

**KENTFIELD FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MEETING**

MEETING TYPE: Regular

DATE: Wednesday, January 10, 2024

CALL TO ORDER: 6:30 p.m. by Chairman Corbet. Director Naso led the assembly in the Pledge of Allegiance.

ROLL CALL: Corbet-present; Evergettis-present; Gerbsman-present; Murray-present; Naso-present. Also in attendance were Chief Pomi, Battalion Chief Glenn, Deputy Fire Marshal Pasero, Accountant Hom, C-Shift, KAPF President Tescallo, and Recording Secretary Wilson.

APPROVAL OF PRIOR MONTH'S MINUTES: M/S Murray/Naso to approve the minutes of December 13, 2023.
Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Abstain; Murray-Aye; Naso-Aye
Ayes: 4; Noes: 0; Abstain: 1
Motion passes

ORAL COMMUNICATION: None

AGENDA ADJUSTMENTS: None

SPECIAL ANNOUNCEMENTS/PRESENTATIONS: None

UNFINISHED BUSINESS:

- a. ***Change of Start Time to Regular Board Meetings*** – Chief Pomi stated statistics show elected officials and community members appreciate an earlier meeting time as opposed to a later one in the day. He provided a list of Public Agencies and Fire District's with their Board meeting start times. Chief Pomi asked for the Board's input on moving District's Regular scheduled meeting time earlier in the day. After much discussion the Board agreed to move Kentfield Fire District's Regular Board meeting from 6:30pm to 5:30pm.

M/S Murray/Gerbsman to approve Resolution 1-2024, a resolution of the Board of Directors of the Kentfield Fire Protection District changing the meeting time of the Regular Board meeting of the Kentfield Fire District.

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 5; Noes: 0
Motion passes

NEW BUSINESS:

- a. ***County of Marin 23/24 Annual Statement of Investment Policy*** – Kentfield Fire District's general checking account is with the County of Marin Treasurer's office and is pooled with other Marin County agency funds. Annually, the County of Marin prepares a Statement of Investment Policy which becomes the District's investment policy upon Board adoption. The 2023/24 Annual Statement Investment Policy was approved by the Marin County Board of Supervisors on May 23, 2023, and has been reviewed by the County Treasury Oversight Committee. Chief Pomi requested Board approval.

M/S Gerbsman/Naso to approve the County of Marin 23/24 Annual Statement of Investment Policy

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye
Ayes: 5; Noes: 0
Motion passes

- b. ***F/Y 2023/24 Mid-Year Budget Review Presentation*** – In hopes of educating and creating a healthy discussion, Chief Pomi believes the best practice is to inform the Board and staff where the District stands financially. Accountant Hom explained the Mid-Year Review offers a good opportunity to assess where the District is halfway through the fiscal year. Referencing a *Profit & Loss Budget vs. Actual* report, Accountant Hom presented the following budget highlights for July 1, 2023, through December 31, 2023.

District Revenues:

Category 9001/Property Tax Secured – In December, the District received the first property tax installment of about \$3.3m. The County usually distributes 40% of the budget in April, and the remaining in June.

Category 9007/Special Assessment Tax – The Board approved \$.07 per square foot; the District received about \$305k in December which is about 56% of the budget.

Category 9046/Excess ERAF – ERAF is very difficult to project every year as it is subject to fluctuations. This is not based upon assessed evaluations, it is based upon how well the schools are performing

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financially. The District takes a very conservative approach in budgeting Excess ERAF. As of December, the District received about \$263k which is 89.7% of this year's budget. This could lead to a very positive upside in this category at year end.

Category 9950/State Fires – The District didn't have the demand as in years past with state fires. This category was budgeted at \$250k, which is quite a conservative figure.

Total Revenues as of December 2023 were about \$4.5 million; about 60% of the annual budget amount.

District Expenses

Salary & Benefits:

Category 1030/Overtime – Roughly \$165k has been spent which is 22% of the budget. This is due to the lack of state fires, which typically drives overtime costs.

Category 1050/Safety-Regular Pay – Spent \$865k which is 47% of the budget.

Category 1515/Health Insurance – Spent about \$406k and is right around 50% of the budget.

Category 1530/Retire Employer – The District paid the unfunded liability in a one-lump sum payment in the beginning of the fiscal year. With a budget of \$1.3m, 70% of the budget has been consumed; about \$918k spent.

Category 1560/OPEB – The District contributes on a quarterly basis to the CERBT Trust. Two payments have been made and two payments remain this fiscal year, which is 50% of the budget.

Category 1565/Retirement Prefunding Contribution – Monthly contributions of \$18,750 are paid to a CalPERS CEPPT Trust. Budgeted at \$225k and contributed \$112,500k; spent 50% of the budget.

Total Salaries & Employee Benefits – Roughly \$2.9 million expensed; 48% of annual budget.

Services & Supplies:

Category 2025/MERA-Operating – \$27,472 was paid in full and is 100% of the budget.

Category 2070/General Insurance – Paid in full \$39,877 which is 100% of the budget.

Category 2080/Wrks Comp Ins – Paid the entire cost of \$276k upfront, which is 100% of the budget.

Category 2105/Dispatch – Spent about \$49k which is roughly 28% of the budget.

Category 2150/Prevention – Roughly \$44k was spent for expenditures related to MWPA & Defensible Space programs.

Total Services & Supplies as of December 2023 is \$605k or about 51.5% of the budget spent.

Capital Outlay:

Category 4070/C/O Apparatus Replacement – The District is hoping the Type III Fire Engine will be built by the end of this fiscal year and before the next fire season. Budgeted at \$605k with \$68k spent so far.

Total Capital Outlay as of December 2023 was about \$88k; 10.8% of the annual budget.

Debt Service:

Category 3110/Debt Service-Principal and *Category 3120/Debt Service-Interest* – The District made the final payment on the fire station renovation, which was about \$155k. The Debt Principal and Interest has been completely paid off and will no longer be in the financial report. Kentfield Fire District is debt free, which is something to be proud of.

Total Expenses as of December 2023 were about \$3.7 million which is roughly 45% of the annual budget.

Accountant Hom reported at the end of December, the *Net Income* budget had a surplus of \$813k. He asked if there were any questions. None were asked. The Board thanked Accountant Hom for his presentation.

CHIEF'S REPORT:

- a. **Insurance Service Office (ISO)** – Included in the Board packet is an Insurance Service Office (ISO) notification. This is a public protection classification program who reviews Kentfield Fire District against the standard. Their findings play an important role in the underwriting process for insurance companies. Classifications are rated Class 1 to Class 10. In 2016, Kentfield Fire District went through the survey process and earned a Public Protection Classification (PPC) 1 rating, which is the highest level granted. This classification is done every five years and in 2021, the District went through the process again. Kentfield Fire District has maintained the Class 1 certification. This review is done for about 40,000 fire departments all over the United States, and only 498 of them are classified as Class 1. Less than 1% of fire departments maintain a Class 1 and KFD is fortunate to be rated as such. Within the Public Protection Classification Summary Report, the score sheets are shown, revealing where the District can improve. The ISO review involves information the District puts forth, but also the fire data from MMWD, the hydrants, water supplies, flow testing, emergency communication, dispatch response times, equipment, training, and staffing. This classification rating will be good from March 1, 2024, to 2029. Chief Pomi thanked the staff for all their time, data collection, and entries,

DIRECTOR MATTERS:

Director Naso – The next MERA meeting will be January 24, 2024, at 3:30pm.

Director Evergettis – Marin Wildfire Prevention Authority did not meet this past month, the MWPA Executive Officer's Report with project updates is included in the Board packet.

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CORRESPONDENCE: Were reviewed.

DISTRICT OPERATIONS: December Incident Logs and Overtime Reports were reviewed.

APPROVAL OF WARRANTS:

M/S Murray/Gerbsman to approve December warrant 805305288 to and including 805305328 for \$619,800.39

OPPORTUNITY FOR PUBLIC COMMENTS: There were no public comments made.

Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye

Ayes: 5; Noes: 0

Motion passes

Accountant Hom took the opportunity to announce his retirement from Kentfield Fire District as of the end of this year. He stated after 18 years of service, it was time to reset life priorities. He is grateful to the Board and the Fire Chief to be able to serve all these years and be part of a wonderful family. This long advance notice provides the District with sufficient time to find a replacement and train the next person adequately. Once this transition period has concluded, the District can advance the retirement date or adjust as necessary. Accountant Hom stated it's been a wonderful ride, with good and bad years economically, he's been with the District to see it all. He hopes the next person to replace him will stay on for another 18 years.

The Board and Chief Pomi thanked Accountant Hom for his professionalism and his years of service to the District.

NEXT MEETING: The next regular meeting will be held on February 14, 2024.

ADDITIONAL ACTIONS: Chairman Corbet asked for a moment of silence.

ADJOURNMENT: M/S Evergettis/Naso to adjourn this meeting at 7:13 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary