

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

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, January 12, 2022

CALL TO ORDER: 6:30 p.m. by Chairman Naso. Deputy Fire Marshal Pasero 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, Accountant Dan Hom, Deputy Fire Marshal Pasero, Battalion Chief Glenn, A-Shift, and Recording Secretary Wilson.

VOTE TO CONTINUE VIRTUAL MEETINGS AB 361 – The Brown Act states this Resolution needs to be discussed and approved every 30 days in order to meet remotely. Chief Pomi recommended the Board approve Resolution 1-2022.

M/S Murray/Evergettis to approve **Resolution 1-2022**, a resolution of the Board of Directors of the Kentfield Fire Protection District proclaiming a local emergency, ratifying the proclamation of a State of Emergency by Executive Order N-08-21, dated June 11, 2021, and authorizing remote teleconference meetings of the legislative bodies of the Kentfield Fire Protection District for the period January 12, 2022 – February 9, 2022, pursuant to Brown Act provisions.

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

APPROVAL OF PRIOR MONTH'S MINUTES: M/S Evergettis/Gerbsman to approve the minutes of December 8, 2021. Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Abstain; Naso-Aye;
Ayes: 4 Noes: 0 Abstain: 1
Motion passes

ORAL COMMUNICATION: None

AGENDA ADJUSTMENTS: None

SPECIAL ANNOUNCEMENTS/PRESENTATIONS:

- a. **Year-end 2021 KFD Training Review Presentation** – Battalion Chief Glenn provided a PowerPoint presentation on trainings that took place this past year. There was a lot of EMS and Fire Operations training, both of which are crucial in order to perform their jobs well. Some of the trainings can be completed online, but there is a large portion that need to be hands-on.

Utilizing Target Solutions' online platform, the KFD staff, along with the Board of Directors, completed both the California Local Agency Ethics AB1234 and the Sexual Harassment Prevention trainings. A Fleet program, regarding driver's safety, consisted of six online courses and was completed by each firefighter. Annually, each firefighter who goes out of county and fights wildland fires must complete an RT 130 class which is a Wildland Fire Safety training. Special OPS training topics for our firefighters consists of: USAR, water rescue, hazmat, and investigation. Last year, Marin County Chiefs wanted to gather as many local firefighters as possible to perform a county-wide wildland and hazmat training. The wildland portion of that training was a six-day class with two sessions a day and took place at St. Vincent's, San Rafael.

A couple of our firefighters signed up and took an Instructor 1A, Company Officer 2C and/or 2D classes; these types of classes are done outside of the department. A few others took an Elevator Rescue course while some participated in Wildland Officer Development (S215) and Fire Behavior and Weather (S390) course. BC Glenn always encourages staff to complete outside trainings, especially those with Officer Development. For the 2021 calendar year, the total training hours for 13 paid staff was 2,831 hours. Of those hours, 242 hours was spent on EMS training and 270 hours was for Driver's training.

On a company level, each shift is made up of three firefighters who must train on certain topics like seasonal firefighting, etc. Battalion drills encompass Kentfield Fire and the four stations of Central Marin Fire Department, which ends up being four engines and a medic. BC Glenn stated Kentfield has been in the Central Marin Training Consortium (CMTC) program for about 10 years now, which consists of many stations in our area. With Covid however, it has been hard to get all the trainings done since we must social distance. For this year, training officers throughout the county have met and are trying to schedule as many trainings in January through May. As fire season seems to be starting earlier with each year, they want to try and get all the trainings done before a potential busy fire season hits. BC Glenn asked if there were any questions.

Director Gerbsman asked if Board members could attend any of the EMS trainings. BC Glenn offered to set up courses like CPR or First Aid for any Board of Director who had interest. The Board thanked Dave for a wonderful presentation.

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

UNFINISHED BUSINESS: None

NEW BUSINESS:

- a. **F/Y 2021/22 Mid-Year Budget Review Presentation** – Accountant Hom referenced the *Profit & Loss Budget vs. Actual* report, provided in the Board packet, and presented the following budget highlights for July 1, 2021 through December 31, 2021.

District Revenues:

Category 9001/Property Tax Secured – The District has received \$2.9 million which is equal to about 55% of the budget. The County will distribute 45% of the budget in April, and the remaining 5% in June.

Category 9007/Special Assessment Tax – The Board approved \$.07 per square foot; the District received about \$302k in December which is about 55% of the annual budget.

Category 9046/Excess ERAF – In December, the District received about \$250k which is almost 100% of the entire year's budget. It is often difficult to project excess ERAF funds so the budget is usually very conservative for this category.

Category 9950/State Fires – By the end of December, the District received \$118k in State Fires revenue with about \$680k to be collected. Accountant Hom projects ending the fiscal year with over \$800k total for this account. He explained this is due to the busy 2021 fire season but is also the driver behind the District's overtime expenses as well.

Total Revenues as of December 2021 was about \$3.8 million; at 53% of annual budget amount.

District Expenses

Salary & Benefits:

Category 1030/Overtime – Most of the overtime cost has already been paid out due to the State Fires. The annual budget was \$796k and by the end of December, this category was at \$637k. About 80% of the budget has been absorbed, however, fire season is now behind us for this budgeted year.

Category 1050/Safety-Regular Pay – Spent \$720K which is 42% of budget.

Category 1515/Health Insurance – Spent \$360 which is just slightly over budget, at about 54%.

Category 1530/Retire Employer – At 70% of funding because the District paid the entire unfunded liability in one-lump sum at the beginning of the fiscal year, July 2021.

Category 1560/OPEB – The District is making quarterly contributions of \$34k into the CERBT Trust. Two payments have been made so far this fiscal year and two payments remain; right at 50% of budget.

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

Total Salaries & Employee Benefits – Roughly \$3 million; at 54% of annual budget

Services & Supplies:

Category 2080/Workers Comp Ins – The District spent about \$110k which is 49% of the annual budget.

Category 2150/Prevention – Spent about \$55k, which is 40% of budget. Some of this category is funded by the MWPA, Measure C.

Total Services & Supplies as of December 2021 is \$445k; 44% of the budget.

Capital Outlay:

Category 4070/C/O Apparatus Replacement – The District made a down payment to Hi-Tech Emergency Vehicle Services in the amount of \$167k for the Type III Fire Engine. At the October Board meeting there was an approved action item to move money from the apparatus reserve account into the apparatus replacement budget; about 56% of the budget has been spent.

Total Capital Outlay as of December 2021 is about 177k; 33% of the annual budget.

Debt Service: Spent \$154k and the District is at 50% the annual budget. *Categories 3110/ Debt Service-Principal* and *3120/ Debt Service-Interest* will be paid off in 2023, as there is just a short time left until the station renovation debt is paid off.

Total Expenses as of December 2021 is about \$3.8 million which is roughly 51% of annual budget amount.

Other Income/Expense:

Category 5010/CalPERS CEPPT Contributions – The District cannot show the contributions made to the CEPPT Trust as an expenditure. Even though those funds are being invested with CalPERS, those funds still belong to the District and must report them as an asset. It is looked upon as a savings account. Since those funds are reported as an asset on the balance sheet, you will see the \$112,500k also reported as other income.

Total Net Other Income at \$112,500.

Accountant Hom reported that at of the end of December, the *Net Income* budget had a surplus of about \$180k. He asked if there were any questions and there were none.

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

The Board thanked Accountant Hom for his presentation.

M/S Evergettis/Naso to approve the F/Y 2021/22 Mid-Year Budget Review Presentation

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. ***Kentfield Fire Protection District OPEB Actuarial Valuation & GASB 75 Actuarial Report for Fiscal Year Ending June 30, 2022*** – Included in the Board packet is two reports from MacLead Watts, a consultant who provides public sector actuarial services for Post-Employment Benefits. One of the reports is the Other Post-Employment Benefits (OPEB) Actuarial Valuation, calculated as of June 30, 2021; Kentfield Fire District is required to have this document produced and calculated every two years. The other report is the Governmental Accounting Standards Board (GASB) 75 Actuarial and it is for the current fiscal year. The primary purpose of these reports is to develop a prefunding plan for OPEB and to remeasure plan liabilities in accordance with GASB 75. It provides information needed in order to meet the requirements to be in the California's Employers' Retiree Benefit Trust (CERBT). It also provides accounting and reporting requirements the auditors request while reviewing our financials. Chief Pomi directed all to look at pages 9-20 and stated this is actually the accounting information for the GASB 75 report. The report may be hard to comprehend but it is written in an accounting form so that the auditors can easily navigate through the information.

Chief Pomi asked everyone to turn to page 23 and pointed out this actuary was performed for fiscal year ending June 30, 2021. It projects fiscal years ending 2023, 2024, and 2025. The District has an expected return on assets for the discount rate of 6.30%. Our actives, retirees, and total participants are shown as well as the total value projected benefits. For the current fiscal year, the report states that our agency is expected to put \$136k into the Trust and as Accountant Hom revealed on the mid-year review, the District is completely on track in doing so. The expected amount to invest into the Trust decreases for the next few years. Chief Pomi announced the District has done tremendous work with investing these past thirteen years and is very close to funding 100% of our retirees; the CERBT Trust now is valued well over \$4 million. As the District reaches closer to that 100% funded threshold, Chief Pomi stated we will have to decide how much money we want to continue put into the Trust and how much we want to prefund for the active members who are still working. Current employees shall get that benefit of this Trust someday as well. Our total projected liability is \$7million. We have the ability to continue to fund and at some point proceed with a larger amount. In summary, what is important to understand is that the District is 96% funded for the retirees and the projected contribution to the OPEB Trust over the next 3 years is completely attainable. The District will remain in strategy 2, which is considered the middle of the road; it is not the highest risk but not the most conservative either. A change in strategy can always be discussed at a future Board meeting. Chief Pomi recommends the Board approve the OPEB Actuarial Valuation & GASB 75 Actuarial Reports.

M/S Murray/Naso to approve the Kentfield Fire Protection District OPEB Actuarial Valuation & GASB 75 Actuarial Report for Fiscal Year Ending June 30, 2022

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

- c. ***County of Marin 21/22 Annual Statement of Investment Policy*** – Chief Pomi stated this policy is regarding the District's general checking account which is banked with the County of Marin Treasurer's office. Kentfield Fire District is pooled with other Marin County agency funds and all funds on deposit will be invested in accordance with the California Government Code Sections. Annually, they prepare a Statement of Investment Policy which becomes the District's investment policy upon adoption. This Annual Statement Investment Policy was approved by the Board of Supervisors on December 14th, 2021 and is presented to the Board for an approval.

M/S Evergettis/Naso to approve the County of Marin 21/22 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

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

- d. **Firefighter Interview Results/Selection: CLOSED Session for Public Employment, Title: Firefighter, Gov't Code Section 54957 – Chief Pomi**

The Board entered in a Closed Session at 7:25 pm.

The Board adjourned the Closed Session at 7:41 pm and entered back into Open Session

Chairman Naso reported Chief Pomi made a presentation to the Board and we will be moving forward with the employment process.

CHIEF'S REPORT:

- a. **The Fire Districts Association of California annual conference** – The FDAC is trying to have this year's conference in-person, April 5th - 8th. Should any members of the Board wish to attend, the opportunity is available. Please contact Jena by Feb 4th to get registered.
- b. **KFD Blood Drive** – Tuesday, February 1, 2022 is the next blood drive at the Corte Madera Community Center. There is currently a national blood shortage, especially due to the Omicron variant. Please share this event information with our fellow community members.
- c. **San Rafael Santa Cop** – Kentfield Fire District once again participated in collecting toys this past holiday season for donation. The San Rafael Santa Cop organization has been around for 21 years and it all started by supplying kids with goodie bags. This year however, they were able to supply 628 local children with toys. The District received a thank you letter with some statistics; Kentfield Fire District brought in an estimated 2700 toys. This was considered the single largest collection at any point, to-date. Great work Kentfield.

DIRECTOR MATTERS: Directors provided the following information regarding their activities:

Director Naso – reported there will be MERA meeting coming up soon.

CORRESPONDENCE: Were reviewed.

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

APPROVAL OF WARRANTS:

M/S Evergettis/Murray to approve December warrant 805304068 to and including 805304110 for \$513,162.12

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

NEXT MEETING: The next regular meeting will be held on February 9, 2022.

ADDITIONAL ACTIONS: Director Naso asked for a moment of silence for all to remain happy, healthy, and safe.

ADJOURNMENT: M/S Gerbsman/Evergettis to adjourn this meeting at 7:50 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary