

B O A R D O F D I R E C T O R S



Regular Meeting Agenda
November 9, 2022
Location: Virtual Meeting via Teleconference
Kentfield, CA

ATTENTION: This will be a virtual meeting of the Board of Directors pursuant to Executive Order N-29-20 issued by the Governor of the State of California. There will not be a public location for participating in this meeting, but any interested member of the public can participate telephonically by utilizing the dial-in information printed on this agenda. If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, they should contact Jena Wilson at Jwilson@kentfieldfire.org

Zoom Video Conference link: <https://us02web.zoom.us/j/9459048313>

Meeting ID: 945 904 8313

Call in Line: 1 (669) 900-6833, when prompted, enter meeting ID: 945 904 8313-#

Time: 6:30 p.m. For clarity of discussion, the Public is requested to MUTE except:

1. During Open Time for public expression item
2. Public comment period on agenda items.

NOTE: The meeting will be recorded.

1. CALL TO ORDER 6:30 p.m. Agenda available on the KFD website.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. VOTE TO CONTINUE VIRTUAL MEETINGS AB 361 – Chief Pomi
Adoption of **Resolution 16-2022** for a Continuation of Teleconferenced/Zoom Board of Director Meetings. Staff recommends that the Board adopt 16-2022, 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 **November 9, 2022 – December 9, 2022**, pursuant to Brown Act provisions.
Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

*District facilities comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Administrative Office as soon as possible (415-453-7464).

5. APPROVAL OF MINUTES

The Board may choose to approve the minutes of the October 12, 2022 meeting.

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

6. ORAL COMMUNICATION

This time is provided for the public or Board Members to address the Board on matters not on the agenda. The Board of Directors has limited the total amount of time allocated for public testimony for each individual speaker to three (3) minutes. Any request that requires Board action may be set by the Board for a future agenda or referred to staff.

7. AGENDA ADJUSTMENTS

8. SPECIAL ANNOUNCEMENTS/PRESENTATIONS

- A. Presentation of Independent Audit of Kentfield Fire District's Financial Statements for FY ended June 30, 2022 and Memorandum of Internal Controls and Required Communications – Mr. David Alvey /Maze & Associates

9. UNFINISHED BUSINESS

10. NEW BUSINESS

- A. Independent Audit of District's Financial Statements for FY ended June 30, 2022 – Chief Pomi/ Accountant Hom

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

- B. Memorandum of Internal Controls and Required Communications – Chief Pomi/ Accountant Hom

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

- C. **Open Public Hearing of Ordinance No. 2022-118** – Public comment

Ordinance No. 2022-118– Adopt Ordinance 2022-118; Final reading of an ordinance of the Kentfield Fire Protection District, adopting and modifying the California Fire Code and Appendix A of the International Wildland-Urban Interface Code prescribing regulations governing conditions hazardous to life and property from fire or explosion; providing for the issuance of permits for hazardous uses or operations; and defining the powers and duties of the Fire Prevention Bureau and officers.

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

- D. Election of 2023 Board of Director Officers – Chief Pomi

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

11. CHIEF'S REPORT – Receive and File

12. DIRECTOR MATTERS – Directors may report on their activities and meetings

13. CORRESPONDENCE: Blood Drive, Thank You letter, North Bay Firefighters Burn relay, Fortezza Diversified Services, Marin County Emergency Preparedness report, Santa Cop 2022

14. REPORTS

- A. Overtime, Incident – October 2022

15. APPROVAL OF MONTHLY EXPENSES

Approval of October warrant 805304605 to and including 805304631 for \$152,048.86

Board Action: 1. Discussion 2. Motion 3. Public Comment 4. BOD Roll Call Vote

CONFIRM NEXT MEETING DATE: December 14, 2022

16. **CLOSED SESSION**

The Board may enter closed session at this time.

CONFERENCE WITH LEGAL COUNSEL – Initiation of litigation pursuant to Government Code § 54956.9(d)(4).

CONFERENCE – to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee. Government Code § 54957 (b)(1).

17. MOMENT OF SILENCE

18. ADJOURNMENT

Kentfield Fire Protection District

1004 SIR FRANCIS DRAKE BOULEVARD
KENTFIELD, CALIFORNIA 94904-1468
www.kentfieldfire.org

RESOLUTION NO. 16-2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENTFIELD FIRE PROTECTION DISTRICT RECONSIDERING THE CIRCUMSTANCES OF THE COVID-19 STATE OF EMERGENCY AND MAKING FINDINGS IN CONNECTION THEREWITH TO AUTHORIZE PUBLIC MEETINGS TO BE HELD VIA TELECONFERENCING PURSUANT TO GOVERNMENT CODE SECTION 54953(E) AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE KENTFIELD FIRE PROTECTION DISTRICT FOR THE PERIOD NOVEMBER 9, 2022 – DECEMBER 9, 2022.

WHEREAS, the KENTFIELD FIRE PROTECTION DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of KENTFIELD FIRE PROTECTION DISTRICT's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically the surge of Covid-19 cases related to the Delta Variant; and

WHEREAS, AB 361 allows for the continuation of teleconferenced meetings to ensure social distancing, which will avoid the potential spread of the Delta Variant among the unvaccinated and the vaccinated; and

WHEREAS, the Board of Directors does hereby find social distancing continues to be recommended by the Centers for Disease Control and Marin County Public Health Officers; and

WHEREAS, the District will continue to use a Zoom platform, which does not require registrations, provides a non-internet telephone only option, and has proven over the past 32 months to adequately allow for public participation and comment, to provide free access to the Board of Director meetings,

NOW, THEREFORE, THE BOARD OF DIRECTORS OF KENTFIELD FIRE PROTECTION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Recitals. The Recitals set forth above are true and correct and are incorporated into the Resolution by this reference.

Proclamation of Local Emergency. The Board hereby proclaims that it has considered the state of emergency, and finds that a local emergency now exists, and Marin County Health officers continue to recommend social distancing and avoidance of in person meetings.

Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of June 11, 2021.

Remote Teleconference Meetings. The Fire Chief and legislative bodies of KENTFIELD FIRE PROTECTION DISTRICT are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until December 9, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of KENTFIELD FIRE PROTECTION DISTRICT may continue to teleconference.

PASSED AND ADOPTED by the Board of Directors of KENTFIELD FIRE PROTECTION DISTRICT, this 9th day of November 2022, by the following vote:

AYES:

NOES:

ABSENT:

Ronald Naso, Chairman, Board of Directors

ATTEST:

Bruce Corbet, Secretary, Board of Directors

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

MEETING TYPE: Regular – Virtual Meeting via Teleconference

DATE: Wednesday, October 12, 2022

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

VOTE TO CONTINUE VIRTUAL MEETINGS AB 361 – Resolution 15-2022 would allow the District to hold and conduct Board meetings virtually. Kentfield Fire District uses the zoom platform in order to protect the staff, community, and Board members from the COVID-19 pandemic. Chief Pomi requested the Board approve Resolution 15-2022.

M/S Gerbsman/Murray to approve **Resolution 15-2022**, 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 October 12, 2022 – November 09, 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/Corbet to approve the minutes of September 14, 2022.

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: None

UNFINISHED BUSINESS:

- a. ***Kentfield Fire District Board of Directors Stipend Pay for Meetings*** – In 2018 the Board discussed the amount of stipend pay for meetings. The California Health and Safety Code 13857 states Board compensation is \$100 per Brown Act agenda meeting. Chief Pomi explained there is a provision; the Board could take action through an ordinance for a maximum 5% increase per calendar year. At that time, the Board agreed for the amount of work required, it was more logical to keep the stipend at \$100. Recently Jena completed a stipend compensation survey of the Fire Districts in Marin County. Of the Districts who responded, two of them pay \$100 per meeting and one doesn't provide any stipend compensation to their Board. Chief Pomi asked the Board if they wanted to revisit this topic. Director Gerbsman stated if 2018 is the baseline at a 5% increase and with the presumed 5% increase for years 2019, 2020, and 2021, the stipend pay figure would equate to \$127.63. He questioned if the \$27.63 increase per meeting would be worth the amount of work involved. Director Murry felt the current stipend pay of \$100 coincided with the California Health and Safety Code, and with the other Fire Districts. He empathized that should a Director choose to participate in Kentfield Fire District's health plans, the District would cover the cost of each Board member. Director Murray thought the health benefits should also be recognized and the stipend pay should remain where it is.

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

After much discussion, Director Gerbsman recommended this topic be revisited in a few years. The Board would have the option of increasing 5% every year, with 2018 as the baseline. In 2025, the stipend pay would be roughly \$150.

Chief Pomi acknowledged the Board's request to revisit this topic in 2025.

NEW BUSINESS:

- a. **2022 Biennial Notice – Conflict of Interest Code** – The State Political Reform Act requires the District to adopt a Conflict of Interest Code. Chief Pomi explained this corresponds to Form 700, a Statement of Economic Interests, which is completed every year and due by April. Once the Conflict of Interest Code is approved, the District completes the application with no amendments. Resolution 6-2014, Attachment A states Board members, the Fire Chief, and general counsel are those who need to fill out Form 700. This is a District administrative task which takes place every two years and there are no changes of any kind. Chief Pomi asked if there were any questions. None were asked.

M/S Evergettis/Murray to approve the 2022 Biennial Notice – Conflict of Interest Code

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

CHIEF'S REPORT:

- a. **EMS News** – Heather STEMI is a published report by CIQ's who perform a review of all of our EMS calls. It contains information on some of the outstanding work done by the EMS agency along with paramedics, firefighters, and EMT's in the County.
- b. **Operations and Significant Event** – The Marin County Sheriff's Office has been our Fire and EMS dispatch for many years. The attached letter from Sheriff Scardina is a 180-day notice, stating they will no longer dispatch for us. There's an opportunity for the Marin County Fire Chief's to create and develop their own fire dispatch. It is important to note that with new options, there are potential cost increases but also enhanced services. Through many discussions there are two options, one of them being to form a JPA where each fire agency would have part ownership. Unfortunately, it takes quite a while to setup the governance, the entire structure, and employees. Option two would be to have Marin County Fire Department take over as the dispatch center. All employees would be county employees. In the letter from Sheriff Scardina, he mentions a termination date of July 1, 2023 which is not a reasonable date for all of us to reach a new option. Fire Chief's met last week with the Sheriff and he's willing to extend the date of dispatch for us. We anticipate a smooth transition with dispatch services. This is just an update on dispatch services and there is no action from the Board at this time.

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

Director Evergettis – Reported on the Chipper Program having done 287 miles of evacuation routes and fuel breaks along the way. There was 12 miles of fire road also completed. The computer modeling and simulation methods are in process. There are wildfire evacuation goals and wildfire evacuation risk factors being reviewed. Statistics are showing that most fatalities during evacuations occur because people don't obey the evacuation orders and they try to stay at home. The MWPA is empathizing the importance in obeying such orders. The MWPA continues to deal and fight with environmentalists. It is a very expensive process, and the parcel owners are not getting their money's worth with the environmentalists throttling their programs.

Director Naso – Reported on MERA continuing to make progress and hopefully be completed around New Years or so.

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

CORRESPONDENCE: Were reviewed.

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

APPROVAL OF WARRANTS:

M/S Murray/Gerbsman to approve September warrant 805304555 to and including 805304604 for \$453,098.91

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 November 9, 2022.

CLOSED SESSION:

CONFERENCE WITH LEGAL COUNSEL- Initiation of litigation pursuant to Government Code §54956.9(d)(4).

CONFERENCE – to consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee. Government Code § 54957 (b)(1).

The Board entered in a Closed Session at 7:06 pm.

The Board adjourned and entered back into Open Session at 7:35 pm.

Director Naso stated there was nothing to report.

ADDITIONAL ACTIONS: Director Naso asked for a moment of silence.

ADJOURNMENT: M/S Evergettis/Gerbsman to adjourn this meeting at 7:36 p.m. All ayes.

Respectfully submitted,

Jena Wilson
Recording Secretary



Independent Auditor Presentation

For fiscal year ended June 30, 2022

Kentfield Fire Protection District

David M. Alvey, CPA
Partner

Annual Timing

Interim

- August 2022
- Internal control environment

Final

- September 2022
- Verification of financial data

Standards

Auditing standards
generally accepted
in the USA

Government
Auditing Standards

New Accounting Pronouncement GASB 87

Current Standards

- Capital lease
- Operating lease

GASB 87

- Leases > 12 month
- Recognition:
 - Lessor – asset
 - Lessee – liability

Impact

- Inventory of existing leases (e.g. office equipment, cell towers...)
- Possible new liabilities in FS

New Accounting Pronouncement GASB 87 (Note 4 page 25)

KENTFIELD FIRE PROTECTION DISTRICT BALANCE SHEET GENERAL FUND AS OF JUNE 30, 2022

ASSETS

Cash and cash equivalents (Note 2)	\$10,518,016
Restricted cash and investments (Note 2)	290,202
Property taxes receivable	84,767
Prepaid items	2,940
Accounts receivable	189,104
Lease receivable	2,964,361
Total assets	\$14,049,390

LIABILITIES

Accounts payable	\$97,496
Accrued payroll	152,211
Total liabilities	249,707

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	84,767
Related to leases (Note 4)	2,914,720
Total deferred inflows of resources	2,999,487

FUND BALANCE

Restricted (Note 1)	531,579
Assigned (Note 6)	6,975,203
Unassigned	3,293,414
Total fund balance	10,800,196
Total liabilities, deferred inflows of resources, and fund balance	\$11,134,670

See accompanying notes to financial statements

Lessee	Original Lease Date	Expiration Date Including Options	Monthly revenue as June 30, 2022	Lease Receivable balance at June 30, 2022	Deferred Inflow of Resources at June 30, 2022
T-Mobile	1/1/2013	7/31/2026	\$1,755	\$92,983	\$91,062
AT&T	7/1/2014	6/30/2044	7,379	2,570,672	2,528,454
Crown Castle	3/1/2000	2/28/2030	3,006	300,706	295,204
Total			\$12,140	\$2,964,361	\$2,914,720

Changes in the District's lease receivable during the year consists of the following.

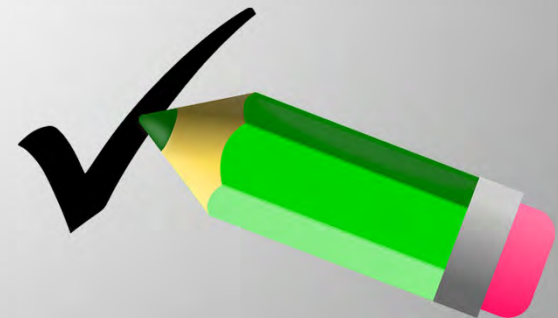
	Balance July 01, 2021	Retirements	Balance June 30, 2022	Current Portion
Leases Receivable				
Cell Site Leases	\$3,090,455	\$126,094	\$2,964,361	\$130,426
Total leases receivable	\$3,090,455	\$126,094	\$2,964,361	\$130,426

Audit Result



Unmodified Opinions

Highest level of assurance





Basic Financial Statements


Entity-wide vs. Fund Financial Statements

	Entity-wide Level (pages 9 to 10)	Fund Level (pages 11 to 14)
Current Assets	✓	✓
Long-Term Assets	✓	
Current Liabilities	✓	✓
Long-Term Liabilities	✓	
Equity	Net Position	Fund Balance

Entity-wide (page 9)



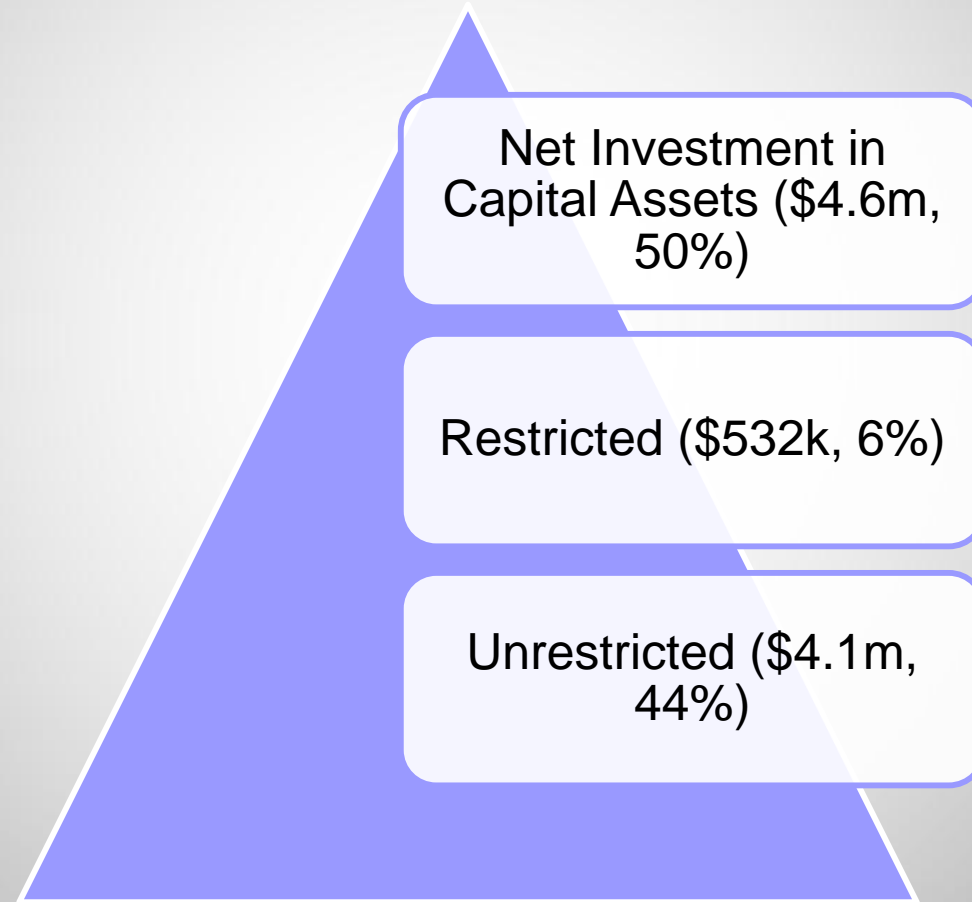
Assets \$19.1m (\$4.6m↑)
Deferred outflows \$2.8m (\$28k↑)



Liabilities \$5.6m(\$4.1m↓)
Deferred inflows \$7.0m (\$5.9m↑)

Net position \$9.2m (\$2.8m↑)

Net Position (page 9)

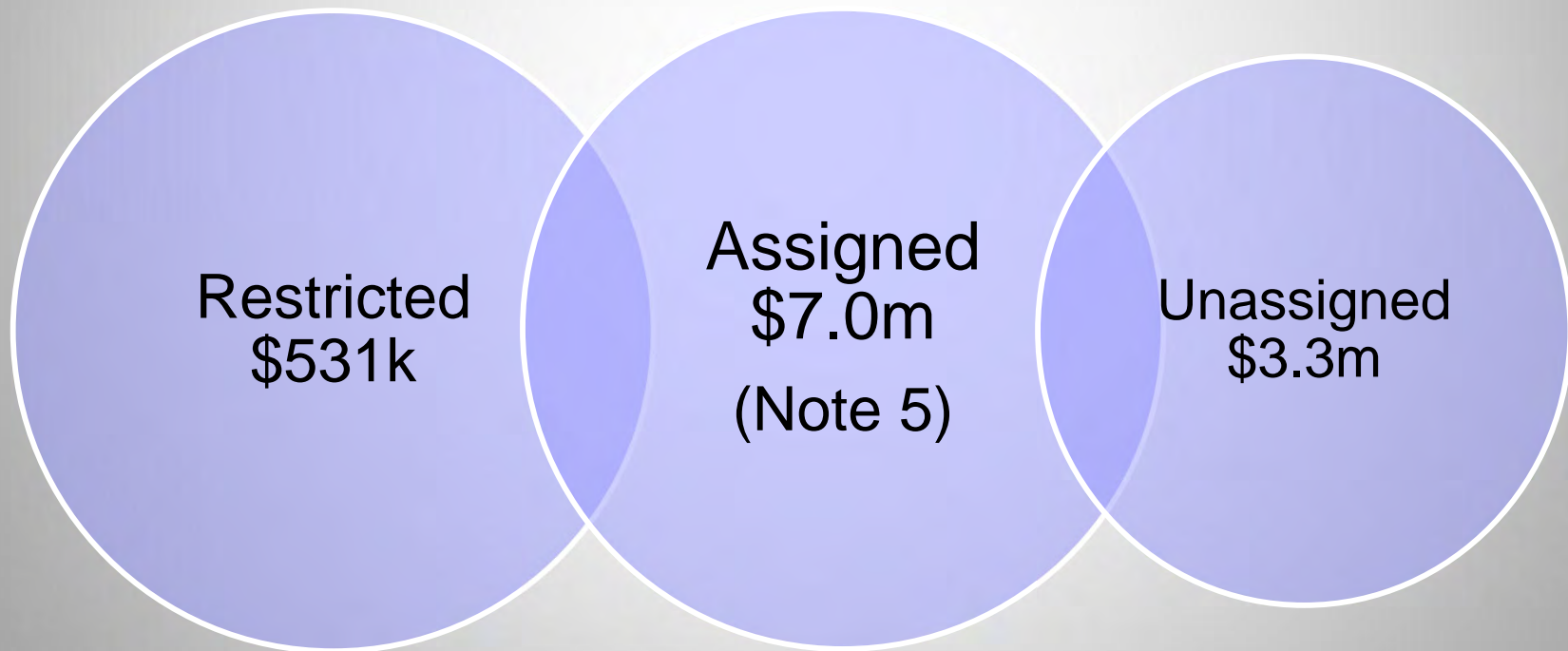


FY22 vs. FY21 (in thousands)

Net Position at 6/30	FY22	FY22	Change
Net Investment in capital assets	\$4,584	\$4,388	\$196
Restricted	\$532	\$208	\$324
Unrestricted	\$4,055	\$1,742	\$2,313
Total	\$9,171	\$6,338	\$2,833

Financial Highlights – General Fund (page 11)

- Fund Balance \$11.1m
 - \$2.1m increase



Fund Financial Highlights

	6/30/2022
Average monthly expenditures	\$528k
Unrestricted fund balance	\$10.3m
Months of expenditures that can be covered by unrestricted fund balance	20 months

Benchmarking Ratio

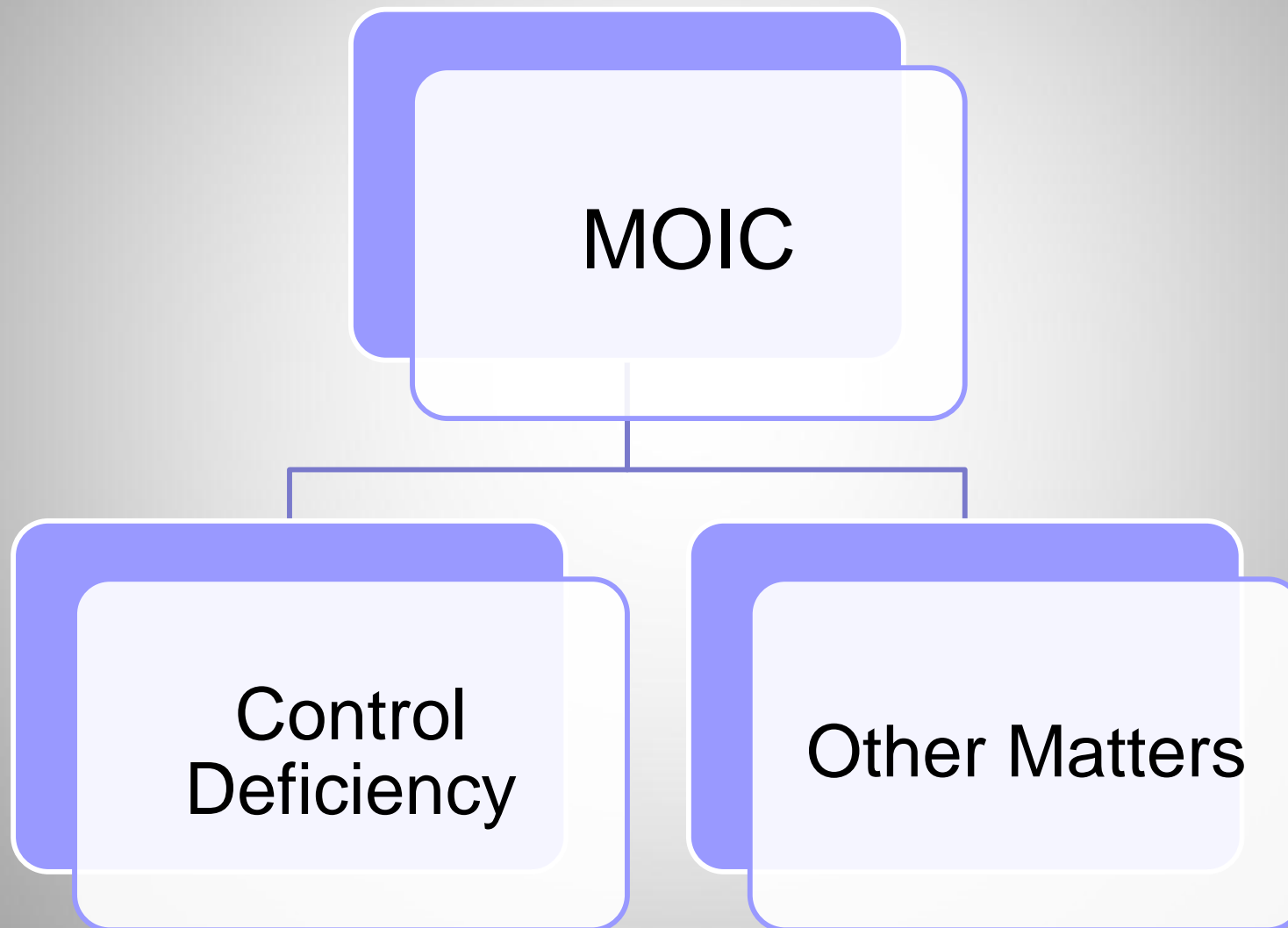
- Provide a broad look at financial strength, stability, credit worthiness and growth capabilities.
- Tracked over time and compared to other industry benchmarks

	2022	2021	2020	2019	2018	Industry Standard
Days Cash on Hand	598	546	489	422	342	427
Operating Ratio	1.66x	1.52x	1.36x	1.17x	0.96x	>1.00x



Memorandum on Internal Control and Required Communications

Memorandum on Internal Control (MOIC) and Required Communications



Control Deficiency

What?

- The design or operation of a control

Who?

- Management or employees

When?

- In the normal course of performing their assigned functions

Does not allow

- The prevention, detection or correction of misstatements on a timely basis

No control deficiency noted



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Other Matters and Required Communication

- GASB Update
- Required Communication
 - No Issues with Managements Accounting Estimates
 - No Difficulties Encountered in Performing the Audit
 - No Disagreements with Management
 - No Consulting with Another Firm for a Different Opinion



QUESTIONS?



Basic Financial Statements
Fiscal Year Ended June 30, 2022

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KENTFIELD FIRE PROTECTION DISTRICT
BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Kentfield Fire Protection District
Kentfield, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and General Fund of the Kentfield Fire Protection District (District), Kentfield, California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principles

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 87 – *Leases*, which became effective during the year ended June 30, 2022. See Note 4 to the financial statements.

The emphasis of this matter does not constitute a modification to our opinions.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Mazze + Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
October 4, 2022

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KENTFIELD FIRE DISTRICT
1004 Sir Francis Drake Boulevard, Kentfield, CA 94904

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Please read it along with the District's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The District's net position increased by \$2,833,000 during 2022. District-wide revenues increased by \$396,000 and total expenses decreased by \$1,096,000.

Included in the required supplemental information section is a budgetary comparison schedule. As indicated in the budgetary comparison schedule on page 43, our revenues were higher than budgeted amounts by \$788,000 and operating expenditures were less than budgeted amounts by \$556,000.

USING THIS ANNUAL REPORT

This annual report consists of financial statements for the District as a whole with more detailed information about the District's general fund. The statement of net position and the statement of activities provide information about the activities of the District as a whole and present a long-term view of the District's finances (they include capital assets and long-term liabilities). The fund financial statements present a short-term view of the District's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future).

THE DISTRICT AS A WHOLE

One important question asked about the District's finances is, "Is the District better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting (and reports depreciation on capital assets), which is similar to the basis of accounting used by most private-sector companies.

The change in net position (the difference between total assets and total liabilities) over time is one indicator of whether the District's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in making an assessment of the District's health, such as changes in the economy, changes in the District's tax base and assessed valuations to assess the overall health of the District.

Changes in the District's Net Position (in thousands) were as follows:

	2022	2021	Increase (decrease)
Current assets	\$ 11,216	\$ 9,322	\$ 1,894
Noncurrent assets	7,867	5,124	2,743
Total assets	19,083	14,446	4,637
Deferred outflows	2,779	2,751	28
Current liabilities	846	630	216
Noncurrent liabilities	4,803	9,079	(4,276)
Total liabilities	5,649	9,709	(4,060)
Deferred inflows	7,042	1,149	5,893
Net position:			
Net investment in capital assets	4,584	4,388	196
Restricted	532	208	324
Unrestricted	4,055	1,742	2,313
Total net position	\$ 9,171	\$ 6,338	\$ 2,833

Due to the implementation Government Accounting Standards Board Statement 87 on Leases during the fiscal year ended June 30, 2022, financial data shown for the previous year has not been restated and may not be comparable.

The increase in assets is primarily a result of normal changes in working capital and the implementation of GASB 87. The decrease in liabilities were primarily due to decreases in pension liabilities and OPEB liabilities. The increase to deferred inflows were primarily due to the increases in OPEB and pension liabilities and leases. Restricted net position was due to restricted pension investments and Measure C special revenue.

Changes in the District's revenues (in thousands) were as follows:

	2022	2021	Increase (decrease)
General revenues			
Property taxes	\$ 6,819	\$ 6,402	\$ 417
Use of money and property	187	208	(21)
Total general revenues	7,006	6,610	396
Program revenues			
Charges for services	1,044	1,145	(101)
Total program revenues	1,044	1,145	(101)
Total revenues	\$ 8,050	\$ 7,755	\$ 295

Property tax revenue increased due to higher assessed valuations. Charges for services increased by approximately \$100,000 primarily due to a decrease in the OES reimbursements for out of county incidents.

Changes in the District's expenses and net position (in thousands) were as follows:

	2022	2021	Increase (decrease)
Personnel	\$ 4,242	\$ 5,445	\$ (1,203)
Material and services	667	552	115
Depreciation	286	284	2
Interest	22	32	(10)
Total expenses	5,217	6,313	(1,096)
Less: Program revenues	1,044	1,145	(101)
Net expenses	4,173	5,168	(995)
General revenues	7,006	6,610	396
Change in net position	2,833	1,442	1,391
Beginning net position	6,338	4,896	1,442
Ending net position	\$ 9,171	\$ 6,338	\$ 2,833

The decrease in personnel costs were primarily due to the decrease in pension and OPEB liabilities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the District's general fund.

The fund financial statements provide a short-term view of the District's operations. They are reported using an accounting basis called modified accrual, which reports cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

As shown on page 13, the fund balance of the general fund increased by \$1,716,000. On page 14 there is reconciliation between the fund balance increase and the change in net position.

CAPITAL ASSET AND DEBT ADMINISTRATION

Depreciation is a systematic approach to allocate the cost of capital assets over their estimated useful lives. The District's accounting policies are disclosed in Note 1 and a summary of changes in capital assets is reported in Note 3.

Details about our debt are shown in Note 5 in the financial statements.

ECONOMIC OUTLOOK

The Kentfield Fire Protection District's financial position continues to be sufficient to maintain a high level of service to its constituents. The District's financial planning and fiscal forecast continues to be based on sound and conservative calculations of economic trends.

Kentfield Fire Protection District is funded primarily through property tax revenues and since the real estate market has remained surprisingly strong and resilient, we have not experienced any immediate financial impacts from the past two years of the COVID-19 pandemic. The District is projecting minimal revenue growth in 2022 through 2023. This assumption is based upon recent trends in real property values that have continued to increase, but not as robust as in prior years due to inflation and the increase in interest rates. In addition, there is still the unknown COVID-19 impact on future property tax revenues. A strong demand for housing can be attributed to high rental costs, a tight housing supply and the ability of remote workers to leave high-cost areas such as San Francisco or the Bay Area in favor of lower cost rural and suburban areas such as Marin County. Whether this trend will continue, remains to be seen and depends on the recovery of jobs and businesses lost during the pandemic, the housing supply, and interest rates.

The economic condition of the district as it appears on the balance sheet reflects financial stability. Given the difficulty in predicting how all these factors will unfold over the next few years, the District believes the best course of action is to continue its policy of fiscal responsibility by closely monitoring and reviewing all areas where we can reduce costs and/or increase revenues. We will continue to maintain appropriate financial reserves in accordance with our commitment to pay down our unfunded retirement liabilities while providing for facilities and infrastructure needs, apparatus replacement, and equipment needs to ensure our crews have the tools they need to maintain a high level of service to our community.

REQUESTS FOR INFORMATION

This basic financial statement is to provide citizens, taxpayers, and creditors with a general overview of the District's finances.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectfully submitted,

Mark Pomi

Mark Pomi, Fire Chief

KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2022

ASSETS

Current assets:	
Cash and cash equivalents (Note 2)	\$10,518,016
Restricted cash and investments	290,202
Property taxes receivable	84,767
Accounts receivable	189,104
Lease receivable (Note 4)	130,426
Prepaid items	2,940
Total current assets	<u>11,215,455</u>
Noncurrent assets:	
Lease receivable (Note 4)	2,833,935
Nondepreciable capital assets (Note 3)	202,067
Depreciable capital assets, net (Note 3)	4,831,231
Total noncurrent assets	<u>7,867,233</u>
Total assets	<u>19,082,688</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to pension (Note 8)	2,194,647
Related to OPEB (Note 9)	584,721
Total deferred outflows of resources	<u>2,779,368</u>

LIABILITIES

Current liabilities:	
Accounts payable	97,496
Accrued payroll	152,211
Compensated absences payable (Note 5)	300,024
Financing lease obligations (Note 5)	296,702
Total current liabilities	<u>846,433</u>
Noncurrent liabilities:	
Compensated absences payable (Note 5)	321,118
Financing lease obligations (Note 5)	152,144
Net pension liability (Note 8)	4,183,163
Net OPEB liability (Note 9)	146,251
Total non-current liabilities	<u>4,802,676</u>
Total liabilities	<u>5,649,109</u>

DEFERRED INFLOWS OF RESOURCES

Related to leases (Note 4)	2,914,720
Related to pension (Note 8)	3,134,937
Related to OPEB (Note 9)	992,393
Total deferred inflows of resources	<u>7,042,050</u>

NET POSITION

Net Investment in capital assets	4,584,452
Restricted	531,579
Unrestricted	4,054,866
Total net position	<u><u>\$9,170,897</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

EXPENSES

Public Safety:	
Salaries and benefits	\$4,242,081
Material and services	667,327
Depreciation (Note 3)	285,869
Interest on debt	<u>22,596</u>
Total expenses	<u>5,217,873</u>

PROGRAM REVENUES

Charges for services	<u>1,044,323</u>
Total program revenues	<u>1,044,323</u>
Net program expense	<u>4,173,550</u>

GENERAL REVENUES

Property taxes	6,818,906
Use of money and property	186,656
Miscellaneous	<u>800</u>
Total general revenues	<u>7,006,362</u>
Change in net position	2,832,812

NET POSITION

Beginning of year	<u>6,338,085</u>
End of year	<u><u>\$9,170,897</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
BALANCE SHEET
GENERAL FUND
AS OF JUNE 30, 2022**

ASSETS

Cash and cash equivalents (Note 2)	\$10,518,016
Restricted cash and investments (Note 2)	290,202
Property taxes receivable	84,767
Prepaid items	2,940
Accounts receivable	189,104
Lease receivable (Note 4)	<u>2,964,361</u>
Total assets	<u><u>\$14,049,390</u></u>

LIABILITIES

Accounts payable	\$97,496
Accrued payroll	<u>152,211</u>
Total liabilities	<u>249,707</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	84,767
Related to leases (Note 4)	<u>2,914,720</u>
Total deferred inflows of resources	<u>2,999,487</u>

FUND BALANCE

Restricted (Note 1)	531,579
Assigned (Note 6)	6,975,203
Unassigned	<u>3,293,414</u>
Total fund balance	<u>10,800,196</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$11,134,670</u></u>

See accompanying notes to financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE BALANCE SHEET
OF GENERAL FUND TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2022**

Total governmental fund balance	\$10,800,196
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:	
Property taxes receivable that are not available to pay current period expenditures and therefore are deferred in the fund balance sheet	84,767
Capital assets used in governmental activities are not financial resources and therefore are not reported in fund balance sheet	5,033,298
Some assets (liabilities) are not due and receivable (payable) in the current period and therefore are not reported as fund assets (liabilities)	
Net pension liability	(4,183,163)
Deferred outflows related to pension	2,194,647
Deferred inflows related to pension	(3,134,937)
Deferred outflows related to OPEB	584,721
Deferred inflows related to OPEB	(992,393)
Net OPEB liability	(146,251)
Capital lease obligations	(448,846)
Compensated absences	(621,142)
Net position of government activities	<u><u>\$9,170,897</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022**

REVENUES:

Property taxes	\$6,819,288
Intergovernmental	938,766
Use of money and property	186,656
Charges for services	105,557
Miscellaneous	<u>800</u>
Total revenues	<u>8,051,067</u>

EXPENDITURES:

Current:	
Public Safety:	
Salaries and benefits	5,162,789
Material and services	644,729
Capital outlay	218,018
Debt Service:	
Principal	286,865
Interest	<u>22,596</u>
Total expenditures	<u>6,334,997</u>

NET CHANGE IN FUND BALANCE	1,716,070
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FUND BALANCE

Beginning of year	<u>9,084,126</u>
End of year	<u><u>\$10,800,196</u></u>

See accompanying notes to basic financial statements

**KENTFIELD FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GENERAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balance	\$1,716,070
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures, however
in the statement of activities, the cost of those assets is allocated
over their estimated useful lives as depreciation expense.

Capital expenditures capitalized	195,420
Depreciation expense	(285,869)

Revenues in the statement of activities that do not provide current resources
are not reported as revenue in the fund financial statements (net change)

Property taxes	(382)
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Debt principal transactions reported in the governmental fund statement
of revenue, expenditures and changes in fund balance are not
considered an operating activity in the statement of activities
(but only as changes in liabilities)

Payment to reduce capital lease obligations	286,865
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Expenditures reported in the modified accrual statement of
revenues, expenditures and changes in fund balance are recognized
in the period incurred if they are to be paid from current financial
resources. Expenses reported in accrual basis statement of
activities are recognized when incurred, regardless of the
timing of the payment:

Net pension liability, and related deferred inflows and outflows of resources	684,187
Net OPEB liability, and related deferred inflows and outflows of resources	250,881
Accrued compensated absences	(14,360)

Change in net position	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">\$2,832,812</div>
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See accompanying notes to basic financial statements

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
--

REPORTING ENTITY

The Kentfield Fire Protection District (the District) is a separate governmental unit established as a special district of the State of California. The purpose of the District is to provide fire protection, emergency medical and related services to Kentfield and the surrounding area. A five-person Board of Directors, elected by the citizens, governs the District. The District's legal authority and responsibilities are contained in the State of California Health and Safety Code under the "Fire Protection District Law of 1987".

INTRODUCTION

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations.).

The District presents its financial statements using the reporting model for special purpose governments engaged in a single government program. This model allows the government-wide and fund financial statements to be combined using a columnar format that displays reconciling items on the face of the financial statements rather than in separate schedules.

BASIC FINANCIAL STATEMENTS GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements include all of the activities of the District. The District has no component units (other governments under the District's oversight or control). The statement of net position and the statement of activities display information about the reporting government as a whole. They display the District's activities on a full accrual accounting basis and economic resource measurement focus.

The statement of net position includes long-term assets as well as long-term debt and other obligations. The District's net position is reported in two parts: (1) net investment in capital assets and (2) unrestricted net position.

The activities of the District are supported primarily by general government revenues (property taxes and intergovernmental revenues). The statement of activities presents gross expenses (including depreciation) and deducts related program revenues, operating and capital grants to indicate the net cost of operations. Program revenues include (a) fees and charges paid by recipients for services and (b) operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflect capital- specific grants.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net Position resulting from the current year's activities.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

FUND FINANCIAL STATEMENT STATEMENTS

The financial transactions of the government are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resource, assigned or unassigned resources, fund balance, revenues and expenditures.

The District uses the following fund types:

Governmental funds are focused on the determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

FINANCIAL STATEMENT AMOUNTS

Cash and cash equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with its fiscal agent (County of Marin).

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Investments

Investments are stated at fair value (quoted market price).

Capital assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

- | | |
|--------------------------------------|--------------|
| • Buildings and improvements | 40 years |
| • Fire apparatus | 20- 25 years |
| • Other vehicles | 10 years |
| • Furniture, fixtures, and equipment | 3-20 years |

Artwork donated to the District is not expected to decline in value and, therefore, is not depreciated. The District owns no infrastructure assets meeting the criteria for capitalization.

Compensated Absences

The District accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee.

In accordance with an agreement with the Kentfield Association of Professional Firefighters, the District is obligated to provide the following compensated absence benefits:

Sick leave Shift employees of the District earn sick leave at 12 hours per month (one-half shift) and may accumulate up to 2,880 hours. Management and administrative employees earn 8 hours per month. Effective June 30, 2010, employees with 15 years of service receive at retirement or death a one-time payment equal to 50% of the value of accumulated sick leave.

Vacations Shift personnel earn vacation shifts at a rate of 6 to 13 shifts per year, depending on length of service. The District's two management and administrative employees earn from 10 to 25 days per year, depending on length of service. Vacations may be accumulated and carried forward from year to year subject to a maximum one year's allowance plus nine shifts (reduced by compensatory time accumulated) and two years' allowance (400 hours) for non- management administrative personnel.

Compensatory time-off All District personnel may accumulate accrued overtime pay at one and one-half times their basic pay rate. Accumulated compensatory time is limited to 9 shifts. Amounts in excess of 9 shifts are paid to the employee.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Property taxes

The County of Marin levies taxes and places liens on real property as of January 1 on behalf of the District. Secured property taxes are due the following November 1 and March 1 and become delinquent April 10 and December 10, for the first and second installments, respectively. Unsecured property taxes are levied throughout the year.

As provided by the California Revenue and Taxation Code, the County of Marin advances the District its share of the annual gross levy of secured property taxes and special assessments. In consideration, the District gives the County of Marin its rights to penalties and interest on delinquent property tax receivables and actual proceeds collected.

Special fire tax charges are assessed by the District Board of Directors before September 1 and adopted by resolution. These special tax charges are incorporated on property tax bills, and therefore are attached as an enforceable lien on real property located within the District.

Fund balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. The Fire Chief is authorized as the designee to assign amounts to a specific purpose. The District's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable – This component includes amount that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The District does not have a nonspendable fund balance.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. At June 30, 2022, \$241,377 of fund balance was restricted to be used for purposes as established by the Marin Wildfire Prevention Authority (MWPA) and \$290,202 was restricted to be used for prefunding the District's contributions to retirement plan.

Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority which includes ordinances and resolutions. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts. The District does not have any resources that meet this component of fund balance.

Assigned – This component consists of amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Fire Chief or their designee as established in the District's fund balance policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB Liabilities, OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
--

Use of Estimates

The basic financial statements have been prepared in conformity to generally accepted accounting principles and therefore include amounts based on informed estimates and judgments of management. Actual results could differ from those estimates.

Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

GASB Pronouncements

The following Governmental Accounting Standards Board (GASB) pronouncements were effective in fiscal year 2021-22:

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Statement is effective for the reporting periods beginning after June 15, 2021, or fiscal year 2021-22. The Statement is effective for the reporting periods beginning after June 15, 2021, or fiscal year 2021-22. As part of the implementation of this Statement, the District has accounted for a lease receivable and deferred inflow of resources. See Note 4 for more information.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for certain interest costs. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in the financial statements. The Statement is effective for reporting periods beginning after December 15, 2020, or fiscal year 2021-22. GASB Statement No. 89 did not have an effect on the District's fiscal year 2020-21 financial statements.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS

The District maintains most of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. The District's position in the pool is the same as the value of the pool shares. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as "Cash and Cash Equivalents."

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County's investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

Cash and cash equivalents consist of the following:

County of Marin pooled investments	\$10,205,338
Cash in banks	312,478
Petty cash	<u>200</u>
Total	<u><u>\$10,518,016</u></u>

RESTRICTED CASH AND INVESTMENTS

The District is a participant of the California Employers' Pension Prefunding Trust (CEPPT) Fund. This trust was established to allow participants to prefund employer contributions to defined benefit pension systems for eligible California public agencies. At June 30, 2022, the District's restricted investments in the CEPPT Strategy 2 Fund amounted to \$290,202.

INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

Information about the sensitivity of the fair values of the District's investments (including investments held by trust) to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>12 Months or Less</u>	<u>Total</u>
County of Marin pooled investments	\$10,205,338	\$10,205,338
CEPPT Strategy 2 Fund	<u>290,202</u>	<u>290,202</u>
Total Investments	<u>\$10,495,540</u>	10,495,540
Cash in banks		312,478
Petty cash		<u>200</u>
Total Cash and Investments		<u>\$10,808,218</u>

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2022, the County's investment pool had a weighted average maturity of 236 days.

CREDIT RISK

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Federal Agency obligations with a credit quality rating of "AAA."

At June 30, 2022, the CEPPT Strategy 2 Fund was not rated.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

CONCENTRATION OF CREDIT RISK

This is the risk of loss attributed to the concentration of the District's investment in a single issuer.

The following is a summary of the concentration of credit risk by investment type as a percentage of Marin County investment pool's fair value at June 30, 2022.

Marin County Investment Pool	Percent of portfolio
Federal agency - coupon	36%
Federal agency - discount	60%
Money market funds	2%
Treasury Securities - coupon	1%
Treasury Securities - discount	1%
	<u>100%</u>

CUSTODIAL CREDIT RISK

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County's investment pool had no securities exposed to custodial credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the District would not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the District's name, and held by the counterparty. The District's investment securities are not exposed to custodial credit risk because all securities are held by the District's custodial bank in the District's name.

FAIR VALUE HIERARCHY

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The County Treasurer's Pool is classified in Level 2. The County Treasurer's Pool is valued based on the fair value factor provided by the County of Marin, which is calculated as the fair value divided by the amortized cost of the investment pool.

The CEPPT Strategy 2 Fund is classified in Level 2. The CEPPT Strategy 2 Fund is valued based on the market value of the underlying securities.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

LOCAL AGENCY INVESTMENT FUND

The County is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The book value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The total amount invested by all public agencies in LAIF as of June 30, 2022, was \$36 billion. LAIF is a part of the California Pooled Money Investment Act (PMIA), which at June 30, 2022, had a portfolio balance of \$234.5 billion. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. The average maturity of PMIA investments was 311 days as of June 30, 2022.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Additions	Dispositions	Balance June 30, 2022
Nondepreciable capital assets:				
Land	\$10			\$10
Artwork	35,000			35,000
Construction in Progress	-	\$167,057		167,057
Total nondepreciable capital assets	35,010	167,057		202,067
Capital assets being depreciated:				
Buildings and building improvements	5,907,296			5,907,296
Fire apparatus	1,723,726			1,723,726
Vehicles	150,924			150,924
Equipment and furniture	842,627	28,363	(\$32,394)	838,596
Total capital assets being depreciated	8,624,573	28,363	(32,394)	8,620,542
Less accumulated depreciation for:				
Buildings and building improvements	1,928,024	148,273		2,076,297
Fire apparatus	878,339	78,489		956,828
Vehicles	102,322	9,914		112,236
Equipment and furniture	627,151	49,193	(32,394)	643,950
Total accumulated depreciation	3,535,836	285,869	(32,394)	3,789,311
Total depreciable assets	\$5,088,737	(\$257,506)		\$4,831,231

In addition to the fire apparatus listed above, the District utilizes a fire engine owned by the State of California to provide fire protection services.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 – LEASE RECEIVABLE

The District is a lessor for a noncancellable lease of three cell phone communications site locations. The District recognizes a lease receivable and a deferred inflow of resources in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The District recognized a \$175,735 in lease revenue and \$18,396 in interest revenue during the current year related to these leases.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

A summary of lease activities for the fiscal year ended June 30, 2022, are as follows:

Lessee	Original Lease Date	Expiration Date Including Options	Monthly revenue as June 30, 2022	Lease Receivable balance at June 30, 2022	Deferred Inflow of Resources at June 30, 2022
T-Mobile	1/1/2013	7/31/2026	\$1,755	\$92,983	\$91,062
AT&T	7/1/2014	6/30/2044	7,379	2,570,672	2,528,454
Crown Castle	3/1/2000	2/28/2030	3,006	300,706	295,204
Total			\$12,140	\$2,964,361	\$2,914,720

Changes in the District's lease receivable during the year consists of the following.

	Balance July 01, 2021	Retirements	Balance June 30, 2022	Current Portion
Leases Receivable				
Cell Site Leases	\$3,090,455	\$126,094	\$2,964,361	\$130,426
Total leases receivable	<u>\$3,090,455</u>	<u>\$126,094</u>	<u>\$2,964,361</u>	<u>\$130,426</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 – LEASE RECEIVABLE (Continued)

The future principal and interest lease payments as of June 30, 2022, were as follows:

For the Year Ended June 30	Principal	Interest	Total
2023	\$130,426	\$19,259	\$149,685
2024	135,824	18,378	154,202
2025	141,367	17,460	158,827
2026	147,088	16,506	163,594
2027	130,105	15,576	145,681
2028-2032	611,697	64,994	676,691
2023-2037	605,031	45,738	650,769
2038-2042	730,735	23,685	754,420
2043-2047	332,088	2,315	
Totals	<u>\$2,964,361</u>	<u>\$223,911</u>	<u>\$2,853,869</u>

NOTE 5– NONCURRENT LIABILITIES

Compensated Absences Payable

Accrued compensated absences are not due and payable in the current period and therefore, are not considered liabilities of the general fund in the fund financial statements. The government-wide statement of net position reports the liability, segregating the amount expected to be paid within one year as a current liability.

Balance as of June 30, 2021	\$606,782
Increases during the year	314,384
Decreases during the year	<u>(300,024)</u>
Balance as of June 30, 2022	621,142
Less amount due within 1 year	<u>300,024</u>
Amount due after 1 year	<u>\$321,118</u>

Direct Borrowings - Lease Obligations

The following is a schedule of changes in lease obligations during the year:

	Fire Station Modernization	Total
Balance as of June 30, 2021	\$735,711	\$735,711
Decreases during the year	<u>(286,865)</u>	<u>(286,865)</u>
Balance as of June 30, 2022	<u>\$448,846</u>	<u>\$448,846</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 5 – NONCURRENT LIABILITIES (Continued)

Fire Station Modernization Financing Lease

In January 2009, the District also entered into a similar lease financing arrangement with Municipal Finance Corporation (MFC) for the purpose of obtaining financing for the modernization of its fire station. The financing lease was for \$4,030,000 and it also is payable from any source of legally available funds. During 2009-10, the District made additional lease repayments of approximately \$480,000.

In June 2014, the District amended the fire station lease agreement with a bank in the amount of \$2,494,425. Interest rate is 3.40% per annum. Interest and principal payments are due each June 30 and December 30. Final payment is due December 30, 2023.

The financing lease is secured by the fire station at 1004 Sir Francis Drake Boulevard, Kentfield, California. The outstanding lease amount contains a provision that in an event of default, MFC may terminate the lease, re-lease all or any portion of the Leased Property or enforce payments without termination of the lease holding the District liable for the payment of all lease payments.

Following is a summary of the District's financing leases:

	<u>Fire Station Modernization</u>
Date of lease	June 30, 2014
Semi-annual payment	\$154,730
Number of payments	19
Effective annual interest rate	3.40%
Cost of building/equipment	\$4,934,000

Future debt service are as follows:

	<u>Direct Borrowings Fire Station Modernization</u>
<u>Year ending June 30</u>	
2023	\$309,461
2024	154,731
Total payments	464,192
Less: Interest	15,346
Principal	448,846
Less: Amount due within one year	(296,702)
Amount due after one year	<u>\$152,144</u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 6 – FUND BALANCE

The following are assigned fund balances:

Assigned for:	
Apparatus replacement	\$1,925,572
Building replacement	947,899
Compensated absences	280,973
Contingencies and emergencies	395,000
LDH (Hose)	30,000
Marin Emergency Radio Authority	37,580
PERS unfunded liability	1,180,490
OPEB	497,689
CEPPT CalPERS Pension Trust	750,000
SCBA Replacement	180,000
General insurance deductible	30,000
Health insurance	25,000
Hydrants and mains	10,000
Mapping and planning	60,000
Heavy rescue equipment	180,000
Debt service sinking fund	445,000
Total	<u><u>\$6,975,203</u></u>

NOTE 7 – DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. This plan, available to all permanent District employees, permits employees to defer a portion of their current salary until future years.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since assets held under these plans are not the District's property and are not subject to District control, they have been excluded from these financial statements.

NOTE 8 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

General Information about the Pension Plan

The District's Miscellaneous and Safety Plan are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by CalPERS. PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The District sponsors two rate plans (other) within the miscellaneous risk pool and two rate plans (fire) within the safety risk pool.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Miscellaneous Tier 1</u>	<u>Miscellaneous Tier 2</u>	<u>Miscellaneous PEPPRA</u>
Benefit formula	3% @ 60	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	60	55	62
Monthly benefits, as a % of eligible compensation	3%	2.5%	2%
Required employee contribution rates	N/A	8.000%	6.750%
Required employer contribution rates	N/A	11.59%	7.59%

	<u>Safety</u>	<u>Safety PEPPRA</u>
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	9.00%	13.75%
Required employer contribution rates	23.62%	13.98%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2022, the contributions to the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	\$36,262	\$1,010,298	\$1,046,560

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$135,298
Safety	4,047,865
Total	<u><u>\$4,183,163</u></u>

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2020, and 2021 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2020	0.00531%	0.11327%
Proportion - June 30, 2021	0.00713%	0.11534%
Change - Increase (Decrease)	<u><u>0.00182%</u></u>	<u><u>0.00207%</u></u>

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2022, the District recognized a pension expense of (\$684,187) for the Plan on the Statement of Activities. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$1,046,560	
Differences between actual and expected experience	706,746	
Changes in assumptions		
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	16,879	(\$590,642)
Change in employer proportion	424,462	(16,929)
Net differences between projected and actual earnings on plan investments		(2,527,366)
Total	<u>\$2,194,647</u>	<u>(\$3,134,937)</u>

The \$1,046,560 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year 2022-23. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2023	(\$348,965)
2024	(408,510)
2025	(533,741)
2026	(695,634)
Total	<u>(\$1,986,850)</u>

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	6.15%	6.15%
Net Pension Liability	\$227,820	\$7,941,520
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$135,298	\$4,047,865
1% Increase	8.15%	8.15%
Net Pension Liability	\$58,812	\$849,709

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020, total pension liability. The June 30, 2021, total pension liability was based on the following actuarial methods and assumptions.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	(1)
Investment Rate of Return	7.15% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds (3)
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report based on CalPERS demographic data from 1997 to 2015 that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020, valuation were based on the results of a December 2017 actuarial experience study for the periods 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – PENSION PLAN (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the expected real rates of return by asset class.

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(1) In the CalPERS Annual Comprehensive Financial Report, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

In May 2020, the District entered into an agreement with the California Public Employees' Retirement System (CalPERS) in order for the District to participate in the California Employers' Pension Prefunding Trust (CEPPT). Through contributions to the CEPPT, the District sets aside moneys to meet its future pension contributions or unfunded liabilities. Financial statements of CalPERS may be obtained from CalPERS Financial Office, P.O. Box 942703, Sacramento, CA, 94229-2703.

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB)

A. General Information about the District's Other Post Employment Benefit (OPEB) Plan

Plan Description – The District's Post Employment Benefit Plan is an agent-multiple employer defined benefit OPEB plan. Provisions of retiree benefits are as follows:

OPEB provided: The District reported the following OPEB: medical, dental, and vision plan coverage. However, only retiree medical premiums are subsidized by the District.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement warrant within 120 days of terminating employment with the District to be eligible to continue medical coverage through the District and be entitled to the employer subsidy described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage and receive benefits.

Benefits provided: The District currently pays 100% of the monthly medical premium for *active employees*, their spouses and other eligible dependents up to the PERS Choice Basic premium rates (i.e., the pre-Medicare premium rates) for the Bay Area region. The maximum amounts paid by the District vary are equal to the Basic (pre-Medicare) PERS Choice rate for the coverage level selected (i.e., single, two party or family).

Board members: To be eligible for subsidized retiree medical benefits, members of the Board of Directors (who are not also retired employees) must serve at least two, four-year terms on the Board. For retired Board members completing this service, the District contributes 100% of employee only premiums, not to exceed the PERS Choice premium for employee only coverage.

For the year ended June 30, 2022, the District's contributions to the Plan were \$375,414.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2022:

Active employees	18
Inactive employees or beneficiaries currently receiving benefit payments	17
Inactive employees entitled to but not yet receiving benefit payments	0
Total	35

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

B. Net OPEB Liability

Actuarial Methods and Assumptions – The District’s net OPEB liability was measured and determined based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level percent of pay
Actuarial Assumptions:	
Asset Valuation Method	Market value of assets
Discount Rate	6.40%
Salary Increase	3.00%
General Inflation Rate	2.50%
Mortality Rate	MacLeod Watts Scale 2020 applied generationally ⁽¹⁾
Healthcare Trend Rates	5.7% decrease to 4% for 2076 and later

⁽¹⁾ The MacLeod Watts Scale 2020 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. With the District’s approval, the assumed trust rate and discount rate applied for accounting purposes in this report is 6.40%, reflecting the District’s expectations as of the measurement date. Actuarially Determined Contributions for plan funding purposes were developed using a 6.30% discount rate, equal to the assumed trust rate of return less 0.10% for trust administrative fees.

Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements. Mortality rates used were the CalPERS published rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

C. Changes in Total OPEB Liability

The changes in the total OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)
Balance at 6/30/2020	\$4,446,308	\$3,516,372	\$929,936
Changes Recognized for the Measurement Period:			
Service cost	242,343		242,343
Interest on the total OPEB liability	300,937		300,937
Changes of benefit terms			
Differences between expected and actual experience			
Plan Experience	(145,362)		(145,362)
Administrative Expenses		1,330	(1,330)
Other Expenses			
Changes of assumptions	58,337		58,337
Contributions from the employer		524,377	(524,377)
Benefit payments	(188,377)	(188,377)	
Net Expected Investment Income		714,233	(714,233)
Net changes	267,878	1,051,563	(783,685)
Balance at 6/30/2021 (Measurement Date)	\$4,714,186	\$4,567,935	\$146,251

D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1% (5.40%)	Current Discount Rate (6.40%)	Discount Rate +1% (7.40%)
\$756,284	\$146,251	(\$357,978)

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (5.7% decreasing to 4%):

Net OPEB Liability/(Asset)		
1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
(\$414,040)	\$146,251	\$836,451

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 9 – OTHER POST EMPLOYMENT HEALTHCARE BENEFITS (OPEB) (Continued)

E. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of \$124,533. At June 30, 2022, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$375,414	
Differences between actual and expected experience		(\$622,387)
Net difference between projected and actual earnings on investments		(370,006)
Changes of assumptions	209,307	
Total	<u>\$584,721</u>	<u>(\$992,393)</u>

\$375,414 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2023	(\$174,748)
2024	(171,995)
2025	(175,071)
2026	(190,736)
2027	(70,536)
Thereafter	
Total	<u>(\$783,086)</u>

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District obtains insurance coverage.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the District's responsibility.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 10 – RISK MANAGEMENT (Continued)

Fire Agencies Insurance Risk Authority

The District is insured for Comprehensive Liability and Automotive and Property Damage coverage as a member of the Fire Agencies Insurance Risk Authority (the Authority). The Authority is a public agency risk pool created pursuant to a joint powers agreement between the numerous member fire agencies. The Authority manages one pool for all member agencies. Each member pays an annual premium to the system based on numerous factors including the number of personnel, types and values of assets held. The following coverage limits and deductibles are listed as follows:

Coverage	Limit	Deductible
General Liability	\$1,000,000	\$0
Personal and Advertising Injury	1,000,000	0
Fire Damage Legal Liability	1,000,000	0
Medical Expense (each accident)	10,000	0
General Aggregate	10,000,000	0
Products/Completed Operations Annual Aggregate	10,000,000	0
Management	1,000,000	5,000
Cyber	1,000,000	0
Automobile	1,000,000	5,000
Garagekeepers Legal Liability	500,000	250-500
Umbrella Liability	10,000,000	5,000
Crime	2,000,000	1,000

Fire Districts Association of California – Fire Association Self Insurance System

Effective September 1993, the District became self-insured for Workers' Compensation coverage as a member of the Fire Districts Association of California – Fire Association Self- Insurance System (the System). The System is a public agency risk pool created pursuant to a joint powers agreement between the numerous member fire agencies. The System manages one pool for all member agencies. Each member pays an annual premium to the system based on the number of personnel, an estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenditures are available, an adjustment to the year's annual premium is made. The System reinsures through the Local Agency Excess Workers' Compensation Authority (LAWCX), a joint powers authority, for claims in excess of \$750,000 for each insured event. The District's claims did not exceed coverage over the last 3 fiscal years.

KENTFIELD FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 11 – JOINT VENTURE

A. Marin Emergency Radio Authority

The District entered into a Joint Powers Agreement in February 1998, establishing the Marin Emergency Radio Authority (the Authority). The Authority is responsible to acquire, construct, and improve a countywide emergency radio system. During the year ended June 30, 1999, the Authority issued Revenue Bonds to be used for the acquisition of the radio system. Of the \$27 million in Revenue Bonds, the District's share was for 0.812%, or approximately \$219,000. Each year through August 2020, approximately \$14,000 annual debt services payments were due to the Authority. Including interest and principal, the District's total obligation over 20 years was approximately \$288,000. In addition to making payments toward debt service, the District pays the Authority for operations and maintenance of MERA.

The financial statements of the Authority are available at the Authority's website:
<http://www.meraonline.org>.

B. Marin Wildfire Prevention Authority

The District entered into a Joint Exercise of Powers Agreement in October 2019, establishing the Marin Wildfire Prevention Authority (the Authority). The Authority is responsible to plan, finance, implement, manage, own and operate a multi-jurisdictional and county-wide agency to prevent and mitigate wildfires in Marin County. The Authority is funded by a parcel tax measure which was approved by the voters in Marin County on March 3, 2020.

The financial statements of the Authority are available at the Authority's website:
<http://www.marinwildfire.org>.

NOTE 12 – ARTICLE XIII OF THE STATE CONSTITUTION

The Constitution of the State of California allows local governments to increase appropriations annually by the rate of population increase and the rate of inflation (determined to be the lesser of the U.S. Consumer Price index or California per capita income). As provided by California Statute, the voters of the District voted by more than the two-thirds majority required, to increase the appropriations limit to the actual amount of taxes collected.

Appropriations Limit	\$6,950,544
Annual subject appropriations	<u>6,950,544</u>
Amount (over) under the Appropriations limit	<u>\$ -</u>

NOTE 13 – COMMITMENTS

The District has a memorandum of understanding (MOU) with the Kentfield Association of Professional Firefighters (the Union) that provides various terms of employment.

In October 2021, the Board of Directors approved the purchase of a Type III fire engine in the amount of \$476,956. In November 2021, the District prepaid \$167,057 leaving a remaining balance due of \$309,900. The fire engine is expected to be completed during fiscal year ending June 30, 2023.

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REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

KENTFIELD FIRE PROTECTION DISTRICT BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Property taxes	\$6,363,785	\$6,363,785	\$6,819,288	\$455,503
Intergovernmental revenue	241,500	601,500	938,766	337,266
Use of money and property	190,267	190,267	186,656	(3,611)
Charges for services	106,824	106,824	105,557	(1,267)
Other governmental aid		800	800	
	<u>6,902,376</u>	<u>7,263,176</u>	<u>8,051,067</u>	<u>787,891</u>
EXPENDITURES				
Current				
Salaries and employees benefits	5,221,872	5,808,585	5,387,789	(420,796)
Service and supplies	996,892	779,494	644,729	(134,765)
	<u>6,218,764</u>	<u>6,588,079</u>	<u>6,032,518</u>	<u>(555,561)</u>
Capital outlay	331,826	530,000	218,018	(311,982)
Debt service - principal	286,865	286,865	286,865	
Debt service - interest	22,596	22,596	22,596	
	<u>6,860,051</u>	<u>7,427,540</u>	<u>6,559,997</u>	<u>(867,543)</u>
Net change in fund balance	<u>\$42,325</u>	<u>(\$164,364)</u>	1,491,070	<u>\$1,655,434</u>
Adjustment to budgetary basis:				
Prefunding employer contributions to pension systems			225,000	
Fund balance at beginning of year			<u>9,084,126</u>	
Fund balance at end of year			<u>\$10,800,196</u>	

Notes to Budgetary Comparison Schedule for General Fund

The budget included in these financial statements represents the original budget and amendments approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting.

Various reclassifications have been made to the actual amounts to conform to classifications included in the budget approved by the Board of Directors.

REQUIRED SUPPLEMENTARY INFORMATION

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Miscellaneous and Safety Plans

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date Last 10 Years*

Measurement period ending	6/30/2014		6/30/2015		6/30/2016	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Plan's proportion of the Net Pension Liability (Asset)	0.00385%	0.12583%	0.00574%	0.10080%	0.00529%	0.09756%
Plan's proportion share of the Net Pension Liability (Asset)	\$239,545	\$7,835,929	\$157,409	\$4,153,388	\$183,688	\$5,052,911
Covered Payroll	\$67,748	\$1,453,650	\$67,748	\$1,723,441	\$75,412	\$1,653,629
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	N/A	539.05%	232.34%	240.99%	243.58%	305.56%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	70.66%	83.03%	73.91%	79.95%	69.98%	76.60%

* Fiscal year 2015 was the 1st year of implementation.

Cost-Sharing Multiple Employer Defined Benefit Pension Plan Miscellaneous and Safety Plans For the Fiscal Year Ended June 30, 2022

Schedule of Contributions Last 10 Years*

Fiscal Year	2015		2016		2017	
	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
Actuarially determined contribution	\$32,016	\$631,094	\$21,426	\$1,072,321	\$15,946	\$571,642
Contributions in relation to the actuarially determined contributions	(32,016)	(631,094)	(21,426)	(1,072,321)	(15,946)	(571,642)
Contribution deficiency (excess)						
Covered payroll	\$67,748	\$1,723,441	\$75,412	\$1,653,629	\$77,362	\$1,643,685
Contributions as a percentage of covered payroll	47.26%	36.62%	28.41%	64.85%	20.61%	34.78%

* Fiscal year 2015 was the 1st year of implementation.

REQUIRED SUPPLEMENTARY INFORMATION

6/30/2017		6/30/2018		6/30/2019		6/30/2020		6/30/2021	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
0.00531%	0.09508%	0.00549%	0.09813%	0.00530%	0.10142%	0.00531%	0.11327%	0.00713%	0.11534%
\$209,133	\$5,681,087	\$206,771	\$5,757,640	\$212,269	\$6,331,147	\$212,552	\$7,071,016	\$135,298	\$4,047,865
\$77,362	\$1,643,685	\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612	\$70,284	\$1,924,668
270.33%	345.63%	259.54%	330.60%	259.35%	344.89%	216.79%	374.60%	192.50%	210.31%
68.00%	76.61%	68.20%	77.34%	67.75%	76.75%	68.88%	75.15%	80.69%	86.01%

2018		2019		2020		2021		2022	
Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety	Miscellaneous	Safety
\$25,958	\$548,898	\$35,793	\$623,856	\$34,279	\$749,644	\$31,769	\$835,951	\$36,262	\$1,010,298
(25,958)	(548,898)	(35,793)	(623,856)	34,279	749,644	31,769	835,951	36,262	1,010,298
\$79,667	\$1,741,565	\$81,847	\$1,835,689	\$98,044	\$1,887,612	\$70,284	\$1,924,668	\$75,398	\$1,928,783
32.58%	31.52%	43.73%	33.98%	34.96%	39.71%	45.20%	43.43%	48.09%	52.38%

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Schedule of Changes in the District's Net OPEB Liability and Related Ratios
For the measurement year ending June 30
Last 10 fiscal years*

Measurement Date - June 30,	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$181,363	\$184,205	\$203,194	\$235,284	\$242,343
Interest	260,866	277,065	295,122	279,934	300,937
Changes in benefit terms					
Differences between expected and actual experience	(393,980)		(674,783)		(145,362)
Changes of assumptions	317,659	156,157	50,053		58,337
Benefit payments	(100,539)	(155,559)	(199,934)	(214,868)	(188,377)
Net change in total OPEB liability	265,369	461,868	(326,348)	300,350	267,878
Total OPEB liability - beginning	3,745,069	4,010,438	4,472,306	4,145,958	4,446,308
Total OPEB liability - ending (a)	<u>\$4,010,438</u>	<u>\$4,472,306</u>	<u>\$4,145,958</u>	<u>\$4,446,308</u>	<u>\$4,714,186</u>
Plan fiduciary net position					
Contributions - employer	\$375,539	\$500,559	\$555,934	\$573,868	\$524,377
Contributions - employee					
Net investment income	121,132	125,053	192,378	182,800	714,233
Benefit payments	(100,539)	(155,559)	(199,934)	(214,868)	(188,377)
Administrative expenses		(1,106)	(556)	(1,544)	1,330
Other expenses		(2,597)			
Net change in plan fiduciary net position	396,132	466,350	547,822	540,256	1,051,563
Plan fiduciary net position - beginning	1,565,812	1,961,944	2,428,294	2,976,116	3,516,372
Plan fiduciary net position - ending (b)	<u>\$1,961,944</u>	<u>\$2,428,294</u>	<u>\$2,976,116</u>	<u>\$3,516,372</u>	<u>\$4,567,935</u>
Net OPEB liability - ending (a)-(b)	<u>\$2,048,494</u>	<u>\$2,044,012</u>	<u>\$1,169,842</u>	<u>\$929,936</u>	<u>\$146,251</u>
Plan fiduciary net position as a percentage of the total OPEB liability	48.92%	54.30%	71.78%	79.09%	96.90%
Covered-employee payroll	<u>\$1,721,047</u>	<u>\$1,821,232</u>	<u>\$1,917,536</u>	<u>\$1,979,856</u>	<u>\$1,994,952</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>119.03%</u>	<u>112.23%</u>	<u>61.01%</u>	<u>46.97%</u>	<u>7.33%</u>

Note to schedule:

* Fiscal year 2018 was the first year of implementation.

Changes in assumptions:

Valuation Date

7/1/2017	7/1/2019
Discount rate and long term return on trust assets decreased from 6.73% as of June 30, 2017 to 6.45% as of June 30, 2019, based on updated information from CalPERS regarding the assumed rate of return for CERBT Strategy 2 and the District's projected benefit cashflows.	Discount Rate Decreased from 6.40% to 6.30%
	Demographic Assumptions Updated from 2014 experience study report to 2017 experience study report of CalPERS
	Mortality Improvement Updated from MacLeod Scale 2017 to MacLeod Watts Scale 2018
	General Inflation Rate Decreased from 2.75% to 2.50%
	Salary Increase Decreased from 3.25% to 3.00%
	Medical Trend Updated to use the Getzen Model
	Excise Tax on High-cost Coverage Excluded from the results given the December 2019 repeal of the provision of the Affordable Care Act

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS

CERBT Agent Multiple-Employer Plan

Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022
Actuarially determined contribution	\$345,459	\$356,323	\$357,689	\$335,922	\$326,821
Contributions in relation to the actuarially determined contribution	345,459	555,934	573,868	524,377	375,414
Contribution deficiency (excess)	(199,611)	(\$199,611)	(\$216,179)	(\$188,455)	(\$48,593)
Covered-employee payroll	\$1,821,232	\$1,917,536	\$1,979,856	\$1,994,952	\$2,763,960
Contributions as a percentage of covered-employee payroll	18.97%	28.99%	28.99%	26.29%	13.58%

Note to Schedule: * Fiscal year 2018 was the first year of implementation.

Methods and assumptions used to determine contribution rates:

Valuation date:	7/1/2017	6/30/2019
Actuarial Assumptions:		
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Percent of Pay; 30 yrs closed	Level Percent of Pay; 30 yrs closed
Amortization period	20 Years remain	18 Years remain and 19 Years remain
Asset valuation method	Market Value	Market Value
Inflation	2.75%	2.50%
Healthcare cost trend rates	8% in 2018 to 5% in steps of 0.5%	5.7% in 2022 fluctuating down to 4% by 2076
Salary increases	3.25%	3.00%
Investment rate of return	6.73%	6.45%
Retirement age	from 50 to 75	from 50 to 75
Mortality	CalPERS 2014 Experience Study	CalPERS 2017 Experience Study
Mortality improvement	MW Scale 2017 generationally	MW Scale 2018 generationally

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Kentfield Fire Protection District
Kentfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Kentfield Fire Protection District (District), California, as of and for the year ended June 30, 2022, and have issued our report thereon dated October 4, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated October 4, 2022 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Maze + Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
October 4, 2022

KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2022

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**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2022

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of
Kentfield Fire Protection District
Kentfield, California

In planning and performing our audit of the basic financial statements of the Kentfield Fire Protection District (District), as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, District Board, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
October 4, 2022

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**KENTFIELD FIRE PROTECTION DISTRICT
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2022/23:

GASB 91 – Conduit Debt Obligations

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

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REQUIRED COMMUNICATIONS

To the Board of Directors of
Kentfield Fire Protection District
Kentfield, California

We have audited the basic financial statements of the Kentfield Fire Protection District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year, except as follows:

GASB 87 – Leases

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

The pronouncement became effective, and as disclosed in Note 4 to the financial statements.

Unusual Transactions, Controversial or Emerging Areas - We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimated Net Pension Liability and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension liability and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net OPEB Liability: Management's estimate of the net OPEB liability is disclosed in Note 9 to the financial statements and is based on actuarial study determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures - The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated October 4, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
October 4, 2022

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Date: November 3, 2022

Topic: 2022 California Fire Code Adoption

Information

The Kentfield Fire Protection District Board of Directors has been presented with documentation related to the proposed adoption of Ordinance 2022-118 adopting the California Fire Code with amendments, and the International Wildland Urban Interface Code, Appendix A.

The Board packet includes three documents for review:

1. As with previous code adoptions, the packet includes a report that identifies a summary of adoption, a summary text of ordinance, a summary list of changes and a summary of the sections included in the ordinance.
2. A full version of the proposed ordinance 2022-118. This is the complete document proposed for adoption and ratification. The document includes 18 sections that identify the full scope of the proposed adoption including findings of fact, establishment of limits specific to the District, and repeal language for previous ordinances.
3. An Abridged "Code Only" version of Ordinance 2022-118. This abridged document includes only the proposed amendments, additions and deletions to the 2022 California Fire Code and 2021 Wildland Urban Interface code language found in Section 11 of the new ordinance. As stated, the abridged version does not include findings of fact, establishment of limits specific to the District, and other administrative non- code specific language.

Respectfully,

Larry Pasero
Deputy Fire Marshal



Date: November 3, 2022

Topic: Summary, 2022 Fire Code Adoption, Ordinance 2022-118.

Recommendation: Board approval is requested to adopt Ordinance 2022-118, amending the 2022 California Fire Code and adoption of the 2021 Wildland Urban Interface Appendix A.

Summary of Adoption

The Kentfield Fire Protection District will consider adoption of Ordinance 2022-118 at a regular meeting of the Board of Directors, on the 9th day of November 2022. This ordinance adopts by reference the 2022 California Fire Code, which consists of certain portions of the 2021 edition of the International Fire Code as amended by the California Building Standards Commission, and Appendix A of the 2021 International Wildland-Urban Interface Code, with certain amendments regarding fire prevention and fire safety regulations in structures and on property located within the jurisdiction of the Kentfield Fire Protection District. This adoption process is required of the District once every three years to stay current with the minimum requirements of the State of California Building and Fire standards as determined by the California Building Standards Commission.

Summary Text of Ordinance

Other than the new code references, there are no significant changes in the proposed Ordinance language as compared to the last Ordinance 2019-117 adopted by the Board of Directors in 2019. The Fire Code is arranged and organized to follow sequential steps that generally occur during plan review or inspection. The 2021 International Fire Code (IFC), which California adopts with amendments as the 2022 California Fire Code, has again been organized into seven parts. Each part represents a broad subject matter and includes the chapters that logically fit under the subject matter of each part. The 2021 IFC was organized to allow future chapters to be conveniently and logically expanded without requiring a major renumbering. The proposed Ordinance language has been developed collaboratively with fire agencies throughout the County of Marin to provide a document that promotes consistent application of codes & enforcement across all fire agencies.

Proposed changes to the 2022 California Fire Code Ordinance 2022-118 include, but are not limited to:

- Renumbering of some referenced sections to reflect where the sections are found in this current edition of the fire code.

- Locally amended language will appear in *italics* to identify changes to sections that are amended. This formatting is used in the states adoption of the model codes as well.
- Adoption of Appendix A from the 2021 International Wildland-Urban Interface Code.
- Adoption of an amended Appendix B of the 2022 California Fire Code: Fire Flow Requirements for Buildings, with modifications.
- Modified or added the following definitions:
 - F-1 Moderate-hazard occupancy was amended to include agricultural crop production including cultivation, drying, processing and /or storage in response to the growing cannabis industry.
- Deleted chapters and sections that were not adopted by the State Fire Marshal. For reference, we adopt the fire code in its entirety with amendments. By doing so, we are also responsible for deleting some chapters and sections that the State does not adopt. Some examples include:
 - Mobile Food Vehicles & Mobile Fueling
 - Requirements for existing building features including elevators, escalators, standpipes and wired communicating systems in lieu of emergency responder radio coverage systems
 - Fumigation and Insecticidal Fogging (managed by the California Structural Pest Control Board)
- Amended sections that impact and delay the response of first responders (new driveway definition, electronic gates 503.6.1, 503.6.2), (obstructions to fire apparatus access roads 503.2.6.1, 503.4, 503.4.2), and (gate setback requirements 503.6.3).
- Deleted sections in Chapter 9 that conflict with the countywide approach to providing automatic fire sprinklers in all new buildings and buildings that undergo a substantial remodel. The deleted chapters eliminate square foot thresholds that would preclude the installation of sprinklers in A, E, F, S, and R occupancies.
- Added a section 918 to Chapter 9 requiring performance based standards, permitting and documentation for exterior wildfire protection system to protect water supplies needed for fire suppression.
- Added sections to Chapter 12 requiring performance based standards for energy systems including permits, labeling and operational testing. Included new section 1208 to adding requirements for home backup generators.
- Added sections to Chapter 33 requiring performance based standards for fire protection systems during new construction exceeding two stories in height and in buildings during demolition.

- Added sections for new occupancy and uses to chapter 39 in response to the growing cannabis industry and associated processing, extraction and storage of products that create new hazards for the fire service.
- Continued to streamline defensible space and vegetation management practices in chapter 49 in an effort to make the code more user friendly for end users by coordinating requirements with all Marin County Fire Agencies.
- Adoption of 2021 Wildland Urban Interface Appendix A which establishes general requirements applicable to new and existing properties located within the *wildland urban interface*.

The Sections of the Ordinance are summarized as follows:

Section 1	Adopts the 2022 California Fire Code, which consists of certain portions of the 2021 edition of the International Fire Code as amended by the Building Standards commission and appendix A of the 2021 edition of the International Wildland Urban Interface Code.
Section 2	Establishes a Fire Prevention Bureau of the District and establishes duties and enforcement authority under the supervision of the Fire Chief or their designee.
Section 3	Adds specific definitions and meanings ascribed to them including Fire Code and District Counsel Chief of the Kentfield Fire District
Sections 4-10	Establishes areas in which storage of flammable or combustible liquids in outside above ground tanks is prohibited; establishes areas in which storage of liquefied petroleum gases is to be restricted; establishes areas in which storage of explosives and blasting agents is to be prohibited; establishes areas in which the storage of compressed natural gas is to be prohibited; establishes areas in which the storage of stationary tanks of flammable cryogenic fluids is to be prohibited; and establishes areas in which the storage of hazardous materials is to be prohibited or limited.
Section 11	<p>Specific Findings of Fact are located in this section. The District Board finds that local conditions have an adverse effect on the prevention of (1) major loss fires, (2) major earthquake damage, and (3) the potential for life and property loss, making necessary changes or modifications to the 2022 California Fire Code and the 2022 California Building Standards Code in order to provide a reasonable degree of property security and fire and life safety in this Fire District.</p> <p>Amends several specific sections of the 2022 California Fire Code and Appendix A of the 2021 edition of the International Fire Code: Permits; liability for incidents; enforcement authority; emergency access for Fire District personnel to buildings and properties; fire alarm and protection systems; fire hydrant upgrades; fire sprinkler systems; public storage facilities;</p>

fire apparatus access roads; hazardous occupancies, smoke detector and fire extinguisher documentation; and corrective action requirements.

- Section 12 Designates Chief Officers and other Fire District personnel specific authority to arrest and issue citations for violations of the International Fire Code and California Fire Code.
- Section 13 Describes the penalties and procedures for issuing citations; imposition of penalties; provisions which constitute public nuisance and entitlements and collections of abatement and administrative costs by means of nuisance abatement lien.
- Section 14 Describes the appeals process for any person(s) receiving a citation(s) for a civil penalty or a bill for response costs and expenses.
- Section 15-17 Describes administrative provisions; validation and the ordinance publication date.
- Section 18 Describes compliance with California Environmental Quality Act.

This Ordinance will be utilized in full force and effect on January 2, 2023, which is more than thirty (30) days after its passage and after ratification, by the Marin County Board of Supervisors. A certified copy of the full text of the ordinance will be available in the office of the Fire District, 1004 Sir Francis Drake Blvd., Kentfield, CA 94904 on or after September 15, 2022.

Respectfully,

Larry Pasero
Deputy Fire Marshal



ABRIDGED “CODE ONLY” VERSION (Ordinance 2022-118)

2022 CALIFORNIA FIRE CODE IS AMENDED, ADDED OR DELETED AS IDENTIFIED HEREIN:

CHAPTER 1
SCOPE AND ADMINISTRATION

Section 101.1 of Chapter 1 is amended to read as follows:

Section 101.1 **Title.** *These regulations and locally adopted standards shall be known as the Fire Code of the Kentfield Fire District, hereinafter referred to as “this code.”*

Section 102.5 of Chapter 1 is hereby amended to read as follows:

Section 102.5 **Application of residential code.** Where structures are designed and constructed in accordance with the *California Residential Code*, the provisions of this code shall apply as follows:

1. Construction and designed provisions: Provisions of this code pertaining to the exterior of the structure shall apply including, but not limited to, premises identification, fire apparatus access and water supplies. *Provisions of this code pertaining to the interior of the structure when specifically required by this code including, but not limited to, Section 903.2 and Chapter 12 shall apply.* Where interior or exterior systems or devices are installed, construction permits required by Section 105.7 of this code shall also apply
2. Administrative, operational and maintenance provisions of this code shall apply.

Section 102.7.3 is hereby added to Chapter 1 and shall read as follows:

*Section 102.7.3 **Nationally Recognized Listed Products.** Any installation of products and equipment due to permits required by this Code shall be Labeled and Listed, as defined in Section 202.*

Section 104.1.1 is hereby added to Chapter 1 and shall read as follows:

*Section 104.1.1 **Supplemental Rules, Regulations and Standards or Policies.** The Fire Code Official is authorized to render interpretations of this code and to make and enforce rules and supplemental regulations and to develop Fire Protection Standards or Policies to carry out the application and intent of this code.*

Section 104.13 is hereby added to Chapter 1 and shall read as follows:

*Section 104.13. **Fire Prevention Resource Sharing.** Other enforcement agencies shall have authority to render necessary assistance in plan review, inspection, code interpretation, enforcement, investigation and other fire prevention services when requested to do so.*

Section 105.5 of Chapter 1 is hereby amended by adding the following additional operational permits:

105.5 Required Operational Permits. The fire code official is authorized to issue operational permits for operations set forth in Sections 105.6.1 through 105.5.55

Section 105.5.55 of Chapter 1 is hereby added to read as follows:

*105.5.55 **Local Operational Permits.** In addition to the permits required by section 105.5, the following permits shall be obtained from the Fire Prevention Division prior to engaging in the following activities, operations, practices or functions:*

- 1. **Fire Protection Plan.** An operational permit is required to implement a fire protection plan.*
- 2. **Radioactive material.** An operational permit is required to store or handle at any installation more than 1 micro curie (37,000 Becquerel) of radioactive material not contained in a sealed source or more than 1 millicurie (37,000,000 Becquerel) of radioactive material in a sealed source or sources, or any amount of radioactive material for which specific license from the Nuclear Regulatory Commission is required.*

Section 105.6 of Chapter 1 is hereby amended by adding the following additional operational permits:

105.6 Required Construction Permits. The fire code official is authorized to issue construction permits for work as set forth in Sections 105.5.1 through 105.6.25

Section 105.6.25 of Chapter 1 is hereby added to read as follows:

*105.6.25 **Local Construction Permits.** In addition to the permits required by section 105.6, the following permits shall be obtained from the Fire Prevention Division prior to installation of the following:*

- 1. **Exterior Wildfire Protection Systems.** A construction permit is required for the installation of or design modification to an Exterior Wildfire Protection System as regulated by section 918.*
- 2. **Home Backup Generator.** A construction permit is required for the installation of a home backup generator as regulated by section 1218.*

3. ***Vegetation Management Plan.*** *A construction permit is required to implement a vegetation management plan.*

Section 112.4 of Chapter 1 is hereby amended to read as follows:

Section 112.4 **Violation Penalties.** Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter repair or do work in violation of the approved construction documents or directive of the Fire Code Official, or of a permit or certificate used under provisions of this code, shall be guilty of a *misdemeanor*, punishable by a fine of not more than \$500 dollars or by imprisonment not exceeding 180 days, or both such fine and imprisonment. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

The imposition of one penalty of any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time; and when not otherwise specified, each day that a violation continues after due notice has been served shall be deemed a separate offense.

Section 112.4.2 of Chapter 1 is added to read as follows:

Section 112.4.2 Abatement of clearance of brush or vegetative growth from structures. *The executive body is authorized to instruct the Chief to give notice to the owner of the property upon which conditions regulated by section 304.1.2 of Chapter 3 and section 4907.4 of Chapter 49 exists to correct such conditions. If the owner fails to correct such conditions, the executive body is authorized to cause the same to be done and make the expense of such correction a lien upon the property where such condition exists.*

Section 113.4 of Chapter 1 is hereby amended to read as follows:

Section 113.4 **Failure to Comply.** Any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine not less than \$500 dollars or more than \$1500 dollars.

Section 115 of Chapter 1 is hereby added and shall read as follows:

Section 115 DAMAGES AND EXPENSE RECOVERY

Section 115.1 Damages and Expense Recovery. *The expense of securing any emergency that is within the responsibility for enforcement of the Fire Chief as given in Section 104 is a charge against the person who caused the emergency. Damages and expenses incurred by any public agency having jurisdiction or any public agency assisting the agency having jurisdiction shall constitute a debt of such person and shall be collectible by the Fire Chief for proper distribution in the same manner as in the case of an obligation under contract expressed or implied. Expenses as stated above shall include, but not be limited to, equipment and personnel committed and any payments required by the public agency to*

outside business firms requested by the public agency to secure the emergency, monitor remediation, and clean up.

CHAPTER 2 **DEFINITIONS**

Section 202 of Chapter 2 is hereby amended by adding the following general definition:

ALL WEATHER SURFACE shall mean A/C paving, or concrete capable of supporting 70,000 gross vehicle weight. Grades up to and including 18% may be of A/C paving. Grades greater than 18% shall be of concrete curf-cut so as to allow for water run-off and traction.

Exception: Materials approved by the Fire Code Official.

COVERINGS shall mean materials including, but not limited to gypsum board, paneling, floor boards, lathe and plaster, wood paneling, brick and mortar, or other materials attached to rough framing of the building elements. 'Coverings' do not include carpet, linoleum, tile, wall paper, or other decorative finishes.

DRIVEWAY is a vehicular ingress/egress access route that serves no more than two dwelling units, not including accessory structures. Driveways shall provide a minimum unobstructed width 16 feet and a minimum unobstructed height of 15 feet. Driveways in excess of 150 feet in length shall be provided with turnarounds. Driveways in excess of 200 feet in length and less than 20 feet in width shall be provided with turnouts in addition to turnarounds.

EXTERIOR WILDFIRE PROTECTION SYSTEM An approved system of devices and equipment which is automatically or manually activated to discharge water and or an approved fire-extinguishing agent onto the structure and or the exterior of the structure to hydrate the Immediate Zone 0 (0-5 feet from the home, including the home) and the Intermediate Zone 1 (5-30 feet from the home).

HOME BACKUP GENERATOR. A permanent, fixed installation, internal combustion engine-driven device that provides temporary electrical power to a Group R-3 and R-4 Occupancies.

OCCUPANCY CLASSIFICATION is modified to include:

[BG] Factory Industrial F-1 Moderate-hazard occupancy is amended to add to the list of moderate-hazard factory industrial groups the following:

Agricultural crop production including cultivation, drying, processing and /or storage.

PRE-PLANS shall mean detailed plans of target hazard buildings. These pre-plans include information on the building's location, occupancy, hazards, fire department connections and hydrants, building layout, and other pertinent data that would assist the fire department in case of an emergency.

PUBLIC STORAGE FACILITY shall mean any business that sells, leases or rents space to the public that is enclosed, whether it is a building, storage container or similar configuration.

SPARK ARRESTOR shall mean a chimney device constructed in a skillful-like manner. The net free area of a spark arrestor shall not be less than four times the net free area of the outlet of the chimney. The spark arrestor screen shall have heat and corrosion resistance equivalent to 12-gauge wire, 19-gauge galvanized wire or 24-gauge stainless steel. Opening shall not permit the passage of spheres having a diameter larger than 1/2 inch and shall not block the passage of spheres having a diameter of less than 3/8 inch.

SUBSTANTIAL REMODEL shall mean the renovation of any structure, which combined with any additions to the structure, affects a floor area which exceeds fifty percent of the existing floor area of the structure within any 36 month period. When any changes are made in the building, such as walls, columns, beams or girders, floor or ceiling joists and coverings, roof rafters, roof diaphragms, foundations, piles or retaining walls or similar components, the floor area of all rooms affected by such changes shall be included in computing floor areas for the purposes of applying this definition. This definition does not apply to the replacement and upgrading of residential roof coverings.

TARGET HAZARD is defined as a location or plausible scenario in which a fire department or fire district could quickly become overwhelmed and for which additional resources, now scarce, would be needed.

TEMPORARY shall mean any use for a period of less than 90 days, where not otherwise referenced.

UNWARRANTED ALARM shall mean the giving, signaling or transition of an alarm notification to a public fire station or emergency communication center when such alarm is the result of a defective condition of an alarm system, system servicing testing, construction activities, ordinary household activities, false alarm or other cause when no such danger exists.

CHAPTER 3 **GENERAL REQUIREMENTS**

Section 302.1 in Chapter 3 is hereby amended to add the following:

PUBLIC STORAGE FACILITY
UNWARRANTED ALARM

Section 324 is hereby added to Chapter 3 and shall read as follows:

Section 324 Public Storage Facilities

Section 324.1 General. Public Storage Facilities shall comply with the provisions of this section.

Section 324.2 Location on Property and Fire Resistance of Exterior. All public storage facilities shall meet the minimum requirements for setback from property lines or fire resistive construction as set forth in Table 602 of the Building Code for Group S, Division 1 occupancies.

Section 324.3 Fire Apparatus Access. All public storage facilities shall have fire apparatus access roads provided in accordance with Section 503.

Section 324.4 Storage of Flammable and Combustible Liquids and Hazardous Materials. The storage of hazardous materials or flammable or combustible liquids in public storage facilities is prohibited. Such facilities shall post legible and durable sign(s) to indicate same in a manner and location(s) as specified by the Fire Code Official. This section shall apply to new and existing public storage facilities.

Exception: Only those quantities of flammable and combustible liquids necessary for maintenance of the facility may be stored by the facility management per Chapter 57 of this code.

CHAPTER 4
EMERGENCY PLANNING AND PREPAREDNESS

Section 401.1.1 is hereby added to Chapter 4 and shall read as follows:

Section 401.1.1 Hazardous Occupancies. In occupancies of a hazardous nature, where access for fire apparatus is unduly difficult, or where special life and fire safety hazards exist as determined by standards or policies of the Kentfield Fire District, that facility or business management shall be required to develop and implement an Emergency Response Plan, provide for an on-site Emergency Response Team, Emergency Liaison Officer, staff training and fire drills in accordance with Sections 405 and 406 and standards developed by the Kentfield Fire District.

Section 401.3.2.1 is hereby added to Chapter 4 and shall read as follows:

Section 401.3.2.1 Unwarranted Alarm Notification. Notification of emergency responders based on an unwarranted alarm may be punishable by a fine in accordance with the adopted fee schedule. In addition, the responsible party may be liable for the operational and administrative costs, incurred from the emergency response or mitigation procedures resulting from an unwarranted alarm notification.

Section 401.3.2.2 is added to read as follows:

*Section 401.3.2.2 **Multiple Unwarranted or Nuisance Alarm Activations.** Any occupancy that has more than 3 unwarranted or nuisance alarms causing emergency response within a 12 month period may be required to modify, repair, upgrade or replace their system and or monitoring station as determined by the Fire Code Official.*

Section 402.1 of Chapter 4 is hereby amended to add the following:

***PRE-PLANS
UNWARRANTED ALARMS
TARGET HAZARDS***

Section 403.1.1 is hereby added to Chapter 4 and shall read as follows:

*Section 403.1.1 **Pre-Plans:** When required by the fire code official, pre-plans shall be developed for target hazard buildings according to the written standards developed by the authority having jurisdiction.*

Section 403.9.1.4 is hereby added to Chapter 4 and shall read as follows:

***Emergency Preparedness for Hotels, Lodging and Congregate Houses.** Hotels, lodging and congregate houses shall provide guests with immediate access to a telephone to report emergencies. The exit diagram shall indicate the location of the nearest telephone and instructions to dial 911.*

CHAPTER 5
FIRE SERVICE FEATURES

Section 502.1 in Chapter 5 is hereby amended to add the following:

DRIVEWAY

Section 503.1. of Chapter 5 is hereby amended as follows:

Section 503.1 Where Required. Fire Apparatus access roads shall be provided and maintained in accordance with Sections 503.1.1 through 503.1.5.

Section 503.1.4 of Chapter 5 is hereby added to read as follows:

*Section 503.1.4 **Undeveloped Areas.** Fire Apparatus Access Roads, improved or unimproved, shall be provided for firefighting equipment, apparatus and personnel to undeveloped areas of the District so as to gain access to improved, unimproved, and undeveloped areas of the District, in a manner approved by the Fire Code Official. Any vehicle or other obstructions may be towed away at the owner's expense.*

Section 503.1.5 of Chapter 5 is hereby added to read as follows:

*Section 503.1.5 **Aerial fire apparatus access.** Buildings or facilities exceeding 30 feet or three stories in height, approved aerial apparatus access roads shall be provided. For the purposes of this section, the highest rood surface shall be determined by the measurement to the eave of the pitched roof, the intersection of the roof to the exterior wall, or the top of parapet walls, whichever is greater.*

*Section 503.1.5.1 **Width.** Aerial fire apparatus access roads shall have a minimum unobstructed width of 26 feet, exclusive of shoulders, in the immediate vicinity of the building or portion thereof.*

*Section 503.1.5.2 **Proximity to building.** One or more of the required access routes meeting this condition shall be located not less than 15 feet and not more than 30 feet from the building, and shall be positioned parallel to one entire side of the building. The side of the building on which the aerial fire apparatus access road is positioned shall be approved by the fire code official.*

*Section 503.1.5.3 **Obstructions.** Overhead utility and power lines shall not be located over the aerial fire apparatus access road or between the aerial fire apparatus access road and the building. Other obstructions shall be permitted to be placed with the approval of the fire code official.*

Section 503.2.1 of Chapter 5 is hereby amended as follows:

*Section 503.2.1 **Dimensions.** Fire apparatus access roads shall have an unobstructed width of not less than 20 feet (6096 mm), exclusive of shoulders, except for approved security gates in accordance with Section 503.6, and an unobstructed vertical clearance of not less than 15 feet (4572 mm).*

Section 503.2.6.1 is hereby added to Chapter 5 and shall read as follows:

*Section 503.2.6.1 **Evaluation and maintenance.** All existing private bridges and elevated surfaces that are a part of the fire department access roadway shall be evaluated by a California licensed civil engineer experienced in structural engineering or a California licensed structural engineer, for safety and weight rating, in accordance with American Association of State Highway and Transportation Officials (AASHTO) Manual: ``The Manual for Bridge Evaluation," Second Edition, or other approved standard. Vehicle load limits shall be posted at both entrances to bridges. All bridges and elevated structures providing fire department access shall be routinely maintained in accordance with Section 503.2.6 or when directed by the fire code official or authorized designee.*

Section 503.4 of Chapter 5 is amended to read as follows:

Section 503.4 **obstruction of fire apparatus access roads.** Fire apparatus access roads shall not be obstructed in any manner, including the parking of vehicles. The minimum widths and clearances established in sections 503.2.1 and 503.2.2 shall be maintained at all times. *Any vehicle or other obstruction may be towed away at the owner's expense.*

Section 503.4.2 is hereby added to read as follows:

*503.4.2 **Prohibition on Vehicular Parking on Private Access ways.** If, in the judgment of the Fire Code Official, it is necessary to prohibit vehicular parking along private access ways serving existing facilities, buildings, or portions of buildings in order to keep them clear and unobstructed for fire apparatus access, the Fire Code Official may issue an Order to the owner, lessee or other person in charge of the premises to paint the curbs red or install signs or other appropriate notices to the effect that parking is prohibited by Order of the Fire Department. It shall thereafter be unlawful for such owner, lessee or other person in charge of the premises to fail to install, maintain in good condition, the form of notice so prescribed. When such areas are marked or signed as provided herein, no person shall park a vehicle adjacent to any such curb or in the private access way contrary to such markings or signs. Any vehicle so parked in the private access way may be towed away at the expense of the owner of the vehicle.*

Section 503.6.1 is hereby added to Chapter 5 and shall read as follows:

*503.6.1 **Width.** All gates shall open fully to provide an unobstructed passage width of not less than 16 feet or a minimum of two feet wider than the approved net clear opening of the required all weather roadway or driveway and a minimum net vertical clearance of 15 feet.*

Section 503.6.2 is hereby added to Chapter 5 and shall read as follows:

*Section 503.6.2 **Electronic Gates.** All electronic operated gates shall have installed an approved key switch override system mounted on a stanchion or wall as approved by the Chief in accordance with Standards/Policies adopted by the Fire Code Official. All electronic or motorized gates shall incorporate in their design the means for fast, effective manual operation of the gates in the event of power or mechanical failure (i.e., easily removable hinge pins for separating power linkage from gates; undercut, weakened or frangible members requiring 40 pounds or less pressure against the gates to cause their failure and the gates to open. All electrical wiring and components of motorized gates shall be UL listed and installed in accordance with the National Electric Code.*

Section 503.6.3 is hereby added to Chapter 5 and shall read as follows:

*Section 503.6.3 **Gate Setback Required.** Gates shall be set back from roadways a minimum of 30 feet or more so as not to cause cross traffic to stop or create a hazardous traffic condition on the roadway approach to the driveway.*

Exception: The fire code official is authorized to modify the setback if fire apparatus access onto the property is not required to achieve 150 foot access to the most remote portion of the building per 503.1.1.

Section 507.5.1 of Chapter 5 is hereby amended by deleting exceptions 1 and 2.

Section 507.5.1.1 of Chapter 5 is amended to read as follows:

*Section 507.5.1.1 **Hydrant for fire department connections.** Buildings equipped with a water-based fire protection system installed in accordance with Section 903 through 905 shall have a fire hydrant within 100 feet of the fire department connections, or as approved by the fire code official.*

Section 507.5.7 is hereby added to Chapter 5 and shall read as follows:

*Section 507.5.7 **Fire Hydrant Upgrades.** When additions or modifications to structures are made, the nearest fire hydrant (if a new one is not required) located by the Fire Code Official, shall be upgraded to the minimum standard of one 4 1/2" outlet and one 2 1/2" outlet for single family dwellings and the minimum standard of one 4 1/2" outlet and two 2 1/2" outlets for commercial structures.*

Exception:

- 1) One and Two family dwellings equipped throughout with an approved automatic sprinkler system that includes protection of all closets and bathrooms.*

Section 510.1 of Chapter 5 is hereby amended by deleting Exception 1.

CHAPTER 9

FIRE PROTECTION AND LIFE SAFETY SYSTEMS

Section 901.7 of Chapter 9 is hereby amended by adding the following sentence:

Section 901.7 Systems out of Service. Where a required fire protection system is out of service, the fire department and the fire code official shall be notified immediately and, where required by the fire code official, the building shall be either evacuated or an approved fire watch shall be provided for all occupants left unprotected by the shutdown until the fire protection system has been returned to service. *This section shall also apply to residential fire sprinkler systems.*

Section 902.1 in Chapter 9 is hereby amended to add the following:

EXTERIOR WILDFIRE PROTECTION SYSTEMS

Section 903.2 of Chapter 9 is repealed in its entirety (with the exception of sub-sections 903.2.5, 903.2.6, 903.2.8, 903.2.11, 903.2.12, 903.2.14, 903.2.15, 903.2.16, 903.2.17, 903.2.18, 903.2.19, 903.2.20, 903.2.21 which shall remain in effect).

Section 903.2 of Chapter 9 is hereby added to read as follows:

*Section 903.2 **Where required.** Approved automatic sprinkler systems in new and existing buildings and structures shall be provided in the locations described in this section 903.2.1 through 903.2.21.*

Section 903.2.1 through 903.2.4 of Chapter 9 are hereby added to read as follows:

*Section 903.2.1 **Required installations.** An automatic sprinkler system shall be installed and maintained in all newly constructed buildings or structures.*

Exceptions:

- 1. Detached pool houses, workshops, Group U private garages, barns and similar structures, built in conjunction with existing non-sprinklered single family residences and provided the new structure is less than 1,000 square feet and is not intended for use as a dwelling unit.*
- 2. Detached non-combustible, limited combustible, or fire retardant treated wood canopies.*
- 3. Group B or M occupancies less than 1000 square feet.*
- 4. Detached restroom facilities associated with golf courses, ball fields, parks and similar uses as approved by the Fire Code Official.*
- 5. Agricultural buildings as defined in Appendix C of the Building Code and not exceeding 2000 square feet, having clear unobstructed side yards free of combustible materials, exceeding 60 feet in all directions and not exceeding 25 feet in height, located within an agricultural zoned district as defined in the Marin County Planning Code.*

*Section 903.2.2 **Additions and Alterations.** An automatic sprinkler system shall be installed in all buildings in excess of 3,000 sq. ft. which have ten per cent (10%) or more floor area added within any 36 month period.*

Exception: R-3 occupancies. See 903.2.3.

*Section 903.2.2.1 **Substantial Remodel.** An automatic sprinkler system shall be installed in all buildings which have fifty per cent (50%) or more floor area added, or any “substantial remodel” as defined in this code, within any 36 month period.*

*Section 903.2.3 **Group R-3.** An automatic sprinkler system installed in accordance with Section 903.3.1.3 shall be permitted in Group R-3 occupancies and shall be provided throughout all one- and two-family dwellings regardless of square footage in accordance with the-California Residential Code. An automatic sprinkler system shall be installed in all mobile homes, manufactured homes and multi-family manufactured homes with two or more dwelling units in accordance with Title 25 of the California Code of Regulations.*

*Section 903.2.4 **Change of Occupancy or Use.** For any change of occupancy or use, when the proposed new occupancy classification is more hazardous based on a fire and life safety evaluation by the Fire Code Official, including but not limited to conversion of buildings to single family residences, accessory dwelling units, bed and breakfast, inns, lodging houses or congregate residences or other similar uses, an automatic sprinkler system shall be installed throughout.*

Section 903.3.9 of Chapter 9 is hereby amended by replacing item 2 with the following:

*Section 903.3.9 **Floor control valves.** Floor control valves and waterflow detection assemblies shall be installed at each floor where any of the following occur:*

- 1. Buildings where the floor level of the highest story is located more than 30 feet above the lowest level of fire department vehicle access.*
- 2. Buildings that are two or more stories in height.*
- 3. Buildings that are two or more stories below the highest level of fire department vehicle access.*

***Exception:** Group R-3 and R-3.1 occupancies floor control valves and water flow detection assemblies shall not be required.*

Section 903.6.1 of Chapter 9 is hereby added and shall read as follows:

*Section 903.6.1 **Application.** In all existing buildings, when the addition of automatic fire sprinklers are required by the provisions of this code, automatic fire sprinklers shall be extended into all unprotected areas of the building.*

Section 906.11 is hereby added to Chapter 9 and shall read as follows:

*Section 906.11 **Fire Extinguisher Documentation.** The owner and/or operator of every R Division 2 occupancies shall annually provide the Chief written documentation that fire extinguishers are installed and have been serviced as required by Title 19 California Code of Regulations when such extinguishers are installed in residential units in lieu of common areas.*

Section 907.2.13.1.2 of Chapter 9 is hereby amended by adding new subsection 3 to read as

follows:

4. *Duct smoke detectors shall be capable of being reset by a readily accessible, remote push button or key activated switch as approved by the Fire Code Official.*

Section 907.6.6 is hereby amended to read as follows:

*Section 907.6.6 **Monitoring.** New and upgraded fire alarm systems required by this chapter or by the California Building Code shall be monitored by an approved Central Station in accordance with NFPA 72 and this section.*

***Exception:** Monitoring by central station is not required for:*

1. *Single- and multiple-station smoke alarms required by Section 907.2.11.*
2. *Group I-3 occupancies shall be monitored in accordance with Section 907.2.6.3.*
3. *Automatic sprinkler systems in one- and two-family dwellings.*

Section 907.8.5 of Chapter 9 is hereby added and shall read as follows:

*Section 907.8.5 **Smoke Alarm Documentation.** The owner and/or operator of every Group R Division 1, Division 2, Division 3.1, and Division 4 Occupancies shall annually provide the Fire Code Official with written documentation that the smoke alarms installed pursuant to the Building Code have been tested and are operational. If alarms are found to be inoperable or are missing, such alarms shall be repaired or replaced immediately.*

Section 918 of Chapter 9 is hereby added and shall read as follows:

SECTION 918 EXTERIOR WILDFIRE PROTECTION SYSTEMS

Section 918.1 of Chapter 9 is hereby added and shall read as follows:

*Section 918.1 **General.** Exterior Wildfire Protection Systems shall comply with this section.*

Section 918.2 of Chapter 9 is hereby added and shall read as follows:

*Section 918.2 **Construction documents.** Documentation of the system shall be submitted per 901.2.*

Section 918.3 of Chapter 9 is hereby added and shall read as follows:

*Section 918.3 **Permits.** Permits shall be required as set forth in section 901.3*

CHAPTER 11
CONSTRUCTION REQUIREMENTS FOR EXISTING BUILDINGS

Section 1103.1 of Chapter 11 is hereby amended to read as follows:

Section 1103.1 **Required Construction.** Existing buildings shall comply with not less than the minimum provisions specified in Table 1103.1 and as further enumerated in Sections 1103.2, 1103.7 through 1103.8.5.3, 1103.9.1, and 1103.10.

The provisions of this chapter shall not be constructed to allow the elimination of fire protection systems or a reduction in the level of fire safety provided in buildings constructed in accordance with previously adopted codes.

Sections 1103.2 Item #1 is deleted.

Sections 1103.3 through 1103.6.2 are deleted.

Sections 1103.9 is deleted.

Sections 1104 and 1105 are deleted.

CHAPTER 12
ENERGY SYSTEMS

Section 1201.4 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.4 **Construction Documents.** A scaled and dimensioned site plan showing the location of all energy systems, property lines, buildings, service and electrical panels, transfer switches, disconnects, underground wiring and piping, fuel type and piping, map placard and signage. Site Plan shall clearly designate property frontage for viewer orientation.*

Section 1201.5 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.5 **Signs and Labels.** Caution signs or labels are required to identify the quantity and type of additional power source(s) located on site. Signs shall be required at the main service panel, and on disconnect equipment. Additional locations may be required by the fire code official.*

Section 1201.6 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.6 **Disconnect.** An approved and readily accessible independent and clearly labeled single exterior disconnect shall be located prior to any load/service panel and installed as close as possible to the main service panel or as approved by the fire code*

official. Integrated equipment toggle, rocker, or electronic switches shall not be utilized as an independent disconnects.

Section 1201.7 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.7 **Operational Testing.** New installations shall be tested for complete power and energy system shutdown. A normal power failure shall be simulated by closing the main service breaker supplying normal power to the building. Upon transfer from main power to alternate power source(s), the single disconnect(s) shall be used to disconnect alternate power from all alternate energy sources. A successful result of the shutdown test shall include termination of all alternate energy power sources serving the building (i.e. main service, photovoltaic system, energy storage systems, and generators, when installed).*

Section 1202.1 in Chapter 12 is hereby amended to add the following:

HOME BACKUP GENERATOR

Section 1208 of Chapter 12 is hereby added and shall read as follows:

SECTION 1208 HOME BACKUP GENERATOR

Section 1208.1 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.1 **General.** The use, operation and maintenance of home backup generators in Group R-3 and R-4 occupancies shall comply with this section.*

Section 1208.2 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.2 **Use.** Home backup generators shall be installed in accordance with the California Building Code, the California Electrical Code, NFPA 110.*

Section 1208.3 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.3 **Permits.** Permits shall be obtained for Home Backup Generators as set forth in Section 105.*

Section 1208.4 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.4 **Installation.** Home backup generators shall be installed in accordance with the California Building Code, the California Electrical Code, NFPA 110.*

Section 1208.5 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.5 **Listing.** Home backup generators shall be listed and labeled in accordance with UL 2200.*

Section 1208.6 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.6. **Maintenance.** Home backup generators shall be operated and maintained in accordance with the manufacturer's instructions.*

CHAPTER 26 **FUMIGATION AND INCECTICIDAL FOGGING**

Chapter 26 is deleted in its entirety.

CHAPTER 33 **FIRE SAFETY DURING CONSTRUCTION**

Section 3314.3 of Chapter 33 is amended by adding the following to the end of the exception:

Exception: Standpipes shall be either temporary or permanent in nature, and with or without a water supply, provided that such standpipes comply with the requirements of Section 905 as to capacity, outlets and materials, *as approved by the Fire Code Official.*

Section 3315.3 in Chapter 33 is added to read as follows:

*Section 3314.3 **Where required.** In buildings of combustible construction required to have automatic sprinkler system by Section 903, automatic sprinkler system shall be installed prior to construction exceeding two stories in height above the lowest level of fire department vehicle access. Such automatic sprinkler system shall be extended as construction progresses to within one floor of the highest point of construction having secured decking or flooring.*

Section 3315.4 of Chapter 33 is added to read as follows:

*Section 3314.4 **Buildings being demolished.** Where a building is being demolished and an automatic sprinkler system is existing within such a building, such automatic sprinkler system shall be maintained in an operable condition so as to be available for use by the fire department. Such automatic sprinkler system shall be demolished with the building but shall not be demolished more than one floor below the floor being demolished.*

Section 3315.5 of Chapter 33 is added to read as follows:

*Section 3314.5 **Detailed requirements.** Automatic sprinkler systems shall be installed in accordance with the provisions of Section 903.*

CHAPTER 36 **MARINAS**

Section 3603.6.1 of Chapter 36 is added to read as follows:

*Section 3603.6.1 **Width.** A minimum width of 36" shall remain unobstructed on all docks serving more than two vessels.*

Section 3603.6.2 of Chapter 36 is added to read as follows:

*Section 3603.6.2 **Storage.** Storage on docks shall be approved by the fire code official.*

Section 3603.8 of Chapter 36 is added to read as follows:

*Section 3603.8 **Lighting.** Electrical lighting shall be provided to ensure adequate illumination of all exterior areas, piers, and floats.*

Section 3603.9 of Chapter 36 is added to read as follows:

*Section 3603.9 **When Required.** The requirements in 3603.6.1 and 3603.6.2 and 3603.8 shall be applied retroactively to all marinas within six months of the adoption of this code.*

CHAPTER 39 **PLANT PROCESSING AND EXTRATION FACILITIES**

Section 3901.1.1 OF Chapter 39 is added to read as follows:

*Section 3901.1.1 **Marijuana growing, processing, or extraction facilities.** Marijuana growing, processing and extraction facilities shall be designed and constructed in accordance with this chapter and NFPA 1, Chapter 38 as amended in Chapter 80.*

CHAPTER 49 **REQUIREMENTS FOR WILDLAND-URBAN INTERFACE FIRE AREAS**

Section 4902.1 of Chapter 49 is amended to read as follows:

FIRE PROTECTION PLAN. *A document prepared for a specific project or development proposed for construction and development in areas designated as Wildland-Urban Interface (WUI), and/or Moderate, High, or Very High Fire Hazard Severity Zone. It describes ways to minimize and mitigate potential for loss from wildfire exposure.*

WILDLAND-URBAN INTERFACE FIRE AREA. *A geographical area identified by the Kentfield Fire District as a "Fire Hazard Severity Zone" in accordance with the Public Resources Code, Sections 4201 through 4204, and Government Code, Sections*

51175 through 51189, or other areas designated by the enforcing agency to be at a significant risk from wildfires as designated by the Marin County Fire Department's strategic fire plan dated July 1, 2013.

Section 4903.2.1 of Chapter 49 is amended to read as follows:

Section 4903.2.1.1 Preliminary fire protection plan. *When a preliminary fire protection plan is submitted, it shall include, at a minimum, the following:*

- 1) Total size of the project.*
- 2) Information on the adjoining properties on all sides, including current land uses, and if known, existing structures and densities, planned construction, natural vegetation, environmental restoration plans, roads and parks.*
- 3) A map with all project boundary lines, property lines, slope contour lines, proposed structure foundation footprints, and proposed roads and driveways. The map shall identify project fuel modification zones and method of identifying the fuel modification zone boundaries.*
- 4) The map shall include all existing emergency water supplies.*

Section 4903.2.2 of Chapter 49 is amended to include the following:

The final fire protection plan shall include items listed in Section 4903.2.1.1 and the following:

1. A map identifying all proposed plants in the fuel modification zones with a legend that includes a symbol for each proposed plant species. The plan shall include specific information on each species proposed, including but not limited to:
 - a) The plant life-form;
 - b) The scientific and common name; and
 - c) The expected height and width for mature growth.
2. Identification of irrigated and non-irrigated zones.
3. Requirements for vegetation reduction around emergency access and evacuation routes.
4. Identification of points of access for equipment and personnel to maintain vegetation in common areas.
5. Legally binding statements regarding community responsibility for maintenance of fuel modification zones.
6. Legally binding statements to be included in covenants, conditions and restrictions regarding property owner responsibilities for vegetation maintenance
7. Identify the location of fire protection systems or equipment.
8. Identify any power sources, meters, and shut downs.

Section 4906.2 of Chapter 49 is amended to read as follows:

*Section 4906.2 **Application.** Buildings and structures located in any Fire Hazard Severity Zone or any Wildland-Urban Interface (WUI) Fire Area designated by the enforcing agency shall maintain the required hazardous vegetation and fuel management per Sections 4906.3 through 4906.5.3.*

Section 4906.3 of Chapter 49 is amended to read as follows:

*Section 4906.3. **Vegetation Management Plan.** A Vegetation Management plan shall be required for new construction, substantial remodels, and landscape modifications including new plantings, modifications to existing plantings, and/or excavation.*

Section 4906.3.1 of Chapter 49 is deleted in its entirety.

Section 4906.4.2.1 of Chapter 49 is amended to read as follows:

*Section 4906.4.2.1 **Tree Planting.** New trees classified as fire-resistant vegetation shall be permitted provided the tree is planted and maintained so that the tree's drip line at maturity is a minimum 5 feet (9144 mm) from any combustible structure.*

Section 4907.2 of Chapter 49 is amended to read as follows:

*Section 4907.2 **Application.** Buildings and structures located in any Fire Hazard Severity Zone or any Wildland-Urban Interface (WUI) Fire Area designated by the enforcing agency shall maintain the required hazardous vegetation and fuel management:*

Section 4907.4 of Chapter 49 is hereby added and shall read as follows:

*Section 4907.4 **Fire Hazard Reduction.** Any person who owns, leases, controls or maintains any building or structure, vacant lands, open space, and/or lands within specific Wildland Urban Interface areas of the jurisdiction of the (Jurisdiction/District), shall comply with the following:*

- 1. Cut and remove all hazardous vegetation and ground coverings within 100 feet of structures, up to 200 feet when topographic or combustible vegetative types necessitate removal as determined by the Fire Code Official.*
- 2. Remove accumulated dead vegetation on the property.*
- 3. Cut and remove tree limbs that overhang wood decks and roofs.*
- 4. Remove that portion of any tree which extends within 10 feet of any chimney or stovepipe, roof surfaces and roof gutters*

5. *Clean any leaves and needles from roof and gutters.*
6. *Cut and remove growth less than 3-inches in diameter, from the ground up to a height of 10 feet, provided that no crown shall be raised to a point so as to remove branches from more than the lower one-third of the tree's total height.*
7. *Ladder fuels shall be removed within 30 feet of the structure.*
8. *When required by the Fire Code Official, cut and remove trees that are 6" of diameter or less at breast height, or four feet, six inches above ground, to achieve canopy separation within 30 feet of the structure.*
9. *Vegetation clearance requirements for new construction and substantial remodels in Wildland-Urban Interface Areas shall be in accordance with the 2021 International Wildland-Urban Interface Code, as amended by the Kentfield Fire District*

EXCEPTION 1: When approved by the Fire Code Official, single specimens of trees, ornamental shrubbery or similar plants, or plants used as ground covers, provided that they do not form a means of rapidly transmitting fire from the native growth to any structure.

EXCEPTION 2: When approved by the Fire Code Official, grass and other vegetation located more than 30 feet (9144 mm) from buildings or structures less than 18 inches (457 mm) in height above the ground need not be removed where necessary to stabilize soil, and prevent erosion.

Section 4907.5 of Chapter 49 is hereby added and shall read as follows:

*Section 4907.5 **Fire Hazard Reduction from Roadways.** The Fire Code Official is authorized to cause areas within 10 feet (3048 cm) on each side of portions of highways, fire apparatus access roads (improved or unimproved), and driveways (improved or unimproved), which are improved, designed, or ordinarily used for vehicular traffic to be cleared of flammable vegetation and other combustible growth. Corrective action, if necessary, shall be the same as the actions required in section 4907.4. The Fire Code Official is authorized to enter upon private property to carry out this work.*

EXCEPTION 1: When approved by the Fire Code Official, single specimens of trees, ornamental shrubbery or similar plants, or plants used as ground covers, provided that they do not form a means of rapidly transmitting fire from the native growth to any structure.

CHAPTER 56

EXPLOSIVES AND FIREWORKS

Section 5601.1.3 of Chapter 56 Exceptions 1, 2, and 4 are hereby deleted.

Section 5608.1.2 of Chapter is added to read as follows:

*Section 5608.1.2 **Permit required.** A permit shall be obtained from the fire code official in accordance with Section 105.6 prior to the performance of any firework display. Application for such approval shall be made in writing no less than twenty (20) days prior to the proposed display. The application shall be considered and acted upon by the fire code official or authorized designee pursuant to this Chapter and Title 19, Chapter 6, Article 3 - Licenses of the California Code of Regulations. Any permit for a fireworks display may be suspended or revoked at any time by the Fire code official or authorized designee.*

Section 5608.2 of Chapter 56 is added to read as follows:

*Section 5608.2 **Limitations.** Possession, storage, offer or expose for sale, sell at retail, gift or give away, use, explode, discharge, or in any manner dispose of fireworks is prohibited within the limits established by law as the limits of the districts in which such possession, storage, offer or exposure for sale, retail sale, gifting, use, explosion, discharge, or disposal of fireworks is prohibited in any area as established by applicable land-use and zoning standards.*

***Exception:** Firework displays authorized pursuant to section 5608.1 for which a permit has been issued.*

CHAPTER 80 **REFERENCED STANDARDS**

California Fire Code, Chapter 80 is amended as follows:

NFPA 1: Fire Code

Add Chapter 38: Cannabis Growing, Processing, or Extraction Facilities.

NFPA 13-22: Standard for the installation of Sprinkler Systems

**NFPA 13, Amended Sections as follows:*

Revise Section 29.4.1 as follows:

*29.4.1 The installing contractor shall identify a hydraulically designed sprinkler system with permanently **raised, stamped or etched** marked weatherproof metal or ridged plastic sign secured with corrosion resistant wire, chain, or other approved means. Such signs shall be placed at the alarm valve, dry pipe valve, pre-action valve, or deluge valve supplying the corresponding hydraulically designed area. **Pipe schedule systems shall be provided with a sign indicating that the system was designed and installed as a pipe schedule system and the hazard classification(s) included in the design.***

303-21: Fire Protection Standard for Marinas and Boatyards

APPENDIX B
FIRE-FLOW REQUIREMENTS FOR BUILDINGS

California Fire Code, Appendix B Table B105.1(1) is amended to read as follows:

TABLE B105.1(1)
REQUIRED FIRE-FLOW FOR ONE- AND TWO-FAMILY DWELLINGS, GROUP R-3
AND R-4 BUILDINGS AND TOWNHOUSES

FIRE-FLOW CALCULATION AREA (square feet)	AUTOMATIC SPRINKLER SYSTEM (Design Standard)	MINIMUM FIRE- FLOW (gallons per minute)	FLOW DURATION (hours)
0-3,600	No automatic sprinkler system	1,000	1
3,601 and greater	No automatic sprinkler system	Value in Table B105.1(2)	Duration in Table B105.1(2) at The required fire-flow rate
0-3,600	Section 903.3.1.3 of the <i>California Fire Code</i> or Section 313.3 of the <i>California Residential Code</i>	$\frac{1}{2}$ value in Table B105.1(2) ^a	1
3,601 and greater	Section 903.3.1.3 of the <i>California Fire Code</i> or Section 313.3 of the <i>California Residential Code</i>	$\frac{1}{2}$ value in Table B105.1(2) ^a	1

For SI: 1 square foot = 0.0929 m², 1 gallon per minute = 3.785 L/m.

Appendix B Table B105.2 is amended to read as follows:

TABLE B105.2
REQUIRED FIRE-FLOW FOR BUILDINGS OTHER THAN ONE- AND
TWO-FAMILY DWELLINGS, GROUP R-3 AND R-4 BUILDINGS AND
TOWNHOUSES

AUTOMATIC SPRINKLER SYSTEM (Design Standard)	MINIMUM FIRE- FLOW (gallons per minute)	FLOW DURATION (hours)
No automatic sprinkler system	Value in Table B105.1(2)	Duration in Table B105.1(2)
Section 903.3.1.1 of the <i>California Fire Code</i>	50% of the value in Table B105.1(2) ^a	Duration in Table B105.1(2) at the reduced flow rate
Section 903.3.1.2 of the <i>California Fire Code</i>	50% of the value in Table B105.1(2) ^a	Duration in Table B105.1(2) at the reduced flow rate

For SI: 1 gallon per minute = 3.785 L/m.

APPENDIX C
FIRE HYDRANT LOCATIONS AND DISTRIBUTION

Section C103.1 of Appendix C is amended to read as follows:

Section C103.1 **Hydrant spacing.** Fire apparatus access roads and public streets providing required access to buildings in accordance with Section 503 of the *California Fire Code* shall be provided with one or more fire hydrants, as determined by Section C102.1. Where more than one fire hydrant is required, the distance between required fire hydrants shall be *approved by the fire code official*.

Section C103.2 of Appendix C is deleted.

Section C103.3 of Appendix C is deleted.

INTERNATIONAL WILDLAND-URBAN INTERFACE
APPENDIX A

Section A104.7.2 of Appendix A of the International Wildland-Urban Interface Code is amended to read as follows:

*Section A104.7.2 **Permits.** The Fire Code Official is authorized to stipulate conditions for permits. Permits shall not be issued when public safety would be at risk, as determined by the Fire Code Official.*

Section A104.11 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.11 – **Tracer Bullets, Tracer Charges, Rockets and Model Aircraft.** Tracer bullets and tracer charges shall not be possessed, fired or caused to be fired into or across hazardous fire areas. Rockets, model planes, gliders and balloons powered with an engine, propellant or other feature liable to start or cause a fire shall not be fired or projected into or across hazardous fire areas.*

Section A104.12 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.12 **Explosives and Blasting.** Explosives shall not be possessed, kept, stored, sold, offered for sale, given away, used, discharged, transported or disposed of within hazardous fire areas except by permit from the Fire Code Official.*

Section A104.13 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.13 **APAIRIES.** Lighted or smoldering material shall not be used in connection with smoking bees in or upon hazardous fire areas except by permit from the Fire Code Official.*

ORDINANCE NO. 2022-118

**AN ORDINANCE OF THE KENTFIELD FIRE DISTRICT ADOPTING AND
MODIFYING THE CALIFORNIA FIRE CODE, AND APPENDIX A OF THE
INTERNATIONAL WILDLAND-URBAN INTERFACE CODE, WITH AMENDMENTS
SUPPORTED BY LOCAL FINDINGS, PRESCRIBING REGULATIONS GOVERNING
CONDITIONS HAZARDOUS TO LIFE AND PROPERTY FROM FIRE OR
EXPLOSION; PROVIDING FOR THE ISSUANCE OF PERMITS FOR HAZARDOUS
USES OR OPERATIONS; AND DEFINING THE POWERS AND DUTIES OF THE
PREVENTION DIVISION AND OFFICERS.**

WHEREAS, the Kentfield Fire District may adopt a fire code by reference pursuant to Article 2 commencing with Section 50022 of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code;

WHEREAS, pursuant to Health and Safety Code Section 13869, Kentfield Fire District may adopt building standards relating to fire and panic safety that are more stringent than those building standards adopted by the State Fire Marshal and contained in the California Building Standards Code when such modified standards are reasonably necessary because of local climatic, geological or topographical conditions;

WHEREAS, pursuant to Sections 17958.5, 17958.7, and 18941.5 of the State of California Health and Safety Code, changes or modifications to the 2022 California Building Standards Code are needed and are reasonably necessary because of local climatic, geographic and topographic conditions.

WHEREAS, this Ordinance No. 2022-118 was introduced and read by title only at a meeting of the Board of Directors of the Kentfield Fire District on the 14th day of September, 2022.

NOW THEREFORE BE IT ORDAINED by the Board of Directors of the Kentfield Fire District the following:

**SECTION 1. ADOPTION OF 2022 CALIFORNIA FIRE CODE, and APPENDIX
A of the 2021 INTERNATIONAL WILDLAND URBAN
INTERFACE CODE**

The Board of Directors of the Kentfield Fire District hereby adopt, for the purpose of prescribing regulations governing conditions hazardous to life and property from fire or explosion the following:

1. The 2022 California Fire Code, which consists of certain portions of the 2021 edition of the International Fire Code as amended by the California Building Standards Commission, including:

- a. Appendix 4 SPECIAL DETAILED REQUIREMENTS BASED ON USE AND OCCUPANY
 - b. Appendix B FIRE FLOW REQUIREMENTS FOR BUILDINGS, the whole thereof, save and except such portions as are hereafter amended by section 11 of this Ordinance.
 - c. Appendix BB FIRE FLOW REQUIREMENTS FOR BUILDINGS
 - d. Appendix C FIRE HYDRANTS LOCATIONS AND DISTRIBUTION
 - e. Appendix CC FIRE HYDRANTS LOCATIONS AND DISTRIBUTION
 - f. Appendix E HAZARD CATEGORIES
 - g. Appendix F HAZARD RANKING
 - h. Appendix G CRYOGENIC FLUIDS – WEIGHT AND VOLUME EQUIVALENTS
 - i. Appendix H HAZARDOUS MATERIALS MANAGEMENT PLAN AND HAZARDOUS MATERIAL INVENTORY STATEMENTS
 - j. Appendix O TEMPORARY HAUNTED HOUSES, GHOST WALKS AND SIMILAR AMUSEMENT USES.
2. The International Fire Code published by the International Fire Code Council, Inc., 2022 Edition hereof and the whole thereof, save and except such portions as are hereinafter amended, added or deleted by Section 11 of this Ordinance.
 3. Appendix A of the 2021 edition of the International Wildland-Urban Interface Code save and except such portions as are hereinafter deleted, modified or amended by Section 11 of this Ordinance.

Not less than one (1) copy of the Codes and Standards hereby adopted is filed in the office of the Fire Marshal of the Kentfield Fire District, and the same are hereby adopted and incorporated fully as if set out at length herein, and from the date on which this Ordinance shall take effect, and the provisions thereof shall be controlling within the limits of the Kentfield Fire District.

SECTION 2. ESTABLISHMENT AND DUTIES OF THE FIRE PREVENTION DIVISION

The 2022 California Fire Code, which consists of certain portions of the 2021 edition of the International Fire Code as amended by the California Building Standards Commission, and Appendix A of the 2021 edition of the International Wildland-Urban Interface Code as adopted and amended herein, shall be enforced by the Fire Prevention Division of the Kentfield Fire District and shall be operated under the supervision of the Chief of the Kentfield Fire District.

SECTION 3. DEFINITIONS

Wherever they appear in the California and International Fire Codes, unless otherwise provided, the following words shall have the meanings ascribed to them in this section:

- (a) Whenever the words "Fire Code" are used they shall mean those Codes and Standards adopted in Section 1 of this Ordinance.
- (b) Wherever the term "Counsel" is used in the Fire Code, it shall be held to mean the attorney for the Kentfield Fire District.

SECTION 4. ESTABLISHMENT OF GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH STORAGE OF CLASS I, CLASS II AND CLASS III LIQUIDS IN OUTSIDE ABOVEGROUND TANKS IS PROHIBITED

The geographic limits referred to in Section 5704.2.9.6.1 of the California Fire Code in which storage of Class I, Class II and Class III liquids in outside aboveground tanks is prohibited are amended as follows: In all residential areas and in all heavily populated or congested commercial areas, and agricultural land of less than two (2) acres as established by the County of Marin.

SECTION 5. ESTABLISHMENT OF GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH STORAGE OF CLASS I, CLASS II AND CLASS III LIQUIDS IN ABOVEGROUND TANKS IS PROHIBITED

The geographic limits referred to in Section 5706.2.4.4 of the California Fire Code in which storage of Class I, Class II and Class III liquids in aboveground tanks is prohibited are amended as follows: In all residential areas and in all heavily populated or congested commercial areas, and agricultural land of less than two (2) acres as established by County of Marin.

SECTION 6. ESTABLISHMENT OF THE GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH THE STORAGE OF STATIONARY TANKS OF FLAMMABLE CRYOGENIC FLUIDS IS TO BE PROHIBITED

The geographic limits, referred to in Section 5806.2 of the California Fire Code in which the storage of flammable cryogenic fluids in stationary containers are prohibited, are hereby established as follows: In all residential areas and in heavily populated or congested commercial areas, as established by County of Marin.

SECTION 7. ESTABLISHMENTS OF GEOGRAPHIC LIMITS IN WHICH STORAGE OF LIQUEFIED PETROLEUM GASES IS TO BE RESTRICTED

The geographic limits referred to in Section 6104.2 of the California Fire Code, in which storage of liquefied petroleum gas is restricted, are amended as follows: In all residential areas and in all heavily populated or congested commercial areas, and agricultural land less than two (2) acres. The aggregate capacity of any one installation shall not exceed a water capacity of 2,000 gallons as established by the County of Marin.

SECTION 8. ESTABLISHMENT OF GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH STORAGE OF EXPLOSIVES AND BLASTING AGENTS IS TO BE PROHIBITED

The geographic limits in which storage of explosives and blasting agents is prohibited, are as follows: In all residential areas and in heavily populated or congested commercial areas as established by the County of Marin.

SECTION 9. ESTABLISHMENT OF THE GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH THE STORAGE OF COMPRESSED NATURAL GAS IS TO BE PROHIBITED

The geographic limits, in which the storage of compressed natural gas is prohibited, are hereby established as follows: In all residential areas and in heavily populated or congested commercial areas, as established by the County of Marin.

SECTION 10. ESTABLISHMENT OF THE GEOGRAPHIC LIMITS OF DISTRICTS IN WHICH THE STORAGE OF HAZARDOUS MATERIALS IS TO BE PROHIBITED OR LIMITED

The geographic limits, in which the storage of hazardous materials is prohibited or limited, are hereby established as follows: In all residential areas and in heavily populated or congested commercial areas, as established by the County of Marin.

SECTION 11. AMENDMENTS MADE TO THE 2022 CALIFORNIA FIRE CODE AND 2021 INTERNATIONAL WILDLAND-URBAN INTERFACE CODE.

The District Board hereby finds that local conditions have an adverse effect on the prevention of (1) major loss fires, (2) major earthquake damage, and (3) the potential for life and property loss, making necessary changes or modifications to the, 2022 California Fire Code and the 2022 California Building Standards Code in order to provide a reasonable degree of property security and fire and life safety in this Fire District.

Specifically, the District Board finds that the following local conditions make more stringent standards a necessity:

1. Climatic

- a. **Precipitation.** Precipitation ranges from 15 to 42 inches per year with an average of approximately 25 inches per year. Approximately ninety percent (90%) falls during the months of November through April, and 10% from May through October.
- b. **Relative Humidity.** Humidity generally ranges from 50% during daytime to 86% at night. It drops to 20% during the summer months and occasionally drops lower.
- c. **Temperatures.** Temperatures have been recorded as high as 104 degrees F. Average summer highs are in the 78 degree to 85 degree range.
- d. **Winds.** Prevailing winds are from the northwest. However, winds are experienced from virtually every direction at one time or another. Velocities are generally in the 5 – 15 mph range, gusting to 7.4 – 30 mph, particularly during the summer months. Extreme winds, up to 50 mph, have been known to occur. Easterly/northeasterly winds present a higher than normal fire danger component.
- e. **Summary.** These local climatic conditions affect the acceleration, intensity, and size of fire in the community. Times of little or no rainfall, of low humidity and high temperatures create extremely hazardous conditions, particularly as they relate to wood shake and shingle roof fires and conflagrations. The winds experienced in this area can have a tremendous impact upon structure fires of buildings in close proximity to one another, commonly found in Kentfield. During wood shake and shingle roof fires, or exposure fires, winds can carry sparks and burning brands to other structures, thus spreading the fire and causing conflagrations. In building fires, winds can literally force fires back into the building and can create a blowtorch effect, in addition to preventing “natural” ventilation and cross-ventilation efforts.

2. Geographic and Topographic

- a. **Geography.** The fire environment of a community is primarily a combination of two factors: the area’s physical geographic characteristics and the historic pattern of urban-suburban development. These two factors, alone and combined, create a mixture of environments which ultimately determines the area’s fire protection needs.

The basic geographical boundaries of the District include Mount Tamalpias to the south, the Town of Ross to the west, the City of San Rafael to the north and the City of Larkspur to the east.

Because of the size of the Kentfield Fire Protection District (4 square miles), the characteristics of the fire environment changes from one location to the next. Therefore, the District has not one, but a number of fire environments, each of which has its individual fire protection needs.

The service area of the Kentfield Fire District has a varied topography and vegetative cover. A conglomeration of bay plains, hills and ridges make up the terrain. Development has occurred on the flat lands in the central portion of the District. However, over the last twenty years, development has spread into the surrounding hills and the smaller valleys and canyons.

b. Seismic Location. The relatively young geological processes that have created the San Francisco Bay Area are still active today. The District sits between two active earthquake faults: San Andreas and the Hayward/-Calaveras and numerous potentially active faults. Approximately 50% of the District's land surface is in the high-to-moderate seismic hazard zones.

c. Size and Population. The Kentfield Fire Protection District covers 4 square miles including an urban population estimated at 9,000 during daytime hours. The Fire Protection District handles diverse responsibilities including wildland, urban, freeway, air, and paramedical responses.

d. Roads and Streets. There is no master plan for roadway right-of-way and construction within the District. As a result, new developments are generally serviced by lengthy cul-de-sacs. Most of the smaller canyons and valleys, as well as hillsides, are served by cul-de-sacs and dead-end roads. Some planned unit developments are served by private roads which create access problems (i.e., narrow paved widths and on-street parking).

The roadway systems on the flat lands within the Kentfield Fire District are for the most part a grid or loop system. Roadways with less than 20 feet of unobstructed paved surface, with a dead-end longer than 150 feet, with a cull-de-sac longer than 800 feet, or with a cul-de-sac diameter less than 68 feet are considered hazardous in terms of fire access and protection. A large number of roadways within the District fall into one of the above four categories.

e. Topography. The District's service area is a conglomeration of bay plains, hills, valleys and ridges. The flatter lands are found in the central and eastern portions of the District. Most of the existing urban and suburbanized areas are on relatively flat lands (0 – 5% slope). During extraordinary precipitation events low laying areas are susceptible to flooding preventing access to some commercial and residential occupied areas of the District.

The majority of the hillsides in these areas have slopes ranging from 15 – 30% and 40+%.

Slope is an important factor in fire spread. As a basic rule of thumb, the rate of spread will double as the slope percentage doubles, all factors remaining the same.

f. Vegetation. The Kentfield Fire Districts semi-arid Mediterranean-type climate produces vegetation similar to that of most of Marin County, with specific growth locale a result of topography and prevailing wind. The south facing exposure is primarily rye grass with occasional clumps of bay and oak trees in the more sheltered pockets. The north facing

slopes are heavily wooded from lower elevations to ridge with oak and bay trees and minor shrubs of the general chaparral class.

Expansion of the residential community into areas of heavier vegetation has resulted in homes existing in close proximity to dense natural foliage. Often such dwellings are completely surrounded by highly combustible vegetation compounding the fire problem from a conflagration point of view.

Of the Fire District's 4 square mile service area, approximately 3 square miles encompasses the wildland urban interface area. Proliferation of sudden oak death syndrome has increased the dead fuel loads in the oak woodlands and bay forests which has significantly increased fire brand production and crown fire potential within the wildland urban interface area.

Due to fire safe roofing ordinances adopted approximately 30 years ago less than 10% of all dwellings in the District currently have wood shingle roofs, however, very few structures meet current fire hardening construction and/or vegetation management standards

g. **Summary.** The above local geographic and topographic conditions increase the magnitude, exposure, accessibility problems and fire hazards presented to the Kentfield Fire District

Fire following an earthquake has the potential of causing greater loss of life and damage than the earthquake itself.

The majority of the City's industrial complexes are located in the highest seismic risk zones. The highest seismic risk zone also contains the largest concentration of hazardous materials. Hazardous materials, particularly toxic gases, could pose the greatest threat to the largest number, should a significant seismic event occur. The District's resources would have to be prioritized to mitigate the greatest threat, and may likely be unavailable for smaller single-dwelling or structure fires.

Other variables may tend to intensify the situation:

- 1) The extent of damage to the water system;
- 2) The extent of isolation due to bridge and/or freeway overpass collapse;
- 3) The extent of roadway damage and/or amount of debris blocking the roadways;
- 4) Climatic conditions (hot, dry weather with high winds);
- 5) Time of day will influence the amount of traffic on roadways and could intensify the risk to life during normal business hours;

6) The availability of timely mutual aid or military assistance;

7) The large portion of dwellings with wood shingle roof coverings could result in conflagrations.

Conclusion: Local climatic, geographic and topographic conditions impact fire prevention efforts, and the frequency, spread, acceleration, intensity and size of fire involving buildings in this community. Further, they impact potential damage to all structures from earthquake and subsequent fire. Therefore it is found to be reasonably necessary that the California Fire Code and the State Building Standards Code be changed or modified to mitigate the effects of the above conditions.

ACCORDINGLY, THE 2022 CALIFORNIA FIRE CODE IS AMENDED, ADDED OR DELETED AS IDENTIFIED HEREIN:

CHAPTER 1
SCOPE AND ADMINISTRATION

Section 101.1 of Chapter 1 is amended to read as follows:

Section 101.1 Title. *These regulations and locally adopted standards shall be known as the Fire Code of the Kentfield Fire District, hereinafter referred to as “this code.”*

Section 102.5 of Chapter 1 is hereby amended to read as follows:

Section 102.5 Application of residential code. Where structures are designed and constructed in accordance with the *California Residential Code*, the provisions of this code shall apply as follows:

1. Construction and designed provisions: Provisions of this code pertaining to the exterior of the structure shall apply including, but not limited to, premises identification, fire apparatus access and water supplies. *Provisions of this code pertaining to the interior of the structure when specifically required by this code including, but not limited to, Section 903.2 and Chapter 12 shall apply.* Where interior or exterior systems or devices are installed, construction permits required by Section 105.7 of this code shall also apply
2. Administrative, operational and maintenance provisions of this code shall apply.

Section 102.7.3 is hereby added to Chapter 1 and shall read as follows:

*Section 102.7.3 **Nationally Recognized Listed Products.** Any installation of products and equipment due to permits required by this Code shall be Labeled and Listed, as defined in Section 202.*

Section 104.1.1 is hereby added to Chapter 1 and shall read as follows:

*Section 104.1.1 **Supplemental Rules, Regulations and Standards or Policies.** The Fire Code Official is authorized to render interpretations of this code and to make and enforce rules and supplemental regulations and to develop Fire Protection Standards or Policies to carry out the application and intent of this code.*

Section 104.13 is hereby added to Chapter 1 and shall read as follows:

*Section 104.13. **Fire Prevention Resource Sharing.** Other enforcement agencies shall have authority to render necessary assistance in plan review, inspection, code interpretation, enforcement, investigation and other fire prevention services when requested to do so.*

Section 105.5 of Chapter 1 is hereby amended by adding the following additional operational permits:

105.5 Required Operational Permits. The fire code official is authorized to issue operational permits for operations set forth in Sections 105.5.1 through 105.5.55

Section 105.5.55 of Chapter 1 is hereby added to read as follows:

*105.5.55 **Local Operational Permits.** In addition to the permits required by section 105.5, the following permits shall be obtained from the Fire Prevention Division prior to engaging in the following activities, operations, practices or functions:*

- 1. **Fire Protection Plan.** An operational permit is required to implement a fire protection plan.*
- 2. **Radioactive material.** An operational permit is required to store or handle at any installation more than 1 micro curie (37,000 Becquerel) of radioactive material not contained in a sealed source or more than 1 millicurie (37,000,000 Becquerel) of radioactive material in a sealed source or sources, or any amount of radioactive material for which specific license from the Nuclear Regulatory Commission is required.*

Section 105.6 of Chapter 1 is hereby amended by adding the following additional operational permits:

105.6 Required Construction Permits. The fire code official is authorized to issue construction permits for work as set forth in Sections 105.6.1 through 105.6.25

Section 105.6.25 of Chapter 1 is hereby added to read as follows:

*105.6.25 **Local Construction Permits.** In addition to the permits required by section 105.6, the following permits shall be obtained from the Fire Prevention Division prior to installation of the following:*

- 1. **Exterior Wildfire Protection Systems.** A construction permit is required for the installation of or design modification to an Exterior Wildfire Protection System as regulated by section 918.*
- 2. **Home Backup Generator.** A construction permit is required for the installation of a home backup generator as regulated by section 1218.*
- 3. **Vegetation Management Plan.** A construction permit is required to implement a vegetation management plan.*

Section 112.4 of Chapter 1 is hereby amended to read as follows:

Section 112.4 Violation Penalties. Persons who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, install, alter repair or do work in violation of the approved construction documents or directive of the Fire Code Official, or of a permit or certificate used under provisions of this code, shall be guilty of a *misdemeanor*, punishable by a fine of not more than \$500 dollars or by imprisonment not exceeding 180 days, or both such fine and imprisonment. Each day that a violation continues after due notice has been served shall be deemed a separate offense.

The imposition of one penalty of any violation shall not excuse the violation or permit it to continue; and all such persons shall be required to correct or remedy such violations or defects within a reasonable time; and when not otherwise specified, each day that a violation continues after due notice has been served shall be deemed a separate offense.

Section 112.4.2 of Chapter 1 is added to read as follows:

*Section 112.4.2 **Abatement of clearance of brush or vegetative growth from structures.** The executive body is authorized to instruct the Chief to give notice to the owner of the property upon which conditions regulated by section 304.1.2 of Chapter 3 and section 4907.4 of Chapter 49 exists to correct such conditions. If the owner fails to correct such conditions, the executive body is authorized to cause the same to be done and make the expense of such correction a lien upon the property where such condition exists.*

Section 113.4 of Chapter 1 is hereby amended to read as follows:

Section 113.4 Failure to Comply. Any person who shall continue any work after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable to a fine not less than \$500 dollars or more than \$1500 dollars.

Section 115 of Chapter 1 is hereby added and shall read as follows:

Section 115 **DAMAGES AND EXPENSE RECOVERY**

Section 115.1 Damages and Expense Recovery. The expense of securing any emergency that is within the responsibility for enforcement of the Fire Chief as given in Section 104 is a charge against the person who caused the emergency. Damages and expenses incurred by any public agency having jurisdiction or any public agency assisting the agency having jurisdiction shall constitute a debt of such person and shall be collectible by the Fire Chief for proper distribution in the same manner as in the case of an obligation under contract expressed or implied. Expenses as stated above shall include, but not be limited to, equipment and personnel committed and any payments required by the public agency to outside business firms requested by the public agency to secure the emergency, monitor remediation, and clean up.

CHAPTER 2
DEFINITIONS

Section 202 of Chapter 2 is hereby amended by adding the following general definition:

ALL WEATHER SURFACE shall mean A/C paving, or concrete capable of supporting 70,000 gross vehicle weight. Grades up to and including 18% may be of A/C paving. Grades greater than 18% shall be of concrete curf-cut so as to allow for water run-off and traction.

Exception: Materials approved by the Fire Code Official.

COVERINGS shall mean materials including, but not limited to gypsum board, paneling, floor boards, lathe and plaster, wood paneling, brick and mortar, or other materials attached to rough framing of the building elements. 'Coverings' do not include carpet, linoleum, tile, wall paper, or other decorative finishes.

DRIVEWAY is a vehicular ingress/egress access route that serves no more than two dwelling units, not including accessory structures. Driveways shall provide a minimum unobstructed width 16 feet and a minimum unobstructed height of 15 feet. Driveways in excess of 150 feet in length shall be provided with turnarounds. Driveways in excess of 200 feet in length and less than 20 feet in width shall be provided with turnouts in addition to turnarounds.

EXTERIOR WILDFIRE PROTECTION SYSTEM An approved system of devices and equipment which is automatically or manually activated to discharge water and or an approved fire-extinguishing agent onto the structure and or the exterior of the structure to hydrate the Immediate Zone 0 (0-5 feet from the home, including the home) and the Intermediate Zone 1 (5-30 feet from the home).

HOME BACKUP GENERATOR. *A permanent, fixed installation, internal combustion engine-driven device that provides temporary electrical power to a Group R-3 and R-4 Occupancies.*

OCCUPANCY CLASSIFICATION *is modified to include:*

*[BG] **Factory Industrial F-1 Moderate-hazard occupancy** is amended to add to the list of moderate-hazard factory industrial groups the following:*

Agricultural crop production including cultivation, drying, processing and /or storage.

PRE-PLANS *shall mean detailed plans of target hazard buildings. These pre-plans include information on the building's location, occupancy, hazards, fire department connections and hydrants, building layout, and other pertinent data that would assist the fire department in case of an emergency.*

PUBLIC STORAGE FACILITY *shall mean any business that sells, leases or rents space to the public that is enclosed, whether it is a building, storage container or similar configuration.*

SPARK ARRESTOR *shall mean a chimney device constructed in a skillful-like manner. The net free area of a spark arrestor shall not be less than four times the net free area of the outlet of the chimney. The spark arrestor screen shall have heat and corrosion resistance equivalent to 12-gauge wire, 19-gauge galvanized wire or 24-gauge stainless steel. Opening shall not permit the passage of spheres having a diameter larger than 1/2 inch and shall not block the passage of spheres having a diameter of less than 3/8 inch.*

SUBSTANTIAL REMODEL *shall mean the renovation of any structure, which combined with any additions to the structure, affects a floor area which exceeds fifty percent of the existing floor area of the structure within any 36 month period. When any changes are made in the building, such as walls, columns, beams or girders, floor or ceiling joists and coverings, roof rafters, roof diaphragms, foundations, piles or retaining walls or similar components, the floor area of all rooms affected by such changes shall be included in computing floor areas for the purposes of applying this definition. This definition does not apply to the replacement and upgrading of residential roof coverings.*

TARGET HAZARD *is defined as a location or plausible scenario in which a fire department or fire district could quickly become overwhelmed and for which additional resources, now scarce, would be needed.*

TEMPORARY *shall mean any use for a period of less than 90 days, where not otherwise referenced.*

***UNWARRANTED ALARM** shall mean the giving, signaling or transition of an alarm notification to a public fire station or emergency communication center when such alarm is the result of a defective condition of an alarm system, system servicing testing, construction activities, ordinary household activities, false alarm or other cause when no such danger exists.*

CHAPTER 3 **GENERAL REQUIREMENTS**

Section 302.1 in Chapter 3 is hereby amended to add the following:

PUBLIC STORAGE FACILITY UNWARRANTED ALARM

Section 324 is hereby added to Chapter 3 and shall read as follows:

Section 324 Public Storage Facilities

Section 324.1 General. Public Storage Facilities shall comply with the provisions of this section.

Section 324.2 Location on Property and Fire Resistance of Exterior. All public storage facilities shall meet the minimum requirements for setback from property lines or fire resistive construction as set forth in Table 602 of the Building Code for Group S, Division 1 occupancies.

Section 324.3 Fire Apparatus Access. All public storage facilities shall have fire apparatus access roads provided in accordance with Section 503.

Section 324.4 Storage of Flammable and Combustible Liquids and Hazardous Materials. The storage of hazardous materials or flammable or combustible liquids in public storage facilities is prohibited. Such facilities shall post legible and durable sign(s) to indicate same in a manner and location(s) as specified by the Fire Code Official. This section shall apply to new and existing public storage facilities.

Exception: Only those quantities of flammable and combustible liquids necessary for maintenance of the facility may be stored by the facility management per Chapter 57 of this code.

CHAPTER 4 **EMERGENCY PLANNING AND PREPAREDNESS**

Section 401.1.1 is hereby added to Chapter 4 and shall read as follows:

Section 401.1.1 Hazardous Occupancies. In occupancies of a hazardous nature, where access for fire apparatus is unduly difficult, or where special life and fire safety hazards exist as determined by standards or policies of the Kentfield Fire District, that facility or

business management shall be required to develop and implement an Emergency Response Plan, provide for an on-site Emergency Response Team, Emergency Liaison Officer, staff training and fire drills in accordance with Sections 405 and 406 and standards developed by the Kentfield Fire District.

Section 401.3.2.1 is hereby added to Chapter 4 and shall read as follows:

*Section 401.3.2.1 **Unwarranted Alarm Notification.** Notification of emergency responders based on an unwarranted alarm may be punishable by a fine in accordance with the adopted fee schedule. In addition, the responsible party may be liable for the operational and administrative costs, incurred from the emergency response or mitigation procedures resulting from an unwarranted alarm notification.*

Section 401.3.2.2 is added to read as follows:

*Section 401.3.2.2 **Multiple Unwarranted or Nuisance Alarm Activations.** Any occupancy that has more than 3 unwarranted or nuisance alarms causing emergency response within a 12 month period may be required to modify, repair, upgrade or replace their system and or monitoring station as determined by the Fire Code Official.*

Section 402.1 of Chapter 4 is hereby amended to add the following:

***PRE-PLANS
UNWARRANTED ALARMS
TARGET HAZARDS***

Section 403.1.1 is hereby added to Chapter 4 and shall read as follows:

*Section 403.1.1 **Pre-Plans:** When required by the fire code official, pre-plans shall be developed for target hazard buildings according to the written standards developed by the authority having jurisdiction.*

Section 403.9.1.4 is hereby added to Chapter 4 and shall read as follows:

***Emergency Preparedness for Hotels, Lodging and Congregate Houses.** Hotels, lodging and congregate houses shall provide guests with immediate access to a telephone to report emergencies. The exit diagram shall indicate the location of the nearest telephone and instructions to dial 911.*

**CHAPTER 5
FIRE SERVICE FEATURES**

Section 502.1 in Chapter 5 is hereby amended to add the following:

DRIVEWAY

Section 503.1. of Chapter 5 is hereby amended as follows:

Section 503.1 **Where Required.** Fire Apparatus access roads shall be provided and maintained in accordance with Sections 503.1.1 through 503.1.5.

Section 503.1.4 of Chapter 5 is hereby added to read as follows:

*Section 503.1.4 **Undeveloped Areas.** Fire Apparatus Access Roads, improved or unimproved, shall be provided for firefighting equipment, apparatus and personnel to undeveloped areas of the District so as to gain access to improved, unimproved, and undeveloped areas of the District, in a manner approved by the Fire Code Official. Any vehicle or other obstructions may be towed away at the owner's expense.*

Section 503.1.5 of Chapter 5 is hereby added to read as follows:

*Section 503.1.5 **Aerial fire apparatus access.** Buildings or facilities exceeding 30 feet or three stories in height, approved aerial apparatus access roads shall be provided. For the purposes of this section, the highest rood surface shall be determined by the measurement to the eave of the pitched roof, the intersection of the roof to the exterior wall, or the top of parapet walls, whichever is greater.*

*Section 503.1.5.1 **Width.** Aerial fire apparatus access roads shall have a minimum unobstructed width of 26 feet, exclusive of shoulders, in the immediate vicinity of the building or portion thereof.*

*Section 503.1.5.2 **Proximity to building.** One or more of the required access routes meeting this condition shall be located not less than 15 feet and not more than 30 feet from the building, and shall be positioned parallel to one entire side of the building. The side of the building on which the aerial fire apparatus access road is positioned shall be approved by the fire code official.*

*Section 503.1.5.3 **Obstructions.** Overhead utility and power lines shall not be located over the aerial fire apparatus access road or between the aerial fire apparatus access road and the building. Other obstructions shall be permitted to be placed with the approval of the fire code official.*

Section 503.2.1 of Chapter 5 is hereby amended as follows:

Section 503.2.1 **Dimensions.** Fire apparatus access roads shall have an unobstructed width of not less than 20 feet (6096 mm), exclusive of shoulders, except for approved security gates in accordance with Section 503.6, and an unobstructed vertical clearance of not less than 15 feet (4572 mm).

Section 503.2.6.1 is hereby added to Chapter 5 and shall read as follows:

*Section 503.2.6.1 **Evaluation and maintenance.** All existing private bridges and elevated surfaces that are a part of the fire department access roadway shall be evaluated by a*

California licensed civil engineer experienced in structural engineering or a California licensed structural engineer, for safety and weight rating, in accordance with American Association of State Highway and Transportation Officials (AASHTO) Manual: "The Manual for Bridge Evaluation," Second Edition, or other approved standard. Vehicle load limits shall be posted at both entrances to bridges. All bridges and elevated structures providing fire department access shall be routinely maintained in accordance with Section 503.2.6 or when directed by the fire code official or authorized designee.

Section 503.4 of Chapter 5 is amended to read as follows:

Section 503.4 obstruction of fire apparatus access roads. Fire apparatus access roads shall not be obstructed in any manner, including the parking of vehicles. The minimum widths and clearances established in sections 503.2.1 and 503.2.2 shall be maintained at all times. *Any vehicle or other obstruction may be towed away at the owner's expense.*

Section 503.4.2 is hereby added to read as follows:

503.4.2 Prohibition on Vehicular Parking on Private Access ways. *If, in the judgment of the Fire Code Official, it is necessary to prohibit vehicular parking along private access ways serving existing facilities, buildings, or portions of buildings in order to keep them clear and unobstructed for fire apparatus access, the Fire Code Official may issue an Order to the owner, lessee or other person in charge of the premises to paint the curbs red or install signs or other appropriate notices to the effect that parking is prohibited by Order of the Fire Department. It shall thereafter be unlawful for such owner, lessee or other person in charge of the premises to fail to install, maintain in good condition, the form of notice so prescribed. When such areas are marked or signed as provided herein, no person shall park a vehicle adjacent to any such curb or in the private access way contrary to such markings or signs. Any vehicle so parked in the private access way may be towed away at the expense of the owner of the vehicle.*

Section 503.6.1 is hereby added to Chapter 5 and shall read as follows:

503.6.1 Width. *All gates shall open fully to provide an unobstructed passage width of not less than 16 feet or a minimum of two feet wider than the approved net clear opening of the required all weather roadway or driveway and a minimum net vertical clearance of 15 feet.*

Section 503.6.2 is hereby added to Chapter 5 and shall read as follows:

Section 503.6.2 Electronic Gates. *All electronic operated gates shall have installed an approved key switch override system mounted on a stanchion or wall as approved by the Chief in accordance with Standards/Policies adopted by the Fire Code Official. All electronic or motorized gates shall incorporate in their design the means for fast, effective manual operation of the gates in the event of power or mechanical failure (i.e., easily removable hinge pins for separating power linkage from gates; undercut, weakened or frangible members requiring 40 pounds or less pressure against the gates to cause their*

failure and the gates to open. All electrical wiring and components of motorized gates shall be UL listed and installed in accordance with the National Electric Code.

Section 503.6.3 is hereby added to Chapter 5 and shall read as follows:

*Section 503.6.3 **Gate Setback Required.** Gates shall be set back from roadways a minimum of 30 feet or more so as not to cause cross traffic to stop or create a hazardous traffic condition on the roadway approach to the driveway.*

Exception: The fire code official is authorized to modify the setback if fire apparatus access onto the property is not required to achieve 150 foot access to the most remote portion of the building per 503.1.1.

Section 507.5.1 of Chapter 5 is hereby amended by deleting exceptions 1 and 2.

Section 507.5.1.1 of Chapter 5 is amended to read as follows:

*Section 507.5.1.1 **Hydrant for fire department connections.** Buildings equipped with a water-based fire protection system installed in accordance with Section 903 through 905 shall have a fire hydrant within 100 feet of the fire department connections, or as approved by the fire code official.*

Section 507.5.7 is hereby added to Chapter 5 and shall read as follows:

*Section 507.5.7 **Fire Hydrant Upgrades.** When additions or modifications to structures are made, the nearest fire hydrant (if a new one is not required) located by the Fire Code Official, shall be upgraded to the minimum standard of one 4 1/2" outlet and one 2 1/2" outlet for single family dwellings and the minimum standard of one 4 1/2" outlet and two 2 1/2" outlets for commercial structures.*

Exception:

- 1) One and Two family dwellings equipped throughout with an approved automatic sprinkler system that includes protection of all closets and bathrooms.*

Section 510.1 of Chapter 5 is hereby amended by deleting Exception 1.

CHAPTER 9

FIRE PROTECTION AND LIFE SAFETY SYSTEMS

Section 901.7 of Chapter 9 is hereby amended by adding the following sentence:

Section 901.7 Systems out of Service. Where a required fire protection system is out of service, the fire department and the fire code official shall be notified immediately and, where required by the fire code official, the building shall be either evacuated or an

approved fire watch shall be provided for all occupants left unprotected by the shutdown until the fire protection system has been returned to service. *This section shall also apply to residential fire sprinkler systems.*

Section 902.1 in Chapter 9 is hereby amended to add the following:

EXTERIOR WILDFIRE PROTECTION SYSTEMS

Section 903.2 of Chapter 9 is repealed in its entirety *(with the exception of sub-sections 903.2.5, 903.2.6, 903.2.8, 903.2.11, 903.2.12, 903.2.14, 903.2.15, 903.2.16, 903.2.17, 903.2.18, 903.2.19, 903.2.20, 903.2.21 which shall remain in effect).*

Section 903.2 of Chapter 9 is hereby added to read as follows:

*Section 903.2 **Where required.** Approved automatic sprinkler systems in new and existing buildings and structures shall be provided in the locations described in this section 903.2.1 through 903.2.21.*

Section 903.2.1 through 903.2.4 of Chapter 9 are hereby added to read as follows:

*Section 903.2.1 **Required installations.** An automatic sprinkler system shall be installed and maintained in all newly constructed buildings or structures.*

Exceptions:

- 1. Detached pool houses, workshops, Group U private garages, barns and similar structures, built in conjunction with existing non-sprinklered single family residences and provided the new structure is less than 1,000 square feet and is not intended for use as a dwelling unit.*
- 2. Detached non-combustible, limited combustible, or fire retardant treated wood canopies.*
- 3. Group B or M occupancies less than 1000 square feet.*
- 4. Detached restroom facilities associated with golf courses, ball fields, parks and similar uses as approved by the Fire Code Official.*
- 5. Agricultural buildings as defined in Appendix C of the Building Code and not exceeding 2000 square feet, having clear unobstructed side yards free of combustible materials, exceeding 60 feet in all directions and not exceeding 25 feet in height, located within an agricultural zoned district as defined in the Marin County Planning Code.*

*Section 903.2.2 **Additions and Alterations.** An automatic sprinkler system shall be installed in all buildings in excess of 3,000 sq. ft. which have ten per cent (10%) or more floor area added within any 36 month period.*

Exception: R-3 occupancies. See 903.2.3.

*Section 903.2.2.1 **Substantial Remodel.** An automatic sprinkler system shall be installed in all buildings which have fifty per cent (50%) or more floor area added, or any “substantial remodel” as defined in this code, within any 36 month period.*

*Section 903.2.3 **Group R-3.** An automatic sprinkler system installed in accordance with Section 903.3.1.3 shall be permitted in Group R-3 occupancies and shall be provided throughout all one- and two-family dwellings regardless of square footage in accordance with the-California Residential Code. An automatic sprinkler system shall be installed in all mobile homes, manufactured homes and multi-family manufactured homes with two or more dwelling units in accordance with Title 25 of the California Code of Regulations.*

*Section 903.2.4 **Change of Occupancy or Use.** For any change of occupancy or use, when the proposed new occupancy classification is more hazardous based on a fire and life safety evaluation by the Fire Code Official, including but not limited to conversion of buildings to single family residences, accessory dwelling units, bed and breakfast, inns, lodging houses or congregate residences or other similar uses, an automatic sprinkler system shall be installed throughout.*

Section 903.3.9 of Chapter 9 is hereby amended by replacing item 2 with the following:

*Section 903.3.9 **Floor control valves.** Floor control valves and waterflow detection assemblies shall be installed at each floor where any of the following occur:*

- 1. Buildings where the floor level of the highest story is located more than 30 feet above the lowest level of fire department vehicle access.*
- 2. Buildings that are two or more stories in height.*
- 3. Buildings that are two or more stories below the highest level of fire department vehicle access.*

***Exception:** Group R-3 and R-3.1 occupancies floor control valves and water flow detection assemblies shall not be required.*

Section 903.6.1 of Chapter 9 is hereby added and shall read as follows:

*Section 903.6.1 **Application.** In all existing buildings, when the addition of automatic fire sprinklers are required by the provisions of this code, automatic fire sprinklers shall be extended into all unprotected areas of the building.*

Section 906.11 is hereby added to Chapter 9 and shall read as follows:

*Section 906.11 **Fire Extinguisher Documentation.** The owner and/or operator of every R Division 2 occupancies shall annually provide the Chief written documentation that fire extinguishers are installed and have been serviced as required by Title 19 California Code of Regulations when such extinguishers are installed in residential units in lieu of common areas.*

Section 907.2.13.1.2 of Chapter 9 is hereby amended by adding new subsection 3 to read as follows:

4. *Duct smoke detectors shall be capable of being reset by a readily accessible, remote push button or key activated switch as approved by the Fire Code Official.*

Section 907.6.6 is hereby amended to read as follows:

*Section 907.6.6 **Monitoring.** New and upgraded fire alarm systems required by this chapter or by the California Building Code shall be monitored by an approved Central Station in accordance with NFPA 72 and this section.*

***Exception:** Monitoring by central station is not required for:*

1. *Single- and multiple-station smoke alarms required by Section 907.2.11.*
2. *Group I-3 occupancies shall be monitored in accordance with Section 907.2.6.3.*
3. *Automatic sprinkler systems in one- and two-family dwellings.*

Section 907.8.5 of Chapter 9 is hereby added and shall read as follows:

*Section 907.8.5 **Smoke Alarm Documentation.** The owner and/or operator of every Group R Division 1, Division 2, Division 3.1, and Division 4 Occupancies shall annually provide the Fire Code Official with written documentation that the smoke alarms installed pursuant to the Building Code have been tested and are operational. If alarms are found to be inoperable or are missing, such alarms shall be repaired or replaced immediately.*

Section 918 of Chapter 9 is hereby added and shall read as follows:

SECTION 918 EXTERIOR WILDFIRE PROTECTION SYSTEMS

Section 918.1 of Chapter 9 is hereby added and shall read as follows:

*Section 918.1 **General.** Exterior Wildfire Protection Systems shall comply with this section.*

Section 918.2 of Chapter 9 is hereby added and shall read as follows:

*Section 918.2 **Construction documents.** Documentation of the system shall be submitted per 901.2.*

Section 918.3 of Chapter 9 is hereby added and shall read as follows:

*Section 918.3 **Permits.** Permits shall be required as set forth in section 901.3*

CHAPTER 11 **CONSTRUCTION REQUIREMENTS FOR EXISTING BUILDINGS**

Section 1103.1 of Chapter 11 is hereby amended to read as follows:

Section 1103.1 **Required Construction.** Existing buildings shall comply with not less than the minimum provisions specified in Table 1103.1 and as further enumerated in Sections 1103.2, 1103.7 through 1103.8.5.3, 1103.9.1, and 1103.10.

The provisions of this chapter shall not be constructed to allow the elimination of fire protection systems or a reduction in the level of fire safety provided in buildings constructed in accordance with previously adopted codes.

Sections 1103.2 Item #1 is deleted.

Sections 1103.3 through 1103.6.2 are deleted.

Sections 1103.9 is deleted.

Sections 1104 and 1105 are deleted.

CHAPTER 12 **ENERGY SYSTEMS**

Section 1201.4 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.4 **Construction Documents.** A scaled and dimensioned site plan showing the location of all energy systems, property lines, buildings, service and electrical panels, transfer switches, disconnects, underground wiring and piping, fuel type and piping, map placard and signage. Site Plan shall clearly designate property frontage for viewer orientation.*

Section 1201.5 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.5 **Signs and Labels.** Caution signs or labels are required to identify the quantity and type of additional power source(s) located on site. Signs shall be required at the main service panel, and on disconnect equipment. Additional locations may be required by the fire code official.*

Section 1201.6 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.6 **Disconnect.** An approved and readily accessible independent and clearly labeled single exterior disconnect shall be located prior to any load/service panel and installed as close as possible to the main service panel or as approved by the fire code official. Integrated equipment toggle, rocker, or electronic switches shall not be utilized as an independent disconnects.*

Section 1201.7 of Chapter 12 is hereby added and shall read as follows:

*Section 1201.7 **Operational Testing.** New installations shall be tested for complete power and energy system shutdown. A normal power failure shall be simulated by closing the main service breaker supplying normal power to the building. Upon transfer from main power to alternate power source(s), the single disconnect(s) shall be used to disconnect alternate power from all alternate energy sources. A successful result of the shutdown test shall include termination of all alternate energy power sources serving the building (i.e. main service, photovoltaic system, energy storage systems, and generators, when installed).*

Section 1202.1 in Chapter 12 is hereby amended to add the following:

HOME BACKUP GENERATOR

Section 1208 of Chapter 12 is hereby added and shall read as follows:

SECTION 1208 HOME BACKUP GENERATOR

Section 1208.1 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.1 **General.** The use, operation and maintenance of home backup generators in Group R-3 and R-4 occupancies shall comply with this section.*

Section 1208.2 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.2 **Use.** Home backup generators shall be installed in accordance with the California Building Code, the California Electrical Code, NFPA 110.*

Section 1208.3 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.3 **Permits.** Permits shall be obtained for Home Backup Generators as set forth in Section 105.*

Section 1208.4 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.4 **Installation.** Home backup generators shall be installed in accordance with the California Building Code, the California Electrical Code, NFPA 110.*

Section 1208.5 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.5 **Listing.** Home backup generators shall be listed and labeled in accordance with UL 2200.*

Section 1208.6 of Chapter 12 is hereby added and shall read as follows:

*Section 1208.6. **Maintenance.** Home backup generators shall be operated and maintained in accordance with the manufacturer's instructions.*

CHAPTER 26 **FUMIGATION AND INSECTICIDAL FOGGING**

Chapter 26 is deleted in its entirety.

CHAPTER 33 **FIRE SAFETY DURING CONSTRUCTION**

Section 3314.3 of Chapter 33 is amended by adding the following to the end of the exception:

Exception: Standpipes shall be either temporary or permanent in nature, and with or without a water supply, provided that such standpipes comply with the requirements of Section 905 as to capacity, outlets and materials, *as approved by the Fire Code Official.*

Section 3315.3 in Chapter 33 is added to read as follows:

*Section 3314.3 **Where required.** In buildings of combustible construction required to have automatic sprinkler system by Section 903, automatic sprinkler system shall be installed prior to construction exceeding two stories in height above the lowest level of fire department vehicle access. Such automatic sprinkler system shall be extended as construction progresses to within one floor of the highest point of construction having secured decking or flooring.*

Section 3315.4 of Chapter 33 is added to read as follows:

*Section 3314.4 **Buildings being demolished.** Where a building is being demolished and an automatic sprinkler system is existing within such a building, such automatic sprinkler system shall be maintained in an operable condition so as to be available for use by the fire department. Such automatic sprinkler system shall be demolished with the building but shall not be demolished more than one floor below the floor being demolished.*

Section 3315.5 of Chapter 33 is added to read as follows:

*Section 3314.5 **Detailed requirements.** Automatic sprinkler systems shall be installed in accordance with the provisions of Section 903.*

CHAPTER 36 **MARINAS**

Section 3603.6.1 of Chapter 36 is added to read as follows:

*Section 3603.6.1 **Width.** A minimum width of 36" shall remain unobstructed on all docks serving more than two vessels.*

Section 3603.6.2 of Chapter 36 is added to read as follows:

*Section 3603.6.2 **Storage.** Storage on docks shall be approved by the fire code official.*

Section 3603.8 of Chapter 36 is added to read as follows:

*Section 3603.8 **Lighting.** Electrical lighting shall be provided to ensure adequate illumination of all exterior areas, piers, and floats.*

Section 3603.9 of Chapter 36 is added to read as follows:

*Section 3603.9 **When Required.** The requirements in 3603.6.1 and 3603.6.2 and 3603.8 shall be applied retroactively to all marinas within six months of the adoption of this code.*

CHAPTER 39 **PLANT PROCESSING AND EXTRACTION FACILITIES**

Section 3901.1.1 OF Chapter 39 is added to read as follows:

*Section 3901.1.1 **Marijuana growing, processing, or extraction facilities.** Marijuana growing, processing and extraction facilities shall be designed and constructed in accordance with this chapter and NFPA 1, Chapter 38 as amended in Chapter 80.*

CHAPTER 49
REQUIREMENTS FOR WILDLAND-URBAN INTERFACE FIRE AREAS

Section 4902.1 of Chapter 49 is amended to read as follows:

FIRE PROTECTION PLAN. *A document prepared for a specific project or development proposed for construction and development in areas designated as Wildland-Urban Interface (WUI), and/or Moderate, High, or Very High Fire Hazard Severity Zone. It describes ways to minimize and mitigate potential for loss from wildfire exposure.*

WILDLAND-URBAN INTERFACE FIRE AREA. *A geographical area identified by the Kentfield Fire District as a “Fire Hazard Severity Zone” in accordance with the Public Resources Code, Sections 4201 through 4204, and Government Code, Sections 51175 through 51189, or other areas designated by the enforcing agency to be at a significant risk from wildfires as designated by the Marin County Fire Department’s strategic fire plan dated July 1, 2013.*

Section 4903.2.1 of Chapter 49 is amended to read as follows:

Section 4903.2.1.1 Preliminary fire protection plan. *When a preliminary fire protection plan is submitted, it shall include, at a minimum, the following:*

- 1) Total size of the project.*
- 2) Information on the adjoining properties on all sides, including current land uses, and if known, existing structures and densities, planned construction, natural vegetation, environmental restoration plans, roads and parks.*
- 3) A map with all project boundary lines, property lines, slope contour lines, proposed structure foundation footprints, and proposed roads and driveways. The map shall identify project fuel modification zones and method of identifying the fuel modification zone boundaries.*
- 4) The map shall include all existing emergency water supplies.*

Section 4903.2.2 of Chapter 49 is amended to include the following:

The final fire protection plan shall include items listed in Section 4903.2.1.1 and the following:

1. A map identifying all proposed plants in the fuel modification zones with a legend that includes a symbol for each proposed plant species. The plan shall include specific information on each species proposed, including but not limited to:
 - a) The plant life-form;
 - b) The scientific and common name; and
 - c) The expected height and width for mature growth.
2. Identification of irrigated and non-irrigated zones.

3. Requirements for vegetation reduction around emergency access and evacuation routes.
4. Identification of points of access for equipment and personnel to maintain vegetation in common areas.
5. Legally binding statements regarding community responsibility for maintenance of fuel modification zones.
6. Legally binding statements to be included in covenants, conditions and restrictions regarding property owner responsibilities for vegetation maintenance
7. Identify the location of fire protection systems or equipment.
8. Identify any power sources, meters, and shut downs.

Section 4906.2 of Chapter 49 is amended to read as follows:

*Section 4906.2 **Application.** Buildings and structures located in any Fire Hazard Severity Zone or any Wildland-Urban Interface (WUI) Fire Area designated by the enforcing agency shall maintain the required hazardous vegetation and fuel management per Sections 4906.3 through 4906.5.3.*

Section 4906.3 of Chapter 49 is amended to read as follows:

*Section 4906.3. **Vegetation Management Plan.** A Vegetation Management plan shall be required for new construction, substantial remodels, and landscape modifications including new plantings, modifications to existing plantings, and/or excavation.*

Section 4906.3.1 of Chapter 49 is deleted in its entirety.

Section 4906.4.2.1 of Chapter 49 is amended to read as follows:

*Section 4906.4.2.1 **Tree Planting.** New trees classified as fire-resistant vegetation shall be permitted provided the tree is planted and maintained so that the tree's drip line at maturity is a minimum 5 feet (9144 mm) from any combustible structure.*

Section 4907.2 of Chapter 49 is amended to read as follows:

*Section 4907.2 **Application.** Buildings and structures located in any Fire Hazard Severity Zone or any Wildland-Urban Interface (WUI) Fire Area designated by the enforcing agency shall maintain the required hazardous vegetation and fuel management:*

Section 4907.4 of Chapter 49 is hereby added and shall read as follows:

*Section 4907.4 **Fire Hazard Reduction.** Any person who owns, leases, controls or maintains any building or structure, vacant lands, open space, and/or lands within specific Wildland Urban Interface areas of the jurisdiction of the (Jurisdiction/District), shall comply with the following:*

- 1. Cut and remove all hazardous vegetation and ground coverings within 100 feet of structures, up to 200 feet when topographic or combustible vegetative types necessitate removal as determined by the Fire Code Official.*
- 2. Remove accumulated dead vegetation on the property.*
- 3. Cut and remove tree limbs that overhang wood decks and roofs.*
- 4. Remove that portion of any tree which extends within 10 feet of any chimney or stovepipe, roof surfaces and roof gutters*
- 5. Clean any leaves and needles from roof and gutters.*
- 6. Cut and remove growth less than 3-inches in diameter, from the ground up to a height of 10 feet, provided that no crown shall be raised to a point so as to remove branches from more than the lower one-third of the tree's total height.*
- 7. Ladder fuels shall be removed within 30 feet of the structure.*
- 8. When required by the Fire Code Official, cut and remove trees that are 6" of diameter or less at breast height, or four feet, six inches above ground, to achieve canopy separation within 30 feet of the structure.*
- 9. Vegetation clearance requirements for new construction and substantial remodels in Wildland-Urban Interface Areas shall be in accordance with the 2021 International Wildland-Urban Interface Code, as amended by the Kentfield Fire District*

EXCEPTION 1: When approved by the Fire Code Official, single specimens of trees, ornamental shrubbery or similar plants, or plants used as ground covers, provided that they do not form a means of rapidly transmitting fire from the native growth to any structure.

EXCEPTION 2: When approved by the Fire Code Official, grass and other vegetation located more than 30 feet (9144 mm) from buildings or structures less than 18 inches (457 mm) in height above the ground need not be removed where necessary to stabilize soil, and prevent erosion.

Section 4907.5 of Chapter 49 is hereby added and shall read as follows:

*Section 4907.5 **Fire Hazard Reduction from Roadways.** The Fire Code Official is authorized to cause areas within 10 feet (3048 cm) on each side of portions of highways, fire apparatus access roads (improved or unimproved), and driveways (improved or unimproved), which are improved, designed, or ordinarily used for vehicular traffic to be cleared of flammable vegetation and other combustible growth. Corrective action, if*

necessary, shall be the same as the actions required in section 4907.4. The Fire Code Official is authorized to enter upon private property to carry out this work.

EXCEPTION 1: When approved by the Fire Code Official, single specimens of trees, ornamental shrubbery or similar plants, or plants used as ground covers, provided that they do not form a means of rapidly transmitting fire from the native growth to any structure.

CHAPTER 56

EXPLOSIVES AND FIREWORKS

Section 5601.1.3 of Chapter 56 Exceptions 1, 2, and 4 are hereby deleted.

Section 5608.1.2 of Chapter is added to read as follows:

*Section 5608.1.2 **Permit required.** A permit shall be obtained from the fire code official in accordance with Section 105.6 prior to the performance of any firework display. Application for such approval shall be made in writing no less than twenty (20) days prior to the proposed display. The application shall be considered and acted upon by the fire code official or authorized designee pursuant to this Chapter and Title 19, Chapter 6, Article 3 - Licenses of the California Code of Regulations. Any permit for a fireworks display may be suspended or revoked at any time by the Fire code official or authorized designee.*

Section 5608.2 of Chapter 56 is added to read as follows:

*Section 5608.2 **Limitations.** Possession, storage, offer or expose for sale, sell at retail, gift or give away, use, explode, discharge, or in any manner dispose of fireworks is prohibited within the limits established by law as the limits of the districts in which such possession, storage, offer or exposure for sale, retail sale, gifting, use, explosion, discharge, or disposal of fireworks is prohibited in any area as established by applicable land-use and zoning standards.*

***Exception:** Firework displays authorized pursuant to section 5608.1 for which a permit has been issued.*

CHAPTER 80

REFERENCED STANDARDS

California Fire Code, Chapter 80 is amended as follows:

NFPA 1: Fire Code

Add Chapter 38: Cannabis Growing, Processing, or Extraction Facilities.

NFPA 13-22: Standard for the installation of Sprinkler Systems

**NFPA 13, Amended Sections as follows:*

Revise Section 29.4.1 as follows:

29.4.1 The installing contractor shall identify a hydraulically designed sprinkler system with permanently *raised, stamped or etched* marked weatherproof metal or ridged plastic sign secured with corrosion resistant wire, chain, or other approved means. Such signs shall be placed at the alarm valve, dry pipe valve, pre-action valve, or deluge valve supplying the corresponding hydraulically designed area. *Pipe schedule systems shall be provided with a sign indicating that the system was designed and installed as a pipe schedule system and the hazard classification(s) included in the design.*

303-21: Fire Protection Standard for Marinas and Boatyards

APPENDIX B **FIRE-FLOW REQUIREMENTS FOR BUILDINGS**

California Fire Code, Appendix B Table B105.1(1) is amended to read as follows:

TABLE B105.1(1)
REQUIRED FIRE-FLOW FOR ONE- AND TWO-FAMILY DWELLINGS, GROUP R-3
AND R-4 BUILDINGS AND TOWNHOUSES

FIRE-FLOW CALCULATION AREA (square feet)	AUTOMATIC SPRINKLER SYSTEM (Design Standard)	MINIMUM FIRE- FLOW (gallons per minute)	FLOW DURATION (hours)
0-3,600	No automatic sprinkler system	1,000	1
3,601 and greater	No automatic sprinkler system	Value in Table B105.1(2)	Duration in Table B105.1(2) at The required fire-flow rate
0-3,600	Section 903.3.1.3 of the <i>California Fire Code</i> or Section 313.3 of the <i>California Residential Code</i>	$\frac{1}{2}$ value in Table B105.1(2) ^a	1
3,601 and greater	Section 903.3.1.3 of the <i>California Fire Code</i> or Section 313.3 of the <i>California Residential Code</i>	$\frac{1}{2}$ value in Table B105.1(2) ^a	1

For SI: 1 square foot = 0.0929 m², 1 gallon per minute = 3.785 L/m.

Appendix B Table B105.2 is amended to read as follows:

TABLE B105.2
REQUIRED FIRE-FLOW FOR BUILDINGS OTHER THAN ONE- AND
TWO-FAMILY DWELLINGS, GROUP R-3 AND R-4 BUILDINGS AND
TOWNHOUSES

AUTOMATIC SPRINKLER SYSTEM (Design Standard)	MINIMUM FIRE- FLOW (gallons per minute)	FLOW DURATION (hours)
No automatic sprinkler system	Value in Table B105.1(2)	Duration in Table B105.1(2)
Section 903.3.1.1 of the <i>California Fire Code</i>	50% of the value in Table B105.1(2) ^a	Duration in Table B105.1(2) at the reduced flow rate
Section 903.3.1.2 of the <i>California Fire Code</i>	50% of the value in Table B105.1(2) ^a	Duration in Table B105.1(2) at the reduced flow rate

For SI: 1 gallon per minute = 3.785 L/m.

APPENDIX C **FIRE HYDRANT LOCATIONS AND DISTRIBUTION**

Section C103.1 of Appendix C is amended to read as follows:

Section C103.1 **Hydrant spacing.** Fire apparatus access roads and public streets providing required access to buildings in accordance with Section 503 of the *California Fire Code* shall be provided with one or more fire hydrants, as determined by Section C102.1. Where more than one fire hydrant is required, the distance between required fire hydrants shall be *approved by the fire code official*.

Section C103.2 of Appendix C is deleted.

Section C103.3 of Appendix C is deleted.

INTERNATIONAL WILDLAND-URBAN INTERFACE **APPENDIX A**

Section A104.7.2 of Appendix A of the International Wildland-Urban Interface Code is amended to read as follows:

*Section A104.7.2 **Permits.** The Fire Code Official is authorized to stipulate conditions for permits. Permits shall not be issued when public safety would be at risk, as determined by the Fire Code Official.*

Section A104.11 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.11 – **Tracer Bullets, Tracer Charges, Rockets and Model Aircraft.** Tracer bullets and tracer charges shall not be possessed, fired or caused to be fired into or across*

hazardous fire areas. Rockets, model planes, gliders and balloons powered with an engine, propellant or other feature liable to start or cause a fire shall not be fired or projected into or across hazardous fire areas.

Section A104.12 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.12 **Explosives and Blasting.** Explosives shall not be possessed, kept, stored, sold, offered for sale, given away, used, discharged, transported or disposed of within hazardous fire areas except by permit from the Fire Code Official.*

Section A104.13 of Appendix A of the International Wildland-Urban Interface Code is hereby added and shall read as follows:

*Section A104.13 **APAIRIES.** Lighted or smoldering material shall not be used in connection with smoking bees in or upon hazardous fire areas except by permit from the Fire Code Official.*

AMENDMENT JUSTIFICATION BASED ON LOCAL CONDITIONS

The attached table (Attachment 1) provides code sections that have been modified pursuant to this Ordinance, due to local climatic, geological and topographical reasons as detailed in Section 11.

Attachment 1 California Code of Regulations Title 24, Part 9: 2022 California Fire Code Amendment Justification					
Section	Title	Added to CFC	Amended from CFC	Deleted from CFC	Justification (See Section 11 for Justifications)
302.1	General Requirements: Definitions		X		2b, 2d, 2e, 2g
324	Public Storage Facilities	X			2b, 2d, 2e, 2g
401.1.1	Hazardous Occupancies	X			2c, 2d, 2e, 2g
401.3.2.1-401.3.2.2	Unwarranted Alarm Notification and Activation	X			2a, 2c, 2d, 2e, 2g
402.1	Emergency Planning & Preparedness: Definitions	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
403.1.1	Pre-Plans	X			2a, 2b, 2c, 2d, 2e, 2g
403.9.1.4	Emergency Preparedness	X			2a, 2b, 2c, 2d, 2e, 2g
502.1	Fire Service Features: Definitions	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
503.1	Where Required		X		2a, 2c, 2d, 2e, 2f, 2g
503.1.4	Undeveloped Areas	X			2a, 2c, 2d, 2e, 2f, 2g
503.1.5 - 503.1.5.3	Aerial Apparatus access	X			2a, 2c, 2d, 2e, 2f, 2g
503.2.1.	Apparatus Road Dimensions		X		2a, 2c, 2d, 2e, 2f, 2g
503.2.6.1.	Evaluations and Maintenance				2a, 2c, 2d, 2e, 2f, 2g
503.4	Fire Apparatus Road Obstructions		X		2a, 2c, 2d, 2e, 2f, 2g

Section	Title	Added to CFC	Amended from CFC	Deleted from CFC	Justification (See Section 11 for Justifications)
503.4.2	Prohibition on Vehicular Parking on Private Access ways	X			2a, 2c, 2d, 2e, 2f, 2g
503.6.1	Width	X			2a, 2c, 2d, 2e, 2f, 2g
503.6.2	Electronic Gates	X			2b, 2d, 2e, 2g
503.6.3	Gate Setback	X			2b, 2d, 2e, 2g
507.5.1	Deleted Exceptions 1 & 2		X		2a, 2b, 2c, 2d, 2g
507.5.1.1	Hydrant for fire department connections	X	X		2a, 2c, 2d, 2e, 2f, 2g
507.5.7	Fire Hydrant Upgrades	X			2a, 2b, 2c, 2d, 2g
510.1	Deleted Exception 1		X		2a, 2b, 2c, 2d, 2g
901.7	System Out of Service		X		2a, 2b, 2c, 2d, 2e, 2g
902.1	Fire Protection and Life Safety Systems: Definitions		X		2a, 2b, 2c, 2d, 2e, 2g
903.2	Where Required			X	2a, 2b, 2c, 2d, 2e, 2g
903.2	Where Required	X			2a, 2b, 2c, 2d, 2e, 2g
903.2.1	Required Installations with Exceptions	X			2a, 2b, 2c, 2d, 2e, 2g
903.2.2	Additions and Alterations	X			2a, 2b, 2c, 2d, 2e, 2g
903.2.2.1	Substantial Remodel	X			2a, 2b, 2c, 2d, 2e, 2g
903.2.3	Group R-3	X			2a, 2b, 2c, 2d, 2e, 2g
903.2.4	Change of Occupancy or Use	X			2a, 2c, 2d, 2e, 2f, 2g
903.3.9	Floor control valves		X		2a, 2b, 2c, 2d, 2e, 2g
903.6.1	Application	X			2a, 2b, 2c, 2d, 2e, 2g
906.11	Fire Extinguisher Documentation	X			2a, 2b, 2c, 2d, 2e, 2g
907.2.13.1.2	Duct Smoke Detection	X	X		2a, 2b, 2c, 2d, 2e, 2g
907.6.6	Monitoring		X		2a, 2b, 2c, 2d, 2e, 2g
907.8.5	Smoke Alarm Documentation	X			2a, 2b, 2c, 2d, 2e, 2g
918 - 918.3	Exterior Wildfire Protection Systems	X			2a, 2b, 2c, 2d, 2e, 2f, 2g
1103.1	Required Construction		X		2a, 2b, 2c, 2g
1103.2	Emergency Communication: Item 1 is Deleted			X	2a, 2b, 2c, 2g
1103.3 - 1103.6.2	Existing Building Features			X	2a, 2b, 2c, 2g
1103.9	Existing Building Carbon Monoxide Detection			X	2a, 2b, 2c, 2g
1104	Existing Building Egress			X	2a, 2b, 2c, 2g
1105	Existing Building Construction for Group I-2			X	2a, 2b, 2c, 2g
1201.4	Energy System Construction Documents	X			2a, 2b, 2c, 2d, 2g
1201.5	Energy System Signs and Labels	X			2a, 2b, 2c, 2d, 2g
1201.6	Energy System Disconnect	X			2a, 2b, 2c, 2d, 2g
1201.7	Energy System Operational Testing	X			2a, 2b, 2c, 2d, 2g
1202.1	Energy Systems: Definitions		X		2a, 2b, 2c, 2d, 2g
1208 -1208.8	Home Backup Generators	X			2a, 2b, 2c, 2d, 2g
Chapter 26	Fumigation and Insecticidal Fogging			X	2a, 2b, 2c, 2d, 2g
3314.3	Standpipe Exception		X		2a, 2b, 2c, 2d, 2g
3315.3	Where required	X			2a, 2b, 2c, 2d, 2g

Section	Title	Added to CFC	Amended from CFC	Deleted from CFC	Justification (See Section 11 for Justifications)
3315.4	Buildings being demolished	X			2a, 2b, 2c, 2d, 2g
3315.5	Detailed requirements	X			2a, 2b, 2c, 2d, 2g
3603.6.1	Marinas: Width	X			2a, 2b, 2c, 2d
3603.6.2	Marinas: Storage	X			2a, 2b, 2c, 2d
3603.8	Marinas: Lighting	X			2a, 2b, 2c, 2d
3603.9	Marinas: When Required	X			2a, 2b, 2c, 2d
3901.1.1	Marijuana growing, processing, or extraction facilities	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4902.1	Wildland Urban Interface: Definitions		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4903.2.1.1	Preliminary fire protection plan		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4903.2.2	Fire Protection Plan requirements		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4906.2	Application		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4906.3	Vegetation Management Plan		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4906.3.1.	Landscape Plan Requirements			X	1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4906.4.2.1	Tree Planting		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4907.2	Application		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4907.4	Fire Hazard Reduction	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
4907.5	Fire Hazard Reduction from Roadways	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
5601.1.3	Explosive and Fireworks Exceptions 1 and 2			X	1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
5608.1.2	Permit Required	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
5608.2	Limitations	X			1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
Chapter 80	Reference Standards		X		1a, 1b, 1c, 1d, 1e, 2a, 2b, 2c, 2d, 2g
Appendix B	Fire Flow		X		2a, 2b, 2c, 2d, 2e, 2f, 2g

SECTION 12. AUTHORITY TO ARREST AND ISSUE CITATIONS

(a) The Fire Chief, Chief Officers, Fire Marshal, Deputy Fire Marshal, and Fire Inspectors shall have authority to arrest or to cite any person who violates any provision of this Chapter involving the Fire Code or the California Building Standards Code regulations relating to fire and panic safety as adopted by the State Fire Marshal, in the manner provided for the arrest or release on citation and notice to appear with respect to misdemeanors or infractions, as prescribed by Chapters 5, 5c and 5d of Title 3, Part 2 of the California Penal Code, including Section 853.6, or as the same hereafter may be amended.

(b) It is the intent of the Board of Directors of the Kentfield Fire District that the immunities provided in Penal Code Section 836.5 be applicable to aforementioned officers and employees exercising their arrest or citation authority within the course and scope of their employment pursuant to this Chapter.

SECTION 13. PENALTIES

(a) The violations of the Fire Code as adopted herein are misdemeanors/infractions and are subject to the penalties set forth herein.

(b) If a criminal citation is issued, penalties shall be per Section 112 of the California Fire Code and 113.4, and 115.1 of Section 11 of this ordinance. If an administrative citation is issued, the penalties are as follows:

(c) The first citation, within a 12-month period, for violations of the Fire Code and any amendments adopted herein shall be treated as a Civil Penalty payable directly to the Kentfield Fire District and is set at \$150 plus the actual costs of all inspections required to gain compliance at the rate set from time to time by the Kentfield Fire District. Said civil penalties shall be a debt owed to the District by the person responsible for the violation within thirty (30) days after the date of mailing of the citation unless an appeal is filed as provided in Section 14. Upon failure to pay the civil penalty when due, the responsible person shall be liable in a civil action brought by the Kentfield Fire District for such civil penalty and costs of the litigation, including reasonable attorney's fees.

(d) Any subsequent citations within a twelve (12) month period for any violations of the Fire Code and any amendments adopted herein shall be misdemeanors/infractions, and shall be subject to the penalties set forth herein.

(e) The imposition of one penalty for any violation shall not excuse the violation or permit it to continue and all such persons shall be required to correct or remedy such violations or defects within a reasonable time and, when not otherwise specified each day that a violation occurs or continues, after a final notice has been delivered shall constitute a separate offense. The application of both penalties shall not be held to prevent the enforced correction of prohibited conditions.

(f) Nothing contained in Subsections (a) through (f) of this Section shall be construed or interpreted to prevent the Kentfield Fire District from recovering all costs associated with a District response as described in Section 104.12 of the 2022 International Fire Code as amended.

(g) Any violation of any provision of this Chapter shall constitute a public nuisance and shall entitle the Kentfield Fire District to collect the costs of abatement and related administrative costs by a nuisance abatement lien as more particularly set forth in Government Code Section 38773.1, and by special assessment to be collected by the County Tax Collector as more particularly set forth in Government Code Section 38773.5. At least thirty (30) days prior to recordation of the lien, or submission of the report to the Tax Collector for collection of this special assessment, the record owner shall receive notice from the Chief of the Kentfield Fire District intent to charge the property owner for all administrative costs associated with enforcement of this Ordinance and abatement of the nuisance. The notice shall include a summary of costs associated with enforcement of this Ordinance and abatement of the nuisance. The property owner may appeal the Chief's decision to the Board of Directors of the Kentfield Fire District within fifteen (15) days of the date of the notice and request a public hearing prior to recordation of the lien or submission

of the report to the County Tax Collector for collection of the special assessment. In addition to the foregoing, the Kentfield Fire District is authorized to prosecute a civil action to collect such abatement costs from the property owner or other person in possession or control of the affected property, and shall be entitled to recover such abatement costs, together with the cost of litigation, including reasonable attorney's fees. The provisions of this section shall also apply to corrective actions for the clearance of brush or vegetative growth from structures as outlined in section 109.3.2.

SECTION 14. APPEALS

(a) Any person receiving a citation for a civil penalty pursuant to Subsection (b) of Section 13 or a bill for Kentfield Fire District response costs and expenses pursuant to Section 112.4 of the Fire Code, may file within thirty (30) days after the date of mailing the citation or bill, an administrative appeal against imposition of the civil penalty or response costs and expense. The appeal shall be in writing and filed with the Fire Chief, and shall include a copy of the bill and statement of the grounds for appeal. The Fire Chief shall conduct an administrative hearing on the appeal, after giving the appellant at least ten (10) days' advance written notice of the time and place of the hearing. Within ten (10) days after the hearing the Chief shall give written notice of the decision to the appellant, which decision shall be final. If the appeal is denied in part or full, all amounts due shall be paid within thirty (30) days after the mailing of the notice of the decision of the hearing officer.

(b) Whenever the Chief shall disapprove an application or refuse to grant a permit applied for, or when it is claimed that the provisions of the code do not apply or that the true intent and meaning of the code have been misconstrued or wrongly interpreted, the applicant may appeal from the decision of the Chief to the Board of Directors of the Kentfield Fire District within 10 days from the date of the decision. The provision of this section shall not apply to corrective actions for the clearance of brush or vegetative growth from structures as outlined in various sections of this Code, or to matters for which an appeal is provided pursuant to Section 14 (a) above.

SECTION 15. FORMER ORDINANCES

All former ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance or the Code hereby adopted are hereby repealed.

SECTION 16. VALIDITY

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The Board of Directors/Supervisors of the Kentfield Fire District hereby declares that it would have adopted the Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases shall be declared invalid.

SECTION 17 ORDINANCE PUBLICATION AND EFFECTIVE DATE

A summary of this Ordinance shall be published and a certified copy of the full text of this Ordinance shall be posted in the office of the Kentfield Fire District Clerk at least five (5) days prior to the Board of Directors meeting at which it is adopted.

This Ordinance shall be in full force and effective thirty (30) days after its final passage, and the summary of this Ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Board of Directors voting for or against same, in the Independent Journal, a newspaper of general circulation in the County of Marin, State of California.

SECTION 18 CALIFORNIA ENVIRONMENTAL QUALITY ACT

The Board of Directors of the Kentfield Fire District finds that adoption of this ordinance is exempt from the California Environmental Quality Act (“CEQA”) under California Code of Regulations, Title 14, § 15061(b)(3).

Within fifteen (15) days after adoption, the Kentfield Fire District Clerk shall also post in the office of the Kentfield Fire District Clerk, a certified copy of the full text of this Ordinance along with the names of those Board of Directors members voting for and against the Ordinance.

The foregoing **Ordinance No. 2022-118** was read and introduced at a Regular meeting of the Board of Directors of the Kentfield Fire District held on the 14th day of September 2022, and ordered passed to print by the following vote, to wit:

AYES: Board Members:

NOES: Board Members:

ABSTAIN: Board Members:

ABSENT: Board Members:

and will come up for adoption as an Ordinance of the Kentfield Fire District at a Regular meeting of the Board of Directors to be held on the 9th day of November, 2022.

Bruce Corbet, Kentfield Fire District Secretary

PASSED AND ADOPTED by the Board of Directors of the Kentfield Fire District, on the 9th day of November, 2022, by the following vote:

AYES: Board Members:

NOES: Board Members:

ABSTAIN: Board Members:

ABSENT: Board Members:

Ron Naso, President of the Board of Directors

Attest:

Bruce Corbet, Kentfield Fire District Secretary

Mark Pomi - Chief

KENTFIELD FIRE PROTECTION DISTRICT

Phone (415) 453-7464
Fax (415) 453-4578

1004 SIR FRANCIS DRAKE BOULEVARD
KENTFIELD CA. 94904

TO: Board of Directors
FROM: Mark Pomi, Fire Chief 
SUBJECT: Board of Directors - Election of Officers for 2023
DATE: 10/31/2022

The standard term for officers of the Kentfield Fire District Board of Directors is one year.

The Board Policy Manual states " Officers shall serve a one-year term. Any vacancies in the Board officers shall result in a special nomination/election with the newly elected officer to fill the balance of the term in question."

If the Board wishes to continue the traditional rotation of Directors through the chairs, the officer slate for 2023 would be:

- 1) **2023 Board Chairman - Director Evergettis**
- 2) **2023 Board Vice-Chairman - Director Corbet**
- 3) **2023 Board Secretary - Director Murray**

Past Chairman:

Director Naso served as the 2022 Chairman.

Director Gerbsman served as the 2021 Chairman.

Director Murray served as the 2020 Chairman.

Director Corbet served as the 2019 Chairman.

Director Evergettis served as the 2018 Chairman.

Director Naso served as the 2017 Chairman.

Director Gerbsman served as the 2016 Chairman.

The Board may choose to nominate any Director for any position, then selected by majority vote of the Board members in attendance. The newly approved positions will take affect January 2023.



Chiefs Report

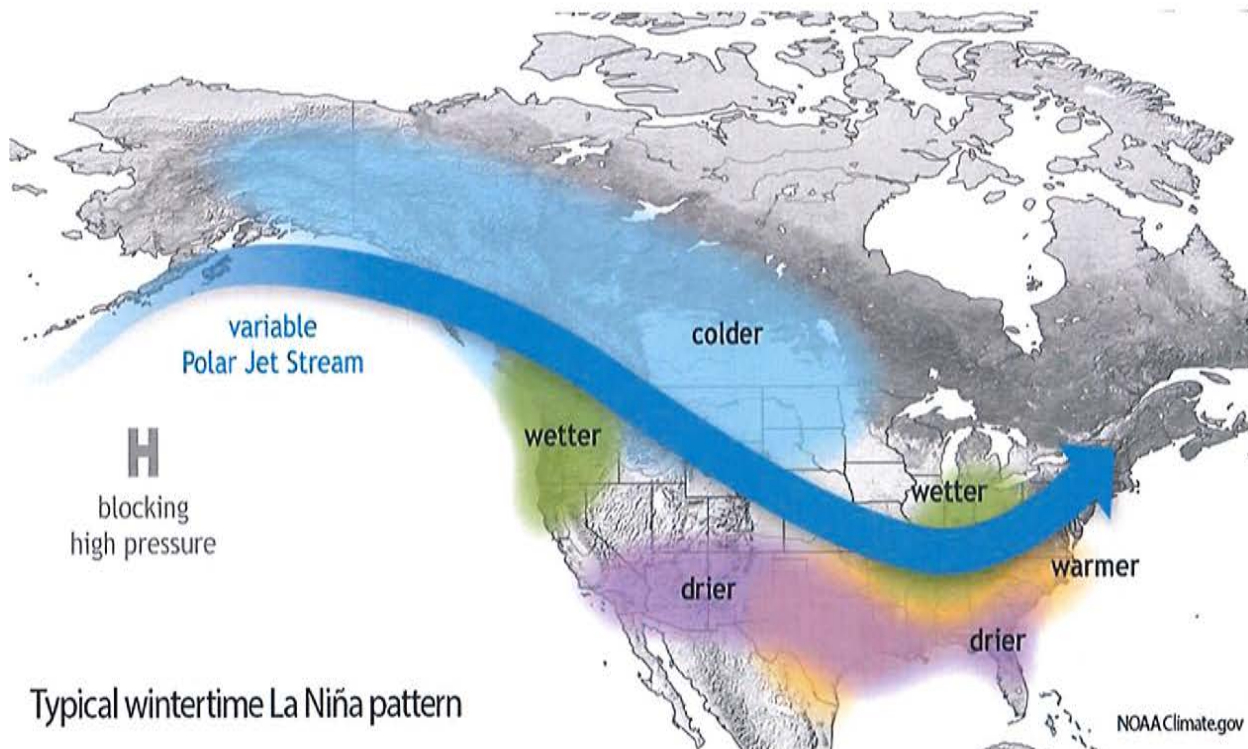
November 2022

Out of County Assignments:

Your Kentfield Fire District employees working Out of County. Kentfield Firefighters have provided support to the following incidents:

Fire	Inv #	Incident Order No.	Dates of Fire	Date Assignment Ended	Assignment
McKinney	F-20222355	CA-KNF-006177	8/1/22 - 8/14/22	08/14/22	Dave Glenn
McKinney	F-20222355	CA-KNF-006177	8/1/22 - 8/13/22	08/13/22	Marty, Bridges, Gutierrez, Knowles
Mosquito		CA-TNF-001371	9/7/22 - 9/18/22	09/18/22	Garcia, McKnight, Beltramo, Hill
2022 Sept Extreme Wx		CA-OES-000004	09/19/22-09/22/22	09/22/22	Bridges

National Weather Service Winter 2022-2023 Outlook:



Captain and Acting Captain Assessment:

The Kentfield Fire District will be conducting a comprehensive examination to establish a list.

The candidate, at the time of appointment, shall hold the position of Engineer and be a full-time employee with the District for three years and six months.

The candidate must possess the Fire Officer and ICS 300 certification by the California State Fire Marshal's Office or the Center for Public Safety Excellence within one year of appointment to the Position. All current Acting Captains must participate in the testing process. The candidate shall also maintain current licenses and certifications.

Position Examination may include information from the following general categories:

District Policies and Procedures
State of California Fire Officers Curriculum (CFSTES)
Marin County Fire Chiefs - Mutual Aid appendices
Kentfield District Fire Prevention Standards

Position Examination Modules:

Fire Simulations Assessment
Situational Awareness Assessment
Oral Resume Interview Assessment
Presentation (Topic will be distributed on Monday 12/05/22)

All candidates who pass all the above modules, will be invited to an Oral interview with the Fire Chief. Successful candidates will be ranked in order on an eligibility list. The list will remain valid for 2 years after certification.

Process:

All current Kentfield Fire District engineers may participate in the testing process as long as they have started the California State Fire Marshal's Office Fire Officer Program or the Center for Public Safety Excellence Fire Officer program by submitting:

1. Current resume
2. Letter of intent to the Fire Chief.

Submit the items above by: November 18, 2022.

Test Date & Time: Thursday December 8th, 2022 @ 0800.

BC Glenn and Captain Garcia will be managing the evaluation and your points of contact should you have any questions.

Location: Kentfield Fire District
1004 Sir Francis Drake Blvd.
Kentfield, CA 94904

BLOOD DRIVE

Because of you, life doesn't stop.



Sponsored by

Kentfield Fire Department

**with Special Thanks to Central Marin Fire &
The Town of Corte Madera**

Tuesday, November 15, 2022

12:00 pm – 6:00 pm

Corte Madera Community Cntr

498 Tamalpais Drive - Corte Madera, CA

To make an appointment, visit
donors.vitalant.org. Enter blood drive
code: Kentfield Fire or call 877.258.4825.



APPOINTMENTS
are encouraged.



Ask us how you can
POWER UP your donation.



DONATE BLOOD

vitalant.org 877-25-VITAL

vitalant.

October 24, 2022

David Glenn, Central Marin Fire Authority (via email to dglenn@kentfieldfire.org, cc: Martin Ruben, Fire Chief at rmartin@centralmarinfire.org)

Police Chief Michael Norton, Central Marin Police Authority (via email mnorton@centralmarin.org)

Re-: October 12 House Fire at 28 Boardwalk One Larkspur, Owner Katherine Washburn

I want to thank your people who helped save the life of my next-door neighbor and friend Katherine Washburn when her kitchen caught fire on Wednesday, October 12. I was the one who enters the house, found Kay and was able to pull her out of the house before others arrived.

I also want to apologize for having shouted at the police and firemen/ambulance attendants who I now belatedly understand were doing their jobs properly and according to protocol. I did so Out Of Concern for Kay because she is elderly and was traumatized by the fire and, in my estimation and absent any immediately available blood relatives, needed a friend and someone she trusted to stay with her. I was acting as her best friend on the Boardwalk and primary contact with her San Ramon daughter. We have had a special relationship for quite a few years. I felt that my presence would be reassuring when the ambulance responders placed her on a gurney and wheeled her out to check for smoke inhalation and then transport to Marin General Hospital.

Unfortunately, the first responders did not explain their protocol to me, nor acknowledge our special relationship and my genuine desire to hold Kay's hand and assure her I would follow her to the emergency room. Fireman Dave Glenn in the parking lot calmed me down and assured me that I could follow Kay to the emergency room. A police officer whose name I did not get also reassured me on the Boardwalk that the first responders were following the proper fire rescue procedures in case of possible smoke inhalation. Both told me that the first responders were good men and acting in good faith and in accordance with their training. Please thank them.

I was also concerned that a police officer persistently questioned Kay for her birth date when she had just been pulled out of the burning house moments before, with blood over her face from a fractured eye socket. I told the police officer that Kay was over 95 and would stubbornly refuse to give her birthdate (three digits) for privacy reasons and well-earned vanity. I have known her for 15 years and despite many friendly inquiries was always told with a wink to mind my own business. The police officer questioning her ignored the ongoing fire and the trauma and seemed to me to be insensitive to the situation.

In any event, the ambulance responders, the firemen and the police representatives all helped save Kay's life. Her San Ramon family and all of us on the Boardwalk are appreciative of their efforts. Please pass on this appreciation and my personal apology to the firemen, police and first responders involved.

Sincerely,

Steve Clark, 29 Boardwalk One, Larkspur California

**October 25, 2022 –25th Annual
NORTH BAY FIREFIGHTERS' BURN RELAY
Marin County SCHEDULE**

<u>GENERAL NOTES</u>	<u>FIRE DEPARTMENT</u>	<u>ARRIVAL / DEPARTURE</u>	
Briefing @ 0800 Presentations @ 0810	Southern Marin - Sausalito Station	A: 0800	D: 0825
	Marin County Marin City Station	A: 0830	D: 0840
	Tiburon # 10 or 11	A: 0850	D: 0900
	Central Marin Station #14	A: 0930	D: 0945
	Kentfield Kentfield #17	A: 1015	D: 1025
	Ross Valley Ross Valley #19	A: 1040	D: 1100
	San Rafael San Rafael #51	A: 1110	D: 1125
	Marinwood Marinwood #58	A: 1140	D: 1200
	Novato Novato #1	A: 1215	D: 1230



Dear Client Agencies,

I am writing to let you know that there will be some significant changes with my background investigation business in the next few months. I will be winding down my business and I am likely leaving the area and heading to Oregon if our plans go well.

I have been supported by several skilled and experienced contract investigators including: Tony Gillotte, Rich Garcia and Rich Hill, all respected and retired law enforcement managers. I would like to leave you with background investigative options once I depart. Rich Hill is a professional and skilled investigator who is in the process of expanding his business. He expressed a strong interest in continuing to work with all of you. Rich is the owner of 7 Points Investigative Services. Rich was active duty in the United States Airforce for 4 years and served 2 years as a reserve. He is a Retired Lieutenant from the Novato Police Department with 32 years of service. He has been a licensed private investigator since 2016, conducting public service backgrounds since 2014. I will be sending all of you Rich's business cards for future reference and I cannot recommend him more highly. He is licensed and insured as required and has or is conducting backgrounds for the following agencies:

- City of Novato (Admin)
- Novato Police Department
- Novato Fire Department
- Emeryville Police Department
- San Rafael Fire Department
- SMART (Sonoma Marin Area Rail Transit District)
- Russian River Fire Department
- Sonoma County Regional Parks
- Tiburon Fire Department
- Marin County Fire Department
- Kentfield Fire Department
- City and County of San Francisco
 - Police Department
 - Airport Police Department
 - Department of Emergency Management
 - Adult Probation Department

Richard Hill
CA P1187858

**7-Point Professional Services
R. Hill Investigative Services**

11310 Prospect Drive Ste. 10-21
Jackson, CA 95642

Office: (209) 296.7891
Cell: (707) 322.7887

Fax: (707) 581.1836
R.Hill@7PointPS.com

I plan on continuing to conduct fire backgrounds for the next few months as I am available but I do have a couple of trips in October and November. I will no longer be conducting law enforcement backgrounds. I realize that I am only a contract employee for your backgrounds, but it has been a sincere pleasure working with all of you. Your agencies are fortunate to have such strong leadership in all of you and I have also been so impressed with your professional administrative support staff that have made my job so much easier, including employees like Jena Wilson at Kentfield Fire, Kellie Sullivan from Marin County Fire and Nicole Chaput from Tiburon Fire who have always gone above and beyond and I will miss.

Sincerely,

Andy Mazzanti
Fortezza Diversified Services
September 19, 2022

MARIN COUNTY EMERGENCY PREPAREDNESS COORDINATOR 6 MONTH ACTIVITY REPORT



Introduction

The following report is intended to give some insight to the funding partners of the Marin County Emergency Preparedness Coordinator position to the work that has been undertaken from April 1 2022 - October 1 2022.

Overview

The demand from the community, whether residents, businesses or community groups to enhance their own emergency resilience is evident. It was clear that there has not been equitable access to traditional emergency preparedness programs such as CERT or Neighborhood Response Groups, whether through a lack of time, money or motivation. This made it critical to shift the approach of the work so that all of Marin County can find a program, event or resource that suits their needs. With that as a critical point of consideration, much of the work in the last 6 months has been focused on creating clear communication, leaning into communities in places where they are and quite frankly treating residents with more of a customer facing approach. One size does not fit all and so there has been a need to pivot and be flexible in what it takes to engage in this work so we can create a more resilient community. This document highlights some of the key pieces of work that have been undertaken in accordance with the revised work plan of July 2022.

Communications

The readymarin.org website has undergone a transformation with the intention to produce a site that is jargon free, clear, accessible, multi-lingual, relevant and with the added legitimacy of our various fire districts and county wide emergency services. This was a collaborative process including the regional coordinators, VOAD, Age-Friendly Services, Marin CIL, Fire Safe Marin and recognises where there is a specific area of expertise, the site will point to that group. In September there were over 1,200 visitors to the readymarin.org site . The build cost for the site was \$3000 with an additional \$1400 in design and copyright costs. Since launch a media kit has been added to allow for partners to download resources in English, Spanish and Vietnamese - the translation services were provided for free by working through Supervisor Rodoni's office.

This relaunch also allowed the introduction of Facebook and Instagram to enable us to connect to different cohorts of the community. There are now over 300 followers on Instagram and 245 on Facebook. Posts are added as frequently as time allows and there is clear room for growth in the promotion and content of the channels.

In conjunction with SMART transit and the Marin Transit network, an advertising campaign during September's national preparedness month was executed across the county. These adverts were given at no cost and QR codes were added to give an interactive element. The site was also promoted on KWMR during two radio interviews conducted in September.



Partnerships

In order to broaden the depth and the breadth of outreach, partnerships have been identified and established which enables the overall work of emergency preparedness to go deeper and wider into communities. Examples of these partnerships include Marin Humane, Marin County Library Network, Human Resources at Marin County, OES, HHS, MMRC, Firesafe Marin, the CRT groups. Not only does this enhance the work being done but it gives access to go into other community or work spaces. These partnerships also enable pilot programs with the regional coordinators that can potentially be scaled up on a county basis, a positive recent example was a 5 series class with the Mill Valley library that is expected to be replicated in 2023. Additionally the partnerships have helped support specific local needs such as flooding education in Marin City in partnership with the office of Supervisor Moulton Peters.

Community Outreach

There was a degree of anticipation about this position in the community and so it has been important to be visible, accessible and responsive to the many volunteers who have been in the work. Many meetings have been attended across the county to establish who I am and also it has been important to have grass roots buy in and therefore continued support of key community players. It is key that the community see this role as being the standard 'go-to' place for all hazard emergency preparedness education, resources and support which will also help in the continuation of clear and consistent messages.

Regional Coordinators

A key factor to the achievements of the last 6 months which will remain to be critical to the success of this role, has been the relationship with the regional coordinators. Meetings among the group take place every two weeks to review work being done across the county. This enables the group to collaborate, share best practices and have consistent messaging to the community. When looking at initiatives that impact the whole county such as the website, CERT programming or educational opportunities, the group works together to provide efficiency and cross county consensus. Individual coordinators work closely as and when needed with the County position on local projects. This has been beneficial for all involved and although each position has different scopes of work, it has been found to be valuable to all.

CERT

There are over 1500 registered CERTS in Marin County with over 100 registered to complete the online hybrid training. There is not a consistent post CERT training plan for these volunteers nor a consistent use of CERTS across the County. With that in mind and with the completion of the Program Manager class in early October 2022 along with the decision to remove the class cost, planning for CERT 2023 is now underway. The hybrid course will now incorporate Arist.co, a learning platform that will enable the trainers to have better engagement with participants. We are being offered a free trial and this will not compromise the delivery of the course. In addition, the Skills day is currently under review

with an intention of enhancing the active participation components, again without moving away from the CERT course requirements. Qualified CERT members will be required to take a soon to be defined series of advanced training and volunteer opportunities in order to stay active. The emphasis will be on the individual to complete these requirements.

The TEEN CERT program is starting to be planned with local high schools and is hoped to be completed within this academic year.

The traditional CERT format will be offered to communities who request it with enough participants.

Community Education

In September, and in partnership with Fire Safe Marin and the Marin County Office of Education, the Ready & Prepared 5th Grade program was sent to all 5th grade classrooms, both public and private, across the county. The goal was to have all 5th graders complete the Wildfire and All Hazards slide decks in class and once complete, the local fire department would stop by for a quick review and community outreach opportunity. This program is underway with initial enthusiasm but low completion. This is a great opportunity to get to the parents of these students and to build relationships in the school environment.

Equitable Training

In accordance with the need to pivot and be flexible, training programs have become more tailored to desired needs. For example, the Marin County Cooperation Team had interest in CERT but had limited bandwidth, a 3 hour course was then implemented to match their initial needs. This month will see the launch to the county of Emergency Preparedness classes via readymarin.org. These one hour classes will be offered in-person / online and in either English or Spanish. The minimum number of participants will be 20 and can be in the workplace, with a group of neighbors, a community club, a church etc and will allow for data tracking and mapping. Ideas are being developed to address our low income / underserved communities in conjunction with the Red Cross - for example on completion of basic emergency preparedness training, we can offer discounted certificated classes that will be of potential use in the workplace such as CPR, First-Aid , Child care etc.

Funding

In order to achieve a more equitable and inclusive approach to this work, funding has been sought from multiple sources such as Cal OES, Marin County Community Grants and SHSGP. Intentionally, costs to participate in programs have been removed in the hope of attracting more under-served communities. Outside of the initial budget of the position, funds are needed for translation services, bi-lingual trainer stipends, useful promotional giveaways such as flashlights, basic first aid kits, printed promotional materials, NOAA radios and access to advanced certificated trainings such as Red Cross that can act as an incentive to complete classes. There is also a need for investment in a software platform and more dynamic delivery methods that can manage the database of CERTs, volunteers, training programs and track activity and engagement.

Conclusion

The foundation of the role has been established and now it is time to look forward and plan for the next 6-12 months. The plans will include creating a solid infrastructure of communication, tracking, training and promotion which will also necessitate the sourcing of additional funding. The promotion of all that has been so far achieved will be pushed out to all the bodies who have invested in the position in order to show value and to encourage commitment beyond the original two year plan.



Santa Cop *First Responder Elves*

What's Santa Cop Doing this year?

Dear Friends of San Rafael Santa Cop,

We are very excited and thankful to bring the "Joys of Christmas Season" to the underprivileged children in our community for our 23rd year! None of the seasonal joy would be possible without the tremendous support of our donors and

volunteers. As we all know the request for assistance is expected to be very high this year but I know through the generosity of us Marinites, we will succeed.

The WRAPPING PARTY is back! This year we're going to try something different and open our doors for two days starting on Tuesday, December 13th and Wednesday, December 14th. After working remotely for two years, our Elves along with friends and neighbors will be wrapping for our kids who will be by to pick up their gifts on Thursday, December 15th. The wrapping party will be at the Army National Guard Armory at the Marin Civic Center. Everyone is invited to come and help make smiles happen. Doors open at 10:30am.

The Board of Directors want to thank all of our sponsors, donors and volunteers who have helped make the Santa Cop Program a huge success on behalf of our local children! We wish everyone a very Merry Healthy Christmas Season!

Thank you,

The Santa Cop Board

2022 SANTA COP "Save the Dates"

Friday, November 18th & Saturday, November 19: Collection Barrels go out. Please let us know if you would like a barrel at your office or your holiday party for donations of new



unwrapped toys. Call the Toy Barrel Hotline at 415-870-4016 to request a Red Barrel.



Tuesday, November 29th - Friday, December 2nd: Build Santa's Toy Store. Come help us set up the toys that will be available for the Wrappers.

Monday, December 5th - Friday, December 9th: Continue building the Toy Store. If you and your friends would like to volunteer to sort toys for a period of 1-2 hours or longer, please send us an email to santacopvolunteers@gmail.com, so we can schedule you. Our hours of operations will be from 10:30am - 4:00pm (M-F), at the San Rafael Army National Guard Armory at the Marin Civic Center.



Tuesday, December 13th & Wednesday, December 14th:

WRAPPING PARTY is Back!

Hours of operation are 10:30am - 4:30pm at the San Rafael Army National Guard Armory at the Marin Civic Center.



San Rafael Santa Cop, P.O. Box 6221, San Rafael, CA 94903
415-456-2635

www.sanrafaelsantacop.org | srsantacop@gmail.com

Kentfield FPD

Kentfield, CA

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Hours Worked per Activity Code for Personnel for Date Range

Personnel: All Personnel | Roster Activity Code(s): OT - Overtime, OT - ACP - Overtime - Acting Captain, OT - ACP - SEPARATE CHECK - OT-ACP-Overtime Acting Captain-Sep Check, OT - CM - OT-Central Marin, OT - CM SEPARATE CHECK - OT-Central Marin Separate Check and 7 more | Start Date: 10/01/2022 | End Date: 10/31/2022

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Bridges, Bryan	ID: 1115					
OT - Overtime						
A2	17 - Head Quarters	E17	10/4/2022 07:00:00	10/5/2022 07:00:00	24	Cover Nelson

[Bridges, Bryan] OT - Overtime 24

[Bridges, Bryan] Total Hours Worked: 24

Dow, Gavin		ID:				
OT - Overtime						
A1	17 - Head Quarters	E17	10/3/2022 23:00:00	10/4/2022 07:00:00	8	
A2	17 - Head Quarters	E17	10/4/2022 07:00:00	10/5/2022 07:00:00	24	
A2	17 - Head Quarters	E17	10/10/2022 23:00:00	10/11/2022 07:00:00	8	
A2	17 - Head Quarters	E17	10/16/2022 23:00:00	10/17/2022 07:00:00	8	
A2	17 - Head Quarters	E17	10/22/2022 23:00:00	10/23/2022 07:00:00	8	
B1	UNASSIGNED	UNASSIGNED	10/23/2022 08:00:00	10/23/2022 12:00:00	4	Step 2 Test; 0800-1200= 4 Hours Hours approved by Captain Marty & BC Glenn
A2	17 - Head Quarters	E17	10/28/2022 23:00:00	10/29/2022 07:00:00	8	
B1	UNASSIGNED	UNASSIGNED	10/29/2022 09:00:00	10/29/2022 13:00:00	4	Bailout training with Rick Wonneberger.

[Dow, Gavin] OT - Overtime 72

[Dow, Gavin] Total Hours Worked: 72

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Garcia , Anthony	ID: 1362					
OT - Overtime						
A1	17 - Head Quarters	E17	10/15/2022 07:00:00	10/16/2022 07:00:00	24	Cover Viau's vacation

[Garcia , Anthony] OT - Overtime 24

[Garcia , Anthony] Total Hours Worked: 24

Glenn , David	ID: 1390					
OT - CM - OT-Central Marin						
C2	17 - Head Quarters	B17	10/2/2022 07:00:00	10/3/2022 07:00:00	24	Cover BC Reece Admin Leave
A2	17 - Head Quarters	B17	10/4/2022 07:00:00	10/5/2022 07:00:00	24	Cover BC Cobb Vac Leave
C1	17 - Head Quarters	B17	10/7/2022 07:00:00	10/8/2022 07:00:00	24	Cover BC Reece Family Sick Leave.
C2	17 - Head Quarters	B17	10/8/2022 07:00:00	10/9/2022 07:00:00	24	BC Reece Family Sick leave - BC Glenn cover CMFD OT
A1	17 - Head Quarters	B17	10/9/2022 07:00:00	10/10/2022 07:00:00	24	BC Cobb off Vac Leave- BC Glenn cover OT
A2	17 - Head Quarters	B17	10/10/2022 07:00:00	10/11/2022 07:00:00	24	BC cobb off Vac Leave- BC Glenn cover OT
A2	17 - Head Quarters	B17	10/16/2022 07:00:00	10/17/2022 07:00:00	24	BC Glenn CMFD OT - cover BC Cobb Vac Leave
C1	17 - Head Quarters	B17	10/25/2022 07:00:00	10/26/2022 07:00:00	24	Cover BC Reece SL

[Glenn , David] OT - CM - OT-Central Marin 192

[Glenn , David] Total Hours Worked: 192

Gutierrez, Mike	ID: 5116					
OT - Overtime						
C1	UNASSIGNED	UNASSIGNED	10/7/2022 09:00:00	10/7/2022 10:30:00	1.5	North Bay IMT meeting in Pt. Reyes.
C2	17 - Head Quarters	E17	10/8/2022 07:00:00	10/9/2022 07:00:00	24	FF Beltramo off. vacation - FF Gutierrez cover OT

[Gutierrez, Mike] OT - Overtime 25.5

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
OT - COMP - Overtime - To Comp. Time						
C2	UNASSIGNED	UNASSIGNED	10/20/2022 09:00:00	10/20/2022 18:00:00	9	0900-1500 = 6 OT Hours * 1.5 = 9 Comp Time Hours; Burton's Fire Pump class in Modesto.

[Gutierrez, Mike] OT - COMP - Overtime - To Comp. Time 9
[Gutierrez, Mike] Total Hours Worked: 34.5

Hill , Cameron	ID:					
OT - Overtime						
C2	17 - Head Quarters	E17	10/2/2022 23:00:00	10/3/2022 07:00:00	8	
C2	17 - Head Quarters	E17	10/8/2022 23:00:00	10/9/2022 07:00:00	8	
C2	17 - Head Quarters	E17	10/14/2022 23:00:00	10/15/2022 07:00:00	8	
C2	17 - Head Quarters	E17	10/20/2022 23:00:00	10/21/2022 07:00:00	8	
C1	17 - Head Quarters	E17	10/25/2022 07:00:00	10/26/2022 07:00:00	24	
C1	17 - Head Quarters	E17	10/31/2022 23:00:00	11/1/2022 07:00:00	8	

[Hill , Cameron] OT - Overtime 64
[Hill , Cameron] Total Hours Worked: 64

Knowles, Nicholas		ID:				
OT - Overtime						
B2	17 - Head Quarters	E17	10/1/2022 04:30:00	10/1/2022 07:00:00	2.5	
B2	17 - Head Quarters	E17	10/6/2022 23:00:00	10/7/2022 07:00:00	8	
B1	17 - Head Quarters	E17	10/11/2022 11:00:00	10/12/2022 07:00:00	20	1100 start due to an interview at Davis Fire.

[Knowles, Nicholas] OT - Overtime 30.5
[Knowles, Nicholas] Total Hours Worked: 30.5

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
Marty , Andrew		ID: 1675				
OT - Overtime						
C1	17 - Head Quarters	E17	10/7/2022 07:00:00	10/8/2022 07:00:00	24	Cover Garcia Vacation.
C1	UNASSIGNED	UNASSIGNED	10/25/2022 10:00:00	10/25/2022 13:00:00	3	Officer staff meeting

[Marty , Andrew] OT - Overtime 27
[Marty , Andrew] Total Hours Worked: 27

Nelson, Zachary		ID: 1782				
OT - CM - OT-Central Marin						
B1	UNASSIGNED	UNASSIGNED	10/29/2022 07:00:00	10/30/2022 07:00:00	24	Shared services coverage at Station 15.

[Nelson, Zachary] OT - CM - OT-Central Marin 24
[Nelson, Zachary] Total Hours Worked: 24

Neve, Mitch		ID: 3243				
OT - Overtime						
C1	17 - Head Quarters	E17	10/19/2022 07:00:00	10/20/2022 07:00:00	24	Cover Beltramo Vacation

[Neve, Mitch] OT - Overtime 24
[Neve, Mitch] Total Hours Worked: 24

Pasero, Larry		ID: 3307				
OT - COMP - Overtime - To Comp. Time						
A1	UNASSIGNED	UNASSIGNED	10/9/2022 07:00:00	10/9/2022 12:15:00	5.25	MCFIT Callout: SMFPD 28 W Pier, Sausalito. 3.5 OT hours *1.5 = 5.25 Comp Time Hours
A2	UNASSIGNED	UNASSIGNED	10/10/2022 07:00:00	10/11/2022 07:00:00	24	Hard Cover IMT2 / Incident: CACDF-000534 0800-0000; 16 OT hours * 1.5 = 24 Comp Time Hours
A2	UNASSIGNED	UNASSIGNED	10/16/2022 00:00:00	10/17/2022 12:00:00	36	Hard Cover IMT2 / Incident: CACDF-000534 0000-2400= 24 OT hours * 1.5 = 36 Comp Time Hours

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
B2	UNASSIGNED	UNASSIGNED	10/30/2022 07:00:00	10/30/2022 14:30:00	7.5	0700-1200 = 5 OT Hours * 1.5 = 7.5 Comp Time Hours ; Incident F2203-1765

[Pasero, Larry] OT - COMP - Overtime - To Comp. Time 72.75

OT - Overtime

C1	UNASSIGNED	UNASSIGNED	10/13/2022 17:00:00	10/14/2022 00:00:00	7	Hard Cover IMT2 / Incident: CACDF-000534 1700-2400= OT hours
C2	UNASSIGNED	UNASSIGNED	10/14/2022 07:00:00	10/15/2022 07:00:00	24	Hard Cover IMT2 / Incident: CACDF-000534 0000-2400 = 24 OT hours
A1	UNASSIGNED	UNASSIGNED	10/15/2022 07:00:00	10/16/2022 07:00:00	24	Hard Cover IMT2 / Incident: CACDF-000534 0000-2400 = 24 OT hours
B1	UNASSIGNED	UNASSIGNED	10/17/2022 23:00:00	10/18/2022 07:00:00	8	Hard Cover IMT2 / Incident: CACDF-000534 0000-0800= 8 OT hours

[Pasero, Larry] OT - Overtime 63

[Pasero, Larry] Total Hours Worked: 135.75

Tescalco, Anthony ID: 2081

OT - Overtime

B1	UNASSIGNED	UNASSIGNED	10/5/2022 07:00:00	10/5/2022 15:00:00	8	12 Hours of Comp Time Cash-in: 12/1.5 = 8 OT Hours
C2	17 - Head Quarters	E17	10/20/2022 07:00:00	10/21/2022 07:00:00	24	Beltramo vacation-ENG Tescalco cover OT

[Tescalco, Anthony] OT - Overtime 32

[Tescalco, Anthony] Total Hours Worked: 32

Viau , Kris ID: 2133

OT - Overtime

C2	17 - Head Quarters	E17	10/2/2022 07:00:00	10/3/2022 07:00:00	24	Cover Garcia's vacation
C2	17 - Head Quarters	E17	10/8/2022 07:00:00	10/9/2022 07:00:00	24	Captain Garcia vacation - Cpt Viau cover OT

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.



ROSTER	STATION	APP.	BEGIN	END	TIME (HRS)	NOTES
C1	UNASSIGNED	UNASSIGNED	10/19/2022 07:00:00	10/19/2022 23:00:00	16	Cashing in 24 Hours of Comp Time: 24/1.5 = 16 OT Hours
[Viau , Kris] OT - Overtime					64	
OT - COMP - Overtime - To Comp. Time						
C1	UNASSIGNED	UNASSIGNED	10/25/2022 10:00:00	10/25/2022 14:30:00	4.5	3 OT Hours * 1.5 = 4.5 Comp Time Hours; Officer staff meeting
[Viau , Kris] OT - COMP - Overtime - To Comp. Time					4.5	
[Viau , Kris] Total Hours Worked:					68.5	
Wilson, Jena ID:						
OT - COMP - Overtime - To Comp. Time						
B2	UNASSIGNED	UNASSIGNED	10/12/2022 17:15:00	10/12/2022 20:38:00	3.38	1715-1930 = 2.25 OT Hours * 1.5 = 3.375 Comp Time Hours
[Wilson, Jena] OT - COMP - Overtime - To Comp. Time					3.38	
[Wilson, Jena] Total Hours Worked:					3.38	
GRAND TOTAL OF ALL HOURS WORKED:					755.63	

Hours are calculated from Begin and End times in the Roster. Archived Rosters are not included.

Kentfield FPD

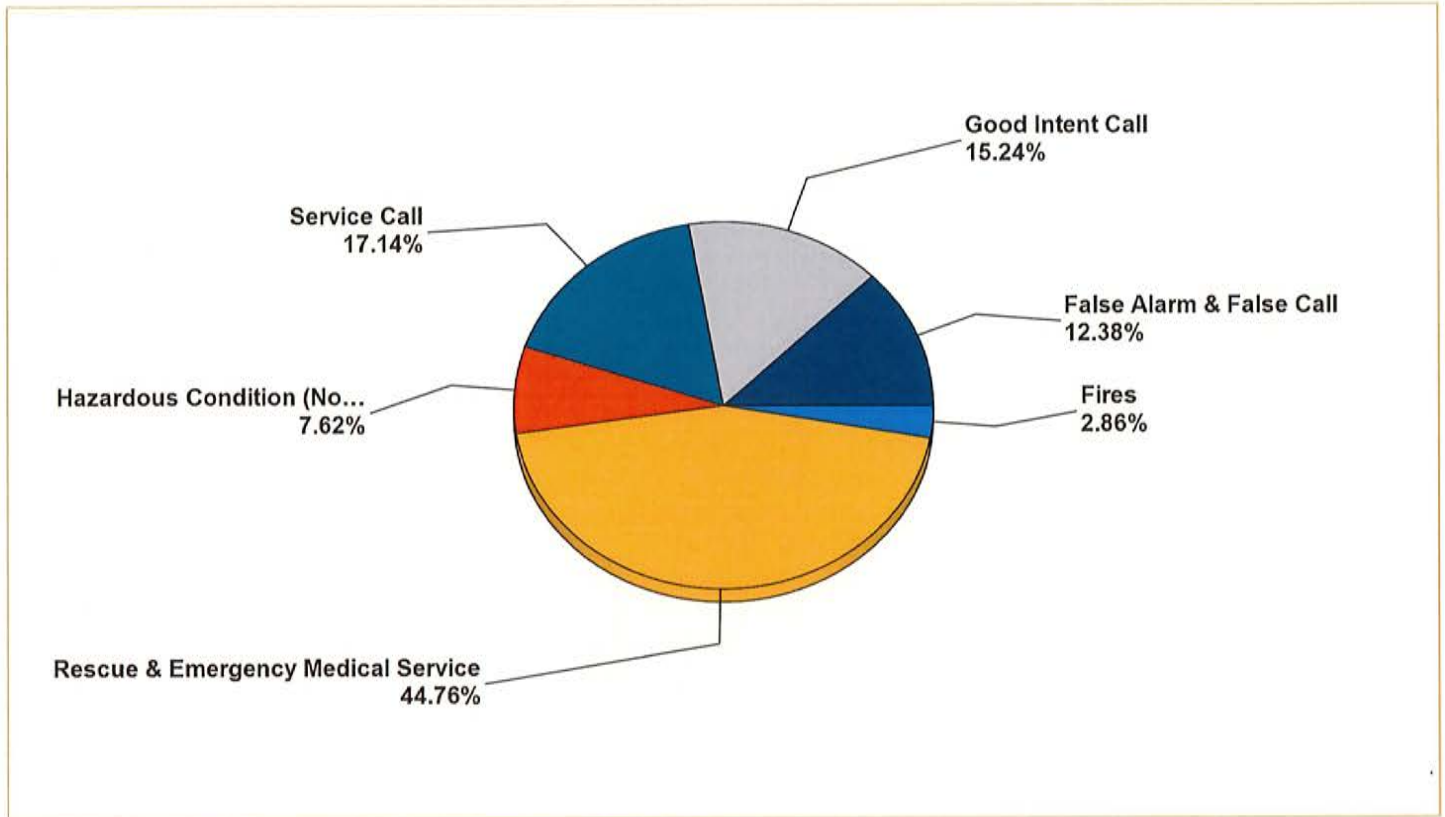
Kentfield, CA

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2022 | End Date: 10/31/2022



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	3	2.86%
Rescue & Emergency Medical Service	47	44.76%
Hazardous Condition (No Fire)	8	7.62%
Service Call	18	17.14%
Good Intent Call	16	15.24%
False Alarm & False Call	13	12.38%
TOTAL	105	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



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Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
100 - Fire, other	1	0.95%
111 - Building fire	2	1.9%
320 - Emergency medical service, other	46	43.81%
324 - Motor vehicle accident with no injuries.	1	0.95%
400 - Hazardous condition, other	1	0.95%
412 - Gas leak (natural gas or LPG)	2	1.9%
441 - Heat from short circuit (wiring), defective/worn	1	0.95%
444 - Power line down	1	0.95%
462 - Aircraft standby	2	1.9%
463 - Vehicle accident, general cleanup	1	0.95%
511 - Lock-out	1	0.95%
520 - Water problem, other	2	1.9%
550 - Public service assistance, other	3	2.86%
553 - Public service	5	4.76%
554 - Assist invalid	2	1.9%
571 - Cover assignment, standby, moveup	5	4.76%
611 - Dispatched & cancelled en route	16	15.24%
700 - False alarm or false call, other	11	10.48%
743 - Smoke detector activation, no fire - unintentional	1	0.95%
746 - Carbon monoxide detector activation, no CO	1	0.95%
TOTAL INCIDENTS:	105	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



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10/28/22

Kentfield Fire Protection District
Warrant List
October 2022

Type	Date	Num	Name	Memo	Split	Amount	Balance
437 - Cash-Gen Ckg							
Check	10/18/2022	805304605	American Messaging	A/C #W4-106070/Inv #W4106070WJ October 2022	2145 - Pager System	-24.03	-24.03
Check	10/18/2022	805304606	Aramark Uniform Services	(a/c #792113681) Inv #5080099371	2050 - Auto/Equipment Repair	-71.11	-95.14
Check	10/18/2022	805304607	AT&T 415 453 0214	BAN #9391080558 / Inv #18960847 - Future	2300 - Telephone	-51.01	-146.15
Check	10/18/2022	805304608	Banner Life Insurance Company	181730179 - Beltramo	1515 - Health Insurance	-54.70	-200.85
Check	10/18/2022	805304609	Banner Life Insurance Company	180503285 - Garcia	1515 - Health Insurance	-52.52	-253.37
Check	10/18/2022	805304610	Banner Life Insurance Company	180503286 - McKnight	1515 - Health Insurance	-46.02	-299.39
Check	10/18/2022	805304611	Banshee Networks, Inc.	Invoice #15608	-SPLIT-	-4,703.16	-5,002.55
Check	10/18/2022	805304612	Business Card	9/5/22 - 10/4/22: Marty 5375	-SPLIT-	-6,082.29	-7,545.09
Check	10/18/2022	805304613	Business Card	9/5/22 - 10/4/22: Pasero 8438	-SPLIT-	-1,079.74	-8,088.38
Check	10/18/2022	805304614	Business Card	9/5/22 - 10/4/22: Pomi 7901	-SPLIT-	-543.29	-8,178.56
Check	10/18/2022	805304615	Business Card	9/5/22 - 10/4/22: Viaw 7962	-SPLIT-	-90.18	-8,398.97
Check	10/18/2022	805304616	Business Card	9/5/22 - 10/4/22: Wilson 3147	-SPLIT-	-220.41	-9,103.97
Check	10/18/2022	805304617	Comcast Business	Account # 934487985; Invoice # 156837673	2300 - Telephone	-705.00	-9,109.40
Check	10/18/2022	805304618	Corbat's	(A/C #4675)	2220 - S/S-Station	-5.43	-140,880.14
Check	10/18/2022	805304619	Kentfield Fire District Payroll Account	A/C #507976165	-SPLIT-	-131,750.74	-140,880.14
Check	10/18/2022	805304620	Marin County Tax Collector	Print Shop Services 2022-8933	2150 - Prevention	-35.00	-140,885.14
Check	10/18/2022	805304621	Marin Garden Solutions, Inc.	Inv # 3353	2055 - Building Repair	-237.44	-141,132.58
Check	10/18/2022	805304622	Marin Municipal Water Dist.	(A/C 1725859 & 174720)	-SPLIT-	-653.05	-141,785.63
Check	10/18/2022	805304623	Marin Sanitary Service	Inv # 2720629_September 2022 Service	2125 - Garbage	-768.47	-142,554.10
Check	10/18/2022	805304624	Maze & Associates	Inv #46789	2010 - Auditor	-6,549.00	-149,103.10
Check	10/18/2022	805304625	NPFBA	November 2022 Billing	1515 - Health Insurance	-900.96	-150,004.06
Check	10/18/2022	805304626	RelaDyne	Invoice # 3225335	2135 - Gas & Oil	-1,653.65	-151,657.71
Check	10/18/2022	805304627	SMS Controls, LLC	Inv# 09/26/22-2 (2nd and 3rd Quarter 2022)	2055 - Building Repair	-60.00	-151,717.71
Check	10/18/2022	805304628	TK Elevator Corporation	Cust #144933 / Inv # 3006872365	2055 - Building Repair	-137.21	-151,854.92
Check	10/18/2022	805304629	Banner Life Insurance Company	180533535 - Pomi	1515 - Health Insurance	-50.18	-151,905.10
Check	10/18/2022	805304630	Connect Your Care	Delta Dental COBRA Coverage: Invoice # 426019480	1515 - Health Insurance	-6.66	-151,911.76
Check	10/18/2022	805304631	Mill Valley Refuse Service, Inc.	Acct. # 067031	2055 - Building Repair	-137.10	-152,048.86
Total 437 - Cash-Gen Ckg						-152,048.86	
439 - Cash-Payroll							
Check	10/07/2022	Debit	IBS	2005 - Administrative Expense		-268.75	-268.75
Check	10/21/2022	Debit	IBS	2005 - Administrative Expense		-135.15	-403.90
Total 439 - Cash-Payroll						-403.90	
Liabilities							
565 - Amer Fnds-Invest Def							
Check	10/18/2022	805304619	Kentfield Fire District Payroll Account	457 Payroll Biweekly Deduction	437 - Cash-Gen Ckg	3,597.30	3,597.30
Total 565 - Amer Fnds-Invest Def						3,597.30	
Total Liabilities						3,597.30	
Expenses							
Salaries & Employee Benefits							
1040 - Personnel Serv-Suspense							
Check	10/18/2022	805304619	Kentfield Fire District Payroll Account	For Payroll 10/5/2022 - 10/18/2022	437 - Cash-Gen Ckg	101,854.27	101,854.27
Total 1040 - Personnel Serv-Suspense						101,854.27	
1515 - Health Insurance							
Check	10/18/2022	805304608	Banner Life Insurance Company	181730179 - Beltramo	437 - Cash-Gen Ckg	54.70	54.70
Check	10/18/2022	805304609	Banner Life Insurance Company	180503285 - Garcia	437 - Cash-Gen Ckg	52.52	107.22
Check	10/18/2022	805304610	Banner Life Insurance Company	180503286 - McKnight	437 - Cash-Gen Ckg	46.02	153.24
Check	10/18/2022	805304625	NPFBA	November 2022 Billing	437 - Cash-Gen Ckg	900.96	1,054.20
Check	10/18/2022	805304629	Banner Life Insurance Company	180533535 - Pomi	437 - Cash-Gen Ckg	50.18	1,104.38
Check	10/18/2022	805304630	Connect Your Care	Delta Dental COBRA Coverage: Invoice # 426019480	437 - Cash-Gen Ckg	6.66	1,111.04
Total 1515 - Health Insurance						1,111.04	
1530 - Retire Employer							
Check	10/18/2022	805304619	Kentfield Fire District Payroll Account	Safety (Classic / PEPPRA) & Misc. EE/ER	437 - Cash-Gen Ckg	26,030.42	26,030.42

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Kentfield Fire Protection District
Warrant List
October 2022

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 1530 - Retire Employer							
Total Salaries & Employee Benefits							26,030.42
Services & Supplies							
2005 - Administrative Expense							
Check	10/07/2022		IBS	9/5/22 - 10/4/22: Pomi 7901	439 - Cash-Payroll	268.75	268.75
Check	10/18/2022	805304614	Business Card	9/5/22 - 10/4/22: Wilson 3147	437 - Cash-Gen Ckg	39.93	308.68
Check	10/18/2022	805304616	Business Card	IBS Invoice Fee	437 - Cash-Gen Ckg	189.24	497.92
Check	10/18/2022	805304619	Kentfield Fire District Payroll Account		437 - Cash-Gen Ckg	268.75	766.67
Check	10/21/2022	Debit	IBS		439 - Cash-Payroll	135.15	901.82
Total 2005 - Administrative Expense							901.82
2010 - Auditor							
Check	10/18/2022	805304624	Maze & Associates	Inv #46789 - for professional services performed in Septe...	437 - Cash-Gen Ckg	6,549.00	6,549.00
Total 2010 - Auditor							6,549.00
2015 - Dues & Publications							
Check	10/18/2022	805304614	Business Card	9/5/22 - 10/4/22: Pomi 7901	437 - Cash-Gen Ckg	14.00	14.00
Total 2015 - Dues & Publications							14.00
2050 - Auto/Equipment Repair							
Check	10/18/2022	805304606	Aramark Uniform Services	(a/c #792113681) Inv #5080099371	437 - Cash-Gen Ckg	71.11	71.11
Check	10/18/2022	805304612	Business Card	9/5/22 - 10/4/22: Marty 5375	437 - Cash-Gen Ckg	22.72	93.83
Check	10/18/2022	805304615	Business Card	9/5/22 - 10/4/22: Viau 7962	437 - Cash-Gen Ckg	56.55	150.38
Total 2050 - Auto/Equipment Repair							150.38
2055 - Building Repair							
Check	10/18/2022	805304612	Business Card	9/5/22 - 10/4/22: Marty 5375	437 - Cash-Gen Ckg	213.26	213.26
Check	10/18/2022	805304621	Marin Garden Solutions, Inc.	Inv # 3353	437 - Cash-Gen Ckg	237.44	450.70
Check	10/18/2022	805304627	SMS Controls, LLC	Inv# 09/26/22-2 (2nd and 3rd Quarter 2022) Cellular Airtl...	437 - Cash-Gen Ckg	60.00	510.70
Check	10/18/2022	805304628	TK Elevator Corporation	Cust #144933 / Inv # 3006872365	437 - Cash-Gen Ckg	137.21	647.91
Check	10/18/2022	805304631	Mill Valley Refuse Service, Inc.	Acct. # 067031	437 - Cash-Gen Ckg	137.10	785.01
Total 2055 - Building Repair							785.01
2110 - Domestic Water							
Check	10/18/2022	805304622	Marin Municipal Water Dist.	FY 2021/22 (A/C 175859)	437 - Cash-Gen Ckg	450.72	450.72
Check	10/18/2022	805304622	Marin Municipal Water Dist.	FY 2021/22 (A/C 174720)	437 - Cash-Gen Ckg	202.33	653.05
Total 2110 - Domestic Water							653.05
2120 - Fire Conferences							
Check	10/18/2022	805304616	Business Card	9/5/22 - 10/4/22: Wilson 3147	437 - Cash-Gen Ckg	31.17	31.17
Total 2120 - Fire Conferences							31.17
2125 - Garbage							
Check	10/18/2022	805304623	Marin Sanitary Service	Inv # 2720829_September 2022 Service	437 - Cash-Gen Ckg	768.47	768.47
Total 2125 - Garbage							768.47
2135 - Gas & Oil							
Check	10/18/2022	805304626	RelaDyne	Invoice # 3225335	437 - Cash-Gen Ckg	1,653.65	1,653.65
Total 2135 - Gas & Oil							1,653.65
2145 - Pager System							
Check	10/18/2022	805304605	American Messaging	A/C #W4-106070/Inv #W4106070WJ October 2022	437 - Cash-Gen Ckg	24.03	24.03
Total 2145 - Pager System							24.03
2150 - Prevention							

Kentfield Fire Protection District Warrant List

October 2022

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/18/2022	805304613	Business Card	9/5/22 - 10/4/22: Pasero 8438	437 · Cash-Gen Ckg	249.00	249.00
Check	10/18/2022	805304613	Business Card	Part of Central: Zone Core Project	437 · Cash-Gen Ckg	1,462.80	1,462.80
Check	10/18/2022	805304620	Marin County Tax Collector	Print Shop Services 2022-893:3 PO# 9377	437 · Cash-Gen Ckg	35.00	1,497.80
Total 2150 · Prevention							1,497.80
Check	2200 · S/S-Computer	805304611	Banshee Networks, Inc.	Invoice #15608	437 · Cash-Gen Ckg	139.48	139.48
Check	10/18/2022	805304611	Banshee Networks, Inc.	Invoice #15608	437 · Cash-Gen Ckg	1,374.48	1,374.48
Total 2200 · S/S-Computer							1,374.48
Check	2205 · S/S-Fire Equipment	805304615	Business Card	9/5/22 - 10/4/22: Viau 7962	437 · Cash-Gen Ckg	18.98	18.98
Total 2205 · S/S-Fire Equipment							18.98
Check	2220 · S/S-Station	805304612	Business Card	9/5/22 - 10/4/22: Marty 5375	437 · Cash-Gen Ckg	843.76	843.76
Check	10/18/2022	805304615	Business Card	9/5/22 - 10/4/22: Viau 7962	437 · Cash-Gen Ckg	14.65	858.41
Check	10/18/2022	805304618	Corbet's	(A/C #4675)	437 · Cash-Gen Ckg	5.43	863.84
Total 2220 · S/S-Station							863.84
Check	2300 · Telephone	805304607	AT&T 415 453 0214	BAN #9391080558 / Inv #18860847 - Future	437 · Cash-Gen Ckg	51.01	51.01
Check	10/18/2022	805304614	Business Card	9/5/22 - 10/4/22: Pomi 7901	437 · Cash-Gen Ckg	489.36	540.37
Check	10/18/2022	805304617	Comcast Business	Account # 934487985; Invoice # 156837673	437 · Cash-Gen Ckg	705.00	1,245.37
Total 2300 · Telephone							1,245.37
Total Services & Supplies							16,531.05
Capital Outlay							
Check	4010 · C/O-Computer	805304611	Banshee Networks, Inc.	Invoice #15608	437 · Cash-Gen Ckg	1,996.00	1,996.00
Check	10/18/2022	805304611	Banshee Networks, Inc.	Invoice #15608	437 · Cash-Gen Ckg	1,173.00	3,169.00
Check	10/18/2022	805304611	Banshee Networks, Inc.	Invoice #15608	437 · Cash-Gen Ckg	159.68	3,328.68
Total 4010 · C/O-Computer							3,328.68
Total Capital Outlay							3,328.68
Total Expenses							148,855.46
TOTAL							0.00