Finance Committee Meeting
Wednesday, April 19, 2017
7:30 am – STA 9

AGENDA

Call to Order:

Open Time for Public Expression: (limited to 3 minutes per person).
The Board welcomes public comments on all agenda items.

Agenda Adjustments:

Approval of Minutes:
  ➢ March 15, 2017

1. Finance Report
2. Review of Financial Reports
3. 2016/2017 Budget Report
4. Review of 2017/2018 Preliminary Budget
5. CalOES Resolution

Adjourn
Finance Committee Meeting  
Wednesday, March 15, 2017 – STA 9 – 7: 30 am

MEETING NOTES

Call to order:  7: 33 am

In attendance:  Directors Hilliard & Perazzo, Fire Chief Tubbs, Finance Manager Schiffmann (FM Schiffmann) and Administrative Services Manager Kim (ASM Kim)

Absent:  Director St. John

Open Time for Public Expression:  None

Agenda Adjustments:  None

Approval of Meeting Notes:  
February 15, 2017

There were a few corrections to the meeting notes of February 15, 2017. A motion was made to approve the meeting notes from the February 15, 2017 Finance Committee meeting as corrected.  
M/S: Hilliard/Perazzo; all ayes

1.  Finance Report

  ➢ As of March 16th, the budget is at 64% of 70% of the total budget
  ➢ The FY 2016/17 Budget will need revising and the revised 2016/17 budget will be presented after the Battalion Chief MOU is finalized.
  ➢ In addition to factoring in the impact of the BC MOU changes, the revise budget will also reflect:
    1.) Grants received from the Federal Emergency Management Agency (FEMA) and the Urban Area Security Initiative (UASI), for fitness equipment ($64,604) and a rescue watercraft ($4,389), respectively.
    2.) Rehiring Engineer Chance.
    3.) The actual strike team revenues anticipated to-date.
       Increased GGNA contract from $322,592 to $345,000 per year for the next three years.
  ➢ The 2015/16 Audit is complete and included in this month’s board packet.
  ➢ The Spyglass work on streamlining the phone system is complete. We expect to save $15,490 per year going forward due to the changes made to the long distance, wireless, and MDC accounts, and have paid Spyglass for 1 year of that anticipated savings. In addition, we received a retro credit from AT&T for $12,763, of which we paid 50% to Spyglass.
  ➢ To-date, out of county overtime consists of 7,210 hours (approximately $384K in costs), out of 17,042 total overtime hours.
  ➢ SMFD’s OPEB Trust balance as of 1/31/17 is $2,420,478, reflecting an increase of $24,705 in January.


  ➢ SMFD Capital Replacement Fund & Allocated Reserves Projections
     FM Schiffmann noted that this report is a working document that changes depending on different impacts and decisions. She went over the report with the Finance Committee and answered all questions from the Committee.
  ➢ OPEB payment:  FM Schiffmann will recommend making a payment of $300,000 now and do a true up in the future. The OPEB Manager will ease in the payment so not to incur a large investment rate
3. Ladder Truck Financing
- FM Schiffmann provided a PP presentation regarding the purchase of the ladder truck and went over each PP slides with the Finance Committee.
- The slides provided different scenarios with varied financial outcomes for the purchase of the ladder truck.
- The Committee had questions about the Ladder Truck presentation. All questions were answered successfully by FM Schiffmann.
- FM Schiffmann went over the merits of purchasing the ladder truck instead of financing. If the District has money for the purchase instead of financing, the District may benefit more from a purchase over a lease and noted it is the best practice for the Finance Committee to consider all options, noting that understand the big picture is the best practice when considering capital purchases.
- After reviewing the finance reports including the Ladder Truck Purchase presentation, the Finance Committee approves the investigation financing options for the ladder truck.

4. Update on Status of Budget Development
- Budget requests are due from staff this week. Staff is working on the budget and on track
- The Preliminary Budget for 2017/2018 will be on the June Board agenda
- MOU Negotiations: Solely focusing on the BC MOU now and the negotiating teams met recently. The BCs were asked to consider some of the info presented to the BC negotiating team. Any increases / changes to MOU are being built into the 2017/2018 budget.

5. Fire Prevention Fee Study
- The Matrix Group reviewed and analyzed current the SMFD Prevention Fee structure and will offer recommendations on modifying the fee structure
- Matrix was asked to take the 2016 real Prevention revenue numbers and apply the new prevention fee recommendations to the 2016 data. Matrix will provide this additional report at no cost to the District that will detail what the 2016 prevention revenue would have looked like.
- There will be a presentation from Matrix at the March Board meeting
- District staff will present a recommendation and updated prevention fee ordinance at the April 2017 Board of Directors meeting. The second reading of the updated prevention fee ordinance to occur at the May 2017 Board of Directors meeting.

6. 2015/2016 Audit
- FM Schiffmann provided summary of the audit to the Finance Committee. The audit summary will also be included in the March Board meeting packet for the full Board to review.
- FM Schiffmann reviewed and discussed the 2015/2016 Audit summary with the Finance Committee.

7. Good of the Committee
- It was determined that it would be a better idea to revise the SMFD 501(c)(3) rather than open a new one. Alex Rosenblatt recommended a CPA to handle the revision. The District needs to change the name, mission and purpose of the existing 501(c)(3). Alex Rosenblatt volunteered to serve on 501(c)(3) board.

Adjourned: 8:51 am
April 2017

1. **2016/17 Budget Highlights:**
   - As of April 13th, we are at 71% of 77% of the total budget.

   We anticipate revising the 2016/17 Budget, but will make the revision once the Battalion Chief MOU is finalized. In addition to factoring in the impact of the BC MOU changes, we will also be updating the budget to reflect the impacts of:
     - The grants we received from the Federal Emergency Management Agency (FEMA) and the Urban Area Security Initiative (UASI), for fitness equipment ($64,604) and a rescue watercraft ($4,389), respectively.
     - Rehiring Engineer Chance.
     - The actual strike team revenues anticipated to-date.
     - Increased GGNRA contract from $322,592 to $345,000 per year for the next three years.
     - Addition of the CERT Program reimbursement from the County of Marin for $22,500.

2. Engineer Mark Tracey’s disability retirement is final and he has reimbursed his advance retirement payments of $50,648 to the District as of March 20, 2017.

3. CERT Program: As of April 13, we have received the funds from the County of Marin for $22,500 for the period of 1/1/17 to 6/30/17 for the CERT Program. We have opted to track the program within Quickbooks and provide the Board with a monthly progress report of funds remaining (included in this month’s board packet), rather than set up a separate bank account. We opted to not use a separate bank account for the following reasons:
   - Program activity can be tracked easily in Quickbooks, and since some CERT expenses will be on combined SMFD bills, using a separate bank account would be unnecessarily labor intensive;
   - The type of governmental bank account required for us to set up would have high fees relative to anticipated exclusive CERT-only activity;
   - Using SMFD’s main operating fund, we can process Maggie Lang’s invoices via payroll and use her preferred direct deposit payment method.
4. To-date, out of county overtime consists of 7,237 hours (approximately $386K in costs), out of 18,146 total overtime hours. See table below for a prior year comparison:

<table>
<thead>
<tr>
<th>OT/OOC hours/cost</th>
<th>Total OT hours</th>
<th>Out of county hours</th>
<th>% of total OT</th>
<th>Strike Team OT $</th>
<th>Total OT Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014/15</td>
<td>32,659</td>
<td>4,250</td>
<td>13%</td>
<td>209,883</td>
<td>1,528,551</td>
</tr>
<tr>
<td>2015/16</td>
<td>31,715</td>
<td>6,840</td>
<td>22%</td>
<td>350,221</td>
<td>1,588,699</td>
</tr>
<tr>
<td>thru 4/8/17</td>
<td>18,146</td>
<td>7,237</td>
<td>40%</td>
<td>385,705</td>
<td>992,480</td>
</tr>
</tbody>
</table>

5. **Other Post-Employment Benefits (OPEB) Trust:**

SMFD’s OPEB Trust balance as of 1/31/17 is $2,420,478, reflecting an increase of $24,705 in January. *(No new statement)*

Thank you,
Alyssa Schiffmann, Finance Manager
DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE Board of Directors, OF THE Southern Marin Fire Protection District (Governing Body), (Name of Applicant)

THAT

Fire Chief

(Battalion Chief)

(Finance Manager)

is hereby authorized to execute for and on behalf of the Southern Marin Fire Protection District, a public entity (Name of Applicant) established under the laws of the State of California, this application and to file it with the California Governor’s Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Southern Marin Fire Protection District, a public entity established under the laws of the State of California, (Name of Applicant) hereby authorizes its agent(s) to provide to the Governor’s Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

☐ This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.
☒ This is a disaster specific resolution and is effective for only disaster number(s) ____________________________

Passed and approved this 26th day of April, 2017

[Signatures]

CERTIFICATION

I, ____________________________, duly appointed and ____________________________, (Name) (Title), of the Southern Marin Fire Protection District (Name of Applicant), do hereby certify that the above is a true and correct copy of a Resolution passed and approved by the Board of Directors of the Southern Marin Fire Protection District (Governing Body), (Name of Applicant)

on the 26th day of April, 2017.

______________________________
(Signature)

______________________________
(Clerk to the Board)
Fact Sheet

FEMA-4301-DR-CA: January 2017 Storms
Presidential Declaration for Grant Funding for the January 2017 Storms

On February 14, 2017, President Donald J. Trump declared a major disaster making federal disaster aid available to 34 counties for the January 2017 Storms. This fact sheet contains information regarding the affected counties, available assistance, and Request for Public Assistance (RPA) application information.

Applicants Eligible for Assistance
The following local government entities and select private organizations are eligible for disaster assistance under this Presidential Declaration:
- State Agencies
- Cities
- Counties
- Special Districts
- School Districts
- Community College Districts
- Certain Private Non-Profit Organizations

Eligible Private Non-Profit Reimbursement
An eligible private non-profit (PNP) applicant may receive state financial assistance as reimbursement for the performance of essential community services, provided such expenditures meet all of the eligibility requirements. PNP activities resulting from self-deployment will not be eligible for reimbursement.

Important Disaster Information
Name and Disaster Number:
January 2017 Storms – FEMA-4301-DR-CA

The incident period is January 3 through 12, 2017.
The January 2017 Storms (FEMA-4301-DR-CA) makes available federal funding for eligible costs in the following counties:

Available Assistance – Public Assistance Program
Under the PA program, FEMA obligates 75 percent of the eligible costs of either Emergency Work or Permanent Work as illustrated below:

**EMERGENCY WORK**
- Debris Removal (Category A)
- Emergency Response and Protective Measures (Category B)

**PERMANENT WORK**
- Roads and Bridges (Category C)
- Water Control Facilities (Category D)
- Buildings and Equipment (Category E)
- Utilities (Category F)
- Parks, Recreational Facilities, Other Items (Category G)

Important Application Information
The application package must contain the following:
- Request for Public Assistance form (FEMA Form 90-49)
- Project Assurances for Federal Assistance (Cal OES Form 89)
- Designation of Applicant’s Agent Resolution (Cal OES Form 130)
- List of Projects (Cal OES 95)

Available at www.caloes.ca.gov/cal-oes-divisions/recovery/forms

RPA application packages must be received by the Public Assistance Division at the address below no later than Tuesday, April 11, 2017:
Mr. David Gillings
State Public Assistance Officer
California Governor’s Office of Emergency Services
Public Assistance Division
3650 Schriever Avenue
Mather, CA 95655
Attn: FEMA-4301-DR-CA

Or by email at DisasterRecovery@CalOES.ca.gov
DOCUMENTS AND INFORMATION REQUIRED FOR FEDERAL AND STATE ASSISTANCE

☐ Request for Public Assistance (RPA), (FEMA Form 90-49)

☐ Dun and Bradstreet (DUNS) number
FEMA will not approve applications absent the DUNS number

☐ Project Application for Federal Assistance, (OES 89)

☐ Designation of Applicant's Agent Resolution for Non-State Agencies, (OES Form 130)
This form is not required, when a "Universal" OES 130 is on file with Cal OES, AND your authorized representative has not changed

Additional Document Required for State Assistance

☐ Project Application California Disaster Assistance Act Program, (CDAA Form 1, OES 126)
Required for State cost sharing

Supplemental Document Required to Facilitate State Assistance

☐ List of Projects (Cal EMA Form 95)