internal dashboard will help with decision-making on our operational changes, and will enhance internal workings of the Department. Calculations are not available yet, but the project has started, and had a kick off meeting yesterday. The data is expected to be available, conservatively, in February, but possibly as soon as January.

Mr. Burns asked if the above referenced project would be addressing Measure U Ordinance metrics numbered 1-5, but not the “ability to react to and contain wildfires”. Chief Welch confirmed this. He added that after scrubbing 2 years’ worth of data, mySidewalk is expected to provide reporting on the things like response times to the 90th percentile, shoot times to the 90th percentile, and ensure that our dispatch center is operating within APCO standards to the 90th percentile. There are also demographic overlays available. Mr. Burns wanted to clarify if 90% response times are as compared to national data, or our own historical data. Chief Welch replied that the raw data is scrubbed by mySidewalk, and then we take it back in-house and can compare it to any standard we wish, national or our own. Mr. Kessell wanted to point out that it’s important to show in the reports how Measure U affected our various performance categories vs SMFD standard objectives as well as over time. Chief Tubbs mentioned that we had done a deployment analysis in 2016, and thus developed our current standards. It would be useful to post the standards publicly, once corresponding reports are available.

Chief Tubbs discussed the long-term challenge with getting data on the Sheriffs’ office 911 call center reaction times. We continue to push for this information. Mr. Kessell wanted to confirm that all the metrics parameters proposed for reports discussed in the previous Committee meeting were given to mySidewalk, and the answer was yes. Also, Mr. Burns wanted to know if the Committee would have any input, once the metrics reports were actually developed. Chief Tubbs assured him that yes, the Committee will be able to provide feedback on reports, and SMFD Staff would continue to work on them as needed.

Mr. Norby asked how SMFD plans to develop metrics for fire prevention categories. He has read the Hazard and Risk Assessment report. How can the Committee support a related metrics effort? Chief Tubbs said that Metric #6 in the Ordinance was about reacting to and responding to wildfires. This begins with education, then prevention, preparedness and, lastly, suppression. We would like to add 911 response times to Suppression metrics, unfortunately, as stated, those response times are currently unavailable. We would also want to know how effective is our public outreach and education is, as well as vegetation management work. We also plan to work on identifying risk and priority, scientifically based on reports, such as the Hazard and Risk report, and thus spend our funding on the most important projects. Committee feedback is important to these efforts.

5.c Measure U Audit Report Status Update.

Chief Tubbs said we are on track to provide the Audit Report to the Committee by the established deadline, no later than January, and possibly by the end of the current year. Mr. Burns wanted to clarify if this would be a finance or compliance report, since the Measure U and the Bylaws, page 19, describe this as a compliance audit. Chief Tubbs clarified that the compliance audit looks at dedicated funding, but Measure U does not have funding that is assigned to each specific line. Also, some of the funding is meant to ensure District’s

sustainability, which are 5 components that are spread throughout the entire District budget. So, the Auditor said it would be a challenge to do a compliance audit on this kind of setup. Therefore, the Audit would be in two related components. One aspect is financial. That is, did the District use the correct process to collect and identify the funds in the revenue lines, and were the funds then spent properly on the Measure U's six components. The second piece is how effective is the spending, in regards to the six Measure U Components, which is where the metrics would come in, including mySidewalk ones. This second (metrics) piece may be done by SMFD and the Committee, not the Auditors. This is to be discussed with the Auditors. Mr. Kessell said the Auditor ought to look for compliance during the Audit. Mr. Norby pointed out that with time, the audit will likely evolve and change, and include both financial, as well as compliance, components.

5.d Measure U Final Budget and Annual Report

Chief Tubbs pointed out the report in the meeting packet, which is required by the Ordinance to be provided to the Committee. This report has also been provided at the September SMFD Board meeting. Mr. Burns asked Chief Tubbs if this report indicates whether Measure U funds were spent as intended, and the Chief confirmed that it was so. The intention is to evolve this report to add Metrics and Audit, when it becomes possible.

Mr. Kessell referred to page 31 of the packet, where it states that the wildfire mitigation initiatives pot was underspent by \$83k. Do these funds roll over to the current fiscal year? Chief Tubbs clarified that this is a note for historical purposes, that our target for the first year was \$1M, but it was an estimate only. The books are closed at the end of the year, and the budget starts over. Mr. Kessell reminded of the promise to the public to spend a third of the funds on mitigation, and so not to try to stick to a hard number, such as \$1M, as the budget grows. Chief Hilliard said that we put as much funds as possible into actual projects, but also, this being the first year of Measure U, there were some startup costs. All of the budgeted funding for vegetation management projects was spent, but funds in some other estimated categories funds were not fully spent. The current year's Budget should be more accurate. Mr. Kessell thought it's helpful to show projects funded by Measure U and Measure C together, since they accomplish similar goals. Chief Hilliard pointed out that in the first couple years some, if not all, of the money from Measure C would be spent on the LRAD system, which is not related to Measure U.

Mr. Burns asked if the Capital Outlay line included a new truck for Inspector Figoni, and other new one-time equipment purchases? Chief Hilliard said yes, and added that a \$120k budgeted for new trucks last year were folded into vegetation management projects for this year's budget. Mr. Burns asked if the Capital Replacement Fund and Unallocated Reserve Fund lines would ever have dollar amounts under wildfire mitigation initiatives, and Chief Hilliard confirmed that they would not.

5.e 2020-2021 Vegetation Management Goals Update.

Chief Hilliard said that the last few weeks on prevention side of things were exceptionally busy. The Prevention department had to go back to the County, and deliver all CWPP projects for CAL FIRE for past year projects, as well as come up with a plan for future projects. Prevention is also working on Wildfire Hazard Mitigation analysis. Prevention took the projects that they are working on for CWPP, and allocated funding coming in through Measure U. The spreadsheet included in the packet shows the big projects that will be done

this year for CWPP. The rest of the funding for vegetation management under Measure U will be spent on things like chipper days, roadway widening, evacuation and planning, and public education meetings. Prevention is planning to add to the projects, since planning an entire year in advance is difficult, so they plan to make an adjustment around mid-year, to possibly add additional projects,

Mr. Burns asked if any projects on the spreadsheet provided were funded by the Kasper grant money, and Chief Hilliard said no. Mr. Burns suggested that it would benefit the community to list all the projects. Chief Hilliard said the projects on this spreadsheet are listed separately to correctly account for Measure U funds, and that there is a separate list for Kasper grant projects. Chief Tubbs stated that our goal is to provide the community comprehensive information for all projects, across all types of funding.

Mr. Kessell asked about different versions of the CWPP document – the original, the more detailed one funded by the Kasper grant, which is more focused on SMFD geographical areas, and lastly, the one expected to come out next week, for the whole County. Which version is Chief Hilliard referring to when speaking about CWPP? Chief Hilliard said that the same company that did the whole county has done a more granular version for SMFD. The updated version coming out is for the whole county, and the County CWPP document, are meant to be updated from time to time. Mr. Kessell mentioned that he saw a preview of the pending County update, and it is much more detailed, drilled down to lot level, and uses much more scientific data. Mr. Kessell asked if the priority data in the Prevention spreadsheet was taken from the pre-existing CWPP report. Chief Hilliard said we used the report that was done more specifically for our District. For us, different areas than the ones identified by the County are a priority, in some cases. With the County CWPP report being updated, we plan to update ours, with ongoing updates planned. Mr. Kessell said it's important to have a metric that shows quantitative improvement in fire safety, if all the projects on our list are done. He is asking that the metrics show percentage of danger reduction. Consistent standard, such as shown in CWPP reports, should be used.

Chief Tubbs added that information and ability to report, which will also influence our decision making process, will evolve with experience, and also as new technology becomes available.

Mr. Norby asked about any information we might have about maintenance of the Cal-Trans right-of-way areas, particularly in regard to Sausalito/Marin City HWY 101 corridor, and HWY 1/Panoramic HWY corridor. Chief Hilliard offered to provide this information offline. Mr. also reiterated the request to show together all projects that are made possible from all sources of funding.

6. Future Agenda Items

Mr. Kessell pointed out that there may be one or two meetings, depending when things come out. One item will be reviewing the Audit report, and the other addressing the reporting structure, related to mySidewalk project. Mr. Burns suggested, if mySidewalk reporting and the Audit are coming out close together, to have the meeting when we have both. Mr. Burns said as a committee member he will be prepared to discuss those two items, and also discuss the metrics, and then render an opinion for the year 2020 during the next meeting. Chief Tubbs agreed with Mr. Burns that given that this is the first time the information will be available, things may be imperfect or complete, but it would be good to proceed with what

we have. The Committee will be evolving and refining their ability to assess the effectiveness of the funds being spent. Mr. Kessell underlined the importance of the report that the Committee is to provide to the SMFD Board. Mr. Orleans also stated that we should schedule the next meeting after the Committee has had a chance to review reports and data, as opposed to setting specific dates now. Ms. Hail said that she is learning a lot, and thought it would be a good idea to take a shot at reviewing those proposed topics. Mr. Burns said that the Committee should be able to provide a brief report to the Board, and that the report does not need to be lengthy. Chief Tubbs agreed that it would be important to provide such a report to the Board, since we concluded the first year of Measure U.

7. Poll of the Committee

- Mr. Orleans commented that today's meeting was very useful, especially since he was not able to make the last meeting due to scheduling issues.
- Ms. Hail stated that it's been a learning process for her, and she is feeling good about how things are progressing. She also brought up that driving on 101 North from Sausalito, between Marin City and Spencer Ave, there was a vegetation management project that seemed to involve leaving chips on the hillside. Ms. Hail thought the object of vegetation management projects was to remove such material. Chief Hilliard explained that the workers were using a "chip and lay" method, which produces small chips that bind to the ground, keep moisture in, and decompose. Also, it was not an SMFD project. SMFD usually works based on the "chip and remove" method.
- Mr. Norby pointed out that the Risk Assessment Report, the one that is specific to SMFD, has been a useful and interesting read, and he encourages all the Committee members to familiarize themselves with it. He suggested that someone at SMFD, perhaps our Communications Coordinator, write a summary of this report, suitable for a lay person. Chief Hilliard added that the report is posted on the SMFD website under the Prevention section, Vegetation Management sub-section.
- Mr. Burns said that this was a great meeting, and he is very appreciative of the efforts of the Committee members, and those of the SMFD staff, who answer questions and provide information. He also thanked Mr. Kessell for his great work on the Committee.
- Mr. Kessell also thanked everyone, and said that the last year/year and a half brought dramatic improvement, which are noticeable even when he is driving around the area. Mr. Kessell also echoed the point that the Risk Assessment Report be summarized for the public, and suggested that our Communications Coordinator assist with this.

Chief Tubbs mentioned that the SMFD Board and Staff would like to formally recognize Mr. Kessell at the December Board meeting, and invited the Committee members to attend.

8. Date/Time of Next Meeting

TBD – see discussion in Item 6 on agenda planning.

9. Adjournment

Motion to Adjourn:

M/S: Burns/Hail

Ayes: Kessell, Burns, Hail, Norby, Orleans

Noes: none

Adjourned 7:49 PM



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, February 24, 2021

AGENDA TITLE: Measure U Metrics Report

LEAD DIVISION: N/A

RECOMMENDED MOTION: Receive Report.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[Measure U Metrics Report Feb 2021.pdf](#)

PREPARED BY: Anonymous User

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

Measure U Oversight Committee
 Jim Burns - Chair,
 Leslie Hail, Greg Norby, David Orleans

STAFF REPORT – Measure U Oversight Metrics

Date

February 24, 2021

Topic

Measure U Metrics

Background

The Southern Marin Fire Protection District, Fire Chief and the District Board appointed Measure U Committee (soon to be known as the Citizens Oversight Committee) have requested reasonable data points that demonstrate service levels to the community in addition to demonstrating the appropriate utilization of Measure U funds against the stated goals to include:

1. Maintaining local emergency medical services
2. Attracting and retaining qualified professional paramedics
3. Maintaining high cardiac and stroke survivability
4. Maintaining local fire protection
5. Maintaining current 9-1-1 fire response times
6. Improving the District’s ability to react to and contain wildland fires.

The Southern Marin Fire Protection District has done well maintaining local emergency medical services (Goal 1). Figure 1 demonstrates our deployment both before and after approval of Measure U. Additional evidence of maintenance of local emergency medical services can be found in Attachment 1.

Figure 1. Southern Marin Fire Deployment Matrix					
Station 1		Station 4		Station 9	
Apparatus	Personnel	Apparatus	Personnel	Apparatus	Personnel
Engine 1	Captain (1)	Engine 4	Captain (1)	Engine 9	Captain (1)
Medic 1	FF/ENG (1)	Medic 4	FF/ENG (1)	Rescue 9	FF/ENG (1)
Fire Boat Lib	Firefighter (1)	Truck 4	Firefighter (1)	Battalion Chief	Firefighter (1)
	FF/PM (1)	Engine 604	FF/PM (1)		FF/PM (1)
	FF/EMT (1)		FF/EMT (1)		FF/EMT (1)

Attracting and retaining qualified paramedics has been a focus of the Southern Marin Fire Protection District (Goal 2). Figure 2 demonstrates the current number of qualified staff, compared between FY

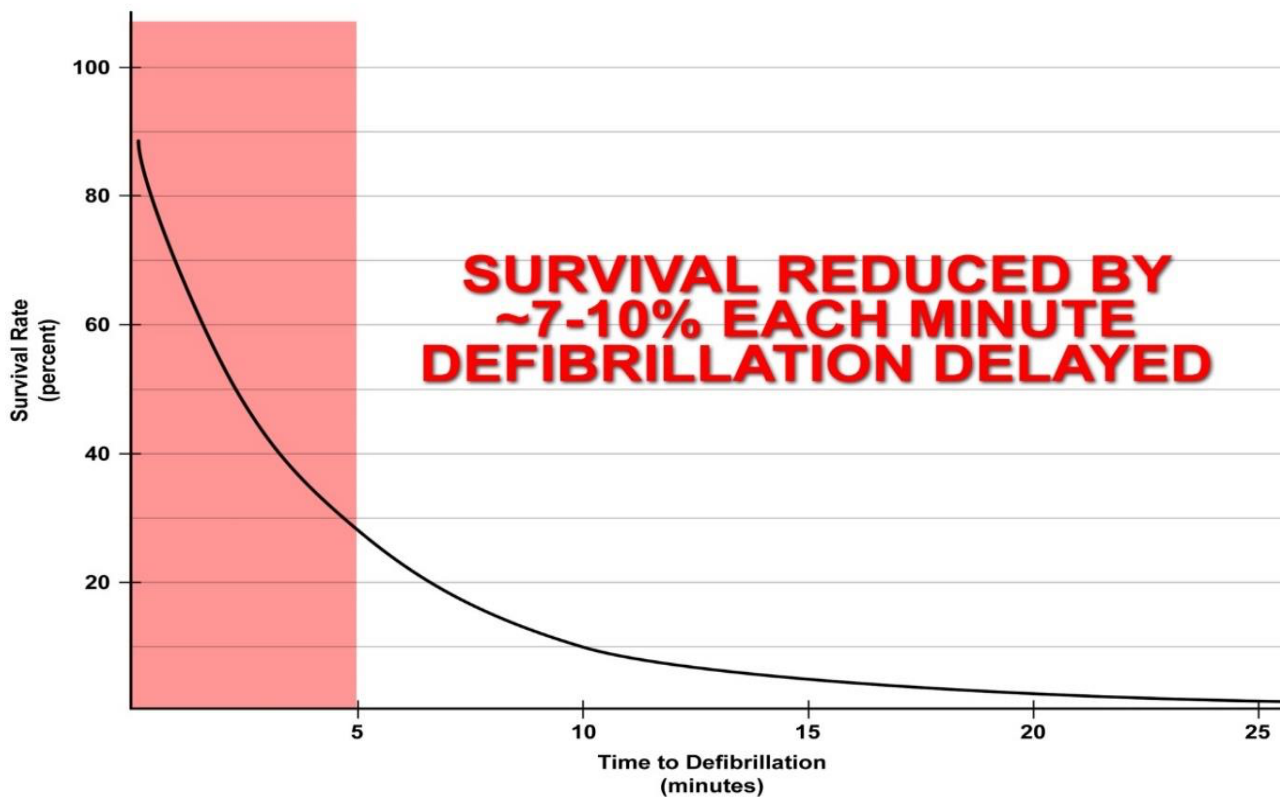
18/19 and FY 19/20. The tenure of the staff is also provided to demonstrate that retention of this key position has been successful.

Figure 2 Measure U Qualified FFPM

FY	Qualified Paramedics	Avg. Tenure
18/19	16	9.93
19/20	16	9.68
21/22	20 as market allows	NA

Note: Authorized FFPM Strength - 16

Cardiac and Stroke survivability is very closely linked to response times (Goal 3). Emergencies where there is an interruption or blockage of oxygen to the brain are especially problematic. Figure 3 illustrates the reduced survivability of a cardiac arrest victim as time to defibrillation increases. While early defibrillation is one factor in cardiac arrest survivability, other factors can influence survivability as well, such as early CPR and pre-hospital advanced life support interventions.



Overall, the Districts current response times have been maintained and offer the best opportunity for cardiac or stroke survival. See Attachment 1 for response time data.

Maintaining local fire protection (Goal 4) is a central concern of the District. Figures 4 and Attachment 1 provide reassurance that Goal 4 is achieved.

Figure 4. Southern Marin Fire Deployment Matrix

Station 1		Station 4		Station 9	
Apparatus	Personnel	Apparatus	Personnel	Apparatus	Personnel
Engine 1	Captain (1)	Engine 4	Captain (1)	Engine 9	Captain (1)
Medic 1	FF/ENG (1)	Medic 4	FF/ENG (1)	Rescue 9	FF/ENG (1)
Fire Boat Lib	Firefighter (1)	Truck 4	Firefighter (1)	Battalion Chief	Firefighter (1)
	FF/PM (1)	Engine 604	FF/PM (1)		FF/PM (1)
	FF/EMT (1)		FF/EMT (1)		FF/EMT (1)

Attachment 1 demonstrates our response times are improving (Goal 5). Our alarm handling times have decreased as the dispatch center has enhanced call processing. The District’s turnout times remain an area of focus with staff to improve this time segment. We are analyzing various processes that can improve this area. Our first arrival times remain out of our control due to outside influences explained in Attachment 1.

Improving the Districts ability to react to and contain wildland fires is best answered in Attachment 1 and Attachment 2. Without outside influences, vegetation fires can often double in size every minute they are left unchecked. Response times are key to keeping fires small, manageable and easily extinguishable. Attachment 2 identifies the work thus far relative to vegetation management. The result is fuel modifications and reductions that can alter wildfire growth patterns. Vegetation (fuel) alterations along roadsides and near homes offer a opportunities for evacuation of residents and provide opportunities for firefighters to respond and extinguish wildland fires.

Attachment 1 – Response Time Report

Attachment 2 - SMFD Vegetation Management Program – Year in Review

Attachment 1 Response Time Report

The data provided in the response time report directly relates to goals 1,3,4,5,6. In an effort to display our 9-1-1 fire response time data, we have created a partnership mySidewalk (a data collection and display technology company). Our final goal is to have a monthly report of outward facing metrics available to the community, Measure U Oversight Committee, in addition to a refined data set to assist with making internal decisions regarding service enhancements. For the purposes of this report, data has been segmented by year to provide context before the community approval of Measure U funding (2018 & 2019) and after funding (2020). Also, we have divided the information into subsets to include Emergency Medical Services (EMS), Fire and Rescue. Only calls that Southern Marin Fire Protection District responded to in an emergency fashion (Code-3 or lights and sirens) have been captured below. Finally, we are examining three phases of our response to include:

- Alarm Handlings – Managed by the Marin County Sheriff’s Office.
- Turnout times – Time from station notification to response.
- First Arriving Travel Times.
- Total Response Time – includes alarm handling, turnout times and first arriving resources.

All times are measured in seconds. They are displayed relative to the Southern Marin Fire Protection District adopted standards. Table 1 demonstrates the standards currently adopted.

Table 1	Adopted Standards	Time
	Alarm Handling	90 sec
	Turnout Time	120 sec
	First Arriving Travel Time (EMS/Rescue)	360 sec
	First Arriving Travel Time (Fire)	480 sec
	First Arriving Total Time (EMS/Rescue)	690 sec
	First Arriving Total Time (Fire)	900 sec

Table 2 demonstrates our EMS response times figured to the 90th percentile or as established by the authority having jurisdiction. Analyzing data to the 90th percentile is consistent with best industry practices. In short, it is the mark of achievement at or below the percentile goal.

Table 2. - "EMS" Response Times

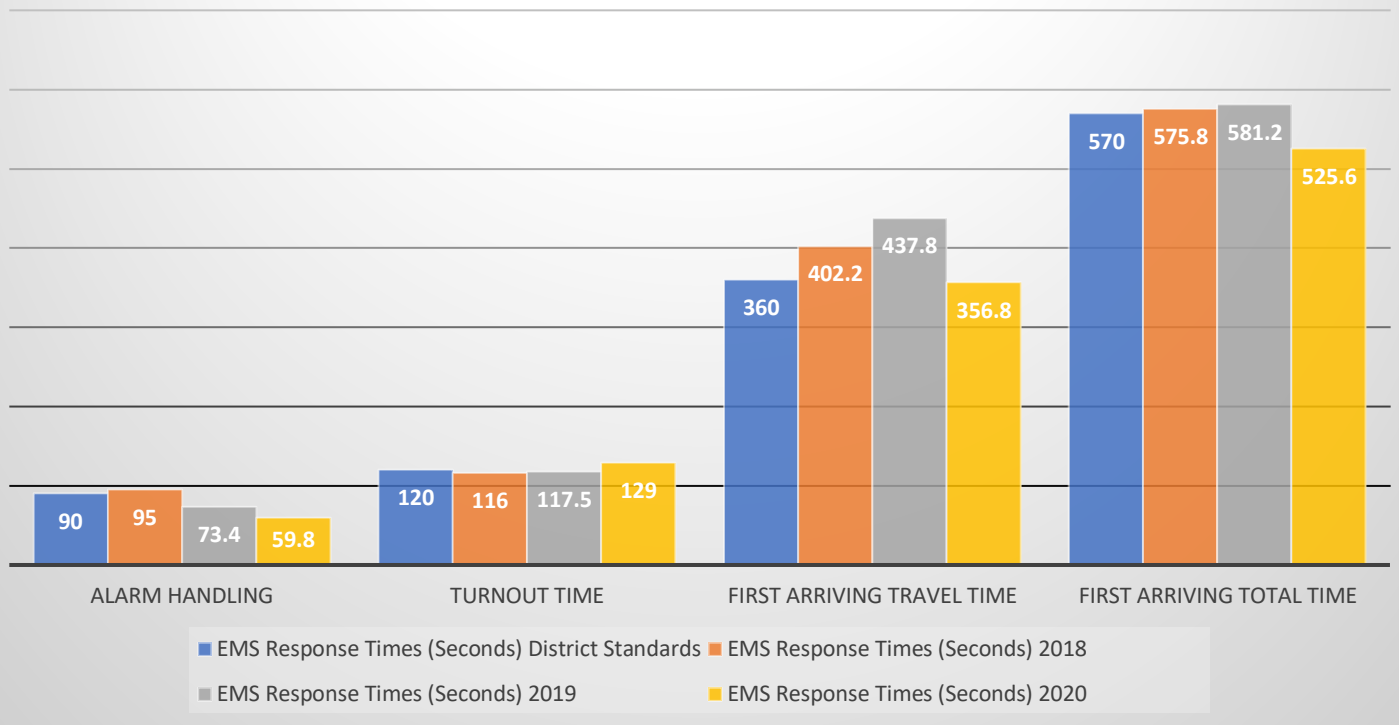


Table 3 demonstrates Rescue response times figured to the 90th percentile.

Table 3. "Rescue" Response Times

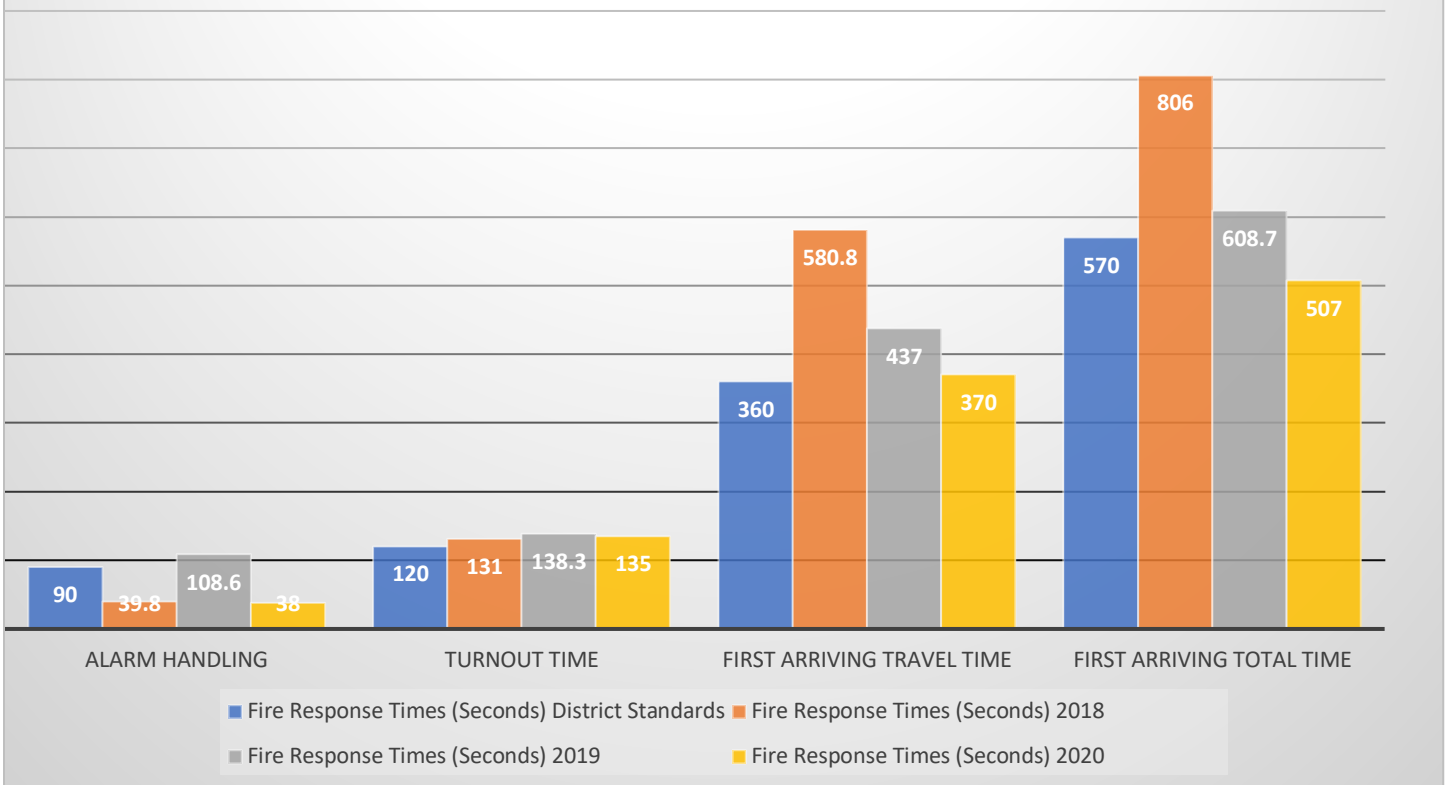
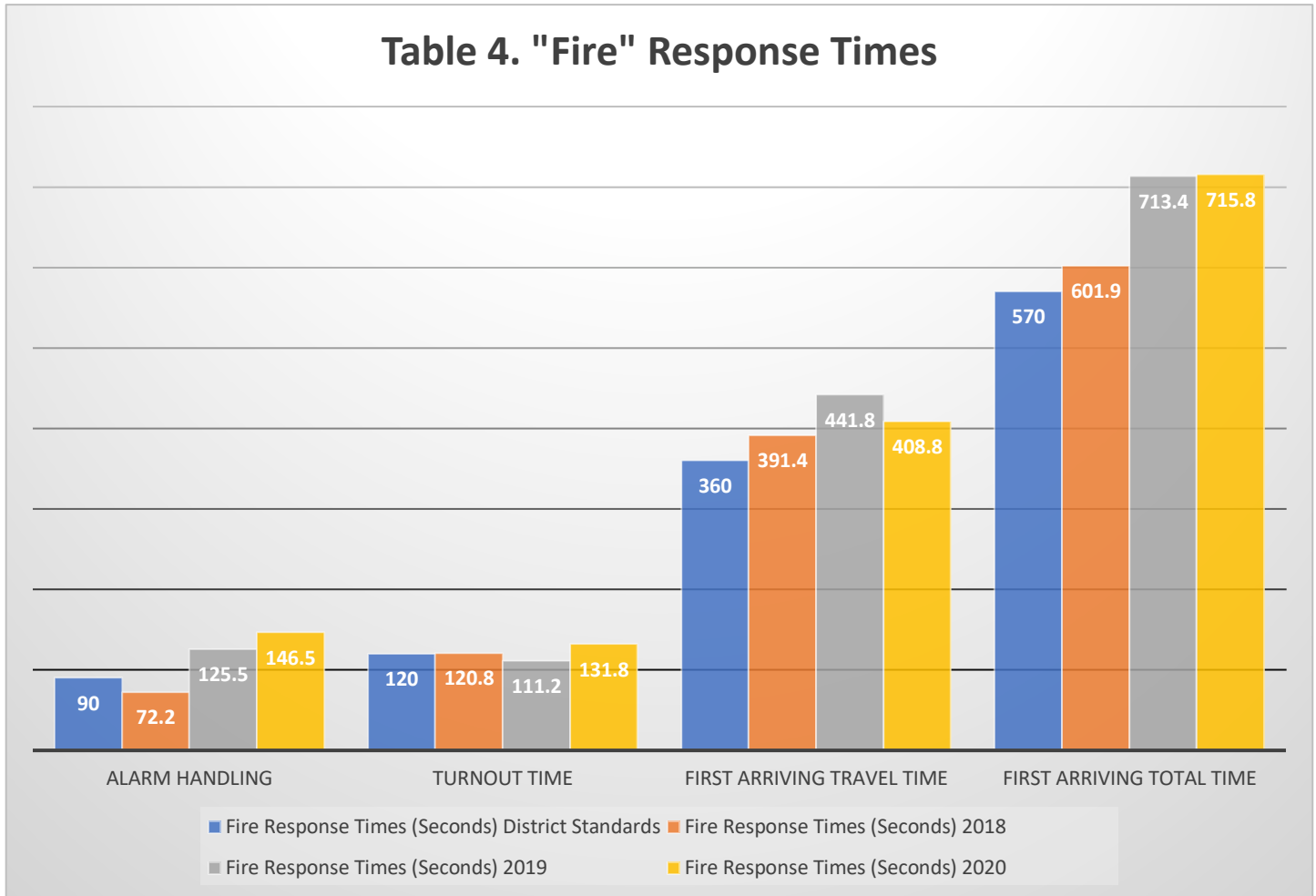


Table 4 demonstrates Fire response times figured to the 90th percentile.



There are a number of reasons for data points to be well above or well below the standards established by the District. Staff experience, new technologies and sheer volumes (or lack thereof) can skew data significantly higher or lower. Crew turnout times represent the best area of focus within the control of staff. The other response phases, such as dispatch services are currently managed by the Marin County Sherriff's office with little influence possible by the District. Our responders have very little influence on drive times since there are numerous outside impacts to include weather, road network or traffic congestion.

Recommendation(s)

Receive report.

Attachment 2 Vegetation Management

STAFF REPORT

Date

July 22, 2020

Topic

SMFD Vegetation Management Program – Year in Review

Summary

Information in this attachment directly relates to Goal 6. In 2019, Southern Marin Fire Protection District's Vegetation Management Program was established with the passing of Measure U. The concept was to have dedicated funding for a specific area of risk reduction to lower the wildfire risk within the fire district. Dedicated staff and programs have been implemented and areas of high risk have been identified related to wildfire hazards for the City of Sausalito and the communities of Tam Valley, Homestead Valley, Strawberry, Almonte, and Tiburon.

Background

During the past fiscal year, since the funding of Measure U for the vegetation management program, the fire prevention division has identified several areas of fire fuel reduction which include:

- Paved Road Fuel Reduction
- Curbside Chipper Program
- Fire Fuel Breaks
- Firewise Communities
- Home Assessments
- Community Outreach

Paved Road Fuel Reduction

Paved road fuel reduction consists of trimming tree branches over publicly maintained roadways, tree limbing of branches off the ground, removing ladder fuels and encroaching vegetation from roadsides and sidewalks and clearing of vegetation around the fire hydrants. The benefit for this vegetation clearing is to allow for a safe and efficient response by emergency personnel and improved egress for residents. All City/County streets are broken into groups based on proximity and every month a group of streets are cleared. Prior to the clearing of vegetation, an informational letter describing the scope of work is mailed to residents, so they have a chance to comment and contact the Vegetation Management Specialist by phone or email.

- 225 tons of vegetation has been removed through the paved road fuel reduction program along 144 streets.
- Southern Marin Fire Protection District has removed flammable vegetation along 42 miles of road through our Paved Road Clearance program.

- *Total paved road fuel reduction cost \$229,637.*

Chipper Program

Southern Marin Fire Protection District's Chipper Program continues to be a valuable service to the residents that live within our district. It is a free service for residents who are committed to making their property more wildfire safe. The purpose of this program is to give homeowners the opportunity to remove hazardous/flammable vegetation around their property. The program offers two services to the public.

1. Individual Chipper Request

The individual chipper can be requested by residents who have already completed brush removal or are planning to clear brush. The homeowner can call or email the Vegetation Management Specialist to schedule a chipper day. We require a minimum of three or more homes to be involved in the chipper pickup.

2. Chipper Week

All of the City/County streets are broken into groups based on proximity to each other. Every month in a rotation, a specific group of streets receives a chipper week. Prior to this service, an informational letter is mailed describing the scope of work so residents have a chance to comment and contact the Vegetation Management Specialist by phone or email. This letter includes specific information describing what vegetation can be chipped, cannot be chipped, how vegetation piles should be stacked, and where vegetation piles should be located.

- Since implementing this program, the district has removed 508.5 tons of vegetation.
- 3,189 residents have been notified through the informational chipper mailer.
- 120 streets have received the chipper service.
- *Total chipper program cost \$91,978.*

Fuel Breaks

One approach to managing woodland fires is to use fuel breaks in strategic locations such as along ridgelines or around communities. The concept behind fuel breaks is to provide a defensible location of cleared vegetation for use by firefighting crews, or to reduce the fire intensity in the wildland-urban interface. Annual maintenance will be performed on any created fuel breaks.

Since implementing/launching this program 11 fuel breaks have been completed in the following areas

- Hawk Hill, Tam Valley
- Stanford Avenue, Tam Valley
- Median Way, Tam Valley

- Cypress Ridge, Sausalito
- Rodeo, Sausalito
- Willow Lane, Sausalito
- Olima Street, Sausalito
- Milland Drive, Strawberry
- Creekside Way, Strawberry
- Via Los Altos, Tiburon
- Reed Ranch Road, Tiburon

• **Total fuel break cost \$17,750**

Home Assessments

Home assessments are a great resource that the Southern Marin Fire District offers to its residents. This assessment allows the Vegetation Management Specialist to be on site, inspect the property for defensible space and answer any questions the property owner may have regarding fire safety. The Vegetation Management Specialist also provides recommendations and educates the residents on flammable vegetation on the property, emergency readiness, wildfire preparedness and notification alerts (e.g. Alert Marin).

Residents can request a home assessment by contacting the Vegetation Management Specialist either by phone or email.

Southern Marin Fire District has completed 109 home assessments over the past year and continues to build community awareness related to wildfire reduction.

Conclusions

As the vegetation management programs continue to build momentum over the next year, we are already seeing some changes in community wildfire safety awareness. The community's responsibility to wildfire risk reduction and community education involvement have very well received. We are seeing significant changes in the community and are extremely excited for the continued support and funding for these programs.

Recommendation(s) – See Attached Documentation

Receive report and continue to support and fund the vegetation management programs.

Attachment A – Vegetation Management Program Presentation (PDF)

Respectfully,



Fred Hilliard, Division Chief
Fire Marshal
Southern Marin Fire District



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, February 24, 2021

AGENDA TITLE: Measure U Audit Report

LEAD DIVISION: N/A

RECOMMENDED MOTION: Receive Report.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[FY20 Measure U Audit Report v2.pdf](#)

PREPARED BY: Anonymous User

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

28 Liberty Ship Way, Suite 2800
Sausalito, CA 94965

MEASURE U OVERSIGHT COMMITTEE

STAFF REPORT

Date

February 17, 2021

Topic

June 30, 2020 (FY20) Audited Basic Financial Statements

Summary

The FY20 Audit *draft* is attached for review. The auditor's report states that the District's financial statements "present fairly, in all material respects, the respective financial position of the governmental activities and the major fund [of the District] ... and the respective changes in financial position..." (page 2 of *Independent Auditor's Report*).

Background

FY20 marks the first year with the new Measure U revenues. Per the measure, an oversight committee was established to review and report on the revenue and expenditure of funds from the tax.

The revenues from the new tax are listed throughout the report (i.e. \$3,144,409 for EMR and fire protection taxes on page 12 of the audit). However, since the tax revenues can be used for all aspects of the District's operations, and the Board of Directors have not restricted the use of the monies aside from the new \$1M in wildfire mitigation initiatives, there was no compliance audit conducted for the Measure U expenditures. Instead, following the example of another agency in the same position (the City of Antioch), we included all details of Measure U's in the Notes section of the audit (Note 5 starting on page 29).

Conclusions

The District was given a clean audit report, with all funds being used appropriately.

Recommendation(s) – See Attached Documentation

Receive the audit.

Southern Marin Fire Protection District

Sausalito, California

Basic Financial Statements

For the year ended June 30, 2020

DRAFT

Southern Marin Fire Protection District
Basic Financial Statements
For the year ended June 30, 2020

Table of Contents

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1
Management's Discussion and Analysis - Required Supplementary Information (Unaudited)	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Fund Financial Statements:	
Balance Sheet - Governmental Fund	15
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position.....	16
Statement of Revenues, Expenditures and Changes in Fund Balance.....	17
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities	18
Notes to Basic Financial Statements	21
Required Supplementary Information (Unaudited):	
Budgets and Budgetary Accounting:	
Budgetary Comparison Schedule: - General Fund.....	46
Defined Benefit Pension Plan	
Schedule of the District's Proportionate Share of the Net Pension Liability-Last 10 Years	47
Schedule of Contributions - Last 10 Years	47
Other Postemployment (OPEB) Benefits	
Schedule of Changes in the Net OPEB Liability and Related Ratios	48
Schedule of Contributions - Last 10 Years	49

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Southern Marin Fire Protection District
Sausalito, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Southern Marin Fire Protection District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors
of Southern Marin Fire Protection District
Sausalito, California
Page Two

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Southern Marin Fire Protection District, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information, defined benefit pension plan information, and OPEB plan information on pages 3-7 and pages 46-49 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Badawi & Associates
Certified Public Accountants
Berkeley, California
December XX, 2020

Southern Marin Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2020

The Management's Discussion and Analysis (MD&A) provides an overview of the financial activities of the District for the fiscal year ended June 30, 2020. The MD&A outlines financial highlights and discusses other financial initiatives during the year.

FINANCIAL HIGHLIGHTS

Government-wide

The government-wide financial statements provide the reader with a longer-term view of the District's activities, and include all aspects of the financial operations including capital assets and long-term liabilities (such as pension and OPEB). The government-wide financial statements are similar in presentation to that of a private-sector business. The Statement of Net Position presents information about the financial position of the District as a whole. Over time, increases or decreases in the net position are an important indicator for monitoring the financial health of the District.

Table 1
Governmental Net Position

	Governmental Activities		
	2020	2019	\$ Change
Current assets	\$ 13,405,782	\$ 10,277,964	\$ 3,127,818
Intergovernmental receivables	1,276,000	1,334,000	(58,000)
Capital assets, net of accumulated depreciation	4,464,231	4,826,307	(362,076)
Total Assets	<u>19,146,013</u>	<u>16,438,271</u>	<u>2,707,742</u>
Deferred outflows of resources	<u>6,986,000</u>	<u>5,431,343</u>	<u>1,554,657</u>
Current liabilities	1,309,638	954,382	355,256
Non-current liabilities	17,071,713	14,043,504	3,028,209
Total Liabilities	<u>18,381,351</u>	<u>14,997,886</u>	<u>3,383,465</u>
Deferred inflows of resources	<u>1,012,030</u>	<u>1,232,266</u>	<u>(220,236)</u>
Net position:			
Net investment in capital assets	4,464,231	4,826,307	(362,076)
Restricted for pension	622,433	310,900	311,533
Unrestricted	1,651,968	502,255	1,149,713
Total net position	<u>\$ 6,738,632</u>	<u>\$ 5,639,462</u>	<u>\$ 1,099,170</u>

Statement of Net Position: The District's total assets and deferred outflows exceeded its total liabilities and deferred inflows by \$6,738,632 (*total net position*) as of June 30, 2020.

Southern Marin Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2020

- The District's net position increased \$1,099,170, or 19%, over the prior year. This increase is largely due to an increase in the deferred outflows of resources related to pension, in addition to an increase in revenues due to the new Measure U special tax.
- The District paid \$753,950 toward its OPEB actuarially determined contribution (ADC), with \$253,894 going into the trust, \$395,220 paid directly for benefits, and \$104,836 in implicit subsidy costs.
- In addition to the OPEB Trust established by the District in 2011, the District also established a pension side of the trust last fiscal year, which has a balance of \$622,433 as of June 30, 2020.

General Fund

The fund financial statements provide a short-term view of the District's finances, providing more detailed information on the District's current revenues, expenditures, and fund balance, and excluding capital assets and long-term obligations.

Table 2
Statement of Revenues, Expenditures and Changes in Fund Balance

	General Fund		
	2020	2019	\$ Change
<u>Revenues</u>			
Capital grants and contributions	\$ 57,680	\$ 523,790	\$ (466,110)
Program revenues:			
Taxes and assessments	19,296,109	15,597,098	3,699,011
Charges for Services	1,811,200	1,444,188	367,012
Other revenue	327,616	368,659	(41,043)
Investment earnings	11,533	10,900	633
Interest income	172,846	126,661	46,185
Total revenues	21,676,984	18,071,295	3,605,689
<u>Program Expenditures</u>			
Public safety - fire protection:			
Personnel	15,330,677	14,618,071	712,606
Operating Expenditures	3,039,496	2,546,399	493,097
Grant Expenditures	51,370	775,587	(724,217)
Capital Outlay	618,189	70,446	547,743
Total expenditures	19,039,732	18,010,503	1,029,229
Revenues over (under) expenditures	2,637,252	60,791	2,576,460
Proceeds from sale of capital assets	147,310	-	147,310
Net change in fund balance	\$ 2,784,562	\$ 60,791	\$ 2,723,770

Southern Marin Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

- Revenues exceeded expenditures by \$2,637,252. This is a temporary excess due to the new Measure U special tax.
- Total revenues were \$877,904 more than budgeted, primarily due to the Southern Marin Emergency Medical Paramedic Service (SMEMPS) and excess Educational Revenue Augmentation Fund (ERAF) revenues greater than estimated.
- Property tax revenues increased 24%, or \$3,699,011, over the prior fiscal year. Of the increase, \$409,483 was due to an increase in assessed property values, \$138,119 was an increase in excess ERAF revenue, and \$3,144,409 is new revenue from the aforementioned Measure U special tax.
- Increased interest revenue reflects higher average balances in interest-bearing accounts, an increase in overall rates, and an additional \$11,533 in investment earnings from the pension trust.
- General Fund expenditures were \$19,039,732, an increase of \$1,029,229 or 6%, over the prior fiscal year.
- Expenditures were \$1,060,393 less than budgeted. The difference can largely be attributed to lower legal fees than anticipated, in addition to the postponement of several facilities projects.
- Personnel costs comprise 81% of the budget, and increased by \$712,606, or 5% over the prior year. This increase was primarily due to salary and step increases, increased pension and medical costs, plus the addition of two new positions funded by Measure U, and of a part-time finance assistant position.
- Overtime expenditures were \$262,684 greater than budgeted, largely due to the District's participation in statewide fires and national disasters (reimbursable).

Major Initiatives

In November 2018, 75% of the District's voting residents approved the passage of Measure U, thereby providing the District with an additional \$3.1M in special tax revenues starting in this fiscal year. This measure was proposed in order to address the District's long-term financial sustainability, as the District's long-term financial model indicated that expenditures were on track to exceed revenues. In addition to ensuring the District's long-term financial sustainability, \$1M of the new Measure U funds will go towards work specific to reducing the risks from wildland fire.

Southern Marin Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

Capital Assets and Debt Administration

The District maintains a long-range Capital Improvement Plan (CIP), and per District policy funds the plan every year based on the estimated replacement cost of major assets, plus any funds needed for projected facilities' improvements. Funding for the CIP is provided by an annual transfer from the General Fund; for this fiscal year \$1,089,400 is estimated to be transferred to the CIP.

This fiscal year, four new vehicles were added to the District's fleet – two of these were additions to the fleet for the new prevention division, and two were replacements for existing support vehicles. No other assets were acquired during this fiscal year, but three were retired: the former Liberty Fireboat acquired in the 2012 annexation of the City of Sausalito's Fire Department (sold to the City of San Rafael), the 1994 Ladder Truck, and the 1999 Type 3 pumper truck. The District's net position invested in capital assets as of June 30, 2020 is \$4,464,231. All capital assets are valued at historical cost, and those with a value of \$10,000 or more are recorded as capital assets, and depreciated over estimated useful lives, using the straight-line method.

The District currently does not currently utilize long-term debt to fund operations or growth.

Economic Outlook

The primary economic drivers of the District's finances are property tax revenue and personnel costs. The District's Board of Directors is committed to long-term financial resiliency, and a thorough understanding of these aforementioned primary drivers is required in order to achieve and maintain long-term fiscal resiliency. The recent passage of Measure U was a major accomplishment towards increasing the District's revenues and thereby maintaining an organization with long-term financial resiliency. The District utilizes long-range financial planning tools to measure the District's financial health, identify potential fiscal challenges and guide current decision making, and keep the District on a fiscally sustainable path going forward. Two of the tools the District uses are a ten-year general operating cash flow model, and a twelve-year Capital Improvement Plan (CIP).

In addition to the adoption of Measure U, the District has implemented a number of other cost-saving measures to ensure the long-term resiliency of the organization, such as:

- To address the OPEB liability, the District eliminated OPEB for employees hired after 1/1/2014, instead offering retiree health savings accounts.
- Prior to PEPR, the District's safety members were the first in the County to modify retirement benefits from 3%@50 to 3%@55.
- Submitted winning grants in excess of \$1.2 million.
- The District started making contributions to a trust for OPEB liabilities in 2011, and in 2019 made its first pension

Southern Marin Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2020

contribution. The combined balance of this trust as of June 30, 2020 exceeded \$5M.

- Implemented employee cost-sharing of medical premium costs.
- The Board of Directors formally adopted a Reserve Policy to ensure the District has adequate working capital to cover operational costs and mitigate against potential adverse impacts stemming from an economic downturn.

This policy calls for a minimum of 15% of current year operating and equipment expenditures to be in a separate cash fund, with a long-term goal of 40%. As of June 30, 2020, this cash fund balance was \$2.7M.

At the time of this writing, we are in the midst of the COVID-19 pandemic, the effects of which are still not fully known. However, given the previous cost-saving and revenue-enhancing measures enacted, the District is in a strong financial position to continue to provide the community with a high level of service, while providing a sustainable level of fair and reasonable employee compensation, and adequate funding to maintain equipment and facilities. The District will regularly review and adjust financial projections as new information becomes available.

Contacting the District's Financial Management

This financial report is intended to provide our citizens, taxpayers, and creditors with a general overview of the District's finances. Questions about this report should be directed to 28 Liberty Ship Way, Suite 2800, Sausalito, CA 94965.

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**BASIC
FINANCIAL STATEMENTS**

DRAFT

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DRAFT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

Statement of Net Position

June 30, 2020

ASSETS	Governmental Activities
Current assets:	
Cash and investments	\$ 12,210,119
Restricted cash and investments	622,433
Accounts receivable	261,871
Prepaid items	311,359
Total current assets	<u>13,405,782</u>
Noncurrent assets:	
Intergovernmental Receivable	1,276,000
Capital assets:	
Non-depreciable	214,807
Depreciable, net of accumulated depreciation	4,249,424
Total capital assets	<u>4,464,231</u>
Total noncurrent assets	<u>5,740,231</u>
Total assets	<u>19,146,013</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - Pension	6,934,384
Deferred outflows of resources - OPEB	51,616
Total deferred outflows of resources	<u>6,986,000</u>
LIABILITIES	
Current liabilities:	
Accounts payable	576,927
Unearned revenue	35,511
Accrued expenditures	578,200
Compensated absences - due in one year	119,000
Total current liabilities	<u>1,309,638</u>
Noncurrent liabilities:	
Compensated absences - due in more than one year	951,412
Net OPEB liability	6,153,386
Net pension liability	9,966,915
Total noncurrent liabilities	<u>17,071,713</u>
Total liabilities	<u>18,381,351</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - Pensions	718,691
Deferred inflows of resources - OPEB	293,339
Total deferred inflows of resources	<u>1,012,030</u>
NET POSITION	
Net investment in capital assets	4,464,231
Restricted for pension	622,433
Unrestricted	1,651,968
Total net position	<u>\$ 6,738,632</u>

See accompanying Notes to Basic Financial Statements.

SOUTHERN MARIN FIRE PROTECTION DISTRICT

Statement of Activities

For the year ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental activities:				
Public safety - fire prevention and protection	\$ 20,556,653	\$ 1,811,200	\$ 57,680	\$ (18,687,773)
Total governmental activities	\$ 20,556,653	\$ 1,811,200	\$ 57,680	(18,687,773)
General revenues:				
Property taxes				15,236,048
Special assessment:				
Tam/Alto				915,652
EMR and fire protection taxes				3,144,409
Other revenue				269,616
Investment earnings				11,533
Interest income				172,846
Gain on sale of assets				36,839
Total general revenues				19,786,943
Change in net position				1,099,170
Net position, beginning of year				5,639,462
Net position, end of year				\$ 6,738,632

FUND
FINANCIAL STATEMENTS

DRAFT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

Balance Sheet

Governmental Fund

June 30, 2020

ASSETS	
Cash and investments	\$ 12,210,119
Restricted cash and investments	622,433
Accounts receivable	261,871
Prepaid items	311,359
Total assets	<u><u>13,405,782</u></u>
LIABILITIES	
Accounts payable	576,927
Unearned revenue	35,511
Accrued expenditures	578,200
Total liabilities	<u><u>1,190,638</u></u>
FUND BALANCES	
Nonspendable	311,359
Restricted	622,433
Assigned	11,281,352
Total fund balances	<u><u>12,215,144</u></u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 13,405,782</u></u>

SOUTHERN MARIN FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2020

TOTAL FUND BALANCES - GOVERNMENTAL FUND \$ 12,215,144

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Fund above because of the following:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets. 4,464,231

Deferred outflows of resources related to pensions and OPEB used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources. 6,986,000

Unavailable revenue recorded in the Fund Financial resulting from activities in which revenues were earned but funds were not available are reported as revenues in the Statement of Activities. -

Deferred inflows of resources related to pensions and OPEB used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources. (1,012,030)

LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Governmental Fund:

Net OPEB liability	(6,153,386)
Intergovernmental receivable	1,276,000
Compensated absences	(1,070,412)
Net pension liability	(9,966,915)
	(9,966,915)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 6,738,632

SOUTHERN MARIN FIRE PROTECTION DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Fund
For the year ended June 30, 2020

REVENUES:

Property taxes	\$ 15,236,048
Special assessment:	
Tam/Alto	915,652
EMR and fire protection taxes	3,144,409
Grants	57,680
Charges for services	1,811,200
Other revenue	327,616
Investment earnings	11,533
Interest income	172,846
Total revenues	<u>21,676,984</u>

EXPENDITURES:

Current:	
Salaries and benefits	15,330,677
Operating expenditures	3,039,496
Grant related expenditures	51,369
Capital outlay	618,190
Total expenditures	<u>19,039,732</u>

REVENUES OVER (UNDER) EXPENDITURES

2,637,252

OTHER FINANCING SOURCES (USES)

Proceeds from sale of capital assets	147,310
Total other financing sources	<u>147,310</u>
Net change in fund balance	<u>2,784,562</u>

FUND BALANCES:

Beginning of year	9,430,582
End of year	<u>\$ 12,215,144</u>

SOUTHERN MARIN FIRE PROTECTION DISTRICT
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Government-Wide Statement of Activities
For the year ended June 30, 2020

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND \$ 2,784,562

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	618,190
Uncapitalized capital outlay	(332,035)
Depreciation expense	(537,760)
Proceeds from sale of capital assets	(147,310)
Gain on sale of capital assets	36,839

Current year employer pension contributions are recorded as expenditures in the governmental funds, however these amounts are reported as a deferred outflow of resources on the Government-Wide Statement of Net Position.	2,602,129
---	-----------

Pension expense is recorded as incurred in the Government-Wide Statement of Activities, however pension expense is not recognized in the governmental funds.	(3,954,119)
--	-------------

OPEB (expense)/income is recorded as incurred in the Government-Wide Statement of Activities, however OPEB expense is not recognized in the governmental funds.	270,494
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The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):

Changes in long-term intergovernmental receivable	(58,000)
Change in compensated absences	(183,820)

CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 1,099,170
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NOTES TO BASIC FINANCIAL STATEMENTS

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Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Organization and Description*

The Southern Marin Fire Protection District (the District) was organized on July 1, 1999 as a result of a merger between the Alto-Richardson Bay Fire Protection District and the Tamalpais Fire Protection District under the California Health and Safety Code.

The District furnishes fire protection, rescue services and other emergency services to the City of Sausalito and the unincorporated areas of Tiburon, Belvedere, and Mill Valley pursuant to joint powers agreements with those cities.

The District is governed by an elected Board of Fire Commissioners consisting of seven members elected by the voters in its service area. The Board appoints a Fire Chief to oversee the day-to-day operations of the District. Effective June 24, 2012, the District annexed the City of Sausalito's Fire Department and acquired 14 new employees. With the new hires, the District now employs a full-time staff of 1 Fire Chief, 1 Deputy Fire Chief, 1 Fire Marshal, 2 Battalion Chiefs, 10 Captains, 36 firefighters/paramedics, 3 Fire Inspectors, and 3 administrative support staff, for a total of 57.

The District maintains its headquarters at 28 Liberty Ship Way, Suite 2800 Sausalito, California 94965.

B. *Reporting Entity*

The District does not exercise oversight responsibility over any other governmental unit, thus its financial statements do not include any financial activity of any other agency. It is not a component unit of any other reporting entity.

C. *Basis of Presentation*

The District's Basic Financial Statements are prepared in conformity with U.S. generally accepted accounting principles. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

Those Statements require that the financial statements described below be presented.

Government-wide Statements – The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall District government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Basis of Presentation, Continued

The statement of activities presents a comparison between direct expenses and program revenues of each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements - The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column.

D. Major Funds

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The District reported its only fund as a major governmental fund in the accompanying financial statements:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues and interest income. Expenditures are made for public safety and other operating expenditures.

E. Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. *Basis of Accounting, Continued*

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

F. *Budgets and Budgetary Accounting*

The Board of Directors adopts a final budget by the September board meeting. The budget includes appropriations (budgeted expenditures) on a line item basis and the means of financing them (budgeted revenues).

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Finance Manager monitors appropriations on a Division basis and conveys this information to the Fire Chief/District Board. This approach allows the Fire Chief to hold Division heads accountable. The District reports expenditures and appropriations on a line item basis to its Board. Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget versus actual statement. Appropriations lapse at year end.

G. *Property Taxes*

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Marin (the County) levies, bills and collects property taxes for the District; the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year.

Secured property tax is due in two installments, on November 1 and February 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Property Taxes, Continued

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed "settlements") under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

H. Accumulated Compensated Absences

Compensated absences comprise unpaid vacation leave and sick leave. The District's liability for compensated absences is recorded in the General Fund. The liability for compensated absences is determined annually.

I. Capital Assets and Depreciation

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$10,000 or more are recorded as capital assets.

Capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Depreciation expense for the current year was \$550,176.

Depreciation is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Buildings	50 years
Equipment & Vehicles	5-50 years

J. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, the District recognizes deferred outflows and inflows of resources.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. *Deferred Outflows and Inflows of Resources, Continued*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

K. *Pensions*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's Marin County Employees' Retirement Association (MCERA) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by MCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The following timeframes are used for pension reporting:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

L. *Other Postemployment Benefits (OPEB)*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

2. CASH AND INVESTMENTS

At June 30, 2020, the District's cash and investments consisted of the following:

Description	Amount
Cash in hand and undeposited checks	\$ 46,157
Deposits held with Main County Treasury	11,712,728
Restricted cash and investment with PARS	622,433
Cash Deposits with Wells Fargo - Payroll	451,234
Total cash and investments	<u>\$ 12,832,552</u>

A. Deposits

The District has authorized staff to deposit cash with the Marin County Treasurer in a series of pooled accounts with cash from various other governmental entities within the County, for investment purposes. The pooled cash is invested principally in bankers' acceptances, negotiable certificates of deposit and various U.S. Government Agency and commercial notes. Interest is earned on the daily earnings of the fund prorated to the District based on the ratio of the District's pooled investment fund.

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the District's cash on deposit as collateral for these deposits. The District has waived collateral requirements for the portion of deposits covered by federal depository insurance.

B. Investments

Investments as of June 30, 2020 consisted of the following:

Investments	Credit Rating	Fair Value	Maturity 12 Months or Less
Deposits held with Main County Treasury	Not Rated	\$ 11,712,728	\$ 11,712,728
Total cash and investments		<u>\$ 11,712,728</u>	<u>\$ 11,712,728</u>

The District adopted GASB Statement No. 31, which requires that the District's investments be carried at fair value instead of cost. Under GASB No. 31, the District adjusts the carrying value of its investments to reflect their fair value monthly, and it includes the effects of these adjustments in income for that fiscal year. At June 30, 2020, the District investments are carried at fair value, which is the same as fair market value.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

2. CASH AND INVESTMENTS, Continued

B. Investments, Continued

The County of Marin's investment policies are governed by State statutes. In addition, the County of Marin has an investment committee, which prescribes written investment policies regarding the types of investments that may be made. The policies limit amounts that may be invested in any one financial institution or amounts that may be invested in long-term instruments.

During the year ended June 30, 2020, the investment committee's permissible investments included obligations of the U.S. Government Agencies bills, notes or bonds and certain time deposits, certificates of deposit, bankers' acceptances, commercial paper, repurchase and reverse repurchase agreements, money market funds, medium term corporate notes or deposit notes, shares of beneficial interest issued by diversified management companies, LAIF, and financial institution investment accounts.

C. Risk Disclosures

County Pool: Interest Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the County's Investment Policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 1.5 years or less. At June 30, 2020, the County Investment Pool had a weighted average maturity of 0.60 years, or approximately 220 days.

County Pool: Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law and the County's Investment Policy limit the County's investments in commercial paper, corporate bonds, and medium-term notes to the rating of 'A' or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with credit quality rating of 'AAA'. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

County Pool: Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributable to the magnitude of the County Pool's investment in a single issuer of securities. At June 30, 2020, the County had the following investments in any one issuer that represent 5% or more of the total investments: \$431.5 million in Federal Home Loan Mortgage Corporation, \$752.3 million in Federal Home Loan Bank, and \$173.94 million in Federal Agric Mortgage Corporation.

Custodial Credit Risk - The custodial credit risk is the risk that in the event of the failure of a counter party, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2020 none of the District's deposits or investments were exposed to disclosable custodial credit risk.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

3. CAPITAL ASSETS

Capital assets activity comprised the following:

	Balance at 6/30/2019	Additions	Deletions	Balance at 6/30/2020
Non-depreciable capital assets:				
Land	\$ 214,807	\$ -	\$ -	\$ 214,807
Total non-depreciable capital assets	214,807	-	-	214,807
Depreciable capital assets:				
Buildings and improvements	3,566,726	-	-	3,566,726
Equipment	7,214,017	286,155	(662,816)	6,837,356
Total depreciable capital assets	10,780,743	286,155	(662,816)	10,404,082
Less: accumulated depreciation				
Buildings and improvements	(2,873,025)	(88,418)	-	(2,961,443)
Equipment	(3,296,218)	(449,342)	552,345	(3,193,215)
Total accumulated depreciation	(6,169,243)	(537,760)	552,345	(6,154,658)
Net capital assets being depreciated	4,611,500	(251,605)	(110,471)	4,249,424
Total capital assets, net	\$ 4,826,307	\$ (251,605)	\$ (110,471)	\$ 4,464,231

4. NET POSITION AND FUND BALANCE

Net Position is on the full accrual basis while Fund Balance is measured on the modified accrual basis.

A. Net Position

Net Position is the excess of all the District's assets over all its liabilities, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Invested in Capital Assets describes the portion of Net Position represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include debt service, acquisition and construction of facilities, and equipment.

Unrestricted describes the portion of Net Position that is not restricted as to use.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

4. NET POSITION AND FUND BALANCE, Continued

B. Fund Balance

The accompanying financial statements reflect certain changes that have been made with respect to the reporting of the components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minute's action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District's policy specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

5. MEASURE U SPECIAL TAX

On August 22, 2018, the Board of Directors approved Ordinance No. 2018/2019-01, to enact a special tax to fund fire protection and emergency services, which was approved by 75% of the voters in November 2018. The *Measure U, Local Emergency Medical Response Measure* went into effect July 2019, and its purpose is to ensure that the community continues to receive a high level of fire protection and emergency medical response services outlined as follows:

- Emergency medical calls
- Structure, wildland, and vehicle fires
- Traffic collisions, entrapments, and rescues
- Industrial accidents and hazardous materials incidents
- Fire prevention services
- Evacuation planning and disaster preparedness
- Community education including school life safety programs
- Urban-wildland interface monitoring

As these services encompass the entirety of the District’s mission, the tax was passed as a general measure and the Board of Directors have not restricted its funds to any type of expenditure. The tax requires the establishment of an oversight committee to review receipt and expenditure of funds, and will continue to be collected for as long as the Board of Directors deem it necessary or unless the voters of the District repeal it.

The special tax will be levied each year on each taxable parcel of land within the boundaries of the District at the annual rates listed below:

Parcel Type	Rate	Unit
Residential Use Parcel	\$200.00	per unit
Business Use Parcel	\$ 0.18	per improved square foot
Undeveloped Parcel	\$150.00	per parcel

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

5. MEASURE U SPECIAL TAX, Continued

The passage of Measure U authorized the automatic adjustment to the tax rates listed above by five percent (5%) per year. Thereafter the then-current tax rates shall be automatically adjusted annually by five percent (5%). In lieu of the automatic adjustment of the tax rates, the Board of Directors may in any year, by resolution, adjust the then-current rates by an amount less than five percent (5%). Below is a table showing the yearly rate changes for the District's Measure U:

Fiscal Year	Maximum Increase Available	Increase Used for Southern Marin Fire District	Cumulative Uncaptured Increase	Historic Assessment	
				Per Parcel	Per Sq Ft
2019-20	1st Year	-	-	\$ 200.00	\$ 0.1800
2020-21	5.00%	0.00%	5.00%	\$ 200.00	\$ 0.1800

The table below shows activities of the Measure U during FY2019/20:

	<u>Measure U</u>
FY 2019/20 Special Assessment Revenues	3,144,409
	<u>3,144,409</u>
Wildfire Mitigation	916,258
General Public Safety	2,228,151
	<u>3,144,409</u>
Balance as of June 30, 2020	<u>\$ -</u>

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN

A. Plan Description

The District's retirement plan is administered by the Marin County Employees' Retirement Association (MCERA), a retirement system established in July 1950 and governed by the California Constitution; the County Employees Retirement Law of 1937 (CERL or 1937 Act, California Government Code Section 31450 et seq.); the Public Employees' Pension Reform Act of 2013 (PEPRA, Government Code Section 7522); the provisions of California Government Code Section 7500 et seq; and the bylaws, procedures, and policies adopted by MCERA's Board of Retirement. The Marin County Board of Supervisors may also adopt resolutions, as permitted by the CERL and PEPRA, which may affect the benefits of MCERA members.

MCERA operates as a cost-sharing multiple employer defined benefit plan for the County and eight other participating employers: City of San Rafael, Local Agency Formation Commission (LAFCO), Marin City Community Services District, Marin County Superior Court, Marin/Sonoma Mosquito and Vector Control District, Novato Fire Protection District, Southern Marin Fire Protection District, and Tamalpais Community Services District. Separate actuarial valuations are performed for these other agencies and districts, and the responsibility for funding their plans rest with those entities. Post-retirement benefits are administered by MCERA to qualified retirees.

Copies of MCERA's annual financial reports, which include required supplementary information (RSI) for the Plan may be obtained from their office at One McInnis Parkway, Suite 100, San Rafael, CA 94903 or online at www.mcera.org.

Administration

Retirement system administration is managed by the Retirement Board. All Retirement Board members, except the County Director of Finance, serve for a term of three years. By statute, retirement Board members include the following:

- The Director of Finance of the County (ex-officio).
- Four members who are qualified electors of the County and not connected with County government in any capacity, except one may be a County Supervisor. The Board of Supervisor appoints these members.
- Two General members of MCERA elected by the General membership.
- One Safety member and one Safety member alternate elected by the Safety membership.
- One retired member and one retired member alternate elected by the retired membership.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

A. Plan Description, Continued

Membership

MCERA provides service retirement, disability, and death and survivor benefits to its general and safety members. Safety membership primarily includes law enforcement and firefighters of MCERA, as well as other classifications as allowed under the CERL and adopted by the employer. General membership is applicable to all other occupational classifications. The retirement benefits within the plan are tiered based on the participating employer and the date of the member's entry into MCERA membership.

Vesting

Members become vested in retirement benefits upon completion of five years of credited service.

B. Benefit Provisions

Service Retirement

MCERA's service retirement benefits are based on the years of credited service, final average compensation, and age at retirement, according to the applicable statutory formula. Members who qualify for service retirement are entitled to receive monthly retirement benefits for life.

General members hired prior to January 1, 2013 are eligible to retire once they attain the age of 50 (except tiers 3a and 4, whereby the minimum age is 55) and have acquired 10 or more years of retirement service credit. A member with 30 years of service is eligible to retire regardless of age. A member who is age 70 or older is eligible to retire regardless of service credit. General members who are first hired on or after January 1, 2013 are eligible to retire once they have attained the age of 52, and have acquired 5 years of retirement service credit, or age 70, regardless of service.

Disability Retirement

A member with five years of service, regardless of age, who becomes permanently incapacitated for the performance of duty is eligible to apply for a non-service connected disability retirement. Any member who becomes permanently incapacitated for the performance of duty as a result of injury or disease arising out of and in the course of employment is eligible to apply for a service-connected disability retirement, regardless of service length or age.

Death Benefits

MCERA provides specified death benefits to beneficiaries and members' survivors. The death benefits provided depend on whether the member is active or retired.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

B. *Benefit Provisions, Continued*

The basic active member death benefit consists of a members' retirement contributions plus interest plus one month's pay for each full year of service (up to a maximum of six month's pay). Retiring members may choose from five retirement benefit payment options. Most retirees elect to receive the unmodified allowance which provides the maximum benefit to the retiree and continuance of 60% of the retiree's allowance to the surviving spouse or registered domestic partner after the retiree's death. Other death benefits may be available based on the years of service, marital status, and whether the member has minor children.

Cost of Living Adjustment

Retirement allowances are indexed for inflation. Most retirees receive automatic basic cost of living adjustments (COLA's) based upon the Urban Consumer Price Index (UCPI) for the San Francisco Bay Area. These adjustments go into effect on April 1 of each year. Annual COLA increases are statutorily capped at 2%, 3%, or 4% depending upon the member's retirement tier. When the UCPI exceeds the maximum statutory COLA for the member's tier, the difference is accumulated for use in future years when the UCPI is less than the maximum statutory COLA. The accumulated percentage carryover is known as the COLA Bank.

The District's contribution to the Plan for the measurement period ended June 30, 2019 was as follows:

Employer Contributions: \$ 2,416,820

C. *District Proportionate Share of the Net Pension Liability*

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability of the District's Plan as follows:

Balance as of June 30, 2019	Plan's Net Pension Liability	Proportionate Share of Net Pension Liability 2.7254%
Total Pension Liability	\$ 2,958,090,254	\$ 80,619,792
Fudiciary net position	2,592,385,584	70,652,877
Net Pension liability	\$ 365,704,670	\$ 9,966,915

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

C. District Proportionate Share of the Net Pension Liability, Continued

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of measurement dates June 30, 2018 and 2019 were as follows:

Calculation Dates	District Percentage
Proportion - June 30, 2018	1.9969%
Proportion - June 30, 2019	2.7254%
Change - Increase (Decrease)	0.7285%

D. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Actuarial Assumptions - The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date:	June 30, 2018
Measurement Date:	June 30, 2019
Actuarial Assumptions:	
Discount Rate	7% per year
Inflation	2.75% per year
Salary Increases	3.00% per year plus merit component based on employee classification and years of service
Expected Rate of Return	7.00%
Price Inflation:	2.75%
Salary Increases:	3.00% plus merit component based on employee classification and years of service.
Postretirement COLA	2.70% for members with a 4.00% COLA cap, 2.60% for members with a 3% COLA cap, and 1.90% for members with a 2% COLA cap.
Mortality Rates	Rates of mortality for active Members are specified by CalPERS 2017 Pre-Retirement Non-Industrial Death rates (plus Duty-Related death rates for Safety members) with the 20-year static projection used by CalPERS replaced by generational improvements from a base year of 2009 using Scale MP-2017.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

E. Pension Expense

For the measurement period ended June 30, 2019, the District recognized pension expense of \$3,954,119 as follows:

	Plan's Pension Expense	District's Pension Expense (2.7254%)
Pension expense:		
Service Cost	\$ 63,587,459	\$ 1,733,014
Interest on the total pension liability	195,274,190	5,322,004
Administrative expenses and other non-investment expenses	5,056,351	137,807
Member contributions	(30,010,459)	(817,905)
Expected investment return net of expenses	(173,533,293)	(4,729,476)
Recognition of Deferred Outflows/Inflows:		
Recognition of liability gains(losses)	3,047,889	83,067
Recognition of assumptions changes	10,200,420	278,002
Recognition of net investment gains(losses)	7,096,432	193,406
Recognition of employer specific Deferred Outflows/Inflows:		
Recognition of change in proportion	-	1,062,592
Recognition of contribution difference	-	691,609
	<u>\$ 80,718,989</u>	<u>\$ 3,954,119</u>

F. Deferred outflows and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,602,129	\$ -
Differences between actual and expected experience	341,798	(52,670)
Changes in assumptions	556,004	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	3,434,453	-
Net differences between projected and actual earnings on plan investments	-	(666,021)
	<u>\$ 6,934,384</u>	<u>\$ (718,691)</u>

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

F. *Deferred outflows and Deferred Inflows of Resources Related to Pensions, Continued*

\$2,602,129 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Amortization Period Fiscal Year Ended June 30,	Deferred outflows (Inflows) of Resources
2021	\$ 1,862,491
2022	847,354
2023	701,769
2024	201,950
Total	<u>\$ 3,613,564</u>

G. *Discount Rate*

The discount rate used to measure the total pension liability as of June 30, 2019 was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included.

Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

6. PENSION PLAN, Continued

G. Discount Rate, Continued

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	32.00%	4.90%
Fixed Income	23.00%	1.50%
International Equity	22.00%	5.00%
Public Real Assets	7.00%	3.65%
Private Equity	8.00%	6.25%
Real Estate	8.00%	4.00%
Total	100.00%	

H. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension 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 rate:

Description	Plan's Net Pension Liability		
	Discount Rate - 1% 6.00%	Current Discount Rate 7.00%	Discount Rate + 1% 8.00%
Total pension liability	\$ 3,344,514,956	\$ 2,958,090,254	\$ 2,525,226,318
Fiduciary net position	(2,592,385,584)	(2,592,385,584)	(2,592,385,584)
Net pension liability	752,129,372	365,704,670	(67,159,266)
Net pension liability - District share 2.7254%	\$ 20,498,534	\$ 9,966,915	\$ (1,830,359)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued MCERA financial reports.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

7. DEFERRED COMPENSATION PLAN

District employees may defer a portion of their compensation under two District sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these plans, participants can choose between tax deferred contributions or post-tax (Roth) contributions. If they choose tax deferred contribution, they are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, and death or in an emergency as defined by the Plans.

The laws governing deferred compensation plan assets require plan assets to be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

8. RISK MANAGEMENT

The District is self insured through the Volunteers Firemen's Insurance Services, Inc. The following types of loss risks are covered by the policy above:

Type	Coverage Limit	Deductible
General Liability	\$1,000,000 per occurrence \$3,000,000 aggregate	No deductible
Property	Guaranteed Replacement Cost	\$500 per occurrence
Portable Equipment	Guaranteed Replacement Cost	\$250 per claim
Workers' Compensation	\$300,000,000 per occurrence	No deductible
Auto	\$1,000,000 Combined Single Limit	\$250 Comp/\$500 Collision
Management Liability	\$1,000,000 per occurrence and \$3,000,000 aggregate	No deductible
Umbrella/Excess Liability	\$10,000,000 per occurrence and \$20,000,000 aggregate	No deductible

Any liability the District may have for uninsured claims is limited to general liability claims. However, the District has experienced no losses from such claims during the preceding three years and it therefore believes there is no liability for claims incurred but not reported.

9. CONTINGENT LIABILITIES AND COMMITMENTS

The District is involved in various claims and litigation arising in the ordinary course of business. District management, based upon the opinion of legal counsel, is of the opinion that the ultimate resolution of such matters will not have a materially adverse effect on the District's financial position or results of operations.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

10. JOINT GOVERNED ORGANIZATIONS

The District participates in the joint ventures discussed below through formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each joint venture is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective joint venture, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board.

Obligations and liabilities of these joint ventures are not the District's responsibility and the District does not have an equity interest in the assets of each joint venture except upon dissolution of the joint venture.

Southern Marin Emergency Medical Paramedic System

The Southern Marin Emergency Medical Paramedic System operates and maintains an emergency medical care-paramedic system. Financial statements may be obtained by mailing a request to Southern Marin Emergency Medical Paramedic System, 26 Corte Madera Ave., Mill Valley, CA 94941.

Hazardous Materials Response Unit

The Hazardous Materials Response Unit is responsible for managing hazardous material spills, establishing a formula for management of financing joint expenses and defining signatory agency responsibilities. Financial statements may be obtained by mailing a request to Marin County Administrator's Office, 3501 Civic Center Drive, Room 325, San Rafael, CA 94903.

Fire Association Self Insurance System (FDAC-FASIS)

The Fire Association Self Insurance System has a self-insurance pooling program to purchase excess insurance. Financial Statements may be obtained by mailing a request to Fire Association Self Insurance System (FDAC-FASIS) 154 Sunnyside Drive, San Leandro, CA 94577.

Marin Emergency Radio Authority

The District has financial interest and responsibility, along with 23 other Districts, in the Marin Emergency Radio Authority pursuant to the joint powers agreement in order to issue bonds to be used to finance acquisition, construction, and improvement of certain public capital improvements.

In order to construct the emergency communications facility, Marin Emergency Radio Authority issued Revenue Bonds in the amount of \$26,940,000. Pursuant to the joint powers agreement, the District is obligated for 1.657% of this amount.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

11. OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

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.

Upon retirement with 20 or more years of service, at least 10 of which must be with the District, retirees are eligible to receive the following employer-paid health benefits for life, depending on job classification and tier:

Members hired after January 1, 2014 receive a Retiree Health Savings account and therefore are not eligible to join the plan.

Firefighters with a minimum 10 years' of service credit

Hired prior to 7/1/10: The District shall provide 5% of the cost of the lowest cost "employee-only" Kaiser premium, as provided by MCERA, for every year served, up to a total of 100% after 20 years served. If the retiree elects spousal coverage, it must be self-paid unless the retiree has at least 30 years of service.

Hired 7/1/10 and after: The District shall provide 5% of the cost of the lowest cost "employee-only" Kaiser premium, as provided by MCERA, for every year served, up to a total of 100% after 20 years served. Any spousal coverage must be self-paid.

Administrative Employees with a minimum 10 years' service credit

The District shall provide 5% of the cost of the lowest cost "employee-only" Kaiser premium, as provided by MCERA, for every year served, up to a total of 100% after 20 years served. Any spousal coverage must be self-paid.

Fire Chief Officers' Association (SMFCOA)

Hired before 7/1/2001: For retired Deputy Chief and Battalion Chiefs covered by IAFF Local 1775, the District will provide 100% of the Kaiser premium for retirees with a minimum 5 years' service credit. Retirees with a minimum 15 years' service credit are also eligible for spousal medical coverage.

Hired between 7/1/01 - 6/30/10: For retirees with a minimum 10 years' service credit, the District shall provide 5% of the cost of Kaiser "employee-only" premium for every year served, up to a total of 100% after 20 years served. Retirees with 30 years' service credit are eligible for spousal Kaiser Coverage.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

A. Plan Description, Continued

Hired on or after 7/1/10: For retirees with a minimum 10 years' service credit, the District shall provide 5% of the cost of Kaiser "employee-only" premium for every year served, up to a total of 100% after 20 years served.

All Chiefs who were employed or promoted on or before July 1, 2001 and have a minimum 15 years' service credit are eligible for dental coverage for themselves and their spouse.

The Fire Chief receives the same benefits as the Chiefs in IAFF Local 1775.

B. Funding Policy and Employees Covered

The District's Board of Directors review the funding requirements and policy annually.

As of June 30, 2020, the following current and former employees were covered by the benefit terms under the OPEB Plan:

Active plan members	31
Inactive employees or beneficiaries currently receiving benefit payments	34
Total	<u>65</u>

C. 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. For the fiscal year ended June 30, 2020, the District's total contributions were \$753,950, which includes \$349,989 of pay-as-you-go, \$253,894 contributions made from sources outside of trust and an implicit subsidy amounts of \$150,067.

D. Net OPEB Liability

The District's Net OPEB Liability was measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2020.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

Actuarial Assumptions - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date:	June 30, 2020
Measurement Date:	June 30, 2020
Actuarial Assumptions:	
Discount rates	6.00%
Inflation rate	2.25%
Salary increase	3.00%
Investment rate of return	6.00%, net of OPEB plan investment expense
Healthcare trend rate	6.00% for 2020-21, decreasing to 4.50% for 2023-24 and after
Mortality rates	based on the RP-2014 Employee and Health Annuitant Mortality Tables for Males and Females.
Retirees' share of cost	Retirees pay excess of any premiums over the District contribution which varies based on years of service at retirement

E. Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB Statement No. 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB Statement No. 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate. The discount rate as of June 30, 2020 was 6.00%.

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

F. Change in the Net OPEB Liability

The Changes in the Net OPEB Liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019 (Measurement date 6/30/2019)	\$ 10,633,309	\$ 3,965,114	\$ 6,668,195
Change during the year:			
Service cost	203,958	-	203,958
Interest	635,234	-	635,234
Contributions	-	753,950	(753,950)
Change of assumptions	(48,228)	-	(48,228)
Net investment income	-	181,558	(181,558)
Difference between expected and actual experience	(391,781)	-	(391,781)
Benefit payments, including refunds of employee contributions	(500,056)	(500,056)	-
Administrative expenses	-	(21,516)	21,516
Net change in total OPEB liability	(100,873)	413,936	(514,809)
Balance at June 30, 2020 (Measurement date 6/30/2020)	\$ 10,532,436	\$ 4,379,050	\$ 6,153,386

G. Sensitivity of Liabilities to Changes in the Discount Rate and Medical Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total 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:

Sensitivity of the Net OPEB Liability to changes in the Discount Rate:

Net OPEB Liability		
Discount Rate - 1% (5.00%)	Current Discount Rate (6.00%)	Discount Rate + 1% (7.00%)
\$ 7,554,235	\$ 6,153,386	\$ 5,001,018

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

11. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

G. Sensitivity of Liabilities to Changes in the Discount Rate and Medical Cost Trend Rates, Continued

The following presents the Net OPEB Liability of the District, as well as what the District 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 medical cost trend rates:

Sensitivity of the Net OPEB Liability to changes in the Medical Cost Trend Rates:

Net OPEB Liability		
1% Decrease	Current Medical Trend	1% Decrease
\$ 4,925,843	\$ 6,153,386	\$ 7,652,820

H. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB (expense)/income of \$270,494. At June 30, 2020, the District reported deferred resources related to OPEB from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 261,187
Changes of assumptions	-	32,152
Net difference between projected and actual earnings on investment	51,616	-
Total	\$ 51,616	\$ 293,339

The reported Deferred Outflows/ (Inflows) of Resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30,	Deferred Outflows/Inflows of Resources
2021	\$ 132,376
2022	132,376
2023	(10,363)
2024	(12,666)
Total	\$ 241,723

Southern Marin Fire Protection District
Notes to Basic Financial Statements
For the year ended June 30, 2020

12. LONG-TERM OBLIGATIONS

Changes in long-term obligations and debt for the fiscal year ended June 30, 2020 are as follows:

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020	Current Portion	Non- Current Portion
Compensated absences	\$ 886,592	\$ 290,365	\$ (106,545)	\$1,070,412	\$ 119,000	\$ 951,412
Total debt	<u>\$ 886,592</u>	<u>\$ 290,365</u>	<u>\$ (106,545)</u>	<u>\$1,070,412</u>	<u>\$ 119,000</u>	<u>\$ 951,412</u>

13. CITY OF SAUSALITO ANNEXATION AGREEMENT

In June 2012, the District entered into annexation agreement with the City of Sausalito (the City). The City agreed to pay the District \$58,000 annually for 30 years, a total of \$1,740,000; representing the retiree medical costs of nine firefighters who worked for City. The City made the first payment during fiscal year 2013. The last payment is due in fiscal year 2042. The outstanding balance at June 30, 2020 was \$1,276,000.

14. COVID-19 PANDEMIC

During December 2019, the Novel Corona Virus Disease (COVID-19) was discovered. The COVID-19 was subsequently declared a world-wide pandemic by the World Health Organization on March 11, 2020. On March 4, 2020, California State of Governor Gavin Newsom proclaimed a State of Emergency as a result of the threat of the COVID-19 in the State of California which led to a mandated shelter in place order. Although there has been no direct significant financial impact on the District so far, management continue to monitor the financial effect it may potentially have on the coming years.

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REQUIRED SUPPLEMENTARY INFORMATION

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Southern Marin Fire Protection District
Required Supplementary Information
For the year ended June 30, 2020

1. BUDGETS AND BUDGETARY ACCOUNTING

A. Budgetary Comparison Schedules – General Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Property taxes	\$ 14,685,000	\$ 14,685,000	\$ 15,236,048	\$ 551,048
Special assessment	3,800,000	4,000,000	4,060,061	60,061
Grants	-	53,680	57,680	4,000
Charges for services	1,155,000	1,147,000	1,811,200	664,200
Other revenue	744,400	873,400	327,616	(545,784)
Investment earning	-	-	11,533	11,533
Interest income	40,000	40,000	172,846	132,846
Total revenues	20,424,400	20,799,080	21,676,984	877,904
EXPENDITURES:				
Current:				
Salaries and benefits	15,085,368	15,683,228	15,330,677	352,551
Operating expenses	3,148,054	3,272,216	3,039,496	232,720
Grant related expenditures	-	53,680	51,369	2,311
Capital Outlay	875,000	1,091,000	618,190	472,810
Total expenditures	19,108,422	20,100,124	19,039,732	1,060,392
REVENUES OVER (UNDER) EXPENDITURES	1,315,978	698,956	2,637,252	1,938,296
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	147,310	147,310
Total other financing sources	-	-	147,310	147,310
Net Change in fund balance	\$ 1,315,978	\$ 698,956	2,784,562	\$ 2,085,606
FUND BALANCES:				
Beginning of year			9,430,582	
End of year			<u>\$ 12,215,144</u>	

Southern Marin Fire Protection District
Required Supplementary Information
For the year ended June 30, 2020

2. DEFINED BENEFIT PENSION PLAN

A. Schedule of the District's Proportionate Share of the Net Pension Liability - Last 10 Years*

Fiscal Year	2020	2019	2018	2017	2016	2015
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	2.7254%	1.9969%	1.7167%	1.4658%	1.5574%	1.5559%
Proportion share of the net pension liability	\$ 9,966,915	\$9,966,915	\$6,330,439	\$7,005,504	\$6,033,143	\$3,845,243
Covered payroll	\$ 6,239,136	\$6,009,660	\$5,680,977	\$5,290,483	\$5,007,820	\$4,640,149
Proportionate Share of the net pension liability as percentage of covered payroll	159.75%	165.85%	111.43%	132.42%	120.47%	82.87%
Plan fiduciary net position as a percentage of the total pension liability	88.30%	88.30%	86.30%	81.50%	84.30%	89.04%

Note to Schedule:

*-Fiscal year 2015 was the 1st year of implementation

B. Schedule of Contributions - Last 10 Years*

Fiscal Year	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 2,602,129	\$ 2,416,820	\$ 2,217,637	\$ 2,132,367	\$ 2,151,878	\$ 1,902,520
Contribution in relation to the actuarially determined contributions	(2,602,129)	(2,416,820)	(2,217,637)	(2,132,367)	(2,151,878)	(1,902,520)
contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,959,065	\$ 6,239,136	\$ 6,009,660	\$ 5,680,977	\$ 5,290,483	\$ 5,007,820
Contributions as a percentage of covered payroll	37.39%	38.74%	36.90%	37.54%	40.67%	37.99%

Note to Schedule:

* - Fiscal year 2015 was the 1st year of implementation

Southern Marin Fire Protection District
Required Supplementary Information
For the year ended June 30, 2020

3. OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years*

<i>Measurement Period</i>	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 203,958	\$ 234,212	\$ 227,390
Interest on the total OPEB liability	635,234	599,878	576,249
Differences between expected and actual experience	(391,781)	-	-
Changes of assumptions	(48,228)	-	-
Benefit payments, including refunds of employee contributions	(500,056)	(391,773)	(427,356)
Net change in total OPEB liability	(100,873)	442,317	376,283
Total OPEB liability - beginning	10,633,309	10,190,992	9,814,709
Total OPEB liability - ending (a)	\$ 10,532,436	\$ 10,633,309	\$ 10,190,992
Plan Fiduciary Net Position			
Contributions - employer	\$ 753,950	\$ 721,773	\$ 782,356
Net investment income	181,558	234,362	156,463
Benefit payments, including refunds of employee contributions	(500,056)	(391,773)	(427,356)
Administrative expense	(21,516)	(8,618)	(1,267)
Net change in plan fiduciary net position	413,936	555,744	510,196
Plan fiduciary net position - beginning	3,965,114	3,409,370	2,899,174
Plan fiduciary net position - ending (b)	\$ 4,379,050	\$ 3,965,114	\$ 3,409,370
Net OPEB liability - ending (a) - (b)	\$ 6,153,386	\$ 6,668,195	\$ 6,781,622
Plan fiduciary net position as a percentage of the total OPEB liability	41.58%	37.29%	33.45%
Covered-employee payroll	\$ 6,736,715	\$ 6,619,228	\$ 5,680,977
Net OPEB liability as a percentage of covered-employee payroll	91.34%	100.74%	119.37%

Notes to Schedule:

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Southern Marin Fire Protection District
Required Supplementary Information
For the year ended June 30, 2020

3. OTHER POSTEMPLOYMENT BENEFIT PLAN, Continued

B. Schedule of Contributions - Last 10 Years*

Fiscal Year Ended June 30	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ 753,950	\$ 586,572	\$ 586,572
Contributions in relation to the ADC	(753,950)	(721,773)	(782,356)
Contribution deficiency (excess)	\$ -	\$ (135,201)	\$ (195,784)
Covered-employee payroll	\$ 6,736,715	\$ 6,619,228	\$ 5,680,977
Contributions as a percentage of covered-employee payroll	11.19%	10.90%	13.77%

Notes to Schedule:

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

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STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, February 24, 2021

AGENDA TITLE: 2020 Fuel Reduction Report

LEAD DIVISION: N/A

RECOMMENDED MOTION: Receive Report.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[Staff Measure U OS Committee Prevention 2-24-21.doc](#)

PREPARED BY: Chris Tubbs

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

Measure U Oversight Committee
Jim Burns - Chair,
Leslie Hail, Greg Norby, David Orleans

STAFF REPORT – Fuel Reduction Program

Date

02/24/21

Topic

Fuel Reduction Program Update and Future Outlook

Background

Part of the Measure U ordinance requires updates to the oversight committee to allow for review of projects and expenditures. These projects and programs are directly related to fire fuel reduction to improve the resiliency to the community with structure survivability and evacuations related to wildfires. Our current programs are designed to work directly the most current information and assessments provided by the 2020 WUI Wildfire Hazard and Risk Assessment and the recently updated 2020 Marin County CWPP (County Wildfire Protection Plan). Areas within the assessments clearly show several key areas which will lower risk and improve survivability. These areas are:

- Paved Road Fuel Reduction – roadway clearing.
- Chipper Programs – local pickup
- Fuel Breaks – slow fire progression and/or divert fire around structures.
- FireWise – educational programs to prepare citizens for disasters.
- Home Assessments – visual site inspections of properties throughout the community

In a more defined look at each of these areas including specific year to date accomplishments and funds expended, we have provided you with the following information.

Paved Road Fuel Reduction

This roadside clearing allows for safe and efficient response by emergency personnel and improved egress for residents.

Prior to residents reviewing this service an informational letter is mailed two weeks in advance outlining the scope of work

The scope of work includes trimming tree branches over roadways, limbing up tree branches off the ground, removing ladder fuels and encroaching vegetation from roadsides, and clearing vegetation around fire hydrants.

- *Accomplishments*
 - 103 Tons
 - 16.5 Miles
 - 72 Streets
 - \$143,580 Expended

Chipper Program

This program gives homeowners the opportunity to remove hazardous/flammable vegetation around their property.

Individual Chipper Request: Requested by residents who are planning or have already cleared brush.

Chipper Week: City/County streets are broken into groups based on proximity, an informational letter is mailed to residents prior to receiving this service outlining the scope of work, every month a group of streets receives a chipper week.

- *Accomplishments*
 - 2,236 Notifications to Residents
 - 246 Tons - Combined
 - 83 Streets
 - \$59,730 Expended

Fuel Breaks

Fuel breaks are used to reduce the threat of a wildfire in areas where dangerous buildup of hazardous vegetation is prevalent.

The scope of work that may occur during a shaded fuel break includes: Thinning and removing flammable understory vegetation while leaving the majority of larger, more fire tolerant tree species in place, the removal of dead or dying vegetation, and limbing up branches.

- *Accomplishments*
 - 5 Sites
 - Tam Valley: Deertrail Ln, Joyce Way, Erica Rd/Midvale Way
 - Sausalito: Spring St/Gordon St, Nevada/Rodeo
 - 2 Communities
 - Tam Valley
 - Sausalito
 - 43 Tons
 - \$34,680 Expended

FireWise Communities

This program provides neighborhoods with the knowledge and skills to prepare for a wildfire before it occurs.

- *Accomplishments*
 - 2 Potential Communities Established:
 - Wolfback Ridge, Eagle Rock Rd
 - Neighborhood assessments completed and action planned created for both sites.
 - 8 Existing Communities Assisted
 - 75+ Meeting & Interactions

Home Assessments

This assessment provides residents with education on flammable vegetation & defensible space on their property.

- *Accomplishments*
 - 48 Assessments Completed.

WUI Wildfire Hazard & Risk Assessment (WWHRA) / County Wildfire Protection Plan (CWPP)

As noted above, we have been utilizing the information provided by the WWHRA and CWPP specifically in the areas of

- Mitigation Measures
- Strategies & Tactics
- Summary of Recommendations

The purpose of the assessment is to identify specific hazards associated with wildfire and development in Southern Marin. The goal of the program is to provide programs and education financed thru Measure U funding and specific strategies to minimize the risk of catastrophic wildfire within the very high fire severity zones and wildland urban interface (WUI) zones. Current condition mapping and fuel modeling are being used to evaluate areas that require immediate treatment and areas that may require long-term strategies. An example of two of these strategies are fuel breaks and hazardous tree removal projects.

- Fuel breaks are evaluated using the predicted flame lengths, extreme weather scenario map (page 49 of the WWHRA). Areas that are considered to the highest flame lengths (8 feet and above) would directly impact several areas of fire and life safety. Reducing vegetation and providing a break in the continuous vegetation would provide access to fire crews, safety zones for approaching fires, opportunities for fire control along perimeter of the completed areas.
- Hazardous tree removal projects including eucalyptus groves greater than .5 acres has been identified throughout the fire district in the WWHRA (page 66) and would be required within 300 feet of structures.

With the addition of the MWPA, we are receiving additional funding to enhance our programs and add staff to inspect and survey areas in the fire district. We expect some of our current programs to double in size and provide the fire district a faster reduction in fire fuels and provide more education materials and enforcement. Although our current programs funded by Measure U continue to provide most of the working revenue.

Fiscal Impacts

Current year to date expenditures for the Measure U fire fuel reduction programs
Total: \$237,990.

Budgeted total for fire fuel reduction programs: \$623,437

Conclusions

This is an ongoing process which includes continuous maintenance of sites initially treated and chipper pickup from residences. We are continuously updating our programs with current practices being utilized throughout the county and the state.

Recommendation(s)

The Fire Chief Recommends that the Oversight Committee accept and file the report, and provide any additional recommendations and feedback to staff.



STAFF REPORT

SOUTHERN MARIN FIRE PROTECTION DISTRICT

MEETING DATE: Wednesday, February 24, 2021

AGENDA TITLE:

Report of MWPA Activities

LEAD DIVISION: N/A

RECOMMENDED MOTION: The Fire Chief Recommends that the Committee receive and file the report.

SUMMARY N/A

BACKGROUND N/A

DISCUSSION/ANALYSIS N/A

FISCAL IMPACT N/A

ATTACHMENTS

[Staff Report on MWPA Activity.doc](#)

[Attachment 1.pdf](#)

[Attachment 2.pdf](#)

PREPARED BY: Chris Tubbs

REVIEWED BY: N/A

SUBMITTED BY: Christian Tubbs, Fire Chief



Southern Marin Fire Protection District

Measure U Oversight Committee
Jim Burns - Chair,
Leslie Hail, Greg Norby, David Orleans

STAFF REPORT – MWPA Activities Report

Date

February 24, 2021

Topic

A summary update of current activities and initiatives of the Marin Wildfire Prevention Authority, and next steps.

Background

Though the Marin Wildfire Prevention Authority does not fall under the responsibility of the Measure U Oversight Committee, knowledge and awareness of their activities and initiatives offer informational value to the Measure U Oversight Committee.

Since its inception, the MWPA has accomplished a significant body of work starting a Joint Powers Agreement (JPA) from scratch. Some of the major accomplishments include:

1. Adoption of an Operational Plan and Budget for the fiscal year 2020/2021 by the Executive Board.
2. The establishment of an Executive Board Finance Subcommittee.
3. The establishment of an Operations Committee Finance Subcommittee, and Operational Planning Subcommittee.
4. The establishment of a Technical Advisory Board.
5. The establishment of an Oversight Committee.
6. The adoption of multiple finance policies developed by SMFD.
7. The adoption of a professional services agreement with the SMFD for administrative and financial support services.
8. The hiring of an Executive Officer for the MWPA.
9. Entered into a contractual agreement with a legal firm for legal services.
10. The distribution of funds to local agencies for defensible space inspection programs and inspectors, and for local mitigation projects.
11. The purchase of Zonehaven software for evacuations and the development of an RFP for a Countywide evacuation study.

12. Updates of FireSafeMarin's annual workplan including the NOAA Radio Pilot Initiative, the Red Flag Initiative, and the County-wide Chipper Program. (attachment 1)
13. An annual Executive Board Planning Retreat (attachment 2).

Next Steps

1. Immediately on the horizon for the MWPA, is the development of next year's operational plan, and budget draft.
2. Release of the RFP for the Marin County Evacuation Study.
3. Development and deployment of Records Management (digital and hard copy) System.
4. Deployment of Agenda Management Software – Granicus PEAK.
5. Development and adoption of additional financial policies.
6. Hiring of Project Manager to assist Executive Director.
7. Deployment of county-wide chipper program.

Fiscal Impacts

None related to Measure U.

Conclusions

The MWPA regularly reports from its various bodies and detailed information can be found on their website: www.marinwildfire.org.

Recommendation(s)

The Fire Chief Recommends that the Committee receive and file the report.

Attachments

1. FireSafeMarin Projects Update
2. MWPA Board Planning Retreat Minutes

MARIN WILDFIRE PREVENTION AUTHORITY

For the Meeting February, 2021

To: Marin Wildfire Prevention Authority Board of Directors

From: Rich Shortall, FIRESafe Marin

Subject: Update from FIRESafe Marin on projects/ programs

RECOMMENDATION:

Receive report from FIRESafe Marin on MWPA supported projects and programs.

BACKGROUND:

FIRESafe Marin has been contracted to provide a variety of services and programs for MWPA. Attached is an update on those programs/projects. Rich Shortall who will be available for questions.

FISCAL IMPACT:

Funds for FIRESafe Marin have been allocated in your FY20-21 budget.

MWPA Project Update December 2020

Monthly Webinars

FSM-2020-C01

Our seventh webinar featured covered Fire Adapted Communities and Active Strategies for Home Hardening. Speakers included: Chief Bill Tyler, Novato Fire Department, Steve Quarles, Chief Scientist (retired) IBHS and Todd Lando, Battalion Chief Central Marin Fire Department. Attendance was excellent on a rainy night in January. Next month's webinar (February 23 @ 6pm) will discuss: Zone 0 – Ground Zero When Protecting Your Home From Embers. Speakers: Jack Cohen, Fire Scientist (retired U.S. Forest Service Research) , Todd Lando, Hazard Mitigation Specialist/Battalion Chief (Central Marin FD) & Steve Quarles, Chief Scientist (retired) IBHS

5 Community Wildfire Protection Workshops 5 (1 in each zone)

FSM-2020-C02

Planning has begun for the online community workshops to be held next spring. Video highlights from our webinars will be combined with locally focused presentations from representatives of each of the five zones. The target date is May, 2121.

Annual workshop for Landscape Professionals

FSM-2020-C03

FSM is working with CA Landscape Contractors Association - North Coast Chapter and UC Marin Master Gardeners to develop an educational program for landscape contractors. Course content is under development and first draft of the program is complete.

Annual Workshop for Home Hardening Contractors

FSM-2020-C04

FSM is partnering with graduate students from UC Davis to develop a new home hardening contractor program. This program intends to develop a plan to create an organization that will recruit and train economically disadvantaged young adults to provide basic home hardening services such as installing screens on gutters and vents.

Prevention and Preparedness in schools "Get Ready Fifth Grade" FSM

-2020-C05

This project has been completed and delivered to the Marin County Board of Education. The feedback from teachers who have piloted the course is very positive.

Prepare Educational materials such as brochures and handouts

FSM-2020-C06

We continue to distribute our educational materials. The popular “Homeowners Guide to Wildfire Preparation in Marin” was revised and 25,000 new copies have been printed and delivered primarily for distribution by the wildfire mitigation specialists. We are working with the WMS planning group to support the next round of training for wildfire mitigation specialists by creating new educational materials.

Develop Spanish language training and educational materials

FSM-2020-C07

The FSM website is now equipped with the Google Translate feature so that all of the

information is available in multiple languages. Our popular “Evacuation Checklist” has been translated into Spanish and posted on the website under our new “Espanol” heading that links to additional original Spanish language content. Hard copies of the Spanish language checklist have been printed. A Spanish language video to accompany the Red Flag Warning project has been completed and is posted on our website. FSM has been awarded a grant from the California Firesafe Council for what is called the the Listos Outreach Toolkit which includes Spanish language educational materials and \$3000 in additional discretionary project funding. We are working with the San Rafael Fire Department and other agencies on an outreach program utilizing these new materials.

Support Wildfire Mitigation Specialists **FSM-2020-C08**

We are working with Mark Brown's committee on development of the next WMS training program. Executive Officer Mark Brown Glass Fire narration video has been edited as a training film for the WMS's class. We will utilize the data from this program to help Firewise communities update their action plans for next year.

Monthly Firewise online Community Meetings **FSM-2020-C09**

We continue to host the monthly Firewise Leaders meeting immediately after the FSM Board meeting on the second Friday of each month and we routinely participate in local Firewise meetings.

Staff to support Firewise sites with technical and direct support **FSM-2020-C10**

A draft of a new suggested list of standard activities that should be undertaken by all Firewise sites has been produced and reviewed with Firewise leadership. A “train the trainer” evacuation module including options for conducting evacuation drills has been completed. Both will be available on our website. The Firewise site information feature on our website has been updated.

FSM staff successfully helped our 70+ Firewise sites with this year's NFPA renewal process. Our Firewise metric project is complete and is being used to measure improvements in organizational capacity and effectiveness.

Maintain current and comprehensive website library of resources **FSM -2020-C11**

We have met with US Digital Response which provides pro-bono technical expertise to help reorganize our website and to make it more user friendly. Project completion date is targeted for April. The website is very popular and we receive questions about sharing our content from fire councils throughout the State.

Educational video - creation and distribution **FSM-2020-C12**

A new “Introduction to FIRESAFE Marin” video has just been produced and will be placed on the landing page of the website. Content from each of our webinars has been edited into shorter video clips on specific topics. These clips are used to help illustrate

educational content on our website and will be incorporated into the Spring Community Workshops. This is an ongoing project which will include a new convenient directory to help find video content. We are in production for several new videos including a guide for Firewise leaders to do neighborhood walks and a video to inform homeowners about what to expect during a home evaluation. Both videos can also be used as training films for the WMS'. We have added a new "highlight reel" feature to our newsletters to encourage views of webinars from the preceding month. Our Youtube channel has significantly expanded its content and now includes over 70 videos.

Respond to resident inquiries and requests in timely manner **FSM-2020-C13**

We continue to provide same day response to virtually every request for information. Our ability to respond in a comprehensive and timely manner greatly reduces the workload of our fire departments.

Prepare and distribute monthly newsletter **FSM-2020-C14**

Monthly Newsletters are normally sent out on the second Tuesday. Our average open rate are very high for a non profit. Be sure to check out the monthly "Fire Smart Landscape Tip" from UC Marin Master Gardeners, the new highlight reel feature and links to interesting articles on topics related to the webinar.

Prepare articles for print media: Marin IJ, Pacific Sun **FSM-2020-C15**

We have developed a series of new Public Service Announcements for the Marin Independent Journal that align with the webinar series. We have been successful in finding a sponsor each month which funds the publication of these PSA's. We are working with MWPA leadership to create a new communications strategy for the MWPA.

Fire Smart demonstration gardens throughout the County **FSM-2020-C1**

The Sleepy Hollow Fire Protection District is funding a major Fire Smart landscaping demonstration project in Sleepy Hollow. An experienced fire safe landscaping architect is designing the project. Representatives from UC Marin Master Gardeners are auditing the project. We hope to create a planning template for future demonstration gardens.

NOAA Weather Radios **FSM-2020-C17**

1000 NOAA weather radios were radios distributed to the 17 MWPA jurisdictions on a pro rata basis. Additional batteries were received from the manufacturer and distributed to users. FSM will collect survey data on the effectiveness of the program.

Countywide chipper program **FSM-2020- C18**

The final report on the 2020 Chipper Program has been distributed to MWPA Board members and is posted on our website. The planning team for the 2021 program has met and developed a recommendation for next year's program. The recommendation

has been forwarded to the MWPA Operations Committee for review prior to making a submission to the full Board.

Alert and Warning via Red Flag Warning signs

FSM-2020-C19

BOARD RETREAT SUMMARY

Work Session / Retreat Held: January 21, 2021

INTRODUCTION

The Marin County Wildfire Authority Board held its first strategic planning work session / retreat as part of its Jan. 21st regular meeting. The goals of the session were to begin developing core values, vision, and mission for the Authority and to get to know each other better. This summary provides a high level overview of discussion with the purpose of informing future strategic planning sessions.

Board members introduced one another after holding a pre-meeting virtual coffee as a tool to get to know one another better.

Several experts presented on wildfire science to deepen understanding of the best available science and how it can be integrated into the Authority's work.

Board members then participated in two separate breakout sessions: the first focused on creating core values and guiding principles for the Authority and the second, on defining the Authority's mission, vision, and legacy.

The public attend the retreat and participated in breakout group discussions, sharing summary notes attached in the appendix. The public also shared public comments during a comment period or via email.

Overall, the session was deemed an inaugural success. Staff will rely upon the conversations held during the session to develop straw proposals for a vision, mission, and guiding principles, which the Board will discuss in future public board sessions. The purpose of this report is to summarize the major themes captured around three central questions:

1. Core Values: *What are the principles / values that we hold as an organization will guide all of our work?*
2. Achievements in 8 Years: *Looking eight years out, as we look back on our work and our legacy, what would we have achieved if we were amazing successful in our work?*
3. Achievements in 2 Years: *Given where we are headed, what should be our focus over the next two years?*

CORE VALUES / GUIDING PRINCIPLES

What are the principles / values that we hold as an organization will guide all of our work?

PREVENTION IS OUR FOCUS

Board members discuss the importance of staying mission-driven: staying focused on prevention and carrying forward implementation wisely and urgently. This involves being effective at protecting life and property loss from wildfire. Members recognize that wildfires cannot be avoided completely, but saving lives and structures is paramount, and preparation should reduce fear and panic. Within this rubric, Board members would like to help shift community culture from fear and ignorance to embracing prevention.

BOLD ACTION AND ACCOUNTABILITY

Board members talk about the need to act urgently with a bias toward action. Committees advance their work to the best of their ability, and all avoid micromanagement. Rather, members commit to doing and learning from mistakes.

TRANSPARENCY AND FISCAL RESPONSIBILITY

Board members believe that communicating with all constituents, stakeholders, and partners with a high degree of transparency is central. Board members hope to collect data and demonstrate achievements and accomplishments to report to communities that the Authority serves.

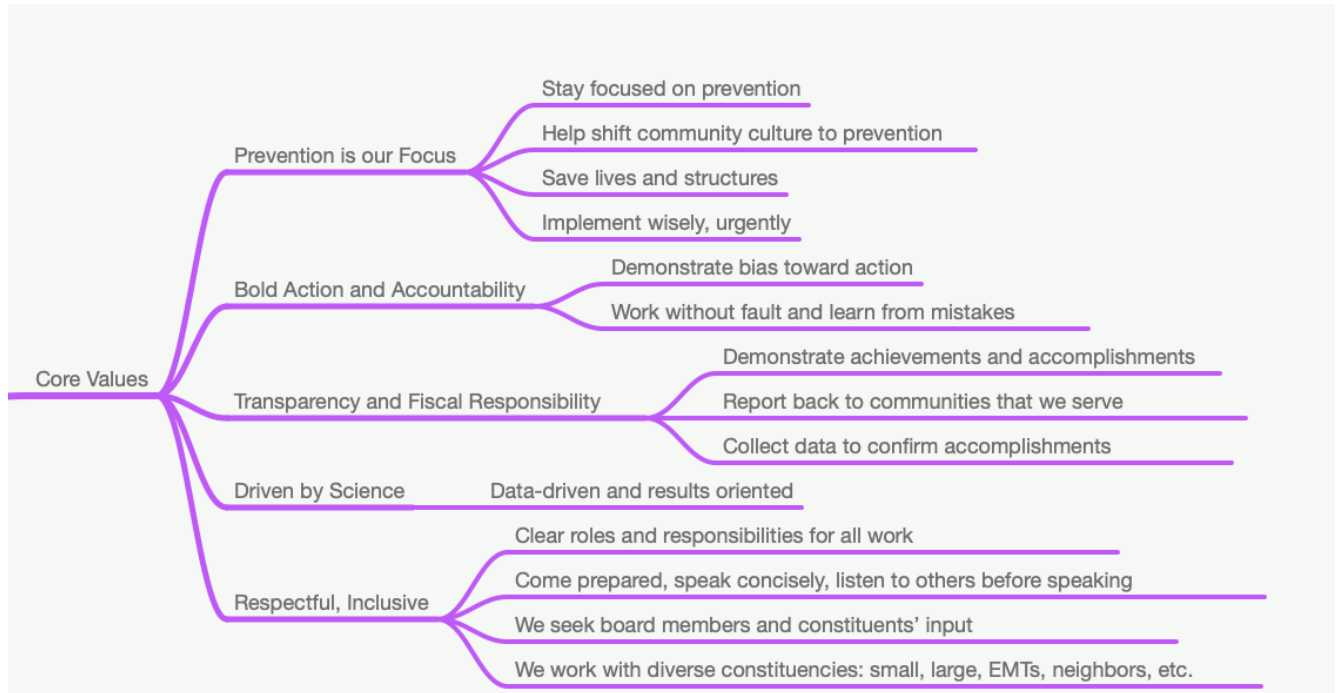
DRIVEN BY SCIENCE

Board members would like to base the Authority's work on state-of-the-art science. Members envision relying on science to understand how fires burn and how fires *should* burn to prevent loss of property and life. The Authority is data-driven and results oriented.

RESPECTFUL, INCLUSIVE

Board members would like to foster an environment of mutual respect generally and when managing differences. To support this, members anticipate articulating roles and responsibilities for all work, including committees, arriving at meetings prepared, speaking concisely, and listening to others before speaking. Members envision the board as a place to learn from scientists, professionals, the community, and each other.

In addition, Board members commit to working with diverse members of the community: small and large entities, EMTs, seniors, neighbors, disadvantaged communities, etc. Board members are inclusive - seeking stakeholder and other Board members' input on its endeavors.



HOPED-FOR ACHIEVEMENTS IN 8 YEARS

Looking eight years out, as we look back on our work and our legacy, what would we have achieved if we were amazing successful in our work?

FIRE-ADAPTED COMMUNITIES

Fire-adapted communities are prepared for and hardened against wildfire. More concretely, Marin County experiences no loss of life during wildfire. Citizens are ready to interact with fire.

The public understands its role in prevention, such that a critical mass (70%) of citizens are engaged and feel accountable for their contributions to prevention. Wildfire outreach specialists have knocked on every door. Residents are knowledgeable and active.

Board members envision a culture change occurring in which residents understand and appreciate what they should and should not have around their house that affects fire.

A MEMBER OF THE PUBLIC WILL “KNOW AS MUCH ABOUT WILDFIRE AS YOU DO ABOUT COVID-19 RIGHT NOW.”

INDICATORS

Board members highlight indicators that will demonstrate achievements, including:

- CWPP areas of concern are at maintenance level

- Fuel loads
- Operational wildfire alert and notification system
- # of houses are WUI-compliant
- Evacuation routes
- Inventory of roads needing additional fire safety egress work
- Every homeowner would have an evaluation and prescription into a fire-adapted property

PARTNERSHIPS

Board members envision that MWPA is a model statewide for multi-agency operation and coordination. The Authority has highly developed operations and evacuation planning and drills with partner agencies. This includes effective cross jurisdictional cooperation with clear rules and functions. The Authority functions as a task force building on the strengths of its partners.

WORK PLAN

The work plan is key to success. The work plan establishes goals and projects and creates tangible results and visible rewards. Members would like the work plan to be aspirational, yet achievable.

FUNDING

Board members foresee a future in which the Authority can leverage federal and state funds to multiply its efforts. The \$20 million anticipated funding for the Authority can be used as seed money. The Authority can be an active voice in shaping funding and policy that expands access to funds. The Authority generates funds to support prevention work in disadvantaged communities and with individual homeowners who lack funds to be fire-adapted.

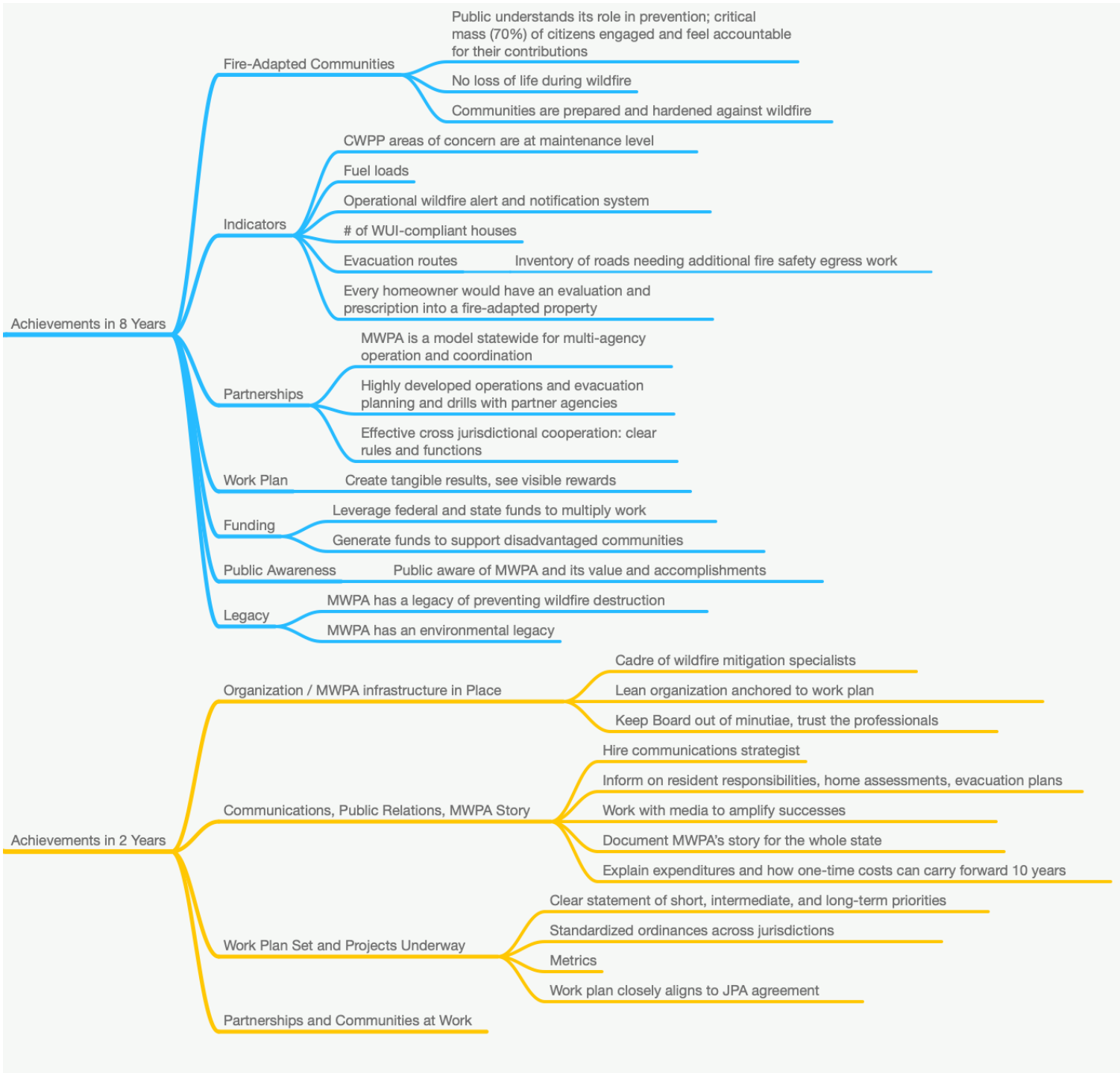
PUBLIC AWARENESS OF THE AUTHORITY

Board members view public awareness as key to success: to raise awareness about wildfire prevention, to promote individual responsibility and action, and to demonstrate the impact of the Authority’s funding and work. Board members commit to designing and delivering messages of value and accomplishments.

LEGACY

Board members hope to establish a legacy in which prevention is synonymous with the Authority. And, the work of the Authority yields a future with reduced chances of major wildfires, and in the event of wildfire, damage is significantly reduced.

The Authority is positioned to deal with climate change for adaptation and mitigation and has an opportunity to establish an environmental legacy through its work.



HOPED-FOR ACHIEVEMENTS IN 2 YEARS

Given where we are headed, what should be our focus over the next two years?

ORGANIZATION / MWPA INFRASTRUCTURE IN PLACE

Over the next two years, board members would like to establish the Authority as a lean organization, anchored to a work plan, with infrastructure in place to carry out its

work. Members talk about maintaining strong fiscal standards, limiting layers of staff and bureaucracy, and staying focused on the work plan. Members remind that board members' roles are to stay focuses on policy, not minutiae.

A board member envisions a cadre of wildfire mitigation specialists up and running within two years.

COMMUNICATIONS, PUBLIC RELATIONS, MWPA STORY

Board members believe that establishing a communications and outreach strategy and employing someone(s) to carry that forward are essential to near- and long-term success. A communications strategy includes information about necessary homeowner fire-prevention strategies, evacuation plans, home fire-assessment opportunities, and Authority responsibilities and accomplishments. Members envision working with the media on immediate successes. Also, explaining how early expenditures carry the Authority forward over the ten years is also important.

WORK PLAN SET AND PROJECTS UNDERWAY

In two years, board members envision a set work plan with a clear statement of short, intermediate, and long-term priorities. One thought is to immediately proceed with projects that already have environmental clearance while the Authority conducts the necessary study to comply with environmental regulations. One specific suggestion is to explore some standardized ordinances across jurisdictions. Another is to closely align the work plan to the Joint Powers Authority agreement. Establishing metrics for the work plan is also a must, and example indicators are listed under eight-year achievements.

PARTNERSHIPS AND COMMUNITIES AT WORK

Board members talk about laying the foundation for partnerships immediately by advancing inter-agency cooperation on most endeavors. Enforcement is one area that the Authority may need to explore over the next few years. Evacuation plans are another area ripe for agency coordination.

Board members hope to see communities at work on wildfire prevention within two years, anticipating that almost every member of the community will welcome home inspectors. Board members envision engaging the community by signing up for local alerts, organizing around evacuation, advancing chipper days, and having board members conduct outreach.

NEXT STEPS

Board Chair Bruce Goines closed the work session. Chair Goines expressed hope that this would be the first of several conversations when board members would be able to spend time thinking together about the Authority's vision, mission, and core values, eventually setting priorities and developing a strategic plan and work plan. All efforts are geared toward commitment and fulfillment of realizing the safety of Marin County citizens.

MWPA Board Retreat – Notes from the Public

1. Why be involved?

Pat R-- service on grand jury, visited some fire sites, helped form a group, Citizens for Wildfire Protection

Bill Davis-- lived in Santa Rosa, friends lost everything, Marin poorly prepared, wants to contribute. Concerned about pyrophytic landscape plants like pyracantha, juniper.

Carolyn-- Attended a meeting of environmental activists early on, before Measure C was approved, sent some environmental goals to BOS in hopes they'd be added to JPA language.

Dave-- concerned about environment impacts of veg management projects. MWPA has a lot of money to use. Marin has exceptional vegetation and plant diversity.

2. Values

Fire Safety

Environmental protection

Science

Lives and Structures

Motivations:

- Save lives
- Efficiency
- Transparency
- Focus on wildfire prevention
 - As opposed to focus on environmental protection
- Create a model for others

Vision for great success

- Evacuation route choke points fixed
- Culture changed for homeowner behavior (like seat belts)
- Native species thriving
- Only small fires even in the worst fire season
- Prescribed burns, goats, broom pulls, etc. are regular community events
- Planning Commissions uniformly requiring high level of hardening for all new construction and remodels

Looking back on our achievements in eight years and assuming that we will be in the midst of renewing the tax we hope that:

MWPA will have been successful in preventing or being clearly prepared for wildfire.

Each community covered by MWPA will be able to see signs of this success.

Information about this success will have been regularly communicated over the years to citizens/voters of Marin.

A wildfire authority that is successful in preventing wildfires while at the same time sustaining the environment, and reducing carbon emissions

Given this goal, the focus in the next two years should be:

To be fully established and have efficient operations.

To have a communications plan in place.

To have priorities set.

To have CEQA issues resolved.

To make progress with evacuation planning.



January 5, 2020

Dear MWPA Board of Directors and Member Agencies

On behalf of FERN and our member organizations, thank you for the opportunity to submit this position paper for your consideration in the Strategic Planning process. We understand you will be identifying goals and quantifiable objectives for the Strategic Plan for MWPA.

Recommended Strategic Plan Goal

Maintaining ecosystem health while reducing the frequency and destructiveness of wildfires

We recommend one Strategic Plan Goal: Maintain ecosystem health while reducing the frequency and destructiveness of wildfires. We also recommend the following objectives to ensure meeting that goal. We appreciate your thoughtful consideration of these objectives. They are supported by both the CalFire Vegetation Treatment Plan (VTP) Best Management Practices (BMPs) and, where they deviate, by recommendations from local natural resource experts.

Regulatory Context

As projects are funded and implemented, we believe that MWPA should be the lead agency under the California Environmental Quality Act for projects for which they provide the majority of funding.

The MWPA and any other agency or organization receiving funds from Measure C must fully comply with the California Environmental Quality Act and other environmental laws, such as the state and federal Endangered Species Acts, Clean Water Act, etc. We believe compliance with these laws, which can be complicated and difficult, should be the responsibility of MWPA in projects for which they provide the majority of funding. This will reduce the burden on member agencies and will avoid potential legal errors as well as unnecessary and wasteful repetition of expensive analyses and compliance documents.

Mitigation must be provided for impacts to wetland and riparian communities, oak woodlands, and other sensitive native habitats as well as to special-status plant and wildlife species. Type conversion from native to non-native vegetation communities must be avoided

Recommended Objectives Including Quantitative Metrics

1. Habitat assessments occur on all projects before and after site treatment to avoid significant adverse impacts to native ecosystems. Field assessments are conducted for potentially impacted sensitive wildlife species and sites especially important to reproduction of native species, special-status plants, native plant communities, non-native invasive plants, sensitive wetland and riparian areas, and other habitats as identified in the CalFire VTP.¹
2. Projects are designed to avoid conversion from a predominantly native habitat type. Areas treated retain habitat function, which is defined here as the arrangement and capability of habitat features to provide refuge, food source, and reproduction habitat to native plants and animals. Some modification of habitat characteristics may occur provided habitat function is maintained (i.e., the location, essential habitat features, and native species supported are not substantially changed). To the extent that habitat function modification cannot be avoided, appropriate mitigation is provided.²
3. Projects do not result in a net increase of relative non-native vegetation cover on treatment sites and preferably shall result in a decline in the percentage of relative non-native cover. Best Management Practices (BMPs) and other protective measures are identified in the CalFire VTP. Ongoing maintenance of fuel breaks and other vegetation management projects are fully funded for at least 20 years so that measures can be taken to remediate the re-invasion of the site by non-native vegetation.
4. Vegetation reduction projects that use goats, cattle, or other herbivores are not implemented in plant communities of greater than 10% relative herbaceous cover by native plants or where populations of sensitive plant species (e.g., formally listed or rank 1-3)³ could be adversely impacted.⁴ Herbivores are not used in areas with over 50 percent slope. Herbivores are only used when non-target native vegetation is not susceptible to damage (e.g., when it is

¹ From CalFire VTP.

² From CalFire VTP.

³ <https://www.cnps.org/rare-plants/cnps-rare-plant-ranks>

⁴ <https://wildlife.ca.gov/Data/VegCAMP/Natural-Communities> “a stand is considered native if 10% or more relative cover consists of native taxa that are evenly distributed in the stand and present at any time during growing season.”

dormant or has completed its reproductive cycle for the year). BMPs are identified in the CalFire VTP.

5. Projects are evaluated for erosion and stormwater pollution potential. Preventative measures are taken, adequate mitigations identified, and funding for such measures assured prior to implementation. If project treatments result in bare soil areas, they are treated prior to seasonal rains to prevent loss of soil and sediment discharge. Wetlands and riparian areas are protected from habitat damage and sedimentation. Impacts to native fish and other native wildlife species are avoided.

6. Projects are scheduled to avoid the active nesting season of potentially present native bird species within or adjacent to the treatment site. The exact active nesting season is defined by a qualified biologist. In general, the active nesting season generally extends from March 1st through August 31 although many common and uncommon species nest from mid-January through mid-late September. Raptor nesting season extends from January 15 to September 15; nesting season for herons, egrets, and other colonial-nesting species extends from January 15 through late September. If active nesting season avoidance is not feasible due to immediate hazard to human safety, a qualified biologist conducts a survey for nesting birds within one week of planned work. The project shall then either be postponed when feasible or be designed to minimize impacts on nesting birds. Additional requirements may be imposed for bird species which are special-status pursuant to state or federal law. Buffers for wildlife, including nesting sites and burrows, should be identified in the field by a qualified biologist.

7. If habitat for special-status species is present, surveys are conducted by qualified professional biologists. The habitats are mapped and mitigations for any unavoidable significant project impacts are identified and funded prior to project implementation. "No disturbance" buffers sufficient to avoid impacts will be clearly marked, generally with a minimum 50-foot buffer for special-status or sensitive plant communities. Wildlife buffer requirements will be identified in the field by a wildlife biologist.

8. No new fuel breaks are created in natural communities with rarity ranks of S1⁵ (critically imperiled) and S2 (imperiled). No new fuel breaks remove more than 5 percent of the native vegetation relative cover from a stand of natural community vegetation in sensitive natural communities with a rarity rank of S3 (vulnerable) or in oak woodlands. In forest and woodland sensitive natural communities with a rarity rank of S3, and in oak woodlands, only shaded fuel breaks are installed, and they are not installed in more than 20 percent of the stand of sensitive natural community or oak woodland vegetation (i.e., if the sensitive natural community covers 100 acres, no more than 20 acres are converted to create the fuel break).⁶

Terri Thomas
Jerry Meral
For FERN

⁵ <https://wildlife.ca.gov/Data/VegCAMP/Natural-Communities>. Fern can provide a list of Marin plant communities with rarity rankings

⁶ CalFire VTP.