



## **Southern Marin Fire Protection District**

308 Reed Boulevard  
Mill Valley, California 94941

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# **FINANCE COMMITTEE MEETING**

**Wednesday, November 21, 2018**

**07:30am**

**Headquarters - Station 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:

- Approval of October 2018 minutes

1. December Finance Committee moved to December 12, 2018 at 07:30
2. Finance Report
3. Update on Payroll Change
4. Review of Finance Policies
5. OPEB Buyout (D. Raffaini)
6. Loan Balance (L. Ortelle)
7. Appointing Deputy Fire Marshal to Fire Marshal

Adjourn

**Finance Committee Meeting  
Wednesday, October 17, 2018  
Station 9 – 07:30 am  
MINUTES**

**Call to Order:** 07:32 am

In attendance: Directors Perazzo and Hilliard, Fire Chief Tubbs, Finance Manager Schiffmann, Administrative Assistant Stacey Hoggan. Absent: Director St. John

**Open Time for Public Expression:** None – no public present.

**Agenda Adjustments:**

\*Add Discussions of Fireboat Liberty as item number 4.

\*Add Cash-in-Lieu update as item number 5

\*Item number 3, 2018/2018 Reserve Reconciliation has a typo, should be 2017/2018

**Approval of September 2018 Minutes:**

N/A – Only one Board member was in attendance at time of motion to approve September minutes

**1. FINANCE REPORT:**

To date the District is at 28% of 27%. This is due to pre-payments and one-time costs. The revised budget for this fiscal year is \$684,000. The District is predicting to dip into about \$185,000 of reserves this year.

The radio line is over budget but some of these costs may actually be related to apparatus and should have been paid from different budget lines.

The operating fund will be tight until November/December, when we start to see tax revenue and S MEMPS revenue.

The new Firefighter MOU is now in effect and retro payments have been made.

**2. PAYROLL PROCESSING OF OVERTIME:**

Finance Manager Schiffmann advised the committee that recent payroll changes have made the process of doing payroll more difficult. The time-frame in which it needs to be completed is much more condensed than other what agencies do. Many other agencies are paying the overtime the following pay-period. Chief Tubbs let the committee know that they are looking at options in bringing this issue to labor. With direction from the committee, Chief Tubbs will address the possibility of change with the executive-board. Deputy Chief Peterson let the committee know that making this change would decrease any risks of error

with payroll. The change would entail that labor would receive one check that is straight time and the following pay period would have the employees' overtime. There are different options, in terms of making the change easier for staff. One option is to give the members a "bridge" payment so that it would not create financial hardship. Another option is to let members adjust their comp time accrual for that specific time-frame. If labor agreed to the "bridge" option of \$500 per member, the cost to the District would be about \$23,500. This is considered best practice. Director Perazzo agreed that Deputy Chief Peterson and Chief Tubbs should bring the topic of changing the payroll processing of overtime, to the e-board.

### **3. 2017/2018 RESERVE RECONCILIATION**

Finance Manager Schiffmann let the committee know that the District currently has about \$800,000 that can be added to either unallocated reserves or into the pension trust. The pension trust is liquid and if needed, could be accessed for payments to MCERA if needed. Another option was to divide the money and to pay some money into both. Right now, the unallocated reserves are at about 113%. If we added all \$800,000 to that account, at the end of this fiscal year the District would be at about 130%. If we did not add anything, it would stay at 113% at the end of the fiscal year. The committee then agreed to pay \$300,000 into the pension trust and \$500,000 into unallocated reserves. This would put the unallocated reserves at 117%.

### **4. FIREBOAT LIBERTY**

Chief Tubbs spoke to the committee about options of what the District can do with Fireboat Liberty after receiving the new fireboat. There are options to have the vendor sell the boat and keep a portion of the revenue or sell the boat to local interested agencies. One agency that has shown interest is San Rafael Fire. They have about \$100,000 to be able to pay for the boat. The boat's value is about \$200,000. There are discussions of selling the boat to San Rafael Fire at a discounted rate and then have that boat be a reserve boat for our District. To have the boat stay in county, it would not only be a benefit to the District as a reserve, but also provide extra security and safety for the bay area. The committee recommended to Chief Tubbs to talk to San Rafael Fire regarding the selling price of the boat. The District will accept nothing less than \$150,000.

### **5. CASH-IN-LIEU**

An update was given to the committee regarding the Cash-in Lieu settlement. Finance Manager Schiffmann has the amounts of the payments to be made and the individuals that will receive those payments. The payments will be made in November and December. A breakdown of the money and the recipients will be in the October Board packet.

**Closed Session** – Committee entered into closed session at 8:11am

**Back in Session** – Committee entered back in session at 8:37am with no action taken.

**SMFD**  
**Budget Report**  
**2018/2019**

35%	to Nov 15, 2018	Budget	Over/(Under) Budget	% of Budget	
<b>REVENUE</b>					
PROPERTY TAX	0	13,260,000	(13,260,000)	0%	
SPECIAL ASSESSMENT	0	855,000	(855,000)	0%	
ERAF	64,993	800,000	(735,007)	8%	
GRANT FUNDS	437,042	523,790	(86,748)	83%	
CELL SITE RENTAL	35,455	108,150	(72,695)	33%	
CERT PROGRAM	30,000	30,000	0	100%	
SAUSALITO OPEB REIMBURSEMENT	0	58,000	(58,000)	0%	
GGNRA	0	345,000	(345,000)	0%	
SMEMPS	0	575,000	(575,000)	0%	
OVERTIME REIMBURSEMENTS	333,477	500,000	(166,523)	67%	
PLAN FEES	23,881	300,000	(276,119)	8%	
WORKERS' COMP REIMBURSEMENTS	82,837	50,000	32,837	166%	
REIMBURSEMENTS/REFUNDS	20,411	30,000	(9,589)	68%	
INTEREST	1,568	30,000	(28,432)	5%	
<b>TOTAL REVENUE</b>	<b>1,029,665</b>	<b>17,464,940</b>	<b>(16,435,275)</b>	<b>6%</b>	
<b>EXPENDITURES</b>					
<b>501 - SALARIES</b>					
501-A - Base Salaries	2,056,367	6,200,000	(4,143,633)	33%	
501-B - Sick Buy-Out	1,742	30,000	(28,258)	6%	
501-C - Vacation Buy-Out	12,978	40,000	(27,022)	32%	
<b>Total 501 - SALARIES</b>	<b>2,071,086</b>	<b>6,270,000</b>	<b>(4,198,914)</b>	<b>33%</b>	
<b>501-O - OVERTIME</b>					
501-OA - Overtime	807,495	1,410,000	(602,505)	57%	Strike teams & WC
501-OB - FLSA	46,392	330,000	(283,608)	14%	
501-OC - Out of Grade	13,306	40,000	(26,694)	33%	Strike teams & WC
<b>Total 501-O - OVERTIME</b>	<b>867,193</b>	<b>1,780,000</b>	<b>(912,807)</b>	<b>49%</b>	
<b>504 - EMPLOYEE BENEFITS</b>					
504-A - Health Benefits	407,698	1,120,000	(712,302)	36%	Prepaid
504-AB - Retiree Health Savings	90,153	120,000	(29,847)	75%	Paid 2% retro per new MOU
504-AA - Retiree Medical	59,662	370,000	(310,338)	16%	
504-AAA - Retiree Medical (OPEB)	0	321,000	(321,000)	0%	
504-B - Dental	33,684	118,500	(84,816)	28%	
504-C - Vision	3,282	12,000	(8,718)	27%	
504-D - Holiday Pay	447	265,000	(264,553)	0%	
504-E - District Share Retirement	803,641	2,500,000	(1,696,359)	32%	
504-G - Educational Allowance	78,407	230,000	(151,593)	34%	
504-H - Clothing Allowance	20,000	20,800	(800)	96%	One-time payment
504-K - Workers Compensation	271,726	550,000	(278,274)	49%	Prepaid
504-L - Def.Comp. Employer %	103,440	338,000	(234,560)	31%	
504-N - Long Term Disability	6,419	16,000	(9,581)	40%	Prepaid
504-O - Long Term Care Insurance	18,182	48,000	(29,818)	38%	Prepaid
504-S - Longevity	5,450	12,000	(6,550)	45%	Prepaid
504-V - W/C Payroll Audit Adjustment	0	80,000	(80,000)	0%	
504-X - Life Insurance	1,698	12,500	(10,802)	14%	
504-Y - Payroll Taxes	37,112	115,000	(77,888)	32%	

**SMFD  
Budget Report  
2018/2019**

35%	to Nov 15, 2018	Budget	Over/(Under) Budget	% of Budget	
<b>Total 504 · EMPLOYEE BENEFITS</b>	1,940,999	6,248,800	(4,307,801)	31%	
<b>511 · OFFICE EXPENSE</b>					
511-A · General Office Supply	2,682	7,000	(4,318)	38%	Supplies
511-B · Copier/Printer Expenses	0	5,000	(5,000)	0%	
511-C · Maps & Run Books	5,800	9,500	(3,700)	61%	One-time MarinMap pmt
<b>Total 511 · OFFICE EXPENSE</b>	8,482	21,500	(13,018)	39%	
<b>512 · POSTAGE</b>	805	2,200	(1,395)	37%	Pre-filled meter
<b>513 · SPECIAL DEPARTMENT EXPENSE</b>					
513-C · Public Education	-334	3,300	(3,634)	-10%	
513-F · Subscriptions	254	600	(346)	42%	Prepaid
513-G · Awards	1,105	3,200	(2,095)	35%	
513-H · Office Equipment Replacement	0	2,000	(2,000)	0%	
513-L · Photos	0	4,000	(4,000)	0%	
513-O · Misc. Celebrations/flowers	572	1,400	(828)	41%	Japan sister city hats
513-P · Shift Calendars	0	250	(250)	0%	
513-Q · Station Flags	396	3,500	(3,104)	11%	
513-S · Hydrant Supplies	0	1,600	(1,600)	0%	
513-T · Computer Upgrades/Programs	2,749	10,000	(7,251)	27%	
513-U · Misc. Computer Supplies	68	2,000	(1,932)	3%	
513-V · Software Subscriptions Services	57,625	91,000	(33,375)	63%	One-time prepaid items
<b>Total 513 · SPECIAL DEPARTMENT EXPENSE</b>	62,434	122,850	(60,416)	51%	
<b>515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>					
515-A · Uniforms/Boots	1,985	29,500	(27,515)	7%	
515-B · Badges	0	1,800	(1,800)	0%	
515-G · Personal Protective Equipment	886	49,500	(48,614)	2%	
515-H · Misc Repairs/struc cloth	0	12,500	(12,500)	0%	
515-I · Wildland - Safety Clothing	904	15,000	(14,096)	6%	
515-N · Strike Team Equipment (OOC)	189	3,400	(3,211)	6%	
515-P · New Employees	0	8,500	(8,500)	0%	
515-T · Wildland Shelters	0	2,000	(2,000)	0%	
515-U · Swiftwater Rescue Gear	-41	3,000	(3,041)	-1%	PY refund
515-V · USAR Equipment	452	3,000	(2,548)	15%	
<b>Total 515 · CLOTHING &amp; PERSONNEL SUPPL</b>	4,374	128,200	(123,826)	3%	
<b>517 · COMMUNICATIONS</b>					
517-A · Telephone	6,435	32,000	(25,565)	20%	
517-B · Dispatch including CAD Service	51,905	207,511	(155,606)	25%	
517-D · Cell Phones	9,218	21,000	(11,782)	44%	Includes annual satellite phone pmt
517-E · MERA Operating Costs	46,630	46,630	0	100%	One-time prepaid
517-F · MERA Bond Service	35,221	50,000	(14,779)	70%	Prepaid
517-G · Internet/IDSL	4,332	16,000	(11,668)	27%	
517-I · Phone Repairs/Replacement	1,371	11,800	(10,429)	12%	
517-K · MERA-New Project Financing	5,430	5,430	0	100%	One-time prepaid
517-L · MDC Connection	1,629	9,500	(7,871)	17%	
517-M · MDC Service Contract	661	2,755	(2,094)	24%	
<b>Total 517 · COMMUNICATIONS</b>	162,834	402,626	(239,792)	40%	

**SMFD  
Budget Report  
2018/2019**

35%	to Nov 15, 2018	Budget	Over/(Under) Budget	% of Budget	
<b>518 - UTILITIES</b>					
518-A - PG&E Station 4	3,712	13,000	(9,288)	29%	
518-B - PG&E Station 9	2,939	13,500	(10,561)	22%	
518-C - MMWD Station 4	532	4,000	(3,468)	13%	
518-D - MMWD Station 9	726	2,500	(1,774)	29%	
518-E - Richardson Bay Sanitation	0	1,060	(1,060)	0%	
518-F - PG&E Station 1	825	8,500	(7,675)	10%	
518-G - MMWD - Station 1	787	2,400	(1,613)	33%	
518-H - Sanitation - Station 1	2,078	4,000	(1,922)	52%	One-time payment
518-I - Sanitation & Refuse - Sta 4	0	10,320	(10,320)	0%	
<b>Total 518 - UTILITIES</b>	<b>11,601</b>	<b>59,280</b>	<b>(47,679)</b>	<b>20%</b>	
<b>520 - BUILDING &amp; GROUNDS MAINTENANCE</b>					
520-B - Janitorial Supplies	3,195	21,500	(18,305)	15%	
520-C - Unscheduled Repairs & Maint.	12,161	39,000	(26,839)	31%	
520-D - Sprinklers/Alarm System	1,394	2,150	(756)	65%	Prepaid sta 1 alarm
520-E - Elevator Contract	0	6,500	(6,500)	0%	
520-H - Carpets - Cleaning	0	3,200	(3,200)	0%	
520-K - Kitchen Supplies	1,310	4,000	(2,690)	33%	
520-L - Sign Changes	0	650	(650)	0%	
<b>Total 520 - BUILDING &amp; GROUNDS MAINTENANCE</b>	<b>18,059</b>	<b>77,000</b>	<b>(58,941)</b>	<b>23%</b>	
<b>521 - EQUIPMENT MAINTENANCE</b>					
521-A - Radio Repair	2,651	12,000	(9,349)	22%	
521-B - Air Pak Maintenance	2,228	7,550	(5,322)	30%	
521-C - Office Equip. Maint.	0	1,250	(1,250)	0%	
521-E - Mechanical Systems - Contract	1,046	8,500	(7,454)	12%	
521-H - Repairs & Unscheduled Maint.	8,391	21,000	(12,609)	40%	AEDs for Chiefs' rigs
521-I - Ladder Testing	0	2,000	(2,000)	0%	
521-J - Portable Equipment	3,869	6,000	(2,131)	64%	Purchased saw
521-K - Extinguishers/Annual Maint.	117	2,000	(1,883)	6%	
521-M - Gym Equipment Maintenance	2,906	6,000	(3,094)	48%	Gym maint.
521-O - Copier Maint. Contract - Sta 9	1,516	3,500	(1,984)	43%	
521-R - Hose Maint/Nozzle & Fittings	1,274	5,500	(4,226)	23%	
521-W - Dive Team Maintenance	6,780	7,850	(1,070)	86%	scuba gear
<b>Total 521 - EQUIPMENT MAINTENANCE</b>	<b>30,780</b>	<b>83,150</b>	<b>(52,370)</b>	<b>37%</b>	
<b>521-1 - VEHICLE MAINTENANCE</b>					
521-1A - Vehicle Repair	25,167	105,000	(79,833)	24%	
521-1B - Fuel	13,795	45,000	(31,205)	31%	
521-1C - Marine Division	64	23,500	(23,436)	0%	
521-1D - Fireboat Docking Fee	3,702	3,900	(198)	95%	One-time payment
<b>Total 521-1 - VEHICLE MAINTENANCE</b>	<b>42,728</b>	<b>177,400</b>	<b>(134,672)</b>	<b>24%</b>	

**SMFD  
Budget Report  
2018/2019**

35%	to Nov 15, 2018	Budget	Over/(Under) Budget	% of Budget
<b>522 - MISCELLANEOUS EXPENSES</b>				
522-B · Logistics	0	500	(500)	0%
522-C · Administration	0	500	(500)	0%
522-D · Training	0	500	(500)	0%
522-E · Operations	0	500	(500)	0%
<b>Total 522 · MISCELLANEOUS EXPENSES</b>	<b>0</b>	<b>2,000</b>	<b>(2,000)</b>	<b>0%</b>
<b>523 - SPECIALIZED SERVICES</b>				
523-A · Board Per Diem	2,000	8,400	(6,400)	24%
523-B · Payroll Processing/Bank Fees	4,954	19,000	(14,046)	26%
523-C · Legal/Professional Fees	53,932	130,000	(76,068)	41% Investigations
523-D · Legal Postings	0	500	(500)	0%
523-E · Elections	0	70,000	(70,000)	0%
523-F · Haz Mat JPA	7,820	7,820	0	100% Prepaid 18/19
523-G · Tax Collection Fees	0	230,000	(230,000)	0%
523-H · Flu Shots	200	170	30	118% Overbudget for 18/19
523-J · District Dinner	0	7,150	(7,150)	0%
523-K · New Employment	404	13,000	(12,596)	3%
523-L · Computer Consulting Services	3,823	28,000	(24,178)	14%
523-M · Audit	1,015	10,500	(9,485)	10%
523-N · Parcel Tax Refunds	-45	600	(645)	-8%
523-P · Dept. Physical Exams	4,370	32,000	(27,630)	14%
523-Q · Health & Wellness	6,000	52,000	(46,000)	12%
523-R · Fire Investigation JPA	0	2,000	(2,000)	0%
523-S · LAFCO Operating Expenses	10,439	10,440	(1)	100% Prepaid 18/19
523-T · Team Building	0	28,500	(28,500)	0%
523-U · Volunteer Physicals	0	7,650	(7,650)	0%
523-X · Promotional Test	0	1,000	(1,000)	0%
523-Y · CERT Contract Program	3,600	30,000	(26,400)	12%
523-Z · Disaster Preparedness	659	12,500	(11,841)	5%
523-ZA · Actuary	0	6,000	(6,000)	0%
523-ZB · Vegetation Management	5,355	45,000	(39,645)	12%
523-ZC · Fire Prevention	12,499	57,500	(45,001)	22%
523-ZF · Outside Services	34,615	63,000	(28,385)	55% Prepaid Comm. Officer
523-ZG · Public Outreach	0	20,000	(20,000)	0%
<b>Total 523 · SPECIALIZED SERVICES</b>	<b>151,639</b>	<b>892,730</b>	<b>(741,091)</b>	<b>17%</b>
<b>524 - INSURANCE</b>				
524-A · Comprehensive Insurance	87,758	95,000	(7,242)	92% Prepaid 18/19
524-B · Volunteer Insurance	0	3,500	(3,500)	0%
<b>Total 524 · INSURANCE</b>	<b>87,758</b>	<b>98,500</b>	<b>(10,742)</b>	<b>89%</b>
<b>526 - TRAINING &amp; CONFERENCES</b>				
526-A · Training	19,428	100,000	(80,572)	19%
526-I · EMS Recertifications	667	3,100	(2,433)	22%
<b>Total 526 · TRAINING &amp; CONFERENCES</b>	<b>20,095</b>	<b>103,100</b>	<b>(83,005)</b>	<b>1%</b>

**SMFD  
Budget Report  
2018/2019**

35%	to Nov 15, 2018	Budget	Over/(Under) Budget	% of Budget	
<b>526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>					
526-1A · General	2,066	2,500	(435)	83%	Prepaid dues
526-1B · FDAC	440	440	0	100%	Prepaid dues
526-1C · Costco	0	110	(110)	0%	
<b>Total 526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>	<b>2,506</b>	<b>3,050</b>	<b>(545)</b>	<b>82%</b>	
<b>526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>					
526-2A · Food/Meetings/Training	1,436	5,550	(4,114)	26%	
526-2B · Transportation/Bridge Tolls	1,214	3,500	(2,286)	35%	Equip spec trips
526-2C · Bi-Monthly Reserve Meeting	0	1,000	(1,000)	0%	
526-2D · Strike Team Expenses	3,402	4,500	(1,098)	76%	Hotels
<b>Total 526-2 · MEETINGS &amp; TRAVEL EXPENSE</b>	<b>6,052</b>	<b>14,550</b>	<b>(8,498)</b>	<b>134%</b>	
<b>527 · RENT</b>	<b>50,000</b>	<b>100,000</b>	<b>(50,000)</b>	<b>50%</b>	Prepaid Q1 & Q2
<b>583-4 · EQUIPMENT</b>					
583-4B · Non-SMEMPS EMS Equipment	5,607	6,000	(393)	93%	Lifepaks
583-4D · Hydrants	0	32,000	(32,000)	0%	
583-4F · Hoses	0	24,200	(24,200)	0%	
583-4H · Radios	8,702	16,000	(7,298)	54%	Purchased radios
583-4K · Office Equipment	1,752	10,200	(8,448)	17%	
583-4R · New Workstations	1,884	80,000	(78,116)	2%	
583-4U · Thermal Image Camera	0	8,000	(8,000)	0%	
583-4V · MDC iPad Program	52	4,500	(4,448)	1%	
<b>Total 583-4 · EQUIPMENT</b>	<b>17,997</b>	<b>180,900</b>	<b>(162,903)</b>	<b>10%</b>	
<b>583-5 · FUNDED FROM RESERVES</b>					
583-5B · Sta 4 Ext. Paint	0	30,000	(30,000)	0%	
583-5G · Ladder Truck	30,639	150,000	(119,361)	20%	
583-5H · Other Repairs	36,624	115,000	(78,376)	32%	
583-5J · New Apparatus	2,102	70,000	(67,898)	3%	
583-5R · Signage	0	17,000	(17,000)	0%	
583-5T · Apparatus Door Replacement	0	42,000	(42,000)	0%	
583-5V · Station 4 Remodel	0	150,000	(150,000)	0%	
583-5W · One-Time Misc Expenses	81,379	68,000	13,379	120%	Rev measure mailers more than budgeted
583-5X · Fireboat	582,722	694,822	(112,100)	84%	Fireboat payment
<b>Total 583-5 · FUNDED FROM RESERVES</b>	<b>733,466</b>	<b>1,336,822</b>	<b>(603,356)</b>	<b>55%</b>	
<b>589 · CONTINGENCY</b>	<b>201</b>	<b>50,000</b>	<b>(49,800)</b>	<b>0%</b>	
<b>TOTAL EXPENDITURES</b>	<b>6,291,088</b>	<b>18,154,658</b>	<b>(11,863,570)</b>	<b>35%</b>	
<b>NET EXCESS/(DEFICIENCY)</b>	<b>(5,261,423)</b>	<b>(689,718)</b>			



# SMFD Balance Sheet

	Nov 15, 2018	Oct 11, 2018
<b>ASSETS</b>		
Checking/Savings		
74900 - Operating Fund - County	1,331,461	1,271,929
Capital Replacement Fund	32,911	732,655
Unallocated Reserves	2,212,753	2,212,753
447 - Payroll - B of A 447	62,712	262,740
1259 - Wells Fargo	86,186	444,768
11200 - Petty Cash	40	40
11000 - Prevention Fees Paypal	6,128	5,193
<b>Total Checking/Savings</b>	<b>3,732,191</b>	<b>4,930,079</b>
Other Current Assets		
Accounts Receivable	415,887	327,464
Loan Receivable	-44,280	1,785
Undeposited Funds	13,260	0
Deferred Outflows	3,826,728	3,826,728
<b>Total Other Current Assets</b>	<b>4,211,595</b>	<b>4,155,977</b>
<b>Total Current Assets</b>	<b>7,943,786</b>	<b>9,086,056</b>
Fixed Assets		
Equipment	6,362,361	6,362,361
Accumulated Depreciation	-5,648,804	-5,648,804
Buildings	3,566,726	3,566,726
Land	214,807	214,807
<b>Total Fixed Assets</b>	<b>4,495,090</b>	<b>4,495,090</b>
Other Assets		
Interagency Receivable	1,392,000	1,392,000
<b>Total Other Assets</b>	<b>1,392,000</b>	<b>1,392,000</b>
<b>TOTAL ASSETS</b>	<b>13,830,876</b>	<b>14,973,147</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Unavailable Revenue	10,000	10,000
Use Tax Payable	217	217
Claims Payable	77,745	77,745
Payroll Liabilities	-291	1,206
Accounts Payable	-278	4,418
<b>Total Current Liabilities</b>	<b>87,394</b>	<b>93,586</b>
Long Term Liabilities		
OPEB OBLIGATION	121,887	121,887
DEFERRED INFLOWS	229,935	229,935
NET PENSION LIABILITY	7,005,504	7,005,504
COMPENSATED ABSENCES	977,015	977,015
<b>Total Long Term Liabilities</b>	<b>8,334,341</b>	<b>8,334,341</b>
<b>Total Liabilities</b>	<b>8,421,735</b>	<b>8,427,927</b>
Equity		
AMOUNT TO BE PROVIDED	-1,098,902	-1,098,902
AMOUNT TO BE PROVIDED - PENSION	-3,408,711	-3,408,711
FIXED ASSET FUND	4,495,090	4,495,090
FUND BALANCE	10,683,087	10,684,360
NET REVENUE	-5,261,423	-4,126,617
<b>Total Equity</b>	<b>5,409,141</b>	<b>6,545,220</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,830,876</b>	<b>14,973,147</b>

Southern Marin Fire District  
PARS OPEB Trust

Date	Contributions	Investment Earnings	Disbursement	Administrative Expenses	Balance
6/30/2011	200,000				200,000
Total 2011/12	300,000	14,183		(5,388)	508,795
Total 2012/13	300,000	47,066		(5,685)	850,176.57
Total 2013/14	374,000	130,603		(6,915)	1,347,864.76
Total 2014/15	552,000	37,335		(8,519)	1,928,680.85
Total 2015/16	365,000	46,616		(10,727)	2,329,569.96
Total 2016/17	375,000	209,322	-	(14,718)	2,899,174.17
7/31/2017		35,088.24		(1,349.16)	2,932,913.25
8/31/2017		11,488.78		(1,403.44)	2,942,998.59
9/30/2017		32,237.28		(1,443.51)	2,973,792.36
10/31/2017		27,809.40		(1,446.39)	3,000,155.37
11/30/2017		34,228.48		(1,451.23)	3,032,932.62
12/31/2017		23,072.20		(828.46)	3,055,176.36
1/31/2018		57,782.31		(2,126.23)	3,110,832.44
2/28/2018		(76,513.02)		(1,509.28)	3,032,810.14
3/31/2018		(9,218.46)		(872.83)	3,022,718.85
4/30/2018		(4,024.54)		(2,112.51)	3,016,581.80
5/31/2018		40,978.39		(1,482.89)	3,056,077.30
6/30/2018	355,000	(1,070.22)		(636.87)	3,409,370.21
7/31/2018		51,806.34		(710.29)	3,460,466.26
8/31/2018		44,518.65		(720.93)	3,504,263.98
9/30/2018		(11,577.00)		(730.05)	3,491,956.93
10/31/2018		(143,083.16)		(727.49)	3,348,146.28
Cumulative	2,821,000.00	741,732.38	-	(70,775.45)	3,348,146.28

**Motion to Adjourn at 08:37**



# Southern Marin Fire Protection District

## Board of Directors

Stephen M. Willis, President, Kurt Chun, Vice President  
Cathryn Hilliard, Thomas Perazzo, Dan St. John, Peter Fleming, Christina Waldeck

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## STAFF REPORT – Appointment of Deputy Fire Marshal to Fire Marshal

### Date

November 28, 2018

### Topic

Appointment of Deputy Fire Marshal to Fire Marshal

### Summary

Since approximately 2011, the current Deputy Fire Marshal has been carrying out the work and responsibility of a Fire Marshal. The responsibility, work demand and leadership needs of this position are increasingly critical to the Fire District. As part of the organizational assessment and reorganization process, the Fire Chief has determined that this position should be reclassified to Fire Marshal.

The Fire Chief has met with the Personnel & Finance Committees, providing each committee with the background and history of this position, and his analysis and recommendation to re-classify the position to Fire Marshal. Both committees have concluded that the Fire Chief's recommendation should be approved.

### Background

The Fire Marshal position is the lead position of a Fire Prevention Division. This position must possess a technical expertise related to the application of codes and ordinances related to the prevention of fire. This role and responsibility manifests primarily in the following areas:

- Code Adoption and Enforcement
- Plan Reviews & Fire Code Application
- Fire Prevention & Education Programs
- Fire Inspection Program
- Vegetation Management and Weed Inspection Programs
- Public Education and Outreach

The Deputy Fire Marshal has been fulfilling these duties since 2011-2013. Despite this fact, the current position has remained classified as a Deputy Fire Marshal.

Fred Hilliard was assigned the role / position of *Fire Prevention Specialist* – the first dedicated fire prevention position on the District. The position was created in 2011 as a result of the need for the completion of fire prevention work. This work has historically been carried out by the Fire Chief and/or Deputy Chief, but the demands at the time were minimal and the work was easily completed. Initially the *Fire Prevention Specialist* position was responsible for conducting fire inspections and some plan reviews only.

The position then assumed the responsibility of all plan reviews and other fire prevention related work – the position was re-classified as *Fire Prevention Officer*.

In 2013 the *Fire Prevention Officer* position was re-classified as the *Deputy Fire Marshal*. Chief Irving decided to make this position a Deputy Fire Marshal versus a Fire Marshal because Chief Irving assumed, he would carry out some of the needed fire prevention/fire marshal work. Chief Irving was never able to accomplish this goal and as a result, the Deputy Fire Marshal assumed all responsibilities of the Fire Marshal, but without the rank. This position / rank has remained unchanged since this time, though the responsibilities and workload have increased significantly over time.

In 2014 Chief Tubbs was hired by the District and soon after his arrival and appointment to Fire Chief, began assessing positions on the organization. As a result, he quickly identified that the Deputy Fire Marshal position was classified incorrectly – the position was doing both the work and was burdened with the responsibility of a Fire Marshal.

The Fire Chief has met with the Personnel & Finance Committees. Over the course of several meetings the Fire Chief has shared his analysis and recommendations for this change noted in this staff report.

The appointment of the Deputy Fire Marshal to Fire Marshal will place this individual into the Battalion Chief MOU.

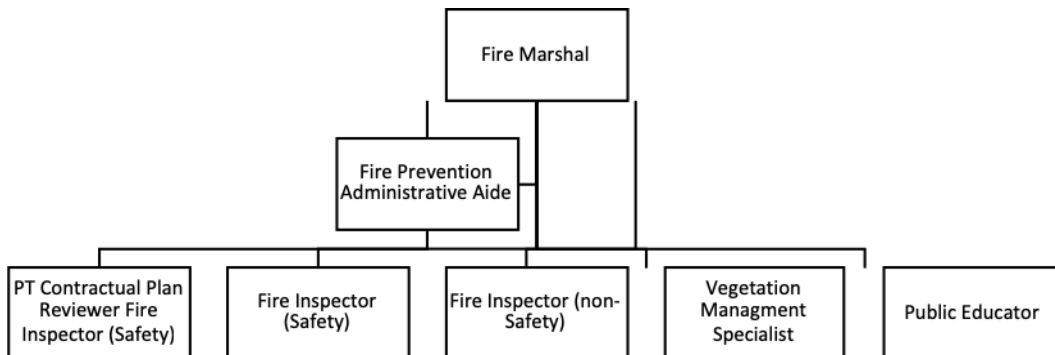
### **Measure U Impacts**

Measure U will facilitate the addition of two positions that are dedicated to wildland fire prevention, specifically through the practices of defensible space and vegetation management. These two positions will require leadership, direction, oversight and accountability. It is appropriate that these positions be managed in the fire prevention division.

### **Organizational Chart**

The following chart illustrates the addition of the two Measure U positions, the two positions authorized in the 2018/2019 budget, and the current fire inspector's position. It

is noted that this organizational chart illustrates that the Fire Marshal position is operating within the best business practice span of control of 3 – 5 positions.



### **Marin Fire Service**

Other fire service agencies in Marin County with Fire Marshals include:

- Novato Fire Protection District
- Marin County Fire
- Central Marin Fire
- San Rafael Fire (currently un-filled)
- Tiburon Fire Protection District (currently un-filled)

Other fire services agencies that do not have a Fire Marshal

- Kentfield Fire Protection District: Contracts services from Central Marin Fire
- Ross Valley Fire: Contracts services from Marin County Fire.

### **Discussion & Analysis**

As noted earlier in this staff report, there has been a clear misalignment between title/pay of the current role and responsibility of Deputy Fire Marshal; we have asked the individual to assume the responsibilities and work of a Fire Marshal, without the benefit of being classified accurately. The Fire Chief is recommending a remedy of this problem.

### **Fiscal Impacts**

The Finance Manager has assessed the fiscal impact of this proposal and determined that the total cost increase for this appointment is \$89,235 per year.

The following table details the current costs associated with the Deputy Fire Marshal, along with the proposed position of Fire Marshal, summarizing the cost difference / impacts.

<b>Position / Rank</b>	<b>Wages</b>	<b>Benefits</b>	<b>Total</b>
Deputy Fire Marshal (current)	125,608	113,100	238,708
Fire Marshal (proposed)	177,436	150,507	327,943
<b>TOTAL COST</b>	51,828	37,407	89,235

### **Recommendation(s)**

1. The Fire Chief Recommends approval of the appointment of Captain Fred Hilliard from Deputy Fire Marshal to Fire Marshal, resulting in a promotion to the rank of Battalion Chief. The Fire Marshal / Battalion Chief is a non-operational position.



# Southern Marin Fire District

## Organizational Proposal – *Appoint Deputy Fire Marshal to Fire Marshal*

<b>Proposal Summary</b>	
<b>Describe:</b>	Appoint current Deputy Fire Marshal to Fire Marshal
<b>Goals &amp; Objectives</b>	
<b>List:</b>	<ul style="list-style-type: none"> <li>• Recognize that DFM is currently fulfilling all Fire Marshal Responsibilities but is not compensated or reflected in rank or title.</li> <li>• Transfer Fire Marshal Authority from Fire Chief to Fire Marshal</li> <li>• Implement new Vegetation Management / Defensible Space programs and services</li> <li>• Additional prevention staff will require supervision / management</li> <li>• Increase current responsibility to include Program Management</li> <li>• Establish Community Risk Reduction Division (merge Prevention &amp; Education)</li> </ul>
<b>Link to Vision</b>	
<b>List:</b>	<ul style="list-style-type: none"> <li>• A culture that strives to exceed our citizen’s expectations.</li> <li>• Seizing opportunities to make our community safer; to not be governed by fear but rather by curiosity and the selfless pursuit of public service.</li> <li>• A global approach to risk management that identifies areas and levels of risk within our community, and develops strategies and tactics to reduce or manage those risks, (Community Risk Reduction).</li> <li>• An organization that has increased resiliency; identifying risks within the demographics of our community and organization, and developing plans and tools to effectively manage those risks.</li> <li>• An organizational culture that values and invests individually and organizationally in risk reduction and increased resiliency.</li> <li>• A deployment model that is fiscally responsible, operationally efficient and is sustainable.</li> <li>• A culture that embraces and pursues sustainable practices that yield greater value from our revenue streams.</li> </ul>
<b>Financial Impact</b>	
<b>Describe any financial impact:</b>	\$89,235 Annually
	<ul style="list-style-type: none"> <li>• Salary &amp; Benefits – change of \$ 51,828 annually in salary &amp; \$ 37,407 in benefits annually</li> </ul>
<b>Other</b>	
<b>Other Related Information:</b>	<ul style="list-style-type: none"> <li>• Transfer “Fire Code Authority” to Fire Marshal</li> </ul>

### Summary List of Current Deputy Fire Marshal Responsibilities, Tasks & Meetings

- Responsibilities
  - Code Adoption and Enforcement



- Fire Code Interpretation
- Manage Fire Inspector
- Vegetation Management / Defensible Space
- Tasks
  - Plan Review
  - Manage Fire Inspection Programs
  - Fire Mitigation Consultation
- Meetings
  - Monthly All Officer and Battalion Chief Meetings
  - Marin County Fire Prevention Officers (FPO)
  - NorCal Fire Prevention Officers (FPO)
  - Fire Safe Marin Board of Directors
  - Marin County Fire Investigation Team (MCFIT)
  - California Conference of Arson Investigators (CCAI)
  - International Association of Arson Investigators (IAAI)

### **Proposed Fire Marshal Responsibilities, Tasks and Meetings**

- Responsibilities
  - Code Adoption and Enforcement (NEW)
  - Intergovernmental Relations (NEW)
  - Program Management (NEW)
  - Vegetation Management / Defensible Space (NEW)
  - Public Education (NEW)
  - Recruit and Retain Fire Prevention Staff (NEW)
  - Manage Fire Prevention Budget (NEW)
  - Statewide Taskforce – WUI (NEW)
  - Statewide Fire Code Development Taskforce (NEW)
  - SMFD Strategic Planning (NEW)
- Tasks
  - Plan Reviews
  - WUI Code Development (Sausalito)
  - Develop and Maintain Wildfire Mitigation Program
  - Community Outreach
  - Community Education Programs
  - Interagency Fire Prevention Training Programs
- Meetings
  - Monthly Battalion Chief Meetings
  - Monthly Admin Staff Meetings
  - California Fire Chiefs Association
  - Marin County Fire Marshal's

**FIRST AMENDMENT TO REPAYMENT AGREEMENT BETWEEN MICHAEL ORTELLE AND  
THE SOUTHERN MARIN FIRE PROTECTION DISTRICT**

THIS AGREEMENT is made by Michael Ortelle ("Ortelle") with the Southern Marin Fire Protection District, and any and all employees, independent contractors, contract employees, agents, personnel, officers or elected officials who are now or have been employed by or served for the Southern Marin Fire Protection District, whether known or unknown and whether or not involved in the incident or claim referred to below, all of which entities and persons are hereinafter referred to as the "District."

WHEREAS, the parties entered into a Repayment Agreement on or about **January 10, 2011**, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, pursuant to the Repayment Agreement, Ortelle agreed to reimburse the District twenty-thousand two hundred and ninety dollars and fifty cents (\$20,290.50) (defined in the Repayment Agreement as "Total Amount Due") at the rate of \$290.00 per month for a total of 69 consecutive months, with an additional final payment in the amount of \$280.50, as set forth in more detail in the Repayment Agreement; and

WHEREAS, as Ortelle has made certain payments to District under the Repayment Agreement the Total Amount Due is now \$17,690.50; and

WHEREAS, the parties wish to amend the Total Amount Due, as well as the repayment terms.

NOW, THEREFORE, District and Ortelle agree as follows:

1. Paragraph 1 of the Repayment Agreement shall be deleted in its entirety and shall be replaced with the following:

REPAYMENT. Ortelle agrees to reimburse District seventeen thousand six hundred ninety dollars and fifty cents (\$17,690.50) ("Total Amount Due"), as set forth below in this paragraph. Starting **May 1, 2013**, Ortelle shall make a monthly payment to the District in the amount of \$100.00. These monthly payments shall continue for a total of 176 consecutive months **May 1, 2013 through and including December 1, 2027**. Ortelle shall then make a final payment on January 1, 2028 in the amount of \$90.50. All such payments shall be deducted directly from Ortelle's retirement check, pursuant to the **[INSERT EXACT TITLE OF AGREEMENT]** entered into by and between Ortelle and the District, a copy of which is attached hereto and incorporated herein by reference as Exhibit "B".

2. Except as otherwise set forth herein, all other terms and provisions of the Repayment Agreement shall remain in full force and effect.

EXECUTED on this \_\_\_\_ day of \_\_\_\_\_, 2013, at \_\_\_\_\_,  
California.

Dated: \_\_\_\_\_, 2013

\_\_\_\_\_

Michael Ortelle

Dated: \_\_\_\_\_, 2013

\_\_\_\_\_  
President,  
Southern Marin Fire Protection District  
Board of Directors