



Southern Marin Fire Protection District

308 Reed Boulevard
Mill Valley, California 94941

Phone: 415 388-8182
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FINANCE COMMITTEE MEETING

Wednesday, November 20, 2019

07:30am

Headquarters - Station 9

Directors: Thomas Perazzo and Cathryn Hilliard

Alternate: Director Pete Fleming

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:

➤ October 16, 2019

1. Finance Report
2. Measure U Exemption Requests

Closed Session:

1. Public Employee Performance Evaluation

Government Code Section §54957

Title: Fire Chief

Adjourn

Next meeting: Wednesday, December 11, 2019



**Southern Marin Fire Protection District
Finance Committee Meeting
Wednesday, October 16, 2019
Station 9 – 07:30**

MINUTES

Call to Order: 07:40

In attendance: Directors Perazzo and Hilliard, Fire Chief Tubbs, Finance Manager Schiffmann, Board Secretary Melka. **Absent:** alternate member Director Fleming

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

Agenda Adjustments:

Chief Tubbs proposed that the committee add the Art Festival inspection fees as item #3 to the agenda.

M/s Perazzo/ Hilliard
Ayes- 2 / Noes- 0

Approval of Minutes:

- September 18, 2019 minutes were approved with amendments
 - Director Hilliard pointed out that item #4 “PARS / CERBT Comparison” needed to alter “net fees” to something else. Finance Manager Schiffmann advised Board Secretary Melka to amend “net fees” to “net returns”.

M/s Perazzo/ Hilliard
Ayes- 2 / Noes- 0

1. 2019/20 FINANCE REPORT:

Finance Manager Schiffmann reported that as of October 3rd the budget is at 19.3% of the total budget and that the revised version of the final budget is included in the report. Chief Tubbs interjected that the S MEMPS revenues came in higher than originally anticipated and that S MEMPS now has the ability to collect more funds. In the past the District has been underbudget, however, this year it was over budget. Chief Tubbs recommended that those funds get put into the unallocated reserves to help build the reserves back up.

With regards to the Measure U budget, the staff is anticipating that we will be going overbudget. There have been some unforeseen costs regarding postage which the Board members should consider taking a formal action to identify money from other line(s) and then transfer some funds to the line that would possibly go overbudget.

Directors are going to table this until next month’s meeting. Board would like to consider the options closer before taking any action.



**Southern Marin Fire Protection District
Finance Committee Meeting
Wednesday, October 16, 2019
Station 9 – 07:30**

Finance Manager Schiffmann informed the committee that the SMEMPS payment comes in November, which will help with the funds getting lower. She has anticipated transferring money out of the reserves to help get through the next month or so until the property taxes come in during December. The amount taken out of the reserves would be replenished immediately after those property taxes come in.

2. 2017/18 AUDIT:

Chief Tubbs would like to have appraisals done so that the value of the District's assets is known. He'd also like to implement a tracking system so everyone can know the depreciation value of all of the larger assets. This way if there were ever a need to liquidate the assets, there would be a reference.

The District received a clean audit report. Finance Manager Schiffmann will be starting the Comprehensive Annual Finance Report (CAFR) soon. Agencies with this are viewed in a more positive light by the public.

3. ART FESTIVAL INSPECTION FEES:

The inspection team in the Prevention Division adjusted the bill for the City of Sausalito's Art Festival. The bill was based on the fee schedule, which is due to be reviewed. The bill was adjusted to be only time-on task, which does not include travel time. When the fee schedule is reviewed, there will be a focus on tents for events. Invoice went out for \$4,836.66 to the City of Sausalito to pay along with communicating that next year there will also be an application of fees for the inspections. Communication that there would be fees this year, was passed from the Prevention Division to the City of Sausalito. SMFD hopes to improve this process next year and in the years to come.

**CLOSED SESSION: 07:55
BACK IN SESSION: 08:30**

ADJOURNED at 08:31



Southern Marin Fire Protection District

Board of Directors

Kurt Chun, President, Cristine Soto DeBerry, Peter Fleming,
Cathryn Hilliard, Thomas Perazzo, Dan St. John, Stephen Willis

FINANCE STAFF REPORT

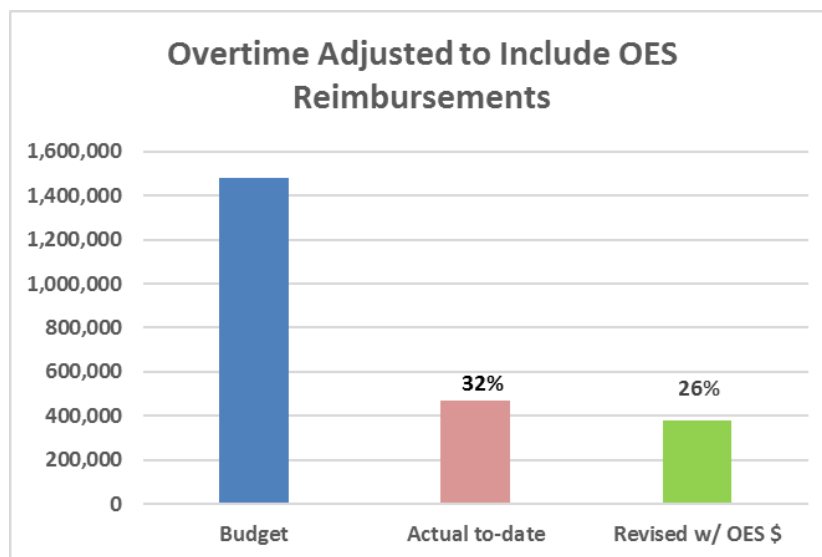
2019/2020 Budget Report

As of October 31, 2019, the FY19/20 Budget is at 26% of 31%. We have prepaid a number of annual and quarterly expenses such as station 1 rent (527), benefits (504), MERA costs (517), and software subscriptions (513-V).

The 2019/20 property tax bills were issued this past month by the County of Marin and we have received a number of calls about the District's parcel taxes. As a result of several new charges (including Measure U and other agencies'), some owners are looking at their bill more closely and requesting corrections. One owner in particular found that she had been over-charged on the number of units in her apartment complex since 2012. We have issued a few refunds in the instances where a refund was clearly due, and are still researching a number of requests. As a result of the refunds so far, line 523-N *Parcel Tax Refunds*, is higher than normal and higher than budgeted.

Overtime Accounting Including OES Reimbursements

Our current 501-0A *Overtime* expense line is at 32% - 1% higher than we would like to be at this time of year. However, if we include the \$85,302 in personnel expenses already billed to the Office of Emergency Services (OES), the percent decreases to 26%. (The amounts billed to OES to-date are through 10/12/19.)



New 2020 Kaiser Rates

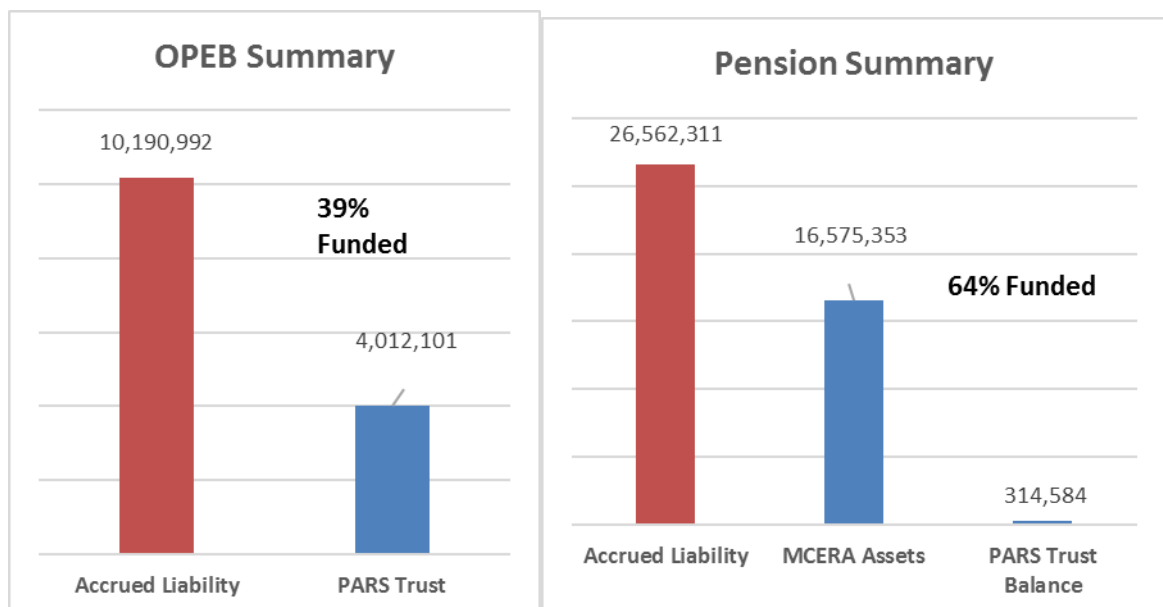
Effective January 1, 2020, the Kaiser rates will increase 8.34% – 1.34% higher than the financial model’s forecast of a 7% increase. The rate change will increase the actual for budget line *504-A Health Benefits* by approximately \$10,000. Barring too many demographic changes, this increase should not put *504-A Health Benefits* over budget for the year, since we budget an excess to account for the cost of any demographic changes. Over the past 10 years, Kaiser rates have increased 48% – an average of 4.2% per year.

The 2020 premiums for the Kaiser Low plan will be:

	2020	% change
Kaiser Single	\$854.99	8.33%
Kaiser +1	\$1,709.98	8.34%
Kaiser family	\$2,274.27	8.34%

Other Post-Employment Benefits / Pension Rate Stabilization Program Trust

The OPEB/PRSP Trust balance as of 9/30/19 is \$4,326,685 reflecting a combined increase of \$32,393 in investment earnings (net of fees) in September.



Un-Allocated Reserve Balance / History

As of this report the unallocated reserve balance is \$712,753. This is lower than last month because we made a transfer of \$2,000,000 from the reserve account to the operating fund on October 22, 2019 in order to cover operating expenses until the property tax revenues arrive in mid-December. We will transfer the \$2,000,000 back to the reserve account, in addition to providing the Board with a reserve reconciliation report, in December.

Respectfully,

Alyssa Schiffmann

Alyssa Schiffmann, Finance Manager
Southern Marin Fire District

SMFD Budget Report 2019/2020

31%	to Oct 31, 2019	Budget	Over/(Under) Budget	% of Budget	
REVENUE					
PROPERTY TAX	2,036	13,885,000	(13,882,964)	0%	
SPECIAL ASSESSMENT	0	4,000,000	(4,000,000)	0%	
ERAF	101,917	800,000	(698,083)	13%	
GRANT FUNDS	0	53,680	(53,680)	0%	
CELL SITE RENTAL	74,052	115,400	(41,348)	64%	
SAUSALITO OPEB REIMBURSEMENT	0	58,000	(58,000)	0%	
GGNRA	0	345,000	(345,000)	0%	
SMEMPS	0	502,000	(502,000)	0%	
OVERTIME REIMBURSEMENTS	9,759	500,000	(490,241)	2%	
PLAN FEES	39,546	300,000	(260,454)	13%	
WORKERS' COMP REIMBURSEMENTS	13,934	50,000	(36,066)	28%	
REIMBURSEMENTS/REFUNDS	146,220	150,000	(3,780)	97%	
INTEREST	1,947	40,000	(38,053)	5%	
TOTAL REVENUE	389,411	20,799,080	(20,409,669)	2%	
EXPENDITURES					
501 - SALARIES					
501-A - Base Salaries	1,936,320	7,020,000	(5,083,680)	28%	
501-B - Sick Buy-Out	0	30,000	(30,000)	0%	
501-C - Vacation Buy-Out	0	30,000	(30,000)	0%	
Total 501 - SALARIES	1,936,320	7,080,000	(5,143,680)	27%	
501-O - OVERTIME					
501-0A - Overtime	467,151	1,479,100	(1,011,949)	32%	Strike teams
501-0B - FLSA	45,061	158,000	(112,939)	29%	
501-0C - Out of Grade	6,810	30,000	(23,190)	23%	
Total 501-O - OVERTIME	519,023	1,667,100	(1,148,077)	31%	
504 - EMPLOYEE BENEFITS					
504-A - Health Benefits	451,650	1,250,000	(798,350)	36%	Prepaid November
504-AB - Retiree Health Savings	32,386	85,000	(52,615)	38%	One-time extra payment
504-AA - Retiree Medical	98,474	386,000	(287,526)	26%	
504-AAA - Retiree Medical (OPEB)	0	264,000	(264,000)	0%	
504-B - Dental	44,977	125,000	(80,023)	36%	Prepaid November
504-C - Vision	4,251	13,000	(8,749)	33%	Prepaid November
504-D - Holiday Pay	0	306,000	(306,000)	0%	
504-E - District Share Retirement	700,321	2,640,000	(1,939,679)	27%	
504-EE - Pension Trust Contribution	0	300,000	(300,000)	0%	
504-G - Educational Allowance	67,064	255,000	(187,936)	26%	
504-H - Clothing Allowance	20,800	21,200	(400)	98%	One-time payment
504-K - Workers Compensation	319,376	638,752	(319,376)	50%	On track
504-L - Def.Comp. Employer %	112,285	395,000	(282,715)	28%	
504-N - Long Term Disability	5,616	21,560	(15,944)	26%	
504-O - Long Term Care Insurance	19,625	49,866	(30,241)	39%	Prepaid November to reverse once FF MOU finalized
504-S - Longevity	3,479	0	3,479	100%	
504-V - W/C Payroll Audit Adjustment	0	50,000	(50,000)	0%	
504-X - Life Insurance	5,515	13,000	(7,485)	42%	Prepaid November
504-Y - Payroll Taxes	28,409	122,750	(94,341)	23%	
Total 504 - EMPLOYEE BENEFITS	1,914,226	6,936,128	(5,021,902)	28%	

**SMFD
Budget Report
2019/2020**

31%	to Oct 31, 2019	Budget	Over/(Under) Budget	% of Budget	
511 · OFFICE EXPENSE					
511-A · General Office Supply	1,794	10,500	(8,706)	17%	
511-B · Copier/Printer Expenses	8,372	12,950	(4,578)	65%	Measure U mailers
511-C · Maps & Run Books	2,754	7,260	(4,506)	38%	MarinMap one-time pmt
Total 511 · OFFICE EXPENSE	12,920	30,710	(17,790)	42%	
512 · POSTAGE	5,587	11,700	(6,113)	48%	Measure U mailers
513 · SPECIAL DEPARTMENT EXPENSE					
513-C · Public Education	549	9,000	(8,451)	6%	
513-F · Subscriptions	63	500	(437)	13%	
513-G · Awards	794	3,000	(2,206)	26%	
513-H · Office Equipment Replacement	0	2,000	(2,000)	0%	
513-L · Photos	399	4,000	(3,601)	10%	
513-O · Misc. Celebrations/flowers	342	1,400	(1,058)	24%	
513-P · Shift Calendars	289	250	39	115%	One-time annual expense
513-Q · Station Flags	-246	3,120	(3,366)	-8%	
513-S · Hydrant Supplies	0	6,500	(6,500)	0%	
513-T · Computer Upgrades/Programs	0	5,500	(5,500)	0%	
513-U · Misc. Computer Supplies	145	2,500	(2,355)	6%	
513-V · Software Subscriptions Services	78,032	113,500	(35,468)	69%	One-time subscription pmts prepaid for 19/20
Total 513 · SPECIAL DEPARTMENT EXPENSE	80,368	151,270	(70,902)	53%	
515 · CLOTHING & PERSONNEL SUPPLIES					
515-A · Uniforms/Boots	2,901	45,300	(42,399)	6%	
515-B · Badges	130	2,400	(2,270)	5%	
515-G · Personal Protective Equipment	16,876	80,200	(63,324)	21%	
515-H · Misc Repairs/struc cloth	13	12,500	(12,487)	0%	
515-I · Wildland - Safety Clothing	1,617	18,700	(17,083)	9%	
515-N · Strike Team Equipment (OOC)	0	5,750	(5,750)	0%	
515-P · New Employees	0	10,000	(10,000)	0%	
515-T · Wildland Shelters	0	3,000	(3,000)	0%	
515-U · Swiftwater Rescue Gear	1,931	6,400	(4,469)	30%	
515-V · USAR Equipment	0	7,000	(7,000)	0%	
Total 515 · CLOTHING & PERSONNEL SUPPL	23,467	191,250	(167,783)	12%	
517 · COMMUNICATIONS					
517-A · Telephone	9,916	25,000.00	(15,084)	40%	Prepaid November
517-B · Dispatch including CAD Service	54,979	219,916.00	(164,937)	25%	
517-D · Cell Phones	8,260	25,200.00	(16,940)	33%	Prepaid November
517-E · MERA Operating Costs	48,063	48,063.00	0	100%	Prepaid for 19/20
517-F · MERA Bond Service	35,128	52,000.00	(16,872)	68%	Prepaid for 19/20
517-G · Internet/IDSL	3,152	15,000.00	(11,848)	21%	
517-I · Phone Repairs/Replacement	16	9,550.00	(9,534)	0%	
517-K · MERA-New Project Financing	5,430	5,430.00	0	100%	Prepaid for 19/20
517-L · MDC Connection	2,882	13,000.00	(10,118)	22%	
517-M · MDC Service Contract	0	2,800.00	(2,800)	0%	
Total 517 · COMMUNICATIONS	167,826	415,959	(248,133)	40%	

**SMFD
Budget Report
2019/2020**

31%	to Oct 31, 2019	Budget	Over/(Under) Budget	% of Budget	
518 · UTILITIES					
518-A · PG&E Station 4	3,422	13,000	(9,578)	26%	
518-B · PG&E Station 9	902	14,000	(13,098)	6%	Includes annual solar credit
518-C · MMWD Station 4	1,247	4,000	(2,753)	31%	High usage
518-D · MMWD Station 9	739	2,500	(1,761)	30%	
518-E · Richardson Bay Sanitation	0	1,000	(1,000)	0%	
518-F · PG&E Station 1	435	8,500	(8,065)	5%	
518-G · MMWD - Station 1	620	2,600	(1,980)	24%	
518-H · Sanitation - Station 1	1,810	4,000	(2,190)	45%	One-time payment; underbudget
518-I · Sanitation & Refuse - Sta 4	0	10,500	(10,500)	0%	
Total 518 · UTILITIES	9,175	60,100	(50,925)	15%	
520 · BUILDING & GROUNDS MAINTENANCE					
520-B · Janitorial Supplies	4,968	20,000.00	(15,032)	25%	
520-C · Unscheduled Repairs & Maint.	9,564	39,000.00	(29,436)	25%	
520-D · Sprinklers/Alarm System	760	2,800.00	(2,040)	27%	
520-E · Elevator Contract	0	8,000.00	(8,000)	0%	
520-H · Carpets - Cleaning	0	6,200.00	(6,200)	0%	
520-K · Kitchen Supplies	199	4,000.00	(3,801)	5%	
520-L · Sign Changes	0	2,000.00	(2,000)	0%	
Total 520 · BUILDING & GROUNDS MAINTENANCE	15,492	82,000	(66,508)	19%	
521 · EQUIPMENT MAINTENANCE					
521-A · Radio Repair	1,315	12,000	(10,685)	11%	
521-B · Air Pak Maintenance	8,806	9,200	(394)	96%	Monitored by budget mgr
521-C · Office Equip. Maint.	0	1,500	(1,500)	0%	
521-E · Mechanical Systems - Contract	1,051	8,500	(7,449)	12%	
521-H · Repairs & Unscheduled Maint.	2,244	21,000	(18,756)	11%	
521-I · Ladder Testing	700	3,000	(2,300)	23%	Ladder truck inspection
521-J · Portable Equipment	3,892	6,000	(2,108)	65%	
521-K · Extinguishers/Annual Maint.	0	2,000	(2,000)	0%	
521-M · Gym Equipment Maintenance	615	14,500	(13,885)	4%	
521-O · Copier Maint. Contract - Sta 9	1,574	10,000	(8,426)	16%	
521-R · Hose Maint/Nozzle & Fittings	0	3,000	(3,000)	0%	
521-W · Dive Team Maintenance	1,576	9,000	(7,424)	18%	
Total 521 · EQUIPMENT MAINTENANCE	21,774	99,700	(77,926)	22%	
521-1 · VEHICLE MAINTENANCE					
521-1A · Vehicle Repair	6,084	102,000	(95,916)	6%	
521-1B · Fuel	11,596	58,200	(46,604)	20%	
521-1C · Marine Division	12,155	25,300	(13,145)	48%	New Liberty equip
521-1D · Fireboat Docking Fee	0	4,600	(4,600)	0%	
Total 521-1 · VEHICLE MAINTENANCE	29,836	190,100	(160,264)	16%	
522 · MISCELLANEOUS EXPENSES					
522-B · Logistics	0	500	(500)	0%	
522-C · Administration	0	500	(500)	0%	
522-D · Training	0	500	(500)	0%	

**SMFD
Budget Report
2019/2020**

31%	to Oct 31, 2019	Budget	Over/(Under) Budget	% of Budget	
522-E · Operations	0	500	(500)	0%	
Total 522 · MISCELLANEOUS EXPENSES	0	2,000	(2,000)	0%	
523 · SPECIALIZED SERVICES					
523-A · Board Per Diem	5,100	20,400	(15,300)	25%	
523-B · Payroll Processing/Bank Fees	3,186	20,000	(16,814)	16%	
523-C · Legal/Professional Fees	8,513	174,000	(165,487)	5%	
523-D · Legal Postings	2,379	3,500	(1,121)	68%	Measure U postings
523-E · Elections	0	32,950	(32,950)	0%	
523-F · Haz Mat JPA	7,820	7,820	0	100%	One-time annual expense
523-G · Tax Collection Fees	0	240,000	(240,000)	0%	
523-H · Flu Shots	0	200	(200)	0%	
523-J · District Dinner	0	7,000	(7,000)	0%	
523-K · New Employment	2,649	16,750	(14,101)	16%	
523-L · Computer Consulting Services	2,660	31,000	(28,341)	9%	
523-M · Audit	1,949	12,000	(10,051)	16%	
523-N · Parcel Tax Refunds	3,880	600	3,280	647%	Many parcel tax refunds
523-P · Dept. Physical Exams	2,860	34,435	(31,575)	8%	
523-Q · Health & Wellness	10,334	40,000	(29,666)	26%	
523-R · Fire Investigation JPA	0	2,000	(2,000)	0%	
523-S · LAFCO Operating Expenses	10,293	10,295	(2)	100%	Prepaid for 19/20
523-T · Team Building	2,896	29,200	(26,304)	10%	
523-X · Promotional Test	557	1,000	(443)	56%	BC assessment
523-Y · CERT Contract Program	0	3,500	(3,500)	0%	
523-Z · Disaster Preparedness	33	12,500	(12,467)	0%	
523-ZB · Vegetation Management	154,688	485,283	(330,595)	32%	Chipper days
523-ZC · Fire Prevention	6,084	26,000	(19,916)	23%	
523-ZF · Outside Services	27,325	105,000	(77,675)	26%	
523-ZG · Public Outreach	0	20,000	(20,000)	0%	
Total 523 · SPECIALIZED SERVICES	253,206	1,335,433	(1,082,227)	19%	
524 · INSURANCE					
524-A · Comprehensive Insurance	91,480	95,000	(3,520)	96%	Prepaid for 19/20
Total 524 · INSURANCE	91,480	95,000	(3,520)	96%	
525 · GRANT-FUNDED EXPENDITURES	10,123	53,680	(43,558)	19%	
526 · TRAINING & CONFERENCES					
526-A · Training	15,746	123,400	(107,654)	13%	
526-I · EMS Recertifications	0	8,000	(8,000)	0%	
Total 526 · TRAINING & CONFERENCES	15,746	131,400	(115,654)	12%	
526-1 · MEMBERSHIPS & STAFF CONF.					
526-1A · General	2,749	4,500	(1,751)	61%	Prepaid annual dues
Total 526-1 · MEMBERSHIPS & STAFF CONF.	2,749	4,500	(1,751)	61%	
526-2 · MEETINGS & TRAVEL EXPENSES					
526-2A · Food/Meetings/Training	868	5,550	(4,682)	16%	
526-2B · Transportation/Bridge Tolls	324	3,900	(3,576)	8%	

**SMFD
Budget Report
2019/2020**

	31%			Over/(Under)	
		to Oct 31, 2019	Budget	Budget	% of Budget
526-2D · Strike Team Expenses		0	5,500	(5,500)	0%
Total 526-2 · MEETINGS & TRAVEL EXPENSE		1,192	14,950	(13,758)	8%
527 · RENT		101,109	406,144	(305,035)	25%
583-4 · EQUIPMENT					
583-4B · Non-SMEMPS EMS Equipment		1,115	5,600	(4,485)	20%
583-4C · Knox Box Key Replacement		0	4,500	(4,500)	0%
583-4D · Hydrants		0	33,900	(33,900)	0%
583-4F · Hoses		3,874	12,000	(8,126)	32% Hose testing
583-4H · Radios		8,504	17,000	(8,496)	50% (2) radios
583-4K · Office Equipment		0	4,500	(4,500)	0%
583-4R · New Workstations		2,129	39,500	(37,371)	5%
583-4V · MDC iPad Program		990	41,000	(40,010)	2%
583-4Z · One-Time Misc Equipment		0	10,000	(10,000)	0%
Total 583-4 · EQUIPMENT		16,613	168,000	(151,387)	10%
583-5 · FUNDED FROM RESERVES				0	
583-5H · Other Repairs		0	205,000	(205,000)	0%
583-5J · New Apparatus		6,663	305,000	(298,337)	2%
583-5O · Jetski		0	22,000	(22,000)	0%
583-5R · Signage		0	30,000	(30,000)	0%
583-5T · Apparatus Door Replacement		0	40,000	(40,000)	0%
583-5V · Station 4 Remodel		0	150,000	(150,000)	0%
583-5W · One-Time Misc Expenses		0	50,000	(50,000)	0%
583-5Y · SCBA Fill Stations		4,000	121,000	(117,000)	3%
Total 583-5 · FUNDED FROM RESERVES		10,663	923,000	(912,337)	1%
589 · CONTINGENCY		0	50,000	(50,000)	0%
TOTAL EXPENDITURES		5,238,894	20,100,124	(14,861,230)	26%
NET EXCESS/(DEFICIENCY)		(4,849,483)	698,956		

SMFD Balance Sheet

	Oct 31 2019	Oct 3 2019
ASSETS		
Checking/Savings		
74900 · Operating Fund - County	2,389,624	1,733,025
Capital Replacement Fund	615,317	615,317
Unallocated Reserves	712,753	2,712,753
1259 · Wells Fargo	426,188	443,891
11200 · Petty Cash	31	31
11000 · Prevention Fees Paypal	18,449	14,749
Total Checking/Savings	4,162,361	5,519,766
Other Current Assets		
11300 · Accounts Receivable	154,139	120,638
11400 · Advance Retirement Payment	42,478	37,481
11500 · Undeposited Funds	0	4,833
11600 · Loan Receiveable	1,541	-355
Total Other Current Assets	198,158	162,595
Total Current Assets	4,360,519	5,682,361
Fixed Assets		
12000 · Equipment	7,214,017	7,214,017
12100 · Accumulated Depreciation	-6,169,243	-6,169,243
12200 · Buildings	3,566,726	3,566,726
12300 · Land	214,807	214,807
Total Fixed Assets	4,826,308	4,826,308
Other Assets		
13100 · Interagency Receivable	1,334,000	1,334,000
13000 · Deferred Outflows - Pension	2,862,572	2,862,572
13100 · Deferred Outflows - OPEB	15,730	15,730
Total Other Assets	4,212,302	4,212,302
TOTAL ASSETS	13,399,129	14,720,971
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	2,646	13,178
21000 · Use Tax Payable	86,545	86,545
21300 · Unavailable Revenue	10,000	10,000
21700 · Accrued Wages	0	0
500 · Payroll Liabilities	-601	-562
Total Current Liabilities	98,589	109,160
Long Term Liabilities		
31200 · OPEB OBLIGATION	6,668,195	6,781,622
30000 · DEFERRED INFLOWS	659,834	659,834
31000 · NET PENSION LIABILITY	6,330,439	6,330,439
31300 · COMPENSATED ABSENCES	980,389	980,389
Total Long Term Liabilities	14,638,857	14,752,284
Total Liabilities	14,737,446	14,861,444
Equity		
32000 · AMOUNT TO BE PROVIDED - OPEB	-6,652,465	-6,765,892
32100 · AMOUNT TO BE PROVIDED - PENSION	-4,127,701	-4,127,701
32200 · TO BE PROVIDED - LEAVE ACCRUALS	-980,389	-980,389
32600 · FIXED ASSET FUND	4,826,307	4,826,307
32700 · FUND BALANCE	10,445,413	10,462,087
NET REVENUE	-4,849,483	-3,554,886
Total Equity	-1,338,318	-140,474
TOTAL LIABILITIES & EQUITY	13,399,129	14,720,971

Southern Marin Fire Protection District

Warrant List

October 28, 2019

Date	Num	Name	Memo	Amount
Oct 28, 19				
10/28/2019	808903991	BAMMOTION, INC	mat/kit (12) + 6 sessions	-4,921.68
10/28/2019	808903992	STEPFORD	FY18/19 cradlepoints	-8,851.52
10/28/2019	808903993	DEMSEY, FILLIGER & ASSOCIATES, LLC	18/19 OPEB note	-1,000.00
10/28/2019	808903994	TABLET COMMAND, INC.	19/20 subscription for SMFD + 10 agencies	-68,804.00
10/28/2019	808903995	MARIN COUNTY RETIREMENT	10/6-10/19/19	-124,030.35
10/28/2019	808903996	CLOTHIER, ERIC	Refund for Measure U charge	-200.00
10/28/2019	808903997	ACCO ELECTRIC	elec for tv/camera/mics	-3,861.54
10/28/2019	808903998	AEROTEK	temp services	-2,916.98
10/28/2019	808903999	BOYKIN, RYAN	rmb fuel/carwash	-66.87
10/28/2019	808904000	BOB'S FIRESAFE TEAM, INC	chip haul 42 yrds	-8,192.00
10/28/2019	808904001	Collins, Patti	add buckle	-8.68
10/28/2019	808904002	VOID	VOID	0.00
10/28/2019	808904003	CURTIS	veh repair	-63.56
10/28/2019	808904004	AT&T/CALNET 824	BAN 9391050824	-274.80
10/28/2019	808904005	Emergency Equipment Management.	uniforms	-1,233.80
10/28/2019	808904006	FORSTER & KROEGER	weeding/30 tons waste removed	-11,650.00
10/28/2019	808904007	FASIS	workers comp 10/1-12/31/19	-159,688.00
10/28/2019	808904008	FIRSTNET	MDC connection	-359.49
10/28/2019	808904009	GILMANS KITCHEN & BATHS	st4 cabinetry	-2,830.25
10/28/2019	808904010	KONICA MINOLTA	copier service st9	-393.58
10/28/2019	808904011	KAISER PERMANENTE	november	-86,386.57
10/28/2019	808904012	LIEBERT CASSIDY WHITMORE	legal services	-259.50
10/28/2019	808904013	MCERA	sept retiree medical	-32,675.51
10/28/2019	808904014	Marin IT	IT services thru 9/20/19	-660.00
10/28/2019	808904015	MITEL	nov phone acct 14961	-1,626.77
10/28/2019	808904016	MUNICIPAL EMERGENCY SERVICES	tail coat (6) viper pant (6)	-16,375.60
10/28/2019	808904017	MARIN INDEPENDENT JOURNAL	subscription 103953;310609;132984;162994;503408;503409	-62.75
10/28/2019	808904018	MMWD	3409	-1,871.17
10/28/2019	808904019	NPFBA	November 2019 long term care	-3,968.25
10/28/2019	808904020	PG&E	7621967160	-74.32
10/28/2019	808904021	POLR ELECTRIC, INC	install elec for compressors	-4,000.00
10/28/2019	808904022	RAM PRINT & COMM	fire map (2)	-119.72
10/28/2019	808904023	State Line Fire & Safety	crash recovery software	-795.00
10/28/2019	808904024	STATE OF CALIFORNIA, DOJ	MDM licenses (55)	-1,650.00
10/28/2019	808904025	WASHINGTON NATIONAL INSURANCE CO	Group#WG00015068	-38.76
10/28/2019	808904026	Vantagepoint Transfer Agents-803645	10/6-10/19/19 RHS	-3,707.00
10/28/2019	808904027	Nationwide Retirement Solutions	10/6-10/19/19 10/6-10/19/19 dues + Nova Scotia F+s	-2,056.00
10/28/2019	808904028	SMFA	shirts/caps	-1,061.46
10/28/2019	808904029	SMPFA	10/6-10/19/19	-2,424.54
10/28/2019	808904030	Southern Marin Fire District	Payroll Account 10/6-10/19/19 Homestead/Almonte/ I am Valley mailing (3942)	-275,000.00
10/28/2019	808904031	ALPHAGRAPHICS MARIN		-1,714.52
10/28/2019	808904032	LOTRIDGE, BRENDA	reissue chk#808903380	-5,500.00
10/28/2019	808904033	McCARTHY, LANIEA	chipper flyers	-829.41
10/28/2019	808904034	FDAC EBA	Nov Dental/Vision/Life/EAP	-14,045.76
10/28/2019	808904035	BENJAMIN FRANKLIN	sta 4 bathroom plumbing	-697.00
10/28/2019	808904036	MARIN RECYCLING HHW	flammables/paint disposal	-353.15
10/28/2019	808904037	HILLIARD, FRED	reimb lunch director Chun	-57.25

Southern Marin Fire Protection District

Warrant List

October 28, 2019

Date	Num	Name	Memo	Amount
10/28/2019	808904038	HILLIARD, CATHRYN	oct board per diem	-300.00
10/28/2019	808904039	PERAZZO, THOMAS	oct board per diem	-400.00
10/28/2019	808904040	WILLIS, STEPHEN	oct board per diem	-200.00
10/28/2019	808904041	CHUN, KURT	oct board per diem	-100.00
10/28/2019	808904042	FLEMING, PETER	oct board per diem	-100.00
10/28/2019	808904043	DeBERRY, CRISTINE SOTO	oct board per diem	-100.00
Oct 28, 19				<u><u>-858,557.11</u></u>

Southern Marin Fire Protection District

Warrant List

October 14, 2019

Date	Num	Name	Memo	Amount
Oct 14, 19				
10/14/2019	808903970	Vantagepoint Transfer Agents-803645	9/22-10/5/19 RHS	-3,707.00
10/14/2019	808903971	MARIN COUNTY RETIREMENT	9/22-10/5/19	-124,187.15
10/14/2019	808903972	Nationwide Retirement Solutions	9/22-10/5/19	-2,056.00
10/14/2019	808903973	SMFA	9/22-10/5/19	-941.46
10/14/2019	808903974	SMPFA	9/22-10/5/19	-2,424.54
10/14/2019	808903975	Southern Marin Fire District	Payroll Account 9/22-10/5/19	-300,000.00
10/14/2019	808903976	ARAMARK UNIFORM SERVICES	939152000 station towels	-747.92
10/14/2019	808903977	ACTIVE SPORTS CLUBS	sept 2019 yoga	-1,800.00
10/14/2019	808903978	AEROTEK	temp services	-1,310.08
10/14/2019	808903979	VOID	VOID: tecasafe pants (8)	0.00
10/14/2019	808903980	BCN	october 2019	-162.00
10/14/2019	808903981	GRANICUS	peak agenda mgmt	-4,999.00
10/14/2019	808903982	H & M MARINE SERVICES	Liberty repair	-135.00
10/14/2019	808903983	KKMI	travelift/wash/launch	-696.28
10/14/2019	808903984	McCARTHY, LANIEA	chipper flyers	-852.22
10/14/2019	808903985	SHIFT CALENDARS	posters (3)	-60.38
10/14/2019	808903986	TUBBS, CHRIS	apple dev/reimb calchiefs meals	-144.46
10/14/2019	808903987	WATERSTREET COMPANY	misc repair	-147.78
10/14/2019	808903988	CURTIS	tecasafe pants (8)	-1,617.03
10/14/2019	808903989	H & M MARINE SERVICES	Liberty eval	-135.00
10/14/2019	808903990	US BANK	8/22/19 statement	-26,712.11
Oct 14, 19				<u>-472,835.41</u>

Southern Marin Fire Protection District Warrant List

October 1 - 7, 2019

Date	Num	Name	Memo	Amount
Oct 1 - 7, 19				
10/01/2019	808903940	HARRISON HOLDINGS, LLC	Deposit on 28 Liberty Ship Way Retroactive tax refund tor overcharge	-51,024.00
10/07/2019	808903941	ROUTCHKA-FRITZ, MARIA	2012-2019	-3,680.00
10/07/2019	808903942	ACCO ELECTRIC	St9 TV install	-4,822.18
10/07/2019	808903943	ANDRE, LIZA	costco photos	-11.52
10/07/2019	808903944	AEROTEK	temp services	-3,612.96
10/07/2019	808903945	BUCK'S SAW SERVICE	new chains(3) + service	-1,425.78
10/07/2019	808903946	BWS DISTRIBUTORS	oxygen sensor	-139.98
10/07/2019	808903947	THE CONFERENCE GROUP, LLC	conference calls	-50.54
10/07/2019	808903948	CITY OF MILL VALLEY	OT coverage sept	-1,769.52
10/07/2019	808903949	Collins, Patti	misc repairs	-8.68
10/07/2019	808903950	DCS TESTING & EQUIPMENT, INC.	fire hose testing	-2,762.50
10/07/2019	808903951	DIEGO TRUCK REPAIR	service + fuse replace	-324.95
10/07/2019	808903952	FORSTER & KROEGER	september veg maint	-21,150.00
10/07/2019	808903953	GOLDEN STATE EMERGENCY VEHICLE SE	baby moon frt (2)	-119.18
10/07/2019	808903954	MSM, INC.	Janitorial Supplies	-1,635.16
10/07/2019	808903955	PG&E	4961811465-3 sta 1	-337.53
10/07/2019	808903956	MARIN COUNTY HAZ MAT RESPONSE TEAM	2019/20 hazmat JPA	-7,820.00
10/07/2019	808903957	PRAXAIR	cylinder rent	-31.85
10/07/2019	808903958	PROTECTION ONE ALARM MONITORING	Acct#:6903561: 333 Johnson St	-190.05
10/07/2019	808903959	R.J. RICCIARDI, INC.	17/18 audit services	-618.82
10/07/2019	808903960	SoIED SOLAR HOLDINGS 1, LLC	Sta 9 solar Sept 2019	-1,237.73
10/07/2019	808903961	STAPLES ADVANTAGE	office supplies	-354.67
10/07/2019	808903962	TEAMSTERS LOCAL UNION NO. 856	Acct: 116858 E 062019 Oct Blue Cross	-5,065.39
10/07/2019	808903963	VERIZON WIRELESS	cell phones 8/19-9/18	-1,593.69
10/07/2019	808903964	VERIZON WIRELESS MDCs	MDC connection 8/24-9/23	-558.77
10/07/2019	808903965	WATTCO	Ch1 fire extinguisher	-843.85
10/07/2019	808903966	WEST MARINE PRO	boat/jetski/dock supplies	-281.80
10/07/2019	808903967	AIR TECHNOLOGY WEST	compressor maint	-1,051.48
10/07/2019	808903968	GOODMAN BUILDING SUPPLY	maintenance & repairs	-1,460.23
10/07/2019	808903969	USPS	Bulk Permit #167	-4,000.00
Oct 1 - 7, 19				<u>-117,982.81</u>

Southern Marin Fire Protection District Calcard

August 22, 2019

Date	Num	Name	Memo	Account	Amount
Aug 22, 19					
08/22/2019	alper	US BANK	home depot: sta 4 kitchen remodel	520-C · Unscheduled Repairs & Maint.	59.64
08/22/2019	alper	US BANK	bauer: v-belt	521-W · Dive Team Maintenance	54.30
08/22/2019	alper	US BANK	49er communications: BK radio vista print: SMFD thank you	583-4H · Radios	1,829.65
08/22/2019	andre	US BANK	cards	511-A · General Office Supply	32.89
08/22/2019	andre	US BANK	peet's: BC assessor gift cards	523-X · Promotional Test	450.00
08/22/2019	andre	US BANK	BC assessment refreshments	523-X · Promotional Test	571.47
08/22/2019	andre	US BANK	vista print: SMFD blank cards	511-A · General Office Supply	14.98
08/22/2019	andre	US BANK	flowers maddox baby sweet things: BC assessment church thank you	513-O · Misc. Celebrations/flowers	91.56
08/22/2019	andre	US BANK	church thank you	523-X · Promotional Test	46.40
08/22/2019	andre	US BANK	iconic imprint:hydro flasks (65)	523-T · Team Building	2,743.43
08/22/2019	andre	US BANK	metrofax	517-A · Telephone	7.95
08/22/2019	barnes	US BANK	mapbox: tablet command mapping interface	513-V · Software Subscriptions Services	43.55
08/22/2019	barnes	US BANK	itunes: ipad apps	513-V · Software Subscriptions Services	89.87
08/22/2019	barnes	US BANK	itunes: training materials	526-A · Training	9.99
08/22/2019	barnes	US BANK	google platform	513-V · Software Subscriptions Services	770.00
08/22/2019	barnes	US BANK	best buy: hdmi cable	526-A · Training	76.27
08/22/2019	barnes	US BANK	home depot: fraudulent charge	11600 · Loan Receiveable	121.86
08/22/2019	barnes	US BANK	audible	526-A · Training	14.95
08/22/2019	barnes	US BANK	jamba juice: fraud charge	11600 · Loan Receiveable	14.18
08/22/2019	barnes	US BANK	home depot: fraudulent charge	11600 · Loan Receiveable	241.90
08/22/2019	barnes	US BANK	parallels: training software	526-A · Training	79.99
08/22/2019	barnes	US BANK	grange debris: roof prop remodel golden state lumber: roof prop	526-A · Training	309.00
08/22/2019	barnes	US BANK	remodel	526-A · Training	387.81
08/22/2019	barnes	US BANK	amazon: cases	526-A · Training	188.84
08/22/2019	barnes	US BANK	amazon: cables, mounting hardware ipads	513-U · Misc. Computer Supplies	32.70
08/22/2019	barnes	US BANK	WPSG: training materials amazon: cables, mounting	526-A · Training	313.04
08/22/2019	barnes	US BANK	hardware ipads	513-U · Misc. Computer Supplies	82.69
08/22/2019	barnes	US BANK	itunes: ipad maps	526-A · Training	3.99
08/22/2019	barnes	US BANK	amazon: vehicle sunshade	521-1A · Vehicle Repair	61.03
08/22/2019	barnes	US BANK	amazon: computer monitors (2)	583-4R · New Workstations	553.98
08/22/2019	barnes	US BANK	home depot: app bay bath repair amazon: projector screen & stand	520-C · Unscheduled Repairs & Maint.	193.83
08/22/2019	barnes	US BANK	ross: frame for cert or	526-A · Training	94.99
08/22/2019	bouchard	US BANK	appreciation	513-O · Misc. Celebrations/flowers	14.06
08/22/2019	bouchard	US BANK	waterax: parts for dewatering pump	521-1C · Marine Division	969.49
08/22/2019	bouchard	US BANK	use tax waterax: parts for dewatering pump	521-1C · Marine Division	84.83
08/22/2019	bouchard	US BANK	waterax: parts for dewatering pump	21000 · Use Tax Payable	-84.83
08/22/2019	golden	US BANK	americanflags.com	513-Q · Station Flags	178.13
08/22/2019	golden	US BANK	airfare/parking	526-A · Training	247.20
08/22/2019	golden	US BANK	amazon: fraudulent charge	11600 · Loan Receiveable	80.85
08/22/2019	golden	US BANK	sateway: bday party auction winner	513-O · Misc. Celebrations/flowers	58.75
08/22/2019	golden	US BANK	amazon: PPE gloves	515-G · Personal Protective Equipment	445.78
08/22/2019	hilliard	US BANK	amazon: ramiro monitor	523-ZC · Fire Prevention	808.49

Southern Marin Fire Protection District Calcard

August 22, 2019

Date	Num	Name	Memo	Account	Amount
08/22/2019	hilliard	US BANK	WPSG: EMS bag for prev vehicles	523-ZC · Fire Prevention	102.96
08/22/2019	hilliard	US BANK	NorCal FPO: parknig	526-A · Training	30.00
08/22/2019	hilliard	US BANK	epson: printer ink	523-ZC · Fire Prevention	129.39
08/22/2019	hilliard	US BANK	mailboxes n more: permit tee mailings	512 · POSTAGE	14.25
08/22/2019	hilliard	US BANK	creekside friday costs to be reimbursed by SMFA	11600 · Loan Receiveable	628.41
08/22/2019	hilliard	US BANK	office	513-V · Software Subscriptions Services	9.99
08/22/2019	hilliard	US BANK	google storage	517-G · Internet/IDSL	1.99
08/22/2019	hilliard	US BANK	bridgeway cleaners: uniform repair	515-A · Uniforms/Boots	49.00
08/22/2019	hilliard	US BANK	staples: iphone charging cord	517-I · Phone Repairs/Replacement	16.23
08/22/2019	hilliard	US BANK	adobe	513-V · Software Subscriptions Services	23.88
08/22/2019	hilliard	US BANK	american messaging	517-A · Telephone	56.20
08/22/2019	hilliard	US BANK	ICC	523-ZC · Fire Prevention	-5.85
08/22/2019	hilliard	US BANK	alert all corp: public education materials	523-ZC · Fire Prevention	3,273.38
08/22/2019	martinez	US BANK	gashouse cove	521-1B · Fuel	432.96
08/22/2019	martinez	US BANK	lowe's: new engine toolbox & hardware storage	521-1A · Vehicle Repair	77.16
08/22/2019	martinez	US BANK	pacific coast co: roof prop		
08/22/2019	mchugh	US BANK	materials	526-A · Training	430.53
08/22/2019	moore	US BANK	clubcare	521-M · Gym Equipment Maintenance	615.00
08/22/2019	pasquale	US BANK	UPS store	512 · POSTAGE	14.58
08/22/2019	pasquale	US BANK	globalstar	517-D · Cell Phones	3,286.27
08/22/2019	pasquale	US BANK	fastrak	526-2B · Transportation/Bridge Tolls	120.00
08/22/2019	pasquale	US BANK	USCG: Liberty registration	521-1C · Marine Division	358.00
08/22/2019	pasquale	US BANK	ocean tech: AGA maint kit	521-W · Dive Team Maintenance	1,521.72
08/22/2019	pasquale	US BANK	US flag store	513-Q · Station Flags	-456.45
08/22/2019	paterson	US BANK	amazon prime: to be refunded	11600 · Loan Receiveable	4.99
08/22/2019	peterson	US BANK	o'reilly auto	521-1A · Vehicle Repair	10.75
08/22/2019	peterson	US BANK	8/22/19 statement	521-1B · Fuel	73.91
08/22/2019	peterson	US BANK	SWA: calchiefs flight	526-A · Training	207.96
08/22/2019	peterson	US BANK	presidio parking: memorial service	526-2B · Transportation/Bridge Tolls	10.00
08/22/2019	tubbs	US BANK	Harvard store: gifts/pins	513-O · Misc. Celebrations/flowers	106.79
08/22/2019	tubbs	US BANK	jetblue baggage fees	526-A · Training	220.00
08/22/2019	tubbs	US BANK	lyft	526-A · Training	24.31
08/22/2019	tubbs	US BANK	doubletree inn meals	526-A · Training	231.10
08/22/2019	tubbs	US BANK	pin depot: challenge coins	513-G · Awards	460.00
08/22/2019	tubbs	US BANK	CPSE: renewal tee for C-FU accreditation	526-1A · General	325.00
08/22/2019	tubbs	US BANK	emergency equip: tubbs uniform items	515-A · Uniforms/Boots	222.97
08/22/2019	tubbs	US BANK	southwest: calchiefs airline ticket	526-A · Training	87.98
08/22/2019	tubbs	US BANK	8/22/19 statement	521-1B · Fuel	71.04
08/22/2019	tubbs	US BANK	mailchimp	513-V · Software Subscriptions Services	14.99
08/22/2019	tubbs	US BANK	gopro	513-V · Software Subscriptions Services	4.99
08/22/2019	vollmer	US BANK	big easy kit for truck 4	521-J · Portable Equipment	88.80
08/22/2019	vollmer	US BANK	TL-9 Stablizer for truck 4	521-J · Portable Equipment	790.50
08/22/2019	vollmer	US BANK	water rescue ppe for Kunst	515-U · Swiftwater Rescue Gear	108.45
08/22/2019	vollmer	US BANK	water rescue ppe for Kunst	515-U · Swiftwater Rescue Gear	528.50

Aug 22, 19

26,712.11

Southern Marin Fire Protection District
WIRES & TRANSFERS

Date	Memo	From Account	To Account	Amount
Oct 1-Oct 31, 19				
10/22/2019	Funds Transfer	Unallocated Reserve Fund	8089 · Operating Fund - County	-2,000,000.00
				<u><u>-2,000,000.00</u></u>

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
Total 2017/18	355,000	171,859	-	(16,663)	3,409,370.21
Total 2018/19	630,000	245,451	-	(8,807)	4,276,013.92
7/31/2019		19,280.27		(890.84)	4,294,403.35
8/31/2019		783.84		(894.67)	4,294,292.52
9/30/2019		33,287.07		(894.64)	4,326,684.95
Cumulative	3,451,000.00	955,786.50	-	(80,101.55)	4,326,684.95



Southern Marin Fire Protection District

Board of Directors

Kurt Chun, President, Cristine Soto DeBerry, Peter Fleming,
Cathryn Hilliard, Thomas Perazzo, Dan St. John, Stephen Willis

STAFF REPORT

Date

November 18, 2019

Topic

Measure U Implementation and Exemptions

Summary

Since the passage of Measure U in November 2018, we have been working with the County of Marin to coordinate the assessment of the new parcel tax for the 2019/20 fiscal year property tax bill. In October, District property owners received their property tax bills, and we have fielded a number of their queries about the new charge, in addition requests for exemptions. As not all of the requests are straightforward, the finance committee will be called upon to develop a consistent strategy for determining guidelines to grant exemptions (other than the senior low-income exemption which is built into the measure).

Background

For FY2019/20, the District received and granted seven requests for the senior low-income exemption. We expect to receive more such requests in subsequent fiscal years, as property owners learn more about the exemption opportunity.

In addition, we have received a number of requests for exemptions for other reasons, the most common reason being for contiguous parcels. In most cases, we refer them to the county in order to combine their parcels. Some commercial property owners have contested the square footage of their buildings, as provided by the assessor. In those cases, we refer them to the assessor to officially reduce their square footage, at which point their property tax bill will be revised.

There remain two requests which are not so straightforward that we present to the committee today for discussion.

1. One property owner owns five parcels near the heliport that are usually underwater. He is requesting an exemption from the \$150 charge per unimproved parcel, due to the unusual status of these parcels and the fact that they are mostly used by kayakers. He stated that other jurisdictions have waived their charges for these parcels.
2. Property owner owns 6 parcels, with several duplexes totaling 6 living units. She would like to pay the tax for the living units (but not also \$150 x 3 for the unimproved parcels). She is unable to combine the parcels.

Conclusions

We would like to decide on these requests and put it on the record with the county, so that the property owners do not need to revisit these issues each year.

Recommendation

Staff recommends waiving the tax on #1 for the underwater parcels, but not on #2's unimproved parcels. However, most important is creating a clear set of guidelines for staff to use going forward, so that tax charges are consistent and fair for all property owners.

Attachments

None

Submitted By

Alyssa Schiffmann