



# Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

---

**AGENDAS & STAFF REPORTS ONLINE:** <https://rossvalleyfire.org/about/board/board-meetings>  
Email: [sstettler@rossvalleyfire.org](mailto:sstettler@rossvalleyfire.org)

**ROSS VALLEY FIRE DEPARTMENT  
BOARD OF DIRECTORS AGENDA  
Wednesday, November 8, 2023**

**San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo,  
CA 94960, and via Zoom.**

<https://us06web.zoom.us/j/86863489803>

**Or Telephone: +1 669 900 6833 | Webinar ID: 868 6348 9803**

For callers \*9 to raise your hand \*6 to mute/unmute

*Remote Access to Meeting Information: RVFD Board of Directors offers remote access to meetings via Zoom or through other internet or electronic access. Participation in the meeting via Zoom or other electronic access is provided as a courtesy to the public where no members of the Fire Board are attending the meeting via teleconference as defined in Government Code section 54953. When no members of the Fire Board are attending the meeting via teleconference if a technical error or outage occurs on the Zoom or electronic feed, the Fire Board may continue the meeting without waiting for Zoom or electronic access to return. Meetings are held in public at the San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960 unless otherwise noted in a specific agenda.*

### **6:30 pm RVFD Board Meeting**

1. **Call to order – 6:30 pm.**
2. Chief Report – Verbal update by Interim Fire Chief Mahoney
3. Consent Agenda: Items on the consent agenda may be removed and discussed separately. Discussion may take place at the end of the agenda. Otherwise, all items may be approved with one action.

- a) Acknowledge check register issued during October

[Item 3a – Check Register](#)

- b) Receive call report and out of jurisdiction report for October

[Item 3b – Call & Out of Jurisdiction Reports](#)

Committed to the protection of life, property, and environment.

**SAN ANSELMO • FAIRFAX • ROSS • SLEEPY HOLLOW**



# Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

---

- c) Receive current budget report

[Item 3c – Budget Report](#)

- d) Approve Minutes of the October 11, 2023, Board meeting

[Item 3d – Minutes October 11, 2023](#)

4. Annual Independent Audit Report for Fiscal Year Ending June 30, 2023 – Badawi & Associates

[Item 4 – Staff Report for FY2023 Audit Report](#)

[Item 4 – RVFD Basic FS FY2023 – Attachment #1](#)

5. Receive Presentation on Defensible Space Program – Kathleen Cutter

[Item 5 – Staff Report for Defensible Space Program](#)

[Item 5 – 2023 Defensible Space Inspection Presentation – Attachment #1](#)

6. Authorize the Board President to Enter into a Contract with Marin County Fire Department for 911 Emergency Communications and Dispatch Services Starting July 1, 2024 and Choose One of the Options for Funding the One Time Startup Costs. – Interim Fire Chief Mahoney

[Item 6 – Staff Report for MCFD Dispatch Contract](#)

[Item 6 – Agreement for 911 Emergency Communications & Dispatch Services – Attachment #1](#)

[Item 6 – MCSO Termination Notice of Fire Dispatch Services – Attachment #2](#)

[Item 6 – RVFD/MCSO 2021 Dispatch Contract – Attachment #3](#)

7. Board requests for future agenda items, questions, and comments to staff, staff miscellaneous items.

8. Open time for public expression. The public is welcome to address the Board at this time on matters, not on the agenda. However, please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to take action on any matter not on the agenda unless it determines that an emergency exists or that the need to take action arose following the posting of the agenda.

9. Adjourn

Committed to the protection of life, property, and environment.

**SAN ANSELMO • FAIRFAX • ROSS • SLEEPY HOLLOW**



# Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

---

The next meeting is scheduled for Wednesday, January 10, 2024, in person at the San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960, and via zoom.

---

s/Samantha Stettler, Administrative Assistant

This agenda was posted in accordance with #54954.2 and #54954.3 of the Government Code. Any writings or documents provided to a majority of the Board regarding any item on this agenda after the distribution of the original packet will be made available for public inspection at the public counter at the Fire Station located at 777 San Anselmo Ave., San Anselmo. AMERICAN SIGN LANGUAGE INTERPRETERS AND ASSISTIVE LISTENING DEVICES MAY BE REQUESTED BY CALLING (415) 258-4686 AT LEAST 72 HOURS IN ADVANCE. COPIES OF DOCUMENTS ARE AVAILABLE IN ACCESSIBLE FORMATS UPON REQUEST.

Committed to the protection of life, property, and environment.

**SAN ANSELMO • FAIRFAX • ROSS • SLEEPY HOLLOW**

---

HEADQUARTERS: 777 San Anselmo Avenue, San Anselmo, CA 94960 TEL: (415) 258-4686 FAX: (415) 258-4689 [www.rossvalleyfire.org](http://www.rossvalleyfire.org)



Ross Valley Fire, CA

# Check Report

By Check Number

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01326	AMAZON.COM SERVICES LLC	10/03/2023	Regular	0.00	310.11	23372
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">16YG-TWVQ-63R</a>	Invoice	09/26/2023	09.26.2023 - DALBACK 3 TIER LETTER TRAY	0.00	48.13	
	<a href="#">01.05.62000.00</a>		OFFICE SUPPLIES		48.13	
<a href="#">19YY-1JQ4-43HV</a>	Invoice	09/25/2023	09.25.2023 - TIMECITY IPAD AIR CASE	0.00	56.02	
	<a href="#">01.10.63150.00</a>		COMMUNICATIONS EQUI		56.02	
<a href="#">1JK6-3XJM-GGHX</a>	Invoice	09/21/2023	09.21.2023 - ISPINNER RUBBER GROMM	0.00	119.05	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		119.05	
<a href="#">1KXR-4C7W-QFN</a>	Invoice	09/23/2023	09.23.2023 - ANKER USB C CHARGING CA	0.00	17.36	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		17.36	
<a href="#">1TYG-VM1M-JNN</a>	Invoice	09/21/2023	09.21.2023 - 2X3 AMERICAN FLAG	0.00	69.55	
	<a href="#">01.10.63131.00</a>		EQUIPMENT		69.55	
01054	BoundTree Medical	10/03/2023	Regular	0.00	1,798.17	23373
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">85088904</a>	Invoice	09/13/2023	09.13.2023 - LIDOCAINE, ADRENALIN	0.00	767.75	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		767.75	
<a href="#">85090422</a>	Invoice	09/14/2023	09.14.023 - DIPENHYDRAMINE 50MG	0.00	28.99	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		28.99	
<a href="#">85091741</a>	Invoice	09/15/2023	09.15.2023 - ICE PACK, 3M TAPE	0.00	1,001.43	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		1,001.43	
01272	Diesel Direct West Inc	10/03/2023	Regular	0.00	1,861.52	23374
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">85390695</a>	Invoice	09/21/2023	09.21.2023 - 115 GALLONS GASOLINE UN	0.00	690.71	
	<a href="#">01.25.62988.00</a>		FUEL		690.71	
<a href="#">85390696</a>	Invoice	09/21/2023	09.21.2023 - 173.2 GALLONS CLEAR RENE	0.00	1,170.81	
	<a href="#">01.25.62988.00</a>		FUEL		1,170.81	
01017	Fairfax Lumber	10/03/2023	Regular	0.00	402.14	23375
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">270685</a>	Invoice	09/11/2023	09.11.2023 - 4X16 WIRE BRUSH	0.00	76.78	
	<a href="#">01.14.61500.00</a>		BUILDING MAINTENANCE		76.78	
<a href="#">270686</a>	Invoice	09/11/2023	09.11.2023 - LUBRICANT SLCN SPRY	0.00	89.35	
	<a href="#">01.10.63131.00</a>		EQUIPMENT		89.35	
<a href="#">270998</a>	Invoice	09/17/2023	09.17.2023 - #9X13" CLIMATEK R4 H-P	0.00	115.38	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		115.38	
<a href="#">271314</a>	Invoice	09/23/2023	09.23.2023 - 1/2" EMT 1H STRAP	0.00	120.63	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		120.63	
01050	Golden State Emergency Veh Svc	10/03/2023	Regular	0.00	30.54	23376
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">CI041339</a>	Invoice	09/22/2023	09.22.2023 - BUMPER, RUBBER	0.00	30.54	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		30.54	

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01305	Kyocera Document Solution Northern California	10/03/2023	Regular	0.00	25.23	23377
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">55E1747575</a>	Invoice	09/25/2023	09.25.2023 - SERVICE CONTRACT	0.00	25.23	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		25.23	
01037	Marin Municipal Water District	10/03/2023	Regular	0.00	539.26	23378
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">256-09142023</a>	Invoice	09/14/2023	256 - 150 BUTTERFIELD - 07.12.2023-09.1	0.00	49.29	
	<a href="#">01.14.61703.00</a>		WATER		49.29	
<a href="#">354-09142023</a>	Invoice	09/14/2023	354 - 150 BUTTERFIELD - 07.12.2023-09.1	0.00	395.84	
	<a href="#">01.14.61703.00</a>		WATER		395.84	
<a href="#">957-09182023</a>	Invoice	09/18/2023	957 - 800-804 SAN ANSELMO - 09.08.202	0.00	94.13	
	<a href="#">01.14.61703.00</a>		WATER		94.13	
01326	AMAZON.COM SERVICES LLC	10/09/2023	Regular	0.00	54.92	23379
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">1YRJ-PRKH-46HF</a>	Invoice	10/01/2023	10.01.2023 - SUNGATOR, GASHER	0.00	54.92	
	<a href="#">01.14.61500.00</a>		BUILDING MAINTENANCE		54.92	
01433	AT&T Corp	10/09/2023	Regular	0.00	2,668.95	23380
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">232539229</a>	Invoice	09/27/2023	09.27.2023 - WIRELESS - 08.11.2023-09.1	0.00	2,668.95	
	<a href="#">01.14.61705.00</a>		TELEPHONE		2,668.95	
01272	Diesel Direct West Inc	10/09/2023	Regular	0.00	1,530.77	23381
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">85403274</a>	Invoice	09/28/2023	09.28.2023 - 107.7 GALLONS GASOLINE U	0.00	701.87	
	<a href="#">01.25.62988.00</a>		FUEL		701.87	
<a href="#">85403275</a>	Invoice	09/28/2023	09.28.20023 - 126.4 GALLONS CLEAR REN	0.00	828.90	
	<a href="#">01.25.62988.00</a>		FUEL		828.90	
01017	Fairfax Lumber	10/09/2023	Regular	0.00	33.34	23382
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">271611</a>	Invoice	09/28/2023	09.28.2023 - TOILET SEAT	0.00	33.34	
	<a href="#">01.14.61500.19</a>		BUILDING MAINTENANCE		33.34	
01295	Grier Argall Plumbing Inc	10/09/2023	Regular	0.00	285.00	23383
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">16761</a>	Invoice	09/29/2023	09.29.2023 - 777 SAN ANSELMO AVE BAC	0.00	285.00	
	<a href="#">01.14.61500.19</a>		BUILDING MAINTENANCE		285.00	
01028	L. N. Curtis and Sons	10/09/2023	Regular	0.00	385.65	23384
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV746099</a>	Invoice	09/14/2023	09.14.2023 - HOOKKOK WITH PT HARDW	0.00	385.65	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		385.65	
01415	Miranda Miller	10/09/2023	Regular	0.00	45.72	23385
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006165</a>	Invoice	10/06/2023	09.06.2023 - 09.28.2023 - MILEAGE REIM	0.00	45.72	
	<a href="#">01.15.61903.00</a>		MWPA Local Projects		45.72	

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01234	Napa Auto Parts	10/09/2023	Regular	0.00	348.50	23386
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">819037</a>	Invoice	10/02/2023	10.02.2023 - MEGUIARS CARWASH	0.00	348.50	
	<a href="#">01.25.62988.00</a>		FUEL		254.36	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		94.14	
01010	Redwood Security Systems Inc	10/09/2023	Regular	0.00	495.00	23387
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">4131938</a>	Invoice	10/01/2023	10.01.2023-12.31.2023 - FIRE MONITORI	0.00	495.00	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		495.00	
01474	Rose City Label	10/09/2023	Regular	0.00	266.00	23388
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">159519</a>	Invoice	09/26/2023	09.26.2023 - JR FIREFIGHTER STICKER BA	0.00	266.00	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		266.00	
01278	Silverado Avionics Inc	10/09/2023	Regular	0.00	544.08	23389
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">2603</a>	Invoice	09/30/2023	09.30.2023 - BK PRGM CABLE & ADAPTOR	0.00	544.08	
	<a href="#">01.10.61101.00</a>		RADIO REPAIR		544.08	
01092	Stroupe Petroleum	10/09/2023	Regular	0.00	1,395.56	23390
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">i41691</a>	Invoice	10/03/2023	10.03.2023 - GASOLINE HOSE LEAK	0.00	1,395.56	
	<a href="#">01.25.62988.00</a>		FUEL		1,395.56	
01073	U.S. Bank (CalCARD)	10/09/2023	Regular	0.00	14,465.13	23391
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006166</a>	Invoice	09/22/2023	08.22.2023 - MAHONEY - ZOOM	0.00	79.00	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		79.00	
<a href="#">INV0006167</a>	Invoice	09/22/2023	08.24.2023 - MAHONEY - UNIVERSITY OF	0.00	204.75	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		204.75	
<a href="#">INV0006168</a>	Invoice	09/22/2023	08.23.2023 - MAHONEY - RUBENSTEIN SU	0.00	63.61	
	<a href="#">01.14.61500.20</a>		BUILDING MAINTENANCE		63.61	
<a href="#">INV0006169</a>	Invoice	09/22/2023	08.27.2023 - MAHONEY - MAILCHIMP	0.00	26.50	
	<a href="#">01.15.61903.00</a>		MWPA Local Projects		26.50	
<a href="#">INV0006170</a>	Invoice	09/22/2023	09.11.2023 - MAHONEY - SA COFFEE ROA	0.00	23.28	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		23.28	
<a href="#">INV0006171</a>	Invoice	09/22/2023	09.11.2023 - MAHONEY - MARIN COFFEE	0.00	6.50	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		6.50	
<a href="#">INV0006172</a>	Invoice	09/22/2023	09.15.2023 - MAHONEY - COMFORTS	0.00	52.80	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		52.80	
<a href="#">INV0006173</a>	Invoice	09/22/2023	09.20.2023 - MAHONEY - CA FIRE CHIEFS	0.00	550.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		550.00	
<a href="#">INV0006174</a>	Invoice	09/22/2023	09.20.2023 - MAHONEY - SOUTHWEST	0.00	20.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		20.00	
<a href="#">INV0006175</a>	Invoice	09/22/2023	09.20.2023 - MAHONEY - SOUTHWEST	0.00	20.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		20.00	
<a href="#">INV0006176</a>	Invoice	09/22/2023	09.20.2023 - MAHONEY - SOUTHWEST	0.00	177.96	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		177.96	
<a href="#">INV0006177</a>	Invoice	09/22/2023	08.27.2023 - PETERSON - UNITED MARKE	0.00	45.90	

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		45.90	
<a href="#">INV0006178</a>	Invoice	09/22/2023	08.28.2023 - PETERSON - QUICK EASY	0.00	42.00	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		42.00	
<a href="#">INV0006179</a>	Invoice	09/22/2023	08.28.2023 - PETERSON - MARIN COFFEE	0.00	88.56	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		88.56	
<a href="#">INV0006180</a>	Invoice	09/22/2023	08.28.2023 - PETERSON - MARIN COFFEE	0.00	6.30	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		6.30	
<a href="#">INV0006181</a>	Invoice	09/22/2023	08.28.2023 - PETERSON - COMFORTS	0.00	150.72	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		150.72	
<a href="#">INV0006182</a>	Invoice	09/22/2023	08.29.2023 - GRASSER - CARMEN'S	0.00	116.60	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		116.60	
<a href="#">INV0006183</a>	Invoice	09/22/2023	08.29.2023 - GRASSER - MARIN COFFEE R	0.00	77.77	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		77.77	
<a href="#">INV0006184</a>	Invoice	09/22/2023	08.30.2023 - GRASSER - COMFORTS	0.00	99.00	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES		99.00	
<a href="#">INV0006185</a>	Invoice	09/22/2023	08.22.2023 - ILLINGWORTH - SHELL	0.00	110.38	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		110.38	
<a href="#">INV0006186</a>	Invoice	09/22/2023	09.01.2023 - ILLINGWORTH - OCEAN VIE	0.00	198.00	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		198.00	
<a href="#">INV0006187</a>	Invoice	09/22/2023	09.05.2023 - ILLINGWORTH - OCEAN VIE	0.00	198.00	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		198.00	
<a href="#">INV0006188</a>	Invoice	09/22/2023	09.18.2023 - ILLINGWORTH - MARIN AUT	0.00	396.12	
	<a href="#">01.25.61600.00</a>		FLEET MAINTENANCE/RE		396.12	
<a href="#">INV0006189</a>	Invoice	09/22/2023	09.12.2023 - HOGGAN - O'REILLY AUTO	0.00	8.73	
	<a href="#">01.25.61600.00</a>		FLEET MAINTENANCE/RE		8.73	
<a href="#">INV0006190</a>	Invoice	09/22/2023	09.18.2023 - HOGGAN - ZORO	0.00	251.78	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		251.78	
<a href="#">INV0006191</a>	Invoice	09/22/2023	09.19.2023 - HOGGAN - CURTIS	0.00	2,334.00	
	<a href="#">01.25.61411.00</a>		BURN TRAILER MAINTEN		2,334.00	
<a href="#">INV0006192</a>	Invoice	09/22/2023	08.22.2023 - POPPE - COMFORT INN	0.00	161.64	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		161.64	
<a href="#">INV0006193</a>	Invoice	09/22/2023	08.22.2023 - POPPE - COMFORT INN	0.00	161.64	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		161.64	
<a href="#">INV0006194</a>	Invoice	09/22/2023	08.24.2023 - POPPE - SIS Q INN	0.00	246.40	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		246.40	
<a href="#">INV0006195</a>	Invoice	09/22/2023	08.24.2023 - POPPE - COMFORT INN	0.00	156.71	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		156.71	
<a href="#">INV0006196</a>	Invoice	09/22/2023	08.26.2023 - POPPE - COMFORT INN	0.00	100.80	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		100.80	
<a href="#">INV0006197</a>	Invoice	09/22/2023	08.26.2023 - POPPE - COMFORT INN	0.00	100.80	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		100.80	
<a href="#">INV0006198</a>	Invoice	09/22/2023	08.28.2023 - POPPE - COMFORT INN	0.00	161.64	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		161.64	
<a href="#">INV0006199</a>	Invoice	09/22/2023	08.28.2023 - POPPE - COMFORT INN	0.00	146.85	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		146.85	
<a href="#">INV0006200</a>	Invoice	09/22/2023	08.31.2023 - POPPE - CHEVRON	0.00	89.10	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		89.10	
<a href="#">INV0006201</a>	Invoice	09/22/2023	08.30.2023 - POPPE - COMFORT INN	0.00	146.85	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		146.85	
<a href="#">INV0006202</a>	Invoice	09/22/2023	08.30.2023 - POPPE - COMFORT INN	0.00	161.64	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		161.64	
<a href="#">INV0006204</a>	Invoice	09/22/2023	08.29.2023 - CUTTER - CHARGEPOINT	0.00	60.00	

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 08.29.2023 - CUTTER - CHARGE		60.00	
<a href="#">INV0006205</a>	Invoice	09/22/2023	08.30.2023 - CUTTER - ALPINE SPRINGS W	0.00	113.85	
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 08.30.2023 - CUTTER - ALPINE S		113.85	
<a href="#">INV0006206</a>	Invoice	09/22/2023	08.31.2023 - CUTTER - USPS PO	0.00	53.70	
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 08.31.2023 - CUTTER - CHARGE		53.70	
<a href="#">INV0006207</a>	Invoice	09/22/2023	09.10.2023 - CUTTER - VISTAPRINT	0.00	79.54	
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 09.10.2023 - CUTTER - VISTAPRI		79.54	
<a href="#">INV0006208</a>	Invoice	09/22/2023	09.10.2023 - CUTTER - AT&T	0.00	171.20	
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 09.10.2023 - CUTTER - AT&T		171.20	
<a href="#">INV0006209</a>	Invoice	09/22/2023	09.12.2023 - CUTTER - CHARGEPOINT	0.00	8.00	
	<a href="#">01.10.61902.00</a>		MWPA DEFENSIBLE SPA 09.12.2023 - CUTTER - CHARGE		8.00	
<a href="#">INV0006210</a>	Invoice	09/22/2023	08.28.2023 - HERBERTSON - MYSTERY RA	0.00	2,410.02	
	<a href="#">01.10.62213.00</a>		PERSONAL PROTECTIVE E 08.28.2023 - HERBERTSON - MY		2,410.02	
<a href="#">INV0006211</a>	Invoice	09/22/2023	09.12.2023 - HERBERTSON - MYSTERY RA	0.00	828.75	
	<a href="#">01.10.62213.00</a>		PERSONAL PROTECTIVE E 09.12.2023 - HERBERTSON - MY		828.75	
<a href="#">INV0006212</a>	Invoice	09/22/2023	08.27.2023 - STETTLER - STAMPS.COM	0.00	19.99	
	<a href="#">01.05.62003.00</a>		POSTAGE 08.27.2023 - STETTLER - STAMP		19.99	
<a href="#">INV0006213</a>	Invoice	09/22/2023	08.28.2023 - STETTLER - CA FIRE CHIEFS A	0.00	960.00	
	<a href="#">01.05.61300.00</a>		PUBLICATIONS AND DUES 08.28.2023 - STETTLER - CA FIRE		960.00	
<a href="#">INV0006214</a>	Invoice	09/22/2023	08.30.2023 - STETTLER - MARIN COFFEE R	0.00	52.45	
	<a href="#">01.05.61129.00</a>		HIRING EXPENSES 08.30.2023 - STETTLER - MARIN		52.45	
<a href="#">INV0006215</a>	Invoice	09/22/2023	09.08.2023 - STETTLER - STAPLES	0.00	56.16	
	<a href="#">01.05.62000.00</a>		OFFICE SUPPLIES 09.08.2023 - STETTLER - STAPLE		56.16	
<a href="#">INV0006216</a>	Invoice	09/22/2023	09.14.2023 - WILSON - SHELLPATLAW - G	0.00	790.48	
	<a href="#">01.10.63140.00</a>		HYDRANTS 09.14.2023 - WILSON - SHELLPA		790.48	
<a href="#">INV0006217</a>	Invoice	09/22/2023	08.21.2023 - GALLI - SHELL OIL	0.00	13.97	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.21.2023 - GALLI - SHELL OIL		13.97	
<a href="#">INV0006218</a>	Invoice	09/22/2023	08.21.2023 - GALLI - SHELL OIL	0.00	52.42	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.21.2023 - GALLI - SHELL OIL		52.42	
<a href="#">INV0006219</a>	Invoice	09/22/2023	08.21.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.21.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006220</a>	Invoice	09/22/2023	08.24.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.24.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006221</a>	Invoice	09/22/2023	08.24.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.24.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006222</a>	Invoice	09/22/2023	08.26.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.26.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006223</a>	Invoice	09/22/2023	08.24.2023 - GALLI - SAFEWAY	0.00	46.52	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.24.2023 - GALLI - SAFEWAY		46.52	
<a href="#">INV0006224</a>	Invoice	09/22/2023	08.28.2023 - GALLI - HARBOR FREIGHT T	0.00	18.35	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.28.2023 - GALLI - HARBOR F		18.35	
<a href="#">INV0006225</a>	Invoice	09/22/2023	08.28.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.28.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006226</a>	Invoice	09/22/2023	08.28.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.28.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006227</a>	Invoice	09/22/2023	08.28.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.28.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006228</a>	Invoice	09/22/2023	08.30.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.30.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006229</a>	Invoice	09/22/2023	08.30.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S 08.30.2023 - GALLI - BAYVIEW I		97.90	
<a href="#">INV0006230</a>	Invoice	09/22/2023	09.01.2023 - GALLI - BAYVIEW INN	0.00	97.90	



Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		97.90	
<a href="#">INV0006231</a>	Invoice	09/22/2023	09.01.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		97.90	
<a href="#">INV0006232</a>	Invoice	09/22/2023	09.01.2023 - GALLI - BAYVIEW INN	0.00	97.90	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		97.90	
<a href="#">INV0006233</a>	Invoice	09/22/2023	09.02.2023 - GALLI - SEAQUAKE BREWING	0.00	138.15	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		138.15	
<a href="#">INV0006234</a>	Invoice	09/22/2023	09.01.2023 - GALLI - HOME DEPOT	0.00	4.48	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		4.48	
<a href="#">INV0006235</a>	Invoice	09/22/2023	09.03.2023 - GALLI - IN N OUT	0.00	55.28	
	<a href="#">01.10.62203.00</a>		EMERGENCY RESPONSE S		55.28	
<a href="#">INV0006236</a>	Invoice	09/22/2023	09.05.2023 - GALLI - SUNSHINE BICYCLES	0.00	32.69	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		32.69	
<a href="#">INV0006237</a>	Invoice	09/22/2023	09.19.2023 - GALLI - MYSTERY RANCH	0.00	342.00	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		342.00	
	**Void**	10/09/2023	Regular	0.00	0.00	23392
	**Void**	10/09/2023	Regular	0.00	0.00	23393
	**Void**	10/09/2023	Regular	0.00	0.00	23394
	**Void**	10/09/2023	Regular	0.00	0.00	23395
01326	AMAZON.COM SERVICES LLC	10/18/2023	Regular	0.00	196.41	23396
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<a href="#">1MLP-X3X6-XK9X</a>	Invoice	10/04/2023	10.04.2023 - KNAPP MADE CM SCRUBBER	0.00	74.24	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		74.24	
<a href="#">1P6V-MDYN-L69K</a>	Invoice	10/07/2023	10.07.2023 - BYD CARE SINGLE	0.00	61.44	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		61.44	
<a href="#">1PJP-CDM3-T79K</a>	Invoice	10/11/2023	10.11.2023 - 3M PRO-GRADE EARMUFF	0.00	60.73	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		60.73	
01272	Diesel Direct West Inc	10/18/2023	Regular	0.00	1,209.39	23397
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<a href="#">85417115</a>	Invoice	10/05/2023	10.05.2023 - 102.9 GALLONS GASOLINE U	0.00	535.72	
	<a href="#">01.25.62988.00</a>		FUEL		535.72	
<a href="#">85417116</a>	Invoice	10/05/2023	10.05.2023 - 103.1 GALLONS CLEAR RENE	0.00	673.67	
	<a href="#">01.25.62988.00</a>		FUEL		673.67	
01028	L. N. Curtis and Sons	10/18/2023	Regular	0.00	1,015.28	23398
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<a href="#">INV731943</a>	Invoice	07/31/2023	07.31.2023 - XT SERIES WIRELESS TRUCK	0.00	777.28	
	<a href="#">01.10.62204.00</a>		PARAMEDIC RESPONSE S		777.28	
<a href="#">INV752354</a>	Invoice	10/04/2023	10.04.2023 - 18" VARIABLE SPEED POS PR	0.00	238.00	
	<a href="#">01.10.63131.00</a>		EQUIPMENT		238.00	
01093	Martin & Harris	10/18/2023	Regular	0.00	170.00	23399
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<a href="#">S50904</a>	Invoice	10/02/2023	10.02.2023 - REMOVE ICE FROM FILL CUP	0.00	170.00	
	<a href="#">01.14.63040.00</a>		APPLIANCES		170.00	
01095	Richards Watson Gershon	10/18/2023	Regular	0.00	1,254.00	23400

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<a href="#">244497</a>	Invoice	09/30/2023	09.30.2023 - GENERAL PROFESSIONAL SE	0.00	1,254.00	
	<a href="#">01.05.61107.00</a>	ATTORNEY/LEGAL FEES	09.30.2023 - GENERAL PROFESS		1,254.00	
01000	American Messaging	10/23/2023	Regular	0.00	5.83	23401
<a href="#">W4106073XJ</a>	Invoice	10/01/2023	10.01.2023 - SIREN ALERT - OCT	0.00	5.83	
	<a href="#">01.10.63150.00</a>	COMMUNICATIONS EQUI	10.01.2023 - SIREN ALERT - OCT		5.83	
01026	AT&T Calnet	10/23/2023	Regular	0.00	676.00	23402
<a href="#">000020644774</a>	Invoice	10/10/2023	10.10.2023 - WIRELESS - 09.10.2023 - 10.	0.00	676.00	
	<a href="#">01.14.61705.00</a>	TELEPHONE	10.10.2023 - WIRELESS - 09.10.2		676.00	
01059	AT&T Mobility	10/23/2023	Regular	0.00	1,039.78	23403
<a href="#">287301083016X1</a>	Invoice	10/02/2023	10.02.2023 - WIRELESS SRVC 09.03.2023-	0.00	1,039.78	
	<a href="#">01.14.61705.00</a>	TELEPHONE	10.02.2023 -		1,039.78	
01054	BoundTree Medical	10/23/2023	Regular	0.00	1,404.47	23404
<a href="#">85093281</a>	Invoice	09/18/2023	09.18.2023 - OXYGEN REGULATOR - MEDI	0.00	119.63	
	<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	09.18.2023 - OXYGEN REGULAT		119.63	
<a href="#">85115903</a>	Invoice	10/09/2023	10.09.2023 - GLOVES, BANDAGES, GENER	0.00	1,284.84	
	<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE S	10.09.2023 - GLOVES, BANDAGE		1,284.84	
01016	Diego Truck Repair Inc	10/23/2023	Regular	0.00	1,793.00	23405
<a href="#">67610</a>	Invoice	09/29/2023	09.29.2023 - 2006 PIERCE ALL WHEEL	0.00	1,793.00	
	<a href="#">01.25.61600.00</a>	FLEET MAINTENANCE/RE	09.29.2023 - 2006 PIERCE ALL		1,793.00	
01272	Diesel Direct West Inc	10/23/2023	Regular	0.00	2,335.82	23406
<a href="#">85430586</a>	Invoice	10/12/2023	10.12.2023 - GASOLINE UNL - 141.8 GAL	0.00	753.66	
	<a href="#">01.25.62988.00</a>	FUEL	10.12.2023 - GASOLINE UNL - 1		753.66	
<a href="#">85444299</a>	Invoice	10/19/2023	10.19.2023 - 90.2 GALLONS GASOLINE UN	0.00	471.22	
	<a href="#">01.25.62988.00</a>	FUEL	10.19.2023 - 90.2 GALLONS GAS		471.22	
<a href="#">85444300</a>	Invoice	10/19/2023	10.19.2023 - 180.2 GALLONS CLEAR RENE	0.00	1,110.94	
	<a href="#">01.25.62988.00</a>	FUEL	10.19.2023 - 180.2 GALLONS CL		1,110.94	
01049	Fishman Supply Company	10/23/2023	Regular	0.00	585.73	23407
<a href="#">1420947</a>	Invoice	10/09/2023	10.09.2023 - JANITORIAL SUPPLIES OCT	0.00	585.73	
	<a href="#">01.14.62206.00</a>	JANITORIAL MAINTENAN	10.09.2023 - JANITORIAL SUPPLI		585.73	
01299	Onix Networking Corporation	10/23/2023	Regular	0.00	2,250.00	23408
<a href="#">SIN016148</a>	Invoice	10/04/2023	10.04.2023 - GOOGLE WORKSPACE - CHN	0.00	2,250.00	
	<a href="#">01.05.61121.00</a>	COMPUTER SOFTWARE/S	10.04.2023 - GOOGLE WORKSPA		2,250.00	
01426	Quest UCCS	10/23/2023	Regular	0.00	349.05	23409

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">128456</a>	Invoice	10/09/2023	10.09.2023 - WARRANTY - PHONE SYSTE	0.00	349.05	
<a href="#">01.10.63150.00</a>			COMMUNICATIONS EQUI		349.05	
01095	Richards Watson Gershon	10/23/2023	Regular	0.00	1,976.00	23410
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<a href="#">244743</a>	Invoice	10/17/2023	10.17.2023 - PROFESSIONAL SERVICIS THR	0.00	1,976.00	
<a href="#">01.05.61107.00</a>			ATTORNEY/LEGAL FEES		1,976.00	
01098	Verizon Wireless	10/23/2023	Regular	0.00	989.89	23411
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<a href="#">9945840155</a>	Invoice	10/01/2023	10.01.2023 - WIRELESS SRVCS - 10.02.23-	0.00	989.89	
<a href="#">01.14.61705.00</a>			TELEPHONE		989.89	
01415	Miranda Miller	10/25/2023	Regular	0.00	78.53	23412
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<a href="#">INV0006267</a>	Invoice	10/24/2023	10.2.2023-10.26.2023 - MILEAGE REIMBU	0.00	78.53	
<a href="#">01.15.61903.00</a>			MWPA Local Projects		78.53	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	127	37	0.00	44,814.77
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>127</b>	<b>41</b>	<b>0.00</b>	<b>44,814.77</b>

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01013	AFLAC Business Services	10/06/2023	Regular	0.00	1,831.59	11371
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006138</a>	Invoice	10/13/2023	AFLAC	0.00	1,831.59	
	<a href="#">01.00.20271.00</a>		AFLAC P/R DEDUCTION		1,831.59	
01004	CAPF	10/06/2023	Regular	0.00	472.00	11372
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006141</a>	Invoice	10/13/2023	DISABILITY INSURANCE	0.00	472.00	
	<a href="#">01.00.20275.00</a>		DISABILITY INSURANCE W		472.00	
01161	Nationwide Retirement Solutions	10/06/2023	Regular	0.00	3,223.65	11373
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006143</a>	Invoice	10/13/2023	NATIONWIDE RETIREMENT	0.00	2,174.00	
	<a href="#">01.00.20277.00</a>		DEFERRED COMP. W/ NR		2,174.00	
<a href="#">INV0006144</a>	Invoice	10/13/2023	NATIONWIDE RETIREMENT	0.00	1,049.65	
	<a href="#">01.00.20277.00</a>		DEFERRED COMP. W/ NR		1,049.65	
01069	Ross Valley Firefighters Association	10/06/2023	Regular	0.00	2,324.00	11374
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006155</a>	Invoice	10/13/2023	UNION DUES	0.00	2,324.00	
	<a href="#">01.00.20289.00</a>		UNION DUES WITHHELD		2,324.00	
01013	AFLAC Business Services	10/18/2023	Regular	0.00	3,202.33	11379
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006241</a>	Invoice	10/31/2023	AFLAC	0.00	3,202.33	
	<a href="#">01.00.20271.00</a>		AFLAC P/R DEDUCTION		3,202.33	
01004	CAPF	10/18/2023	Regular	0.00	501.50	11380
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006244</a>	Invoice	10/31/2023	DISABILITY INSURANCE	0.00	501.50	
	<a href="#">01.00.20275.00</a>		DISABILITY INSURANCE W		501.50	
01161	Nationwide Retirement Solutions	10/18/2023	Regular	0.00	3,801.85	11381
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV0006246</a>	Invoice	10/31/2023	NATIONWIDE RETIREMENT	0.00	2,174.00	
	<a href="#">01.00.20277.00</a>		DEFERRED COMP. W/ NR		2,174.00	
<a href="#">INV0006247</a>	Invoice	10/31/2023	NATIONWIDE RETIREMENT	0.00	1,627.85	
	<a href="#">01.00.20277.00</a>		DEFERRED COMP. W/ NR		1,627.85	
01069	Ross Valley Firefighters Association	10/18/2023	Regular	0.00	2,324.00	11382

Check Report

Date Range: 10/01/2023 - 10/31/2023

Vendor Number Payable #	Vendor Name Payable Type Account Number	Payment Date Post Date	Payment Type Payable Description Account Name	Discount Amount Discount Amount Distribution Amount	Payment Amount Payable Amount	Number
<a href="#">INV0006258</a>	Invoice <a href="#">01.00.20289.00</a>	10/31/2023	UNION DUES UNION DUES WITHHELD	0.00	2,324.00	
			UNION DUES		2,324.00	

Bank Code PY Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	10	8	0.00	17,680.92
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>10</b>	<b>8</b>	<b>0.00</b>	<b>17,680.92</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	137	45	0.00	62,495.69
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>137</b>	<b>49</b>	<b>0.00</b>	<b>62,495.69</b>

### Fund Summary

Fund	Name	Period	Amount
98	POOLED PAYROLL	10/2023	17,680.92
99	POOLED CASH	10/2023	44,814.77
			<b>62,495.69</b>

# Ross Valley Fire Dept

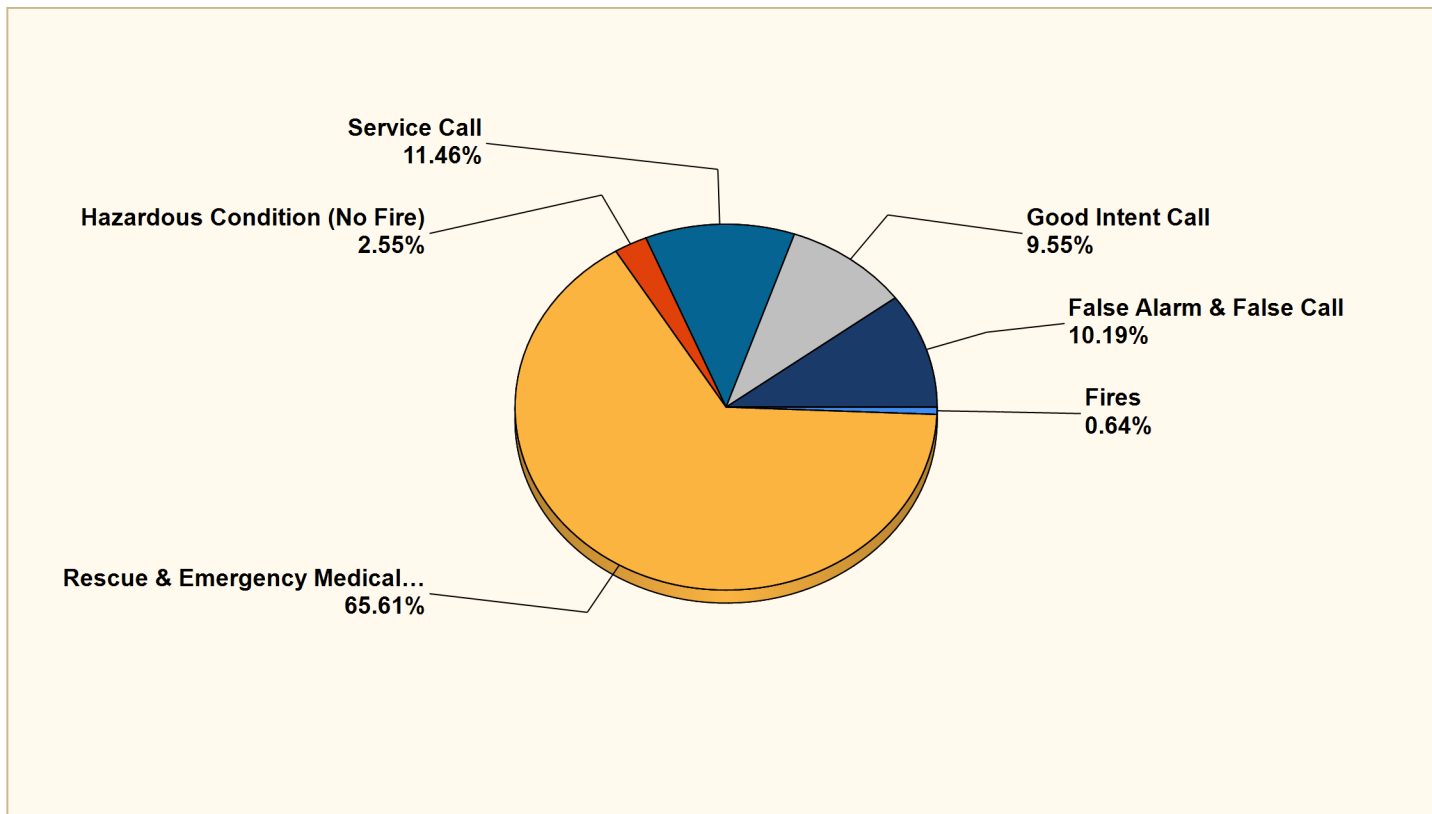
San Anselmo, CA

This report was generated on 11/1/2023 1:42:09 PM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2023 | End Date: 10/31/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	1	0.64%
Rescue & Emergency Medical Service	103	65.61%
Hazardous Condition (No Fire)	4	2.55%
Service Call	18	11.46%
Good Intent Call	15	9.55%
False Alarm & False Call	16	10.19%
<b>TOTAL</b>	<b>157</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

### Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
140 - Natural vegetation fire, other	1	0.64%
321 - EMS call, excluding vehicle accident with injury	99	63.06%
322 - Motor vehicle accident with injuries	3	1.91%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.64%
412 - Gas leak (natural gas or LPG)	3	1.91%
444 - Power line down	1	0.64%
550 - Public service assistance, other	3	1.91%
551 - Assist police or other governmental agency	2	1.27%
553 - Public service	10	6.37%
554 - Assist invalid	3	1.91%
600 - Good intent call, other	1	0.64%
611 - Dispatched & cancelled en route	7	4.46%
622 - No incident found on arrival at dispatch address	2	1.27%
651 - Smoke scare, odor of smoke	5	3.18%
730 - System malfunction, other	1	0.64%
733 - Smoke detector activation due to malfunction	2	1.27%
735 - Alarm system sounded due to malfunction	5	3.18%
736 - CO detector activation due to malfunction	1	0.64%
743 - Smoke detector activation, no fire - unintentional	3	1.91%
745 - Alarm system activation, no fire - unintentional	2	1.27%
746 - Carbon monoxide detector activation, no CO	2	1.27%
<b>TOTAL INCIDENTS:</b>	<b>157</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.





# Ross Valley Fire Dept

San Anselmo, CA

This report was generated on 11/1/2023 1:42:52 PM



## Incident Type Count per Station for Date Range

Start Date: 10/01/2023 | End Date: 10/31/2023

INCIDENT TYPE	# INCIDENTS
<b>Station: 18 - STATION 18 - Ross</b>	
321 - EMS call, excluding vehicle accident with injury	6
412 - Gas leak (natural gas or LPG)	1
553 - Public service	1
611 - Dispatched & cancelled en route	2
651 - Smoke scare, odor of smoke	1
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	1
746 - Carbon monoxide detector activation, no CO	1

**# Incidents for 18 - Station 18 : 14**

<b>Station: 19 - STATION 19 - San Anselmo</b>	
321 - EMS call, excluding vehicle accident with injury	35
322 - Motor vehicle accident with injuries	2
412 - Gas leak (natural gas or LPG)	1
444 - Power line down	1
550 - Public service assistance, other	1
553 - Public service	2
554 - Assist invalid	2
600 - Good intent call, other	1
611 - Dispatched & cancelled en route	3
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	1
735 - Alarm system sounded due to malfunction	4
743 - Smoke detector activation, no fire - unintentional	3
745 - Alarm system activation, no fire - unintentional	2
746 - Carbon monoxide detector activation, no CO	1

**# Incidents for 19 - Station 19: 61**

<b>Station: 20 - STATION 20 - Sleepy Hollow</b>	
321 - EMS call, excluding vehicle accident with injury	18
323 - Motor vehicle/pedestrian accident (MV Ped)	1
412 - Gas leak (natural gas or LPG)	1
553 - Public service	3
611 - Dispatched & cancelled en route	1

**# Incidents for 20 - Station 20: 24**

Only REVIEWED incidents included.



emergencyreporting.com  
Doc Id: 857  
Page # 1 of 2

INCIDENT TYPE	# INCIDENTS
<b>Station: 21 - STATION 21 - Fairfax</b>	
140 - Natural vegetation fire, other	1
321 - EMS call, excluding vehicle accident with injury	40
322 - Motor vehicle accident with injuries	1
550 - Public service assistance, other	2
551 - Assist police or other governmental agency	2
553 - Public service	4
554 - Assist invalid	1
611 - Dispatched & cancelled en route	1
651 - Smoke scare, odor of smoke	3
730 - System malfunction, other	1
733 - Smoke detector activation due to malfunction	1
736 - CO detector activation due to malfunction	1

**# Incidents for 21 - Station 21:**

**58**

Only REVIEWED incidents included.



emergencyreporting.com  
 Doc Id: 857  
 Page # 2 of 2



Ross Valley Fire, CA

# Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 10/31/2023

SubCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
475 - MEMBER CONTRIBUTIONS	11,660,707.00	11,660,707.00	971,725.67	3,886,902.67	-7,773,804.33	66.67%
495 - OUTSIDE / MISCELLANEOUS REVENUE	1,877,091.00	1,877,091.00	75,080.46	758,163.48	-1,118,927.52	59.61%
<b>Revenue Total:</b>	<b>13,537,798.00</b>	<b>13,537,798.00</b>	<b>1,046,806.13</b>	<b>4,645,066.15</b>	<b>-8,892,731.85</b>	<b>65.69%</b>
<b>Expense</b>						
600 - SALARIES AND WAGES	6,889,961.00	6,889,961.00	579,074.49	2,381,791.41	4,508,169.59	65.43%
601 - RETIREMENT	2,385,110.00	2,385,110.00	87,899.93	1,589,510.03	795,599.97	33.36%
602 - EMPLOYEE BENEFITS	2,319,575.00	2,319,575.00	128,027.04	731,375.00	1,588,200.00	68.47%
610 - TRAINING	43,260.00	43,260.00	0.00	12,191.75	31,068.25	71.82%
611 - OUTSIDE SERVICES	741,096.00	741,096.00	4,932.57	262,720.02	478,375.98	64.55%
613 - PUBLICATION / DUES	9,866.00	9,866.00	0.00	5,286.62	4,579.38	46.42%
614 - MAINTENANCE	22,123.00	22,123.00	0.00	3,757.08	18,365.92	83.02%
615 - BUILDING MAINTENANCE	78,500.00	78,500.00	54.92	5,312.41	73,187.59	93.23%
616 - VEHICLE MAINTENANCE	120,500.00	120,500.00	0.00	33,242.74	87,257.26	72.41%
617 - UTILITIES	150,153.00	150,153.00	3,403.77	27,330.15	122,822.85	81.80%
619 - MISCELLANEOUS	0.00	0.00	0.00	3,006.24	-3,006.24	0.00%
620 - OFFICE SUPPLIES	6,215.00	6,215.00	0.00	1,546.56	4,668.44	75.12%
622 - DEPARTMENT SUPPLIES	131,675.00	131,675.00	2,191.23	26,667.94	105,007.06	79.75%
625 - FURNISHINGS	8,487.00	8,487.00	0.00	524.38	7,962.62	93.82%
629 - MISCELLANEOUS	101,510.00	101,510.00	5,289.27	28,856.45	72,653.55	71.57%
630 - EQUIPMENT	49,081.00	49,081.00	170.00	2,497.71	46,583.29	94.91%
631 - CAPITAL OUTLAY	115,030.00	115,030.00	-105.22	41,446.59	73,583.41	63.97%
670 - TRANSFERS OUT	365,656.00	365,656.00	0.00	0.00	365,656.00	100.00%
<b>Expense Total:</b>	<b>13,537,798.00</b>	<b>13,537,798.00</b>	<b>810,938.00</b>	<b>5,157,063.08</b>	<b>8,380,734.92</b>	<b>61.91%</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>235,868.13</b>	<b>-511,996.93</b>	<b>-511,996.93</b>	<b>0.00%</b>
<b>Fund: 15 - VEHICLE FUND</b>						
<b>Revenue</b>						
519 - TRANSFERS IN	365,656.00	365,656.00	0.00	0.00	-365,656.00	100.00%
<b>Revenue Total:</b>	<b>365,656.00</b>	<b>365,656.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-365,656.00</b>	<b>100.00%</b>
<b>Expense</b>						
631 - CAPITAL OUTLAY	98,000.00	98,000.00	0.00	170,277.46	-72,277.46	-73.75%
640 - PRINCIPAL	308,919.00	308,919.00	0.00	0.00	308,919.00	100.00%
641 - INTEREST	14,910.00	14,910.00	0.00	0.00	14,910.00	100.00%
<b>Expense Total:</b>	<b>421,829.00</b>	<b>421,829.00</b>	<b>0.00</b>	<b>170,277.46</b>	<b>251,551.54</b>	<b>59.63%</b>
<b>Fund: 15 - VEHICLE FUND Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>0.00</b>	<b>-170,277.46</b>	<b>-114,104.46</b>	<b>-203.13%</b>
<b>Report Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>235,868.13</b>	<b>-682,274.39</b>	<b>-626,101.39</b>	<b>-1,114.59%</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	235,868.13	-511,996.93	-511,996.93
15 - VEHICLE FUND	-56,173.00	-56,173.00	0.00	-170,277.46	-114,104.46
<b>Report Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>235,868.13</b>	<b>-682,274.39</b>	<b>-626,101.39</b>



Ross Valley Fire, CA

# Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 10/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<a href="#">01.00.47501.00</a>	FAIRFAX	2,407,212.00	2,407,212.00	200,601.00	802,404.00	-1,604,808.00	66.67 %
<a href="#">01.00.47502.00</a>	ROSS	2,414,444.00	2,414,444.00	201,203.66	804,814.64	-1,609,629.36	66.67 %
<a href="#">01.00.47503.00</a>	SAN ANSELMO	4,187,309.00	4,187,309.00	348,942.42	1,395,769.67	-2,791,539.33	66.67 %
<a href="#">01.00.47504.00</a>	SLEEPY HOLLOW	1,322,417.00	1,322,417.00	110,201.42	440,805.68	-881,611.32	66.67 %
<a href="#">01.00.47507.00</a>	PRIOR AUTHORITY RETIREE HEALTH	51,519.00	51,519.00	4,293.34	17,173.36	-34,345.64	66.67 %
<a href="#">01.00.47510.00</a>	PRIOR AUTHORITY RETIREMENT	1,277,806.00	1,277,806.00	106,483.83	425,935.32	-851,870.68	66.67 %
<a href="#">01.00.49501.00</a>	COUNTY OF MARIN	258,021.00	258,021.00	0.00	258,021.00	0.00	0.00 %
<a href="#">01.00.49502.00</a>	OES REIMBURSEMENT OUT OF CO	0.00	0.00	32,251.53	50,771.36	50,771.36	0.00 %
<a href="#">01.00.49504.00</a>	RVPA REIMBURSEMENT MEDIC PR	306,093.00	306,093.00	0.00	0.00	-306,093.00	100.00 %
<a href="#">01.00.49506.00</a>	RVPA RENTAL	33,440.00	33,440.00	0.00	32,624.09	-815.91	2.44 %
<a href="#">01.00.49507.00</a>	LAIF INTEREST	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<a href="#">01.00.49509.00</a>	RVPA AGENCY REIMBURSEMENT	47,290.00	47,290.00	0.00	50,834.18	3,544.18	107.49 %
<a href="#">01.00.49510.00</a>	PLAN CHECKING FEES	280,000.00	280,000.00	5,881.00	110,402.78	-169,597.22	60.57 %
<a href="#">01.00.49511.00</a>	RE-SALE INSPECTION FEES	50,000.00	50,000.00	0.00	176.70	-49,823.30	99.65 %
<a href="#">01.00.49512.00</a>	MISCELLANEOUS INCOME	10,000.00	10,000.00	0.00	591.64	-9,408.36	94.08 %
<a href="#">01.00.49513.00</a>	WORKERS COMP REIMBURSEMENT	0.00	0.00	6,476.60	53,663.54	53,663.54	0.00 %
<a href="#">01.00.49517.00</a>	DISASTER COORDINATOR REIMB.	93,241.00	93,241.00	0.00	-10,855.95	-104,096.95	111.64 %
<a href="#">01.00.49518.00</a>	DEFENSIBLE SPACE INSPECTION CO	327,410.00	327,410.00	0.00	0.00	-327,410.00	100.00 %
<a href="#">01.00.49523.00</a>	APPARATUS REPLACEMENT	365,656.00	365,656.00	30,471.33	121,885.32	-243,770.68	66.67 %
<a href="#">01.00.49524.00</a>	TECHNOLOGY FEES	25,940.00	25,940.00	0.00	7,840.93	-18,099.07	69.77 %
<a href="#">01.00.49526.18</a>	STATION MAINT REVENUE #18	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.19</a>	STATION MAINT REVENUE #19	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.20</a>	STATION MAINT REVENUE #20	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.21</a>	STATION MAINT REVENUE #21	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49527.00</a>	MWPA DSPACE	0.00	0.00	0.00	82,207.89	82,207.89	0.00 %
	<b>Revenue Total:</b>	<b>13,537,798.00</b>	<b>13,537,798.00</b>	<b>1,046,806.13</b>	<b>4,645,066.15</b>	<b>-8,892,731.85</b>	<b>65.69%</b>
<b>Expense</b>							
<a href="#">01.00.60000.00</a>	REGULAR SALARIES	5,448,297.00	5,448,297.00	391,431.67	1,545,471.36	3,902,825.64	71.63 %
<a href="#">01.00.60010.00</a>	TEMPORARY HIRE	17,389.00	17,389.00	0.00	8,875.83	8,513.17	48.96 %
<a href="#">01.00.60020.00</a>	MINIMUM STAFFING	795,960.00	795,960.00	143,596.72	439,202.46	356,757.54	44.82 %
<a href="#">01.00.60021.00</a>	HOURLY OVERTIME	102,354.00	102,354.00	7,456.72	32,862.92	69,491.08	67.89 %
<a href="#">01.00.60024.00</a>	SHIFT DIFFERENTIAL OT	23,411.00	23,411.00	6,495.55	28,602.03	-5,191.03	-22.17 %
<a href="#">01.00.60025.00</a>	OT OES RESPONSE	0.00	0.00	0.00	215,094.06	-215,094.06	0.00 %
<a href="#">01.00.60026.00</a>	OT TRAINING	70,576.00	70,576.00	3,214.58	8,292.56	62,283.44	88.25 %
<a href="#">01.00.60027.00</a>	HOLIDAY	224,083.00	224,083.00	17,624.19	70,494.99	153,588.01	68.54 %
<a href="#">01.00.60028.00</a>	PARAMEDIC TRAINING OVERTIME	24,274.00	24,274.00	0.00	0.00	24,274.00	100.00 %
<a href="#">01.00.60029.00</a>	FLSA O/T	108,747.00	108,747.00	8,255.06	28,895.20	79,851.80	73.43 %
<a href="#">01.00.60030.00</a>	S/L BUY BACK	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">01.00.60035.00</a>	RETIRED S/L COMPENSATION	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<a href="#">01.00.60039.00</a>	EXECUTIVE OFFICER	3,600.00	3,600.00	300.00	1,200.00	2,400.00	66.67 %
<a href="#">01.00.60040.00</a>	BOARD MEMBER STIPEND	8,000.00	8,000.00	700.00	2,800.00	5,200.00	65.00 %
<a href="#">01.00.60100.00</a>	RETIREMENT	2,385,110.00	2,385,110.00	87,899.93	1,589,510.03	795,599.97	33.36 %
<a href="#">01.00.60200.00</a>	CAFETERIA HEALTH PLAN	940,000.00	940,000.00	72,451.96	290,092.53	649,907.47	69.14 %
<a href="#">01.00.60210.00</a>	RETIREE HEALTH SAVINGS MATCH	39,793.00	39,793.00	3,211.84	12,646.62	27,146.38	68.22 %
<a href="#">01.00.60215.00</a>	WORKERS' COMPENSATION INSUR	487,535.00	487,535.00	0.00	215,980.00	271,555.00	55.70 %
<a href="#">01.00.60220.00</a>	PAYROLL TAXES	97,205.00	97,205.00	8,535.61	36,254.66	60,950.34	62.70 %
<a href="#">01.00.60223.00</a>	UNIFORM REIMBURSEMENT	26,640.00	26,640.00	1,921.51	7,707.31	18,932.69	71.07 %
<a href="#">01.00.60225.00</a>	EDUCATION REIMBURSEMENT	122,512.00	122,512.00	9,500.10	37,999.69	84,512.31	68.98 %
<a href="#">01.00.60231.00</a>	RETIREE'S HEALTH INSURANCE	605,890.00	605,890.00	32,406.02	130,684.28	475,205.72	78.43 %
<a href="#">01.00.61103.00</a>	AUDIT & BOOKKEEPING SERVICES	0.00	0.00	0.00	40.00	-40.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01.00.61115.00</a>	LIABILITY INSURANCE	71,322.00	71,322.00	0.00	60,250.00	11,072.00	15.52 %
<a href="#">01.00.62999.00</a>	CONTINGENCY	26,510.00	26,510.00	0.00	0.00	26,510.00	100.00 %
<a href="#">01.00.67099.00</a>	TRANSFERS OUT	365,656.00	365,656.00	0.00	0.00	365,656.00	100.00 %
<a href="#">01.05.61103.00</a>	AUDIT & BOOKEEPING SERVICES	32,575.00	32,575.00	211.57	14,098.56	18,476.44	56.72 %
<a href="#">01.05.61105.00</a>	OTHER CONTRACT SERVICES	64,684.00	64,684.00	495.00	8,121.87	56,562.13	87.44 %
<a href="#">01.05.61107.00</a>	ATTORNEY/LLEGAL FEES	11,256.00	11,256.00	1,976.00	8,901.85	2,354.15	20.91 %
<a href="#">01.05.61112.00</a>	PERS ADMINISTRATIVE FEE	2,900.00	2,900.00	0.00	0.00	2,900.00	100.00 %
<a href="#">01.05.61120.00</a>	CONTRACT SERVICES-SAN ANSELM	92,772.00	92,772.00	0.00	23,193.00	69,579.00	75.00 %
<a href="#">01.05.61121.00</a>	COMPUTER SOFTWARE/SUPPORT	35,593.00	35,593.00	2,250.00	12,275.14	23,317.86	65.51 %
<a href="#">01.05.61122.00</a>	WEB PAGE DESIGN AND MAINTENA	8,699.00	8,699.00	0.00	0.00	8,699.00	100.00 %
<a href="#">01.05.61127.00</a>	HEALTH AND WELLNESS	28,325.00	28,325.00	0.00	250.00	28,075.00	99.12 %
<a href="#">01.05.61129.00</a>	HIRING EXPENSES	12,731.00	12,731.00	0.00	2,209.25	10,521.75	82.65 %
<a href="#">01.05.61300.00</a>	PUBLICATIONS AND DUES	9,866.00	9,866.00	0.00	5,286.62	4,579.38	46.42 %
<a href="#">01.05.62000.00</a>	OFFICE SUPPLIES	5,100.00	5,100.00	0.00	1,282.41	3,817.59	74.85 %
<a href="#">01.05.62003.00</a>	POSTAGE	1,115.00	1,115.00	0.00	264.15	850.85	76.31 %
<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT SUPPLIES	13,526.00	13,526.00	134.97	1,778.63	11,747.37	86.85 %
<a href="#">01.10.60065.02</a>	EXPLORER POST	9,270.00	9,270.00	0.00	0.00	9,270.00	100.00 %
<a href="#">01.10.61000.00</a>	TRAINING AND EDUCATION	43,260.00	43,260.00	0.00	12,191.75	31,068.25	71.82 %
<a href="#">01.10.61100.00</a>	DISPATCH	252,000.00	252,000.00	0.00	53,733.25	198,266.75	78.68 %
<a href="#">01.10.61101.00</a>	RADIO REPAIR	5,150.00	5,150.00	0.00	676.29	4,473.71	86.87 %
<a href="#">01.10.61102.00</a>	HAZARDOUS MATERIAL REMOVAL	1,030.00	1,030.00	0.00	0.00	1,030.00	100.00 %
<a href="#">01.10.61108.00</a>	HAZARDOUS MATERIAL CONTRACT	9,840.00	9,840.00	0.00	0.00	9,840.00	100.00 %
<a href="#">01.10.61110.00</a>	MERA OPERATING EXPENSE	107,339.00	107,339.00	0.00	78,998.51	28,340.49	26.40 %
<a href="#">01.10.61410.00</a>	EQUIPMENT MAINTENANCE	12,257.00	12,257.00	0.00	293.98	11,963.02	97.60 %
<a href="#">01.10.61902.00</a>	MWPA DEFENDSIBLE SPACE	0.00	0.00	0.00	3,006.24	-3,006.24	0.00 %
<a href="#">01.10.62203.00</a>	EMERGENCY RESPONSE SUPPLIES	4,478.00	4,478.00	0.00	5,681.78	-1,203.78	-26.88 %
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE SUPPLIES	40,000.00	40,000.00	1,346.28	9,182.92	30,817.08	77.04 %
<a href="#">01.10.62210.00</a>	BREATHING APPARATUS	7,107.00	7,107.00	0.00	0.00	7,107.00	100.00 %
<a href="#">01.10.62211.00</a>	BREATHING APPARATUS-CONTRACT	7,532.00	7,532.00	0.00	0.00	7,532.00	100.00 %
<a href="#">01.10.62213.00</a>	PERSONAL PROTECTIVE EQUIPMEN	39,396.00	39,396.00	0.00	5,643.82	33,752.18	85.67 %
<a href="#">01.10.63131.00</a>	EQUIPMENT	40,000.00	40,000.00	238.00	4,964.82	35,035.18	87.59 %
<a href="#">01.10.63140.00</a>	HYDRANTS	28,428.00	28,428.00	0.00	28,069.25	358.75	1.26 %
<a href="#">01.10.63150.00</a>	COMMUNICATIONS EQUIPMENT	22,279.00	22,279.00	-343.22	8,067.66	14,211.34	63.79 %
<a href="#">01.10.63160.00</a>	TURNOUTS	24,323.00	24,323.00	0.00	344.86	23,978.14	98.58 %
<a href="#">01.14.61500.00</a>	BUILDING MAINTENANCE AND LAN	18,500.00	18,500.00	54.92	785.95	17,714.05	95.75 %
<a href="#">01.14.61500.18</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	1,618.73	13,381.27	89.21 %
<a href="#">01.14.61500.19</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	1,847.87	13,152.13	87.68 %
<a href="#">01.14.61500.20</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	655.00	14,345.00	95.63 %
<a href="#">01.14.61500.21</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	404.86	14,595.14	97.30 %
<a href="#">01.14.61702.00</a>	GAS AND ELECTRIC	55,000.00	55,000.00	0.00	6,777.17	48,222.83	87.68 %
<a href="#">01.14.61703.00</a>	WATER	8,900.00	8,900.00	0.00	3,644.05	5,255.95	59.06 %
<a href="#">01.14.61704.00</a>	SEWER	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">01.14.61705.00</a>	TELEPHONE	82,253.00	82,253.00	3,403.77	16,908.93	65,344.07	79.44 %
<a href="#">01.14.62206.00</a>	JANITORIAL MAINTENANCE SUPPLI	10,300.00	10,300.00	585.73	2,727.40	7,572.60	73.52 %
<a href="#">01.14.62501.00</a>	FURNISHINGS	8,487.00	8,487.00	0.00	524.38	7,962.62	93.82 %
<a href="#">01.14.63040.00</a>	APPLIANCES	5,150.00	5,150.00	170.00	858.21	4,291.79	83.34 %
<a href="#">01.14.63041.00</a>	OFFICE EQUIPMENT	10,300.00	10,300.00	0.00	0.00	10,300.00	100.00 %
<a href="#">01.14.63042.00</a>	EXERCISE EQUIPMENT	10,609.00	10,609.00	0.00	1,639.50	8,969.50	84.55 %
<a href="#">01.14.63044.00</a>	TECHNOLOGY PURCHASES	23,022.00	23,022.00	0.00	0.00	23,022.00	100.00 %
<a href="#">01.15.60220.00</a>	PAYROLL TAXES - COMMUNITY EDU	0.00	0.00	0.00	9.91	-9.91	0.00 %
<a href="#">01.15.61131.00</a>	FIRE PREVENTION	4,880.00	4,880.00	0.00	-27.70	4,907.70	100.57 %
<a href="#">01.15.61903.00</a>	MWPA Local Projects	0.00	0.00	124.25	884.83	-884.83	0.00 %
<a href="#">01.15.62220.00</a>	COMMUNITY EDUCATION & PREP.	9,336.00	9,336.00	0.00	768.56	8,567.44	91.77 %
<a href="#">01.25.61411.00</a>	BURN TRAILER MAINTENANCE	9,866.00	9,866.00	0.00	3,463.10	6,402.90	64.90 %
<a href="#">01.25.61600.00</a>	FLEET MAINTENANCE/REPAIRS	120,500.00	120,500.00	0.00	33,242.74	87,257.26	72.41 %
<a href="#">01.25.62988.00</a>	FUEL	57,500.00	57,500.00	5,195.13	25,493.48	32,006.52	55.66 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 10/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01.25.62989.00</a>	FLEET PARTS	17,500.00	17,500.00	94.14	3,362.97	14,137.03	80.78 %
	<b>Expense Total:</b>	<b>13,537,798.00</b>	<b>13,537,798.00</b>	<b>810,938.00</b>	<b>5,157,063.08</b>	<b>8,380,734.92</b>	<b>61.91%</b>
	<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>235,868.13</b>	<b>-511,996.93</b>	<b>-511,996.93</b>	<b>0.00%</b>
<b>Fund: 15 - VEHICLE FUND</b>							
<b>Revenue</b>							
<a href="#">15.00.51999.00</a>	TRANSFERS IN	365,656.00	365,656.00	0.00	0.00	-365,656.00	100.00 %
	<b>Revenue Total:</b>	<b>365,656.00</b>	<b>365,656.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-365,656.00</b>	<b>100.00%</b>
<b>Expense</b>							
<a href="#">15.00.63154.00</a>	VEHICLE PURCHASE	98,000.00	98,000.00	0.00	170,277.46	-72,277.46	-73.75 %
<a href="#">15.00.64010.00</a>	LEASE PAYMENT - PRINCIPAL	308,919.00	308,919.00	0.00	0.00	308,919.00	100.00 %
<a href="#">15.00.64110.00</a>	LEASE PAYMENT - INTEREST	14,910.00	14,910.00	0.00	0.00	14,910.00	100.00 %
	<b>Expense Total:</b>	<b>421,829.00</b>	<b>421,829.00</b>	<b>0.00</b>	<b>170,277.46</b>	<b>251,551.54</b>	<b>59.63%</b>
	<b>Fund: 15 - VEHICLE FUND Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>0.00</b>	<b>-170,277.46</b>	<b>-114,104.46</b>	<b>-203.13%</b>
	<b>Report Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>235,868.13</b>	<b>-682,274.39</b>	<b>-626,101.39</b>	<b>-1,114.59%</b>

### Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
Revenue	13,537,798.00	13,537,798.00	1,046,806.13	4,645,066.15	-8,892,731.85	65.69%
Expense	13,537,798.00	13,537,798.00	810,938.00	5,157,063.08	8,380,734.92	61.91%
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>235,868.13</b>	<b>-511,996.93</b>	<b>-511,996.93</b>	<b>0.00%</b>
<b>Fund: 15 - VEHICLE FUND</b>						
Revenue	365,656.00	365,656.00	0.00	0.00	-365,656.00	100.00%
Expense	421,829.00	421,829.00	0.00	170,277.46	251,551.54	59.63%
<b>Fund: 15 - VEHICLE FUND Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>0.00</b>	<b>-170,277.46</b>	<b>-114,104.46</b>	<b>-203.13%</b>
<b>Report Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>235,868.13</b>	<b>-682,274.39</b>	<b>-626,101.39</b>	<b>-1,114.59%</b>



### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	235,868.13	-511,996.93	-511,996.93
15 - VEHICLE FUND	-56,173.00	-56,173.00	0.00	-170,277.46	-114,104.46
<b>Report Surplus (Deficit):</b>	<b>-56,173.00</b>	<b>-56,173.00</b>	<b>235,868.13</b>	<b>-682,274.39</b>	<b>-626,101.39</b>

## ROSS VALLEY FIRE DEPARTMENT

Minutes of the Ross Valley Fire Board Meeting of October 11, 2023

*Note: These are summary action minutes only. The zoom recording can be accessed by clicking [here](#). The passcode is Rvfd101123#*

### RVFD BOARD MEETING MINUTES

#### 1. 6:30 pm Call to order.

**Board Present:** Brekhuis, Robbins (Remotely), Burdo, Hellman, Shortall, Finn, Colbert, Cooler (7pm)

**Board absents:** Cutrano

**Staff Present:** Mahoney, Lim

**Town Managers Present:** Donery, Johnson (Remotely), Abrahams (Remotely)

Lim informed Hellman about the slight change in laws regarding appearing remotely. Robbins is allowed to appear remotely if she has a medical emergency or extenuating circumstances, she does not need to provide details, then the Board can come to a consensus of agreement to have her appear remotely. Robbins stated she is attending remotely because of a medical issue.

**Consensus - All Ayes. No Nays**

#### [Agenda – October 11, 2023](#)

#### 2. Chief Report – Verbal Update by Interim Fire Chief Mahoney

**PG&E Helicopter Event:** Chief Mahoney thanked Directors Hellman, Finn, and Colbert for attending.

**SAFER Grant:** Chief Mahoney has not received an official notice whether we received the award or not, but on the website it appears that all award money has been allocated. He will provide an update as he receives more information.

**Dispatch Services:** Chief Mahoney has not received the final agreement yet, but has been working with legal to review the draft agreement on the RVFD side. Chief Mahoney will bring the final agreement to the November 8, 2023 Board Meeting with a stipulation that the actual agreement will need to be approved by the November 9, 2023 due date.

**Breast Cancer Awareness Month:** All fire agencies in Marin County have approved wearing breast cancer awareness shirts in the month of October to show support.

Hellman appreciated the PG&E helicopter event and thinks it's important to show the program support if we want it to continue.

Hellman reiterated her comments from the previous Board Meeting in regards to dispatch services - that all Board Members do their due diligence and review the Board Packet as soon as possible, and to reach out to Chief Mahoney or Zuba with questions. Hellman asked what happens if the agreement is not signed on November 9, 2023. Chief Mahoney stated that if the agreement was not signed, RVFD would technically be without an agreement of dispatch services effective July 1, 2024. November 9, 2023 is the deadline because Marin County Fire Department needs to begin the build out process.

Finn asked if there would be an opportunity to get compliant if the Board was not timely in their approval. Chief Mahoney stated probably not since what MCFD needs is an agreement, so they can count on funding. Chief Mahoney offered to schedule a special meeting prior to November 8th to allow the Board to receive the presentation and answer questions and concerns. The remaining option would be starting our own dispatch, which would not be feasible.

Brekhus asked if it would be possible to get the dispatch information before Friday when the packet is normally posted. Chief Mahoney said he already has a majority of the staff report done and could send the Board Packet out Monday or Wednesday. The lead time will give him the opportunity to meet with members if they have special questions, rather than calling a special meeting.

Chief Mahoney will send the Board Packet out prior to the Friday it needs to be posted for the November 8, 2023 meeting. If there are supplementary items, Chief Mahoney will have them posted by the Friday deadline.

**3. Consent Agenda: Items on the consent agenda may be removed and discussed separately. Discussion may take place at the end of the agenda. Otherwise, all items may be approved with one action.**

No public comment concerning this item.

**M/S Finn/Burdo to approve consent agenda – roll call vote, seven ayes: Brekhus, Robbins, Colbert, Burdo, Shortall, Finn, Hellman. One absent: Cutrano.**

**4. Receive Staff Report Presented to the Labor Management Subcommittee and Consider Recommendation From the Labor Management Subcommittee Relating to Increased Staffing per The “2022 Staffing/Deployment” Side Letter. Recommendation Includes a Funding Plan and Position Start Date. - Interim Fire Chief Mahoney**

Chief Mahoney presented the staff report.

Funding plan option one states that each Member Agency will begin paying their respective percentage shares from the position date of hire. The position start date is July 1, 2024.

Cooler notified the Board that she is the alternate for Fairfax, and wasn't aware Cutrano wouldn't be at the meeting. Cooler read the staff report and offered to sit at this Board Meeting.

**No public comment.**

Hellman reported that there was good discussion at the Labor Management Subcommittee Meeting and is delighted that the Subcommittee Members were unanimous in bringing their recommendation to the entire Board.

Hellman asked the Town of Ross members if they have been able to confer when they would agendaize this item and discuss it at their Town Council Meeting. Brekhus stated it would not be included in October's meeting, but would be discussed at the Town of Ross' November Council Meeting. Following the Town of Ross' Town Council Meeting, more guidance will be available to inform Chief Mahoney's action item on the December Board Meeting agenda. Chief Mahoney stated we typically do not have a Board Meeting scheduled in December, so between November 9th and January, we would need to schedule a special meeting.

**5. Board requests for future agenda items, questions, and comments to Staff, staff miscellaneous items.**

No comment concerning this item.

**6. Open time for Public Expression: The public is welcome to address the Board on matters not on the agenda. Please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to take action on any matter not on the agenda unless it determines that an emergency exists and that the need to take action arose following the posting of the agenda.**

No public comment concerning this item.

**7. Adjourn**

The next meeting is scheduled for November 8, 2023, San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960, and via Zoom.

Respectfully submitted,  
s/Samantha Stettler  
Administrative Assistant

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting November 8, 2023

To: Board of Directors

From: Dan Mahoney, Interim Fire Chief  
Jeff Zuba, Finance Director

Subject: Annual Independent Audit Report for Fiscal Year Ending June 30, 2023

---

**RECOMMENDATION**

That the Fire Board consider accepting the Annual Financial Report for the fiscal year ending June 30, 2023, prepared by Badawi & Associates.

**BACKGROUND**

Badawi & Associates have prepared the annual independent auditor's report and basic financial statements for the fiscal year ending June 30, 2023. Based on their examination of Fire Department records and procedures, they have issued an "unmodified" opinion. Copies of the documents are included in the Fire Board packet. They are also included as part of the agenda packet available for public viewing on the Fire Department's website. Ahmed Badawi of Badawi & Associates will present the report to the Fire Board on November 8, 2023. Following action by the Fire Board, the document will be available for public viewing in the Fire Department lobby for a period of 30 days and will be posted on the Fire Board's website.

**BASIC FINANCIAL STATEMENTS**

The basic financial statements include a balance sheet and statement of revenues and expenditures to the Fire Department, and notes on a number of items designated by the auditor. This section also includes government-wide financial statements as required by the Governmental Accounting Standards Board (GASB) Statement #34. This information regarding the Fire Department's financial position includes such items as the valuation of the Fire Department's fixed assets, capitalization and depreciation of those assets, indebtedness related to those assets, and information on the debt service and employee benefit accruals.

Fiscal year 2022-2023 marks the eighth year of implementation of the pension accounting standard issued by the Governmental Accounting Standard Board (GASB) known as GASB 68 and the fifth

Item 4  
Page 1 of 2

year of the implementation of the new Other Postemployment Benefits (OPEB) accounting standard issued by the Governmental Accounting Standard Board (GASB) known as GASB 75. These requirements, which affect all public agencies with defined benefit retirements plan, are designed to enhance the comparability of financial statements by requiring the measurement of pension/OPEB related assets and liabilities at fair value, using a consistent and detailed definition of fair value and accepted valuation techniques. The net impact of reporting under GASB 68 lowers the Department's net position as of June 30, 2023, by \$11,365,489 from a reporting perspective. The net pension liability as of this date was measured to be \$18,016,209. The net impact of reporting under GASB 75 lowers the Department's net position as of June 30, 2023, by \$3,895,601. The net OPEB liability as of this date was measured to be \$4,812,028.

Net position is one indicator of the Department's financial position. As of June 30, 2023, government-wide statements show that the Fire Department's net position is (\$9,570,759), an increase of \$14,171 as compared to last year. The increase is due to its conservative financing objectives with available resources and assistance with out of county agencies.

At fund level, the ending fund balance as of June 30, 2023, was \$4,047,186, an increase of \$311,463 as compared to \$3,735,723 as of June 30, 2022. It was mainly a result of additional revenue received from OES reimbursements, open positions, and prudent management of finances.

The conclusion presented in the independent auditor's report is that the basic financial statements present fairly, in all material respects, the financial position of the Fire Department as of June 30, 2023. This conclusion is known as a "clean audit."

## **CONCLUSION**

The annual audit report outlined above provides the Fire Board with an overview of the fiscal condition of the Fire Department as of June 30, 2023. The recommended actions are to accept the auditor's report.

Respectfully submitted,

Dan Mahoney, Interim Fire Chief

Jeff Zuba, Finance Director

**Audit documents:** Public viewing on website: [www.rossvalleyfire.org](http://www.rossvalleyfire.org)

Available with public viewing agenda packets

Following Board action, available for viewing in the lobby of the department  
Department for 30 days

**Encl.:** RVFD Basic FS FY2023 – Attachment #1

# Ross Valley Fire Department

San Anselmo, California

*Basic Financial Statements*

*For the year ended June 30, 2023*

Prepared by:  
Town of San Anselmo Finance Department





**Ross Valley Fire Department**  
**Table of Contents**  
**For the Year Ended June 30, 2023**

---

<b>INTRODUCTORY SECTION</b>	<b>Page</b>
Table of Contents.....	i
 <b>FINANCIAL SECTION</b>	
<b>Independent Auditor's Report</b> .....	1
<b>Management's Discussion and Analysis</b> .....	5
 <b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position.....	19
Statement of Activities .....	20
Governmental Fund Financial Statements:	
Balance Sheet – General Fund .....	23
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Statement of Net Position.....	24
Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund .....	25
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances Of the Governmental Fund to the Government-Wide Statement of Activities .....	26
Notes to the Basic Financial Statements.....	27
 <b>REQUIRED SUPPLEMENTAL INFORMATION</b>	
Cost-Sharing Employer Defined Pension Plan:	
Schedule of Proportionate Share of the Net Pension Liability.....	52
Schedule of Pension Contributions.....	54
Agent-Multiple Employer Defined OPEB Plan:	
Schedule of Changes in the Net OPEB Liability and Related Ratios .....	56
Schedule of OPEB Contributions .....	58
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - General Fund .....	60

*This page intentionally left blank*



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Ross Valley Fire Department  
San Anselmo, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities and the general fund of Ross Valley Fire Department (Department), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund information of the Department as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof 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 (GAAS), 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 Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements 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*

The Department's management is responsible for the preparation and fair presentation of the 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 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 Department'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.

To the Board of Directors  
of Ross Valley Fire Department  
San Anselmo, California  
Page Two

*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 opinions. 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 GAAS 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 there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

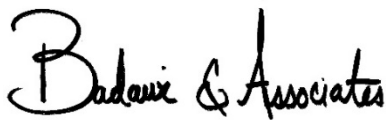
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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 Department'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 Department'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.

To the Board of Directors  
of Ross Valley Fire Department  
San Anselmo, California  
Page Three

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information, defined benefit pension plan information, and OPEB plan information on pages 5-13 and pages 52-60 to 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.



Badawi & Associates, CPAs  
Berkeley, California  
October 20, 2023

*This page intentionally left blank*

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

The Management Discussion and Analysis (MD&A) provides an overview of the Ross Valley Fire Department (the "Department") activities and financial performance for the fiscal year ended June 30, 2023. To obtain a complete understanding of the Department's financial condition, this document should be read in conjunction with the accompanying Basic Financial Statements and Notes to the Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

- The Department's Net Position year-over-year is improving by \$0.014M due to its conservative financing objectives with available resources and assistance with out-of-county agencies. This is despite the actuarial increase in retirement obligations the Department has accrued for GASB 68 & 75.
- The Department's combined unassigned Fund Balance year-over-year increased by \$0.6M meaning more available funds for the Department to meet current obligations to its members' residents within the Joint Power's Authority (JPA).
- The Department's out-of-county services totaled \$0.4M. These additional services were earned from both the State of California from its Office of Emergency Services (OES) assistance for the California Wildfires and the federal agency.
- The Department's total expenditures increased \$1.8M due to additional personnel, contracted services, and the purchase of vehicles.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Basic Financial Statements is presented in the following three sections:

- Management's Discussion and Analysis (MD&A)
- The Basic Financial Statements that include all the financial activities of the Department. There are three components: Government-Wide Financial Statements, Fund Financial Statements and Notes to the Basic Financial Statements
- Required and Other Supplemental Information

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Government-Wide Financial Statements provide a long-term view of the Department's activities as a whole. They also provide the overall financial condition of the Department using accounting methods similar to those used by private-sector businesses. They include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on all the Department's assets, deferred outflows of resources, liabilities and deferred inflows of resources on a full accrual basis of accounting similar to what is used by private-sector companies. Over time, increases or decreases in the Department's net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The Statement of Activities provides information about the Department's revenues and expenses on a full accrual basis, with an emphasis on measuring net revenues or expenses for each of the Department's

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

programs. The Statement of Activities explains in detail the change in net position for the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The amount of the Statement of Net Position and the Statement of Activities are presented into the category called Governmental Activities. The Governmental Activities encompasses all the Department's basic fire services provided to the member Towns within the JPA. These services are primarily supported by the Department's intergovernmental revenues it receives from its members within the JPA.

**FUND FINANCIAL STATEMENTS**

The Fund Financial Statements provide detailed information about each of the Department's most significant funds, or "major funds", not the Department as a whole. Therefore, each major fund is presented individually, while all non-major funds are combined in a single column on each fund statement. The General Fund is always considered a major fund and serves as the primary fund the Department uses for its operations.

The Department may choose or be required to establish additional funds to facilitate control over proceeds received or comply with either long-term debt covenants or grants.

The Fund Financial Statements display the Department's operations in more detail than the Government-Wide Financial Statements. All the Department's services can be reviewed through how money flows into and out of its funds as well as the balances left at year-end that are available for spending. This is possible due to the Governmental Fund Financial Statements being prepared on the modified accrual basis of accounting, which means they measure only current financial resources and uses. This information may be useful in evaluating the Department's ability to meet its near-term financial requirements as compared to the Government-Wide Financial Statements having a focus on the longer-term. From being able to review from both vantage points, the reader is better able to compare and understand the Department's financing needs and operations. Both the Governmental Fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to the Government-Wide Financial Statements to assist the reader with this comparison. The primary differences between the Government-Wide Financial Statements and the Governmental Fund Financial Statements are the capital assets and long-term liabilities being presented only on the Government-Wide Financial Statements.

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

The Notes to the Basic Financial Statements provide additional information that is essential to acquire a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes to the Financial Statements follow the basic financial statements.

**REQUIRED AND OTHER SUPPLEMENTAL INFORMATION**

In addition to the Basic Financial Statements and accompanying notes, the Required Supplemental Information presents required supplemental information, including budgetary comparison schedules and information on the Department's pension and OPEB plans. Required and other supplementary information can be found immediately following the Notes to the Basic Financial Statements.



**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**FINANCIAL ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS**

This section focuses on the Department's net position and changes in net position of its governmental activities. The net position, for the Department as a whole, increased \$0.014M or (.001%), from (\$9.58M) on June 30, 2022, to (\$9.57M) on June 30, 2023. The change in net position year-over-year decreased \$.24M or 94% from \$0.25M on June 30, 2022, to \$.014M on June 30, 2023.

Details of the net position are presented in the summary area as follows:

*Analysis of Net Position*

	<b>Governmental Activities</b>		<b>Total Dollar</b>	<b>Total Percent</b>
	<b>2023</b>	<b>2022</b>	<b>Change</b>	<b>Change</b>
Cash and investments	3,953,548	3,741,618	211,930	6%
Capital assets, net	3,373,071	2,565,998	807,073	31%
Other assets	323,467	229,006	94,461	41%
<b>Total Assets</b>	<b>7,650,086</b>	<b>6,536,622</b>	<b>1,113,464</b>	<b>17%</b>
OPEB related	1,851,618	936,792	914,826	
Pension related	8,587,963	4,896,077	3,691,886	
<b>Total deferred outflows of resources</b>	<b>10,439,581</b>	<b>5,832,869</b>	<b>4,606,712</b>	<b>79%</b>
Current liabilities	529,110	423,175	105,935	-50%
Noncurrent liabilities	24,258,882	13,156,565	11,102,317	-38%
<b>Total liabilities</b>	<b>24,787,992</b>	<b>13,579,740</b>	<b>(8,350,802)</b>	<b>-38%</b>
OPEB related	935,191	1,834,705		
Pension related	1,937,243	6,539,976		
<b>Total deferred inflows of resources</b>	<b>2,872,434</b>	<b>8,374,681</b>	<b>(5,502,247)</b>	<b>-66%</b>
Net investment in capital assets	2,572,613	2,269,961	302,652	13%
Unrestricted	(12,143,372)	(11,854,891)	(288,481)	2%
<b>Net Position, as restated</b>	<b>(9,570,759)</b>	<b>(9,584,930)</b>	<b>14,171</b>	<b>0%</b>

On June 30, 2023, the Department continues to report an overall negative Net Position balance primarily from the inclusion of the net pension liabilities and net OPEB liabilities. The Department's Net Position is segregated by two categories, the Net Investment in Capital Assets and the Unrestricted. The Department does utilize capital assets to provide services to the residents for the membership municipalities part of the JPA. The balance for its Net Investment in its Capital Assets is its current level of capital assets less any associated borrowings the Department has from purchasing its capital assets. Accordingly, these assets are not available for future spending. Although the Department's investment in its capital assets

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

is reported net of related debt, the resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities. The Unrestricted balance is the cumulative remaining funds the Department has from its operations. The overall balance is negative meaning, the Department's Total Liabilities are over and above the stated value of the Department's Total Assets. This is primarily from the impact of the Department fully recognizing its proportionate shares of its net pension and OPEB liabilities the Department guaranteed to its plan members upon hire as per accounting implementation of GASB 68 and 75. The year-over-year trend however is positive relative to the prior year in that the Department is able to maintain the same level of services while also providing additional services to other Fire Districts outside of Marin County, e.g., the California Wildfires.

Information about changes in net position is presented in the summary schedule below:

*Analysis of Changes in Net Position*

	<b>Activities</b>		<b>Dollar Change</b>	<b>Percent Change</b>
	<b>2023</b>	<b>2022</b>		
<b>Revenues:</b>				
Program revenues:				
Charges for services	13,694,058	12,858,857	835,201	6%
General revenues:				
Investment earnings	14,919	2,444	12,475	510%
Miscellaneous	47,871	33,586	14,285	43%
<b>Total Revenues</b>	<b>13,756,848</b>	<b>12,894,887</b>	<b>861,961</b>	<b>7%</b>
<b>Expenses:</b>				
Fire Services	13,742,677	10,501,496	3,241,181	31%
<b>Total Expenses</b>	<b>13,742,667</b>	<b>10,501,496</b>	<b>3,241,181</b>	<b>31%</b>
<b>Change</b>	<b>14,171</b>	<b>2,393,391</b>	<b>(2,379,220)</b>	<b>99%</b>

Total revenues increased approximately \$0.86M or 7%. The increase is attributable to the Department's charges to its JPA members for continual coverage of operations. The offsetting decrease is the actuarial increase in retirement obligations the Department has accrued for GASB 68 & 75.

Total expenses increased approximately \$3.2M or 31% compared to the prior year. This is primarily due to change in retirement obligations administered by CalPERS as well as its need to replace its equipment for continued services. The Department's actuarially determined and proportionate share of the total Net Pension Liability increased year-over-year by \$2.9M due to the Pool's growing obligations to its members. This effect increases the Department's Personnel Services cost from the Safety Risk Pool's performance. The related accounting effects on the Department are part of the Department's adherence to implementation of GASB 68 & 75. The remaining balance in the expense is due to the Department's

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

Personnel Services and Services & Supplies expenditures. These purchases are for the Department to continue providing necessary safety services to the residents of the member municipalities within the JPA.

Both impacts netted together are reflected within the Department's total Net Position change.

**FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS**

As noted earlier, the Department uses fund accounting to ensure and demonstrate accountability and compliance with any finance-related legal requirements.

The focus of the Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Department's immediate financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance not yet limited to use for a particular purpose by either an external party, the Department itself, or an entity that has been delegated authority by the Board of Directors to assign resources for use at the end of the fiscal year.

As of June 30, 2023, the Department's governmental funds reported combined ending fund balances of \$4.0M. Approximately \$3.3M, or 83%, of the combined ending fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining balance is either nonspendable, restricted, committed or assigned to indicate that it is:

- 1) Not in spendable form because it has been committed to liquidate prepaid expenses from the prior fiscal period, or advances to other funds;
- 2) Restricted for particular purposes;
- 3) Committed for particular purposes; or
- 4) Assigned for particular purposes.

As also noted above, the General Fund is the primary fund of the Department. As of June 30, 2023, unassigned fund balance of the General Fund was \$3.3M; the remaining fund balance, including nonspendable, restricted and committed resources, was \$0.7M. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 23% of total General Fund expenditures, excluding expenditures related to pension and OPEB unfunded liability pay down.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>2023</u>	<u>2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>Revenues:</b>				
Intergovernmental:				
Town of San Anselmo (Contract)	3,931,536	3,739,735	191,801	5.1%
Town of Fairfax (Contract)	2,260,173	2,149,921	110,252	5.1%
Sleepy Hollow (Contract)	1,241,640	1,181,073	60,567	5.1%
County of Marin (Contract)	245,293	235,783	9,510	4.0%
Town of Ross (Contract)	2,266,963	2,183,012	83,951	3.9%
Prior Authority				
Retiree Health	48,856	97,552	(48,696)	-46.5%
Retirement Contribution	1,301,864	1,125,991	175,873	15.6%
Other Sources	1,861,088	1,671,419	189,669	11.3%
Fire Prevention Fees	454,437	474,371	(19,934)	-4.2%
Investment Earnings	14,919	2,444	12,475	510.4%
Miscellaneous	55,971	46,345	9,626	20.8%
<b>Total Revenue</b>	<b><u>13,682,740</u></b>	<b><u>12,907,646</u></b>	<b><u>775,094</u></b>	<b><u>6.0%</u></b>
<b>Expenditures:</b>				
Salary and Benefits	11,017,529	10,626,283	391,246	3.7%
Services and Supplies	1,704,984	1,551,044	153,940	9.9%
Debt Service:				
Principal	352,045	141,583	210,462	148.7%
Interest	21,785	13,129	8,656	65.9%
Capital Outlay	1,131,400	126,963	1,004,437	791.1%
<b>Total Expenditures</b>	<b><u>14,227,743</u></b>	<b><u>12,459,002</u></b>	<b><u>1,768,741</u></b>	<b><u>14.2%</u></b>
<b>Excess of Expenditures Over Revenues</b>	<b><u>(545,003)</u></b>	<b><u>448,644</u></b>	<b><u>(993,647)</u></b>	<b><u>-50.6%</u></b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	6,650		
Proceeds from Fin. Purchase	856,466	-		
<b>Total Other Financing Sources (Uses)</b>	<b><u>856,466</u></b>	<b><u>30,000</u></b>		
Fund Balances, Beginning of Year	3,735,723	3,280,429	455,294	13.8%
Fund Balances, End of Year	<b><u>4,047,186</u></b>	<b><u>3,735,723</u></b>	311,463	8.3%

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

General Fund revenues increased \$0.8M, or 6%, from the prior fiscal year to \$13.6M. Of that total, total membership contributions from each municipality within the JPA accounted for \$11.6M as of fiscal year-end and increased \$0.6M or 6% year-over-year. These contributions represent the Department's main source of funding for its operations from each proportionate member within the JPA. This increase is driven by the increase in obligations the Department budgets for continuing services to the residents within the JPA. As previously noted, the majority of the year-over-year total revenue offset was driven by the decrease in collections from out-of-county services charged, i.e., the State of California for the wildfires. For these out-of-county services, the Department has independent contracts with both entities that give way for service charges to be levied and collected.

General Fund expenditures increased \$1.8M, or 14.2%, from the prior fiscal year to \$12.4M. Of that total, capital outlays for purchases of equipment and vehicles accounted for \$1.1M as of fiscal year-end, and the majority of the increase from \$1.8M or 61% year-over-year. This increase is primarily due to the purchases of one fire truck and three non-emergency vehicles. Additionally, there was an increase in Salaries & Benefit expenditures of \$0.39M from the additional overtime earned by the Firefighters for assisting the State of California for combatting the wildfires. Both cost effects are what yielded a net increase in year-over-year expenditures.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

In comparing the original and final budgets for the current fiscal year, the Department increased its total revenue and expenditures budgets by a respective \$0.44M and \$0.26M. The final total revenues budget was revised upward given the Department's increasing expectations on out-of-county service collections being made from its original estimate. Management is aware that the Department does periodically assist with both the County of Marin and other Fire Districts where it receives reimbursement for its fees. However, the historic wildfires in California were drawing more resources than normal—of which the Department participated in to combat and slow the spread of the flames. In doing so, a budget revision of \$0.41M was approved by the Board of Directors for the incoming fees. With regards to the expenditures increase, the Board approved of an additional budget amount of \$0.26M for anticipated overtime costs from also participating in combatting the California wildfires.

Relative to the budget, the Department overall maintained its conservative approach in handling its finances with its actual fiscal activity. The Department remained within its means where it only expended funds up to where it had available. However, the Department did receive additional funds it did not budget for as the external events from the California Wildfires gave to an increase in revenues against the budget of \$0.14M. This additional funding, as previously noted, were collected from the State of California's OES program and FEMA for the Department's out of county services. The Department overall experienced a net increase in revenues over expenditures over and above the budgeted amount by an additional \$0.2M.

Review of the Department's budget performance can be seen within the Required Supplementary Information section of the Basic Financial Statements.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets* – The capital assets of the Department are those assets which are used in the performance of the Department’s functions. As of June 30, 2023, capital assets, net of accumulated depreciation, totaled \$3.4M. Its related depreciation on capital assets is recognized in the government-wide financial statements. Additional **information** about the Department’s capital assets can be found in Note 3 of this report.

**Ross Valley Fire Department  
Capital Assets, Gross of Depreciation**

	<b>2023</b>	<b>2022</b>
Construction in Progress	856,466	-
Vehicles	3,151,714	3,001,325
Machinery & Equipment	1,555,412	1,490,596
Furniture & Fixtures	81,900	81,900
Building Improvements	162,774	162,774
<b>Total</b>	<b>5,808,266</b>	<b>5,339,750</b>

*Long-Term Debt* – Long-term debt of the Department are those obligations of which serve as financing for acquisition of capital assets. As of June 30, 2023, long-term debt from external creditors totals \$0.8M, and has increased by \$0.5M due to the issuance of the PNC Equipment financing purchase lease for a fire truck offset by current fiscal year’s principal payments. Additional information about the Department’s long-term debt activity can be found in Note 6 of this report.

**Ross Valley Fire Department  
Long-Term Debt**

	<b>2023</b>	<b>2022</b>
Note Payable – Sleepy Hollow	150,206	296,036
Note Payable – PNC Equipment	650,252	-
<b>Total</b>	<b>800,458</b>	<b>296,037</b>

**ECONOMIC OUTLOOK AND NEXT YEAR’S BUDGET**

The Department, though not directly funded with Property Taxes, does receive its majority of funding from its respective JPA members, of which are majority funded by local Property Taxes themselves. The local economy has been experiencing expansion in its tax base from increasing home improvement and/or home sales. Either project entails higher assessed valuations or additional fees earned by the Department either directly from inspection fees or higher annual contributions from its respective members. Both of which are reflected as increases within the Department’s budget for fiscal year 2023-2024.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

---

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fire Chief, Ross Valley Fire Department, 777 San Anselmo Avenue, San Anselmo, CA 94960.

*This page intentionally left blank*



---

# BASIC FINANCIAL STATEMENTS

---

*This page intentionally left blank*

---

# GOVERNMENT-WIDE FINANCIAL STATEMENTS

---

*This page intentionally left blank*

**Ross Valley Fire Department**  
**Statement of Net Position**  
**June 30, 2023**

ASSETS	Governmental Activities
Current assets:	
Cash and investments	\$ 3,953,548
Accounts receivable	290,087
Interest receivable	5,080
Prepays	28,300
Total current assets	4,277,015
Noncurrent assets:	
Capital assets:	
Nondepreciable	856,466
Depreciable, net of accumulated depreciation	2,516,605
Total capital assets	3,373,071
Total noncurrent assets	3,373,071
<b>Total Assets</b>	<b>7,650,086</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - OPEB	1,851,618
Deferred outflows of resources - pension	8,587,963
<b>Total deferred outflows of resources</b>	<b>10,439,581</b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	57,451
Accrued liabilities	90,170
Compensated absences	63,944
Interest payable	8,626
Long-term debt	308,919
Total current liabilities	529,110
Noncurrent liabilities:	
Compensated absences	939,106
Long-term debt	491,539
Net OPEB liability	4,812,028
Net pension liability	18,016,209
Total noncurrent liabilities	24,258,882
<b>Total liabilities</b>	<b>24,787,992</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - OPEB	935,191
Deferred inflows of resources - pension	1,937,243
<b>Total deferred inflows of resources</b>	<b>2,872,434</b>
<b>NET POSITION</b>	
Net investments in capital assets	2,572,613
Unrestricted	(12,143,372)
<b>Total net position</b>	<b>\$ (9,570,759)</b>

**Ross Valley Fire Department**  
**Statement of Activities**  
**For the year ended June 30, 2023**

	Governmental Activities
<b>PROGRAM EXPENSES:</b>	
Public safety - fire protection:	
Personnel services	\$ 11,686,285
Services and supplies	1,764,713
Interest on long-term debt	27,081
Depreciation	264,598
<b>Total program expenses</b>	<b>13,742,677</b>
<b>PROGRAM REVENUES:</b>	
Charges for services	13,694,058
<b>Total program revenues</b>	<b>13,694,058</b>
Net program revenue over expenses	(48,619)
<b>GENERAL REVENUES:</b>	
Investment earnings	14,919
Miscellaneous	47,871
<b>Total general revenues</b>	<b>62,790</b>
<b>Change in net position</b>	<b>14,171</b>
Net position, beginning of year	(9,584,930)
Net position, end of year	<u>\$ (9,570,759)</u>

---

**FUND**  
**FINANCIAL STATEMENTS**

---

*This page intentionally left blank*



**Ross Valley Fire Department**  
**Balance Sheet**  
**General Fund**  
**June 30, 2023**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,953,548
Accounts receivable	290,087
Interest receivable	5,080
Prepays	<u>28,300</u>
<b>Total assets</b>	<u><u>\$ 4,277,015</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 57,451
Accrued liabilities	<u>90,170</u>
<b>Total liabilities</b>	<u>147,621</u>
<b>Deferred inflows of resources:</b>	
Unavailable revenues	<u>82,208</u>
<b>Fund Balances:</b>	
Nonspendable	28,300
Assigned:	
Compensated absences	200,593
Technologies	106,409
Equipment	459,193
Unassigned	<u>3,252,691</u>
<b>Total fund balances</b>	<u>4,047,186</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u><u>\$ 4,277,015</u></u>

**Ross Valley Fire Department**  
**Reconciliation of the Governmental Fund Balance Sheet**  
**to the Government-Wide Statement of Net Position**  
**June 30, 2023**

<b>Total Fund Balances - Total Governmental Funds</b>	\$ 4,047,186
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:	
Nondepreciable	856,466
Depreciable, net	2,516,605
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the Governmental Funds Balance Sheet.	(8,626)
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.	82,208
In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.	
Deferred outflows of resources related to OPEB	1,851,618
Deferred outflows of resources related to pension	8,587,963
Deferred inflows of resources related to OPEB	(935,191)
Deferred inflows of resources related to pension	(1,937,243)
Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.	
Accrued compensated absences - current	(63,944)
Accrued compensated absences - noncurrent	(939,106)
Long-term debt - due within one year	(308,919)
Long-term debt - due in more than one year	(491,539)
Net OPEB liability	(4,812,028)
Net pension liability	(18,016,209)
<b>Net Position of Governmental Activities</b>	<u>\$ (9,570,759)</u>

**Ross Valley Fire Department**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**For the year ended June 30, 2023**

	General Fund
<b>REVENUES:</b>	
Intergovernmental:	
Town of San Anselmo (Contract)	\$ 3,931,536
Town of Fairfax (Contract)	2,260,173
Sleepy Hollow (Contract)	1,241,640
County of Marin (Contract)	245,293
Town of Ross (Contract)	2,266,963
Prior Authority:	
Retiree health	48,856
Retirement contributions	1,301,864
OES reimbursement	413,919
Other sources	1,447,169
Fire prevention fees	454,437
Investment earnings	14,919
Miscellaneous	55,971
	13,682,740
<b>Total revenues</b>	<b>13,682,740</b>
<b>EXPENDITURES:</b>	
Current:	
Salaries and benefits	11,017,529
Services and supplies	1,704,984
Capital outlay	1,131,400
Debt service:	
Principal	352,045
Interest and fiscal charges	21,785
	14,227,743
<b>Total expenditures</b>	<b>14,227,743</b>
<b>REVENUES OVER (UNDER)</b>	
<b>EXPENDITURES</b>	<b>(545,003)</b>
<b>OTHER FINANCING SOURCES (USES):</b>	
Proceeds from financing purchase	856,466
	856,466
<b>Total other financing sources (uses)</b>	<b>856,466</b>
<b>Net change in fund balances</b>	<b>311,463</b>
<b>FUND BALANCES:</b>	
Beginning of year	3,735,723
	3,735,723
End of year	\$ 4,047,186

# Ross Valley Fire Department

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Fund to the Government-Wide Statement of Activities For the year ended June 30, 2023

---



---

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	311,463
---	----	---------

Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense.

Capital outlay and other capitalized expenditures are added back to fund balance		1,071,671
Depreciation expense		(264,598)

Accounts Receivable on prior year disposed capital assets were recorded as revenue in prior year on the Government-Wide Statement of Net Position but represent current financial resources in governmental funds.		(8,100)
--	--	---------

Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.		(35,493)
--	--	----------

Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.

Long-term debt repayments		352,045
Financing purchases of capital assets		(856,466)

Some revenue reported in the Statement of Activities do not represent current financial resources and therefore are not reported as revenue in governmental funds. This amount represents the change in deferred inflows.		82,208
---	--	--------

Interest payments are recorded as expenditures in the governmental funds, however interest expense is recognized as expenses are incurred on the Government-Wide Statement of Activities		(5,296)
--	--	---------

Current year employer OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.		664,891
---	--	---------

OPEB expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.		(421,802)
---	--	-----------

Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.		2,226,988
--	--	-----------

Pension expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.		(3,103,340)
--	--	-------------

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>14,171</b>
--	-----------	---------------

---



---

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Description of the Ross Valley Fire Department*

The Ross Valley Fire Department (the "Department") was created in 1982. An Amended and Restated Joint Powers Agreement was entered into effective July 1, 2010, between the Town of Fairfax, Town of San Anselmo, and the Sleepy Hollow Fire Protection District ("Sleepy Hollow"), to provide fire protection, emergency medical and related services within their respective jurisdictions. On July 1, 2012, the Department entered into a First Amendment to the Amended and Restated Joint Powers Agreement to admit the Town of Ross as a member. The Department is governed by an eight-voting member Board of Directors, consisting of, two from the Fairfax Town Council, two from the San Anselmo Town Council, two from Sleepy Hollow Fire Protection District, and two from Ross Town Council. The Department is administered by the Town Manager (Executive Officer) and shall rotate among Fairfax, San Anselmo, and Ross for two-year terms, or such other terms as may be determined by the Board.

Effective July 1, 2012, the cost sharing percentages are as follows:

Town of San Anselmo	40.53%
Town of Fairfax	23.30%
Town of Ross	23.37%
Sleepy Hollow Fire Protection District	<u>12.80%</u>
	<u>100.00%</u>

*B. Basis of Presentation*

The accounting policies of the Department conform with accounting principles generally accepted in the United States of America and are applicable to governments. The following is a summary of the significant policies.

The accounts of the Department are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenses or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In fiscal year 2023, the Department had one fund.

*Government - Wide Financial Statements*

The Department's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the Department. These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the Department's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The Government-Wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Department. In fiscal year 2023, the Department operated one government program.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, granters, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the Department. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. Non-major funds are aggregated and presented in a single column. The Department had no non-major funds in the fiscal year ended June 30, 2023.

***Governmental Fund Financial Statements***

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements.

Revenues susceptible to accrual are interest revenue and charges for services. Licenses and permits are not susceptible to accrual because, generally, they are not measurable until received in cash.

Expenses are generally recognized when incurred under the modified accrual basis of accounting. Principal and interest on general long-term debt is recognized when due. All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenses and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenses and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenses of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Department, are intergovernmental revenues and interest. Expenses are recorded in the accounting period in which the related fund liability is incurred.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The Department's General Fund was the only major fund in the fiscal year ended June 30, 2023. The General Fund is the operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.

***C. Budgets and budgetary accounting***

The Department follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At the June Board meeting, the Chief and Executive Officer submit to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenses and the means of financing them.
2. The budget is legally enacted through the passage of a resolution.
3. Formal budgetary integration is employed as a management control device during the year for the General Fund.
4. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

***D. Encumbrances***

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expense of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. All appropriations lapse at fiscal year-end.

***E. Statement calculations and use of estimates***

Due to rounding, column and row calculations may approximate actual figures. Approximations may result when decimal places are eliminated to present whole numbers.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

***F. 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 Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*F. Fair Value Measurements, Continued*

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.

*G. Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position or balance sheet will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position or balance sheet will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**2. CASH AND INVESTMENTS**

*A. Policies*

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Department's cash on deposit or first trust deed mortgage notes with a value of 150% of the Department's cash on deposit as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the Department's name and places the Department ahead of general creditors of the institution.

Investments are stated at cost, which approximates fair value at June 30, 2023

Classification

The Department's cash and investments consist of the following June 30, 2023:

Local Agency Investment Fund (LAIF)	\$	646,985
Cash in checking accounts		3,306,563
Total cash and investments	\$	3,953,548



**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**2. CASH AND INVESTMENTS, Continued**

**B. Fair Value Hierarchy**

The Department 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. At June 30, 2023, the Department held \$646,985 in Local Agency Investment Fund (LAIF), which is exempt from categorization.

**C. 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 is of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Department is a 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 Department reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. 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. At June 30, 2023, these investments matured in an average of 260 days.

All of the Department's investments are held in LAIF and mature in less than twelve months.

**D. 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. None of the Department's investments are subject to credit ratings.

**E. Custodial Credit Risk**

Custodial credit risk for cash on deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Department will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**3. CAPITAL ASSETS**

The Department's capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to governmental activities by function.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The Department has assigned the useful lives listed below to capital assets:

Building improvements	5-40 years
Fire Trucks	15-20 years
Furniture and fixtures	5-10 years
Non-emergency vehicles	10 years
Machinery and equipment	3-10 years

A summary of changes in capital assets for the fiscal year ended June 30, 2023, is as follows:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Capital assets not being depreciated:				
Construction in Progress	\$ -	\$ 856,466	\$ -	\$ 856,466
Total capital assets not being depreciated	-	856,466	-	856,466
Capital assets being depreciated:				
Vehicles	\$ 3,001,325	\$ 150,389	\$ -	\$ 3,151,714
Machinery and equipment	1,490,596	64,816	-	1,555,412
Furniture and fixtures	81,900	-	-	81,900
Building Improvements	162,774	-	-	162,774
	4,736,595	215,205	-	4,951,800
Less accumulated depreciation for:				
Vehicles	994,815	168,204	-	1,163,019
Machinery and equipment	1,030,425	83,016	-	1,113,441
Furniture and fixtures	55,370	7,941	-	63,311
Building Improvements	89,987	5,437	-	95,424
Total accumulated depreciation	2,170,597	264,598	-	2,435,195
Total capital assets being depreciated	2,565,998	(49,393)	-	2,516,605
<b>Total capital assets</b>	<b>\$ 2,565,998</b>	<b>\$ 807,073</b>	<b>\$ -</b>	<b>\$ 3,373,071</b>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**4. DEFERRED COMPENSATION ARRANGEMENT**

The Department provides a deferred compensation plan (the "Plan") according to Internal Revenue Code Section 457. The Plan is available to all employees and permits the deferral of a portion of the participating employees' salaries. Deferred amounts may not be withdrawn until termination, retirement, death, or unforeseeable emergency. Prior to August 20, 1996, the assets of the Plan were owned by the Department and were subject to claims from general creditors. On August 20, 1996, President Clinton signed into law changes affecting Internal Revenue Code Section 457. New plan agreements, which have been amended to comply with the amended provisions, require plans to hold assets in trust for the exclusive benefit of the participants and their beneficiaries. The Department has an obligation to ensure that the Plan's funds are prudently managed and invested. Participating employees may direct Plan investments to several categories of investment mutual funds provided by the Plan's trustee. Since the assets of the Plan are no longer available to general creditors, the respective assets and liabilities of the Plan are not included on the accompanying financial statements.

**5. COMPENSATED ABSENCES**

Employees of the Department accumulate vacation compensation based on years of service. Each employee may accumulate and carry forward a maximum of 1-1/2 years' vacation entitlement. Employees may also accumulate sick pay up to a maximum number of hours as set out in the current memorandum of understanding. At retirement, an employee may elect to convert unused sick pay to cash at one-half of the accumulated value.

Additionally, employees may earn 1-1/2 compensatory hours for each hour of off-duty attendance of qualified educational programs. Employees may accumulate a maximum of 240 hours.

Compensatory absences as shown on the Statement of Net Position include the value of accumulated vacation, the portion of sick pay benefits expected to be paid at retirement and the value of compensatory time accumulated.

The following is a schedule of changes in compensated absences for the fiscal year ended June 30, 2023:

Beginning Balance	\$ 967,557
Additions	675,160
Payments	<u>(639,667)</u>
Ending Balance	<u>\$ 1,003,050</u>
Current Portion	<u>\$ 63,944</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**6. LONG-TERM DEBT**

The following is a schedule of changes in long-term debt for the fiscal year ended June 30, 2023:

	Balance at June 30, 2022	Additions	Retirements	Balance at June 30, 2023	Current Portion
Private/Direct Debt:					
Note Payable	\$ 296,037	\$ -	\$ (145,831)	\$ 150,206	\$ 150,206
PNC Equipment Financing Lease	-	856,466	(206,214)	650,252	158,713
Total	<u>\$ 296,037</u>	<u>\$ 856,466</u>	<u>\$ (352,045)</u>	<u>\$ 800,458</u>	<u>\$ 308,919</u>

**Note Payable:** On February 22, 2019, the Department entered into a loan agreement with Sleepy Hollow Fire Protection District (Lender) in the amount of \$708,535, bearing an interest rate of 3.00%. The funds will be used to finance a portion of the purchase of two fire engines which are also the collateral of this Note. Principal and interest payments are due annually, commencing February 2020, maturing in February 2024.

The outstanding note contains a provision that in an event of default, the Lender may declare the entire unpaid principal balance of this Note, together with all accrued interest thereon, immediately due and payable, or (b) exercise any and all rights and remedies available to it under applicable law, including the right to collect from the District all sums due under this Note. The District will pay all costs and expenses incurred by or on behalf of the Lender in connection with the Lender's exercise of any or all of its rights and remedies under this Note, including attorney's fees.

As of June 30, 2023, the outstanding balance of the loan, including accrued interest, was \$151,896.

**PNC Equipment Financing Lease:** On October 21, 2021, the Department entered into a financing purchase agreement with PNC Equipment Finance, LLC (Lender) in the amount of \$856,466, bearing an interest rate of 1.60%. The funds will be used to finance the purchase of one fire truck. Principal and interest payments are due annually, commencing October 2022, maturing in October 2026.

As of June 30, 2023, the outstanding balance of the debt, including accrued interest, was \$657,188.

The annual debt service requirements to mature the debts outstanding at June 30, 2023 were as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 308,919	\$ 14,910	\$ 323,829
2025	161,252	7,865	169,117
2026	163,833	5,284	169,117
2027	166,454	2,663	169,117
Total	<u>\$ 800,458</u>	<u>\$ 30,722</u>	<u>\$ 831,180</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**7. NET POSITION AND FUND BALANCES**

Net Position is on the full accrual basis while Fund Balances are measured on the modified accrual basis

**A. Net Position**

Net Position is the excess of all the Department's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the Department's capital assets, reduced by outstanding debt attributable to the acquisition, construction or improvement of these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Department cannot unilaterally alter. As of June 30, 2023, the Department did not have any restricted net position.

Unrestricted describes the portion of Net Position which is not restricted to use.

When both restricted and unrestricted resources are available, the Department's policy is to first apply restricted resources and then unrestricted resources as necessary.

**B. Fund Balances**

GASB Statement No. 54, Fund Balance and Governmental Fund Type Definitions (GASB 54) establishes Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Governmental Fund statements conform to this new classification. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

**Non-spendable:** Nonspendable fund balances includes amounts that cannot be spent because they are not in spendable form, such as prepaid items or items that are legally or contractually required to be maintained intact, such as principal of an endowment fund. As of June 30, 2023, the Department has nonspendable fund balances totaling \$28,300.

**Restricted:** Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation. As of June 30, 2023, the Department did not have any restricted fund balances.

**Committed:** Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally. The Board of Directors is considered the highest authority for the Department.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**7. NET POSITION AND FUND BALANCES, Continued**

**B. Fund Balances, Continued**

Assigned: Assigned fund balances include amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The authority has not been delegated. As of June 30, 2023, the Department has assigned fund balances totaling \$766,195.

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. As of June 30, 2023 the Department has unassigned fund balance totaling \$3,252,691.

The Department's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

**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 Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**A. General Information about the Pension Plans**

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Department's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Rate Plans. The Department's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (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. Benefit provisions under the Plan are established by State statute and Department resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**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 1957 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.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. PENSION PLAN, Continued**

**A. General Information about the Pension Plans, continued**

The Plan's provisions and benefits in effect at June 30, 2023 are summarized as follows:

	Safety	
	Prior to January 1, 2013	On of after January 1, 2013
Hire date		
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.00%	12.75%
Required employer contribution rates	23.68%	13.66%
Unfunded Accrued Liability	\$ 1,290,623	\$ 7,467

	Miscellaneous	
	Prior to January 1, 2013	On of after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-67	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	14.03%	7.47%
Unfunded Accrued Liability	\$ 11,241	\$ 444

**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 Department is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the contributions to the Plan were as follows:

	Safety	Miscellaneous	Total
Contributions - employer	\$ 2,162,883	\$ 64,105	\$ 2,226,988

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. PENSION PLAN, Continued**

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

As of June 30, 2023, the Department reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability(Asset)
Safety	\$ 17,822,331
Miscellaneous	193,878
Total Net Pension Liability	<u>\$ 18,016,209</u>

The Department'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 as of June 30, 2023 is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Department's proportion of the net pension liability was based on a projection of the Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Department's proportionate share of the net pension liability for each Plan as of June 30, 2021 and 2022 was as follows:

	Safety	Miscellaneous	Total
Proportion - June 30, 2021	0.2539%	-0.0035%	0.1635%
Proportion - June 30, 2022	0.2594%	0.0041%	0.1560%
Change - Increase (Decrease)	<u>0.0055%</u>	<u>0.0076%</u>	<u>-0.0075%</u>

For the year ended June 30, 2023, the Department recognized pension expense of \$3,103,340. At June 30, 2023, the Department 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	\$ 2,226,988	\$ -
Differences between actual and expected experience	741,493	(196,144)
Changes in assumptions	1,816,897	-
Differences in actual contributions and proportionate share of contributions	-	(1,370,958)
Changes in proportion	952,678	(370,141)
Net differences between projected and actual earnings on plan investments	2,849,907	-
Total	<u>\$ 8,587,963</u>	<u>\$ (1,937,243)</u>



**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

\$2,226,988 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 year ended June 30, 2024. 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
2024	\$ 1,297,458
2025	956,511
2026	431,225
2027	1,738,538
Total	<u>\$ 4,423,732</u>

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	Safety & Miscellaneous Plans
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00% <sup>(1)</sup>
Mortality	Derived using CalPERS Membership Data for all Funds <sup>(2)</sup> Contract COLA up to 2.50% until Purchasing Power
Post Retirement Benefit Increase	Protection Allowance Floor on Purchasing Power applies.

- (1) Net of pension plan investment expenses and administrative expenses, including inflation  
(2) 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 demography data from 1997 to 2015) that can be found on the CalPERS website.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

*Discount Rate* - The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. 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 for each Plan.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

Asset Class	New Strategic Allocation	Real Return <sup>(1)(2)</sup>
Global Equity - cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.0%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management Study

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -* The following presents the Department's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Department'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:

	Safety	Miscellaneous	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	\$ 26,494,216	\$ 429,260	\$ 26,923,476
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	\$ 17,822,331	\$ 193,878	\$ 18,016,209
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability (Asset)	\$ 10,735,024	\$ 216	\$ 10,735,240

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

**9. OTHER POST EMPLOYMENT BENEFITS**

Other Post-Employment Benefits (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 Department'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.

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

*Plan Description -* The Department's Post Employment Benefit Plan is an agent multiple-employer defined benefit OPEB Plan. CalPERS invests the plan's assets as part of the California Employer's Retiree Benefit Trust (CERBT). The Department provides lifetime retiree medical coverage.

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.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

**A. General Information about the Department's Other Post Employment Benefit (OPEB) Plan, continued**

The employee must begin his or her retirement warrant within 120 days of terminating employment with the Department to be eligible to continue medical coverage through the Department 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.

**Benefits provided:** As a condition of participation in the CalPERS medical program, the Department is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued, as well as to a surviving spouse, if the spouse is entitled to survivor pension benefits.

Under the terms of the Department's current PEMHCA resolution, executed in 2013, all employees who satisfy the requirements under " Access to Coverage" above and continue their medical coverage through the Department in retirement will receive the PEMHCA minimum employer contribution (MEC). The MEC is \$149 per month in 2022 and increases to \$151 per month in 2023.

Instead of the minimum contribution described above, employees first covered by the Ross Valley Firefighters Association or the Ross Valley Fire Chief Officers Association prior to April 1, 2013 and Miscellaneous employees hired prior to April 1, 2013 will be reimbursed an amount equal to the Department's share of CalPERS medical premiums as of January 1, 2013, increased annually by a maximum of \$100 per month, until such time as the Department's share is the same as the Department's share for active employees.

For the year ended June 30, 2023, the Department's contributions to the Plan were \$664,891.

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

Active employees	33
Inactive employees or beneficiaries currently receiving benefit payments	35
Inactive employees entitled to but not yet receiving benefit payments	<u>5</u>
Total	<u><u>73</u></u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

**B. Net OPEB Liability**

*Actuarial Methods and Assumptions* - The Department's total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021, and was rolled forward using standard update procedures to determine the total OPEB liability as of June 30, 2022, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost, Level Percent of pay
Actuarial Assumptions:	
Discount Rate	6.15%
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.15% net of investment-related expenses
Mortality Rate	Mortality rates used were those published by CalPERS, adjusted to back to back out 15 years of Scale MP 2016 to central year 2015. then projected.
Mortality Improvement	Macleod Watts Scale 2020 applied generationally
Healthcare Trend Rate	5.7% and grade down to 4% for years 2076 and thereafter

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	49.0%	4.50%
Fixed Income	23.0%	2.20%
Treasury Inflation Protection Securities	5.0%	3.90%
Global Real Estate Investment Trusts (REITs)	20.0%	1.30%
Commodities	3.0%	1.20%
Total	100.0%	

*Discount Rate* - The discount rate used for accounting purposes for the fiscal year end 2023 is 6.15%.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

**C. Changes in Net OPEB Liability**

The changes in the net OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at Measurement Date 6/30/2021	\$ 8,843,465	\$ 5,602,688	\$ 3,240,777
Changes Recognized for the Measurement Period:			
Service Cost	263,345		263,345
Interest on the total OPEB liability	601,212		601,212
Net investment income		389,618	(389,618)
Contributions from the employer		786,295	(786,295)
Administrative expenses		(1,419)	1,419
Differences between expected and actual experience		(1,139,528)	1,139,528
Benefit payments	(530,904)	(530,904)	-
Changes of assumptions	741,660		741,660
Net changes	1,075,313	(495,938)	1,571,251
Balance at Measurement Date 6/30/2022	\$ 9,918,778	\$ 5,106,750	\$ 4,812,028

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CalPERS. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$128,013.

**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 Department, as well as what the Department'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%	Current Discount Rate	Discount Rate +1%
(5.15%)	(6.15%)	(7.15%)
\$ 6,149,719	\$ 4,812,028	\$ 3,707,154

The following presents the net OPEB liability of the Department, as well as what the Department's net 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:

Net OPEB Liability/(Asset)		
Current Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
(4.7% grade down to 3%)	(5.7% grade down to 4%)	(6.7% grade down to 5%)
\$ 3,842,560	\$ 4,812,028	\$ 5,914,677

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

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

For the year ended June 30, 2023, the Department recognized OPEB expense of \$421,802. At June 30, 2023, the Department 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	\$ 664,891	\$ -
Differences between actual and expected experience	-	(935,191)
Changes of assumptions	731,000	-
Net differences between projected and actual earnings on plan investments	455,727	-
Total	<u>\$ 1,851,618</u>	<u>\$ (935,191)</u>

\$664,891 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, 2024. 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
2024	\$ (56,427)
2025	(100,088)
2026	(41,858)
2027	282,175
2028	54,271
Thereafter	113,463
Total	<u>\$ 251,536</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**10. PUBLIC ENTITY RISK POOLS**

*Fire Agencies Self Insurance System*

Effective September 1993, the Department was self-insured for workers' compensation coverage as a member of the Fire Agencies Self-Insurance System (the "System"). The System is a public authority risk pool created pursuant to a joint powers agreement between the approximately 200 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, and estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenses are available, an adjustment to the year's annual premium is made. The System reinsures through a commercial carrier for claims in excess of \$500,000 for each insured event. The System is not a component entity of the Department for purposes of Government Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Self Insurance System  
1750 Creekside Oaks Drive, Suite 200  
Sacramento, CA 95833  
[www.fasis.brstest.com](http://www.fasis.brstest.com)

*Fire Agencies Insurance Risk Authority*

Effective July 1, 1989 Ross Valley Fire Department was self-insured for property damages and general liability coverage as a member of the Fire Agencies Insurance Risk Authority (the "Risk Authority"). The Risk Authority is a public authority risk pool created pursuant to a joint powers agreement between approximately 100 member fire agencies. The Risk Authority manages one pool for all member agencies. Each member pays an annual premium to the Risk Authority based on an actuarial calculation. The Risk Authority purchases first dollar coverage for general liability, auto liability, auto physical damage, and property, from the American Alternative Insurance Company, a subsidiary of the Glatfelter Insurance Group. The Risk Authority's current policy through American Alternative Insurance Company is in force through July 1, 2022. Currently the Risk Authority continues to be fully insured for all lines of coverage including: General Liability, Auto Liability, Property, Director and Officers Errors and Omissions, and Medical Malpractice. The Risk Authority is not a component entity of Ross Valley Fire Department for purposes of Government Accounting Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Insurance Risk Authority  
1255 Battery Street, Suite 450  
San Francisco, CA 94111  
[www.faira.org](http://www.faira.org)



**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2023**

---

---

**11. CONTINGENCIES**

On February 4, 1991, the Department was awarded a judgment of \$464,000, plus interest, relating to embezzlements committed by a former employee over several years. On July 18, 2006, the judgment was renewed to extend the period of enforceability through to July 17, 2016, and the total renewed judgment was \$277,567. On March 24, 2016, an application for renewal of judgment was submitted by the Department, which extends the period of enforceability through March 24, 2026, and the total renewed judgment was \$540,035. As of June 30, 2023, the balance owed was \$970,645 which includes interest of \$432,028 at 10% per annum. The Department has offset this receivable with an allowance for doubtful accounts since there have been no collections on the judgment. Therefore, this receivable is not recorded in the accompanying Statement of Net Position.

**12. EXPENDITURES IN EXCESS OF APPROPRIATIONS**

The General Fund incurred expenditures exceeding appropriations by \$915,724 for the fiscal year ending on June 30, 2023. This variance is primarily attributed to the finance purchase of a fire truck, which was initially approved in the prior year's budget.

*This page intentionally left blank*

---

# REQUIRED SUPPLEMENTARY INFORMATION

---

*This page intentionally left blank*

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2023**

---

**1. COST-SHARING EMPLOYER DEFINED PENSION PLAN:**

***A. Schedule of Proportionate Share of the Net Pension Liability***

This schedule reports the proportion (percentage) of the collective net pension liability, the proportionate share (amount) of the collective net pension liability, the employer's covered payroll, the proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll and the pension plan's fiduciary net position as a percentage of the total pension liability.

***B. Schedule of Pension Contributions***

This schedule reports the cost sharing employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered payroll.

**2. AGENT-MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN:**

***A. Schedule of Changes in the Net OPEB Liability and Related Ratios***

This schedule reports the changes in the net OPEB liability, the employer's covered employee payroll, the net OPEB liability as a percentage of the employer's covered employee payroll and the OPEB plan's fiduciary net position as a percentage of the total OPEB liability.

***B. Schedule of OPEB Contributions***

This schedule reports the employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered employee payroll.

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2023**

*Schedule of Proportionate Share of Net Pension Liability and Related Ratios - Last 10 Years\**

Measurement date	6/30/2014	6/30/2015	6/30/2016
Proportion of the net pension liability (asset)	0.12218%	0.11365%	0.12254%
Proportionate share of the net pension liability (asset)	\$ 7,679,794	\$ 7,800,932	\$ 10,603,794
Covered payroll during measurement period	\$ 3,098,740	\$ 3,661,763	\$ 3,462,466
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	247.84%	213.04%	306.25%
Plan fiduciary net position as a percentage of the total pension liability	79.82%	78.40%	74.06%
Proportionate share of aggregate employer contributions	\$ 1,327,172	\$ 1,216,394	\$ 1,200,884

Notes to Schedule

\*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018, and decreased to 6.9% in 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

---



---

6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
0.12450%	0.12994%	0.13379%	0.13995%	0.16355%	0.15597%
\$ 12,347,230	\$ 12,520,916	\$ 13,709,015	\$ 15,226,658	\$ 8,845,238	\$ 18,016,209
\$ 3,963,936	\$ 3,781,313	\$ 4,099,185	\$ 3,650,227	\$ 3,995,858	\$ 4,251,976
311.49%	331.13%	334.43%	417.14%	221.36%	423.71%
73.31%	75.26%	75.26%	75.10%	85.57%	72.08%
\$ 1,289,736	\$ 1,675,902	\$ 1,658,659	\$ 2,237,745	\$ 2,780,093	\$ 3,079,887

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2023**

*Schedule of Pension Contributions - Last 10 Years\**

Cost-Sharing Multiple Employee Defined Pension Plan

Fiscal year	Safety		
	2015	2016	2017
Actuarially determined contribution	\$ 1,291,372	\$ 1,192,485	\$ 1,083,105
Contributions in relation to the actuarially determined contributions	(1,291,372)	(1,192,485)	(1,083,105)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll during fiscal year	\$ 3,499,269	\$ 3,285,846	\$ 3,677,391
Contributions as a percentage of covered payroll	36.90%	36.29%	29.45%

Fiscal year	Miscellaneous		
	2015	2016	2017
Actuarially determined contribution	\$ 35,800	\$ 23,266	\$ 28,516
Contributions in relation to the actuarially determined contributions	(35,800)	(23,266)	(28,516)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll during fiscal year	\$ 162,494	\$ 176,620	\$ 286,545
Contributions as a percentage of covered payroll	10.84%	13.17%	9.95%

**Note to Schedule**

Valuation date: 6/30/2013 6/30/2014 6/30/2015

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age Normal  
 Amortization method Level percentage of payroll, closed  
 Remaining amortization period Varies, not more than 30 years

Asset valuation method	15 yer smoothed	Market Value	Market Value
Inflation	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service		
Investment rate of return	7.50%	7.50%	7.50%
Payroll Growth	3.00%	3.00%	3.00%

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



Safety					
2018	2019	2020	2021	2022	2023
\$ 1,159,683	\$ 1,338,894	\$ 1,531,354	\$ 1,756,149	\$ 1,961,684	\$ 2,162,883
(1,159,683)	(1,338,894)	(1,531,354)	(1,756,149)	(1,961,684)	(2,162,883)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,565,056	\$ 3,889,989	\$ 3,358,275	\$ 3,642,002	\$ 3,791,210	\$ 4,021,975
32.53%	34.42%	45.60%	48.22%	51.74%	53.78%

Miscellaneous					
2018	2019	2020	2021	2022	2023
\$ 25,799	\$ 28,436	\$ 38,265	\$ 40,496	\$ 51,442	\$ 64,105
(25,799)	(28,436)	(38,265)	(40,496)	(51,442)	(64,105)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 216,257	\$ 209,196	\$ 291,952	\$ 353,856	\$ 460,766	\$ 587,121
11.93%	13.59%	13.11%	11.44%	11.16%	10.92%

6/30/2016      6/30/2017      6/30/2018      6/30/2019      6/30/2020      6/30/2021

Entry Age Normal  
Level percentage of payroll, closed  
Varies, not more than 30 years

Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
2.75%	2.75%	2.500%	2.500%	2.500%	2.500%
		Varies by entry age and service			
7.50%	7.375%	7.25%	7.00%	7.00%	7.00%
3.00%	3.00%	2.875%	2.750%	2.750%	2.750%

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2023**

*Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years\**

OPEB Plan - Agent Multiple Employer

Measurement Date	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 188,230	\$ 194,348	\$ 215,840
Interest	624,233	654,393	680,634
Differences between actual and expected experience	-	-	(1,694,852)
Changes in assumptions	-	345,115	6,241
Benefit payments	(382,896)	(422,295)	(474,032)
<b>Net change in the total OPEB liability</b>	<u>429,567</u>	<u>771,561</u>	<u>(1,266,169)</u>
<b>Total OPEB liability - beginning</b>	<u>8,613,336</u>	<u>9,042,903</u>	<u>9,814,464</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 9,042,903</u>	<u>\$ 9,814,464</u>	<u>\$ 8,548,295</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 785,990	\$ 1,108,061	\$ 1,002,745
Net investment income	167,198	171,917	177,139
Administrative expense	(854)	(1,151)	(642)
Benefit payments	(382,896)	(422,295)	(474,032)
Other expenses	-	(2,858)	-
<b>Net change in plan fiduciary net position</b>	<u>569,438</u>	<u>853,674</u>	<u>705,210</u>
<b>Plan fiduciary net position - beginning</b>	<u>1,590,112</u>	<u>2,159,550</u>	<u>3,013,224</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 2,159,550</u>	<u>\$ 3,013,224</u>	<u>\$ 3,718,434</u>
<b>Net OPEB liability - ending (a) - (b)</b>	<u>\$ 6,883,353</u>	<u>\$ 6,801,240</u>	<u>\$ 4,829,861</u>
Plan fiduciary net position as a percentage percentage of the total OPEB liability	23.88%	30.70%	43.50%
Covered-employee payroll	\$ 3,963,937	\$ 3,781,313	\$ 4,099,185
Net OPEB liability as a percentage of covered employee payroll	173.65%	179.86%	117.82%

\* Fiscal year 2018 was the 1st year of implementation.

<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>
\$ 258,232	\$ 265,979	\$ 263,345
580,614	602,131	601,212
-	(372,771)	-
-	21,319	741,660
(536,159)	(524,175)	(530,904)
302,687	(7,517)	1,075,313
8,548,295	8,850,982	8,843,465
<u>\$ 8,850,982</u>	<u>\$ 8,843,465</u>	<u>\$ 9,918,778</u>

\$ 901,184	\$ 754,259	\$ 786,295
133,881	1,158,676	(749,910)
(1,817)	(1,595)	(1,419)
(536,159)	(524,175)	(530,904)
-	-	-
497,089	1,387,165	(495,938)
3,718,434	4,215,523	5,602,688
<u>\$ 4,215,523</u>	<u>\$ 5,602,688</u>	<u>\$ 5,106,750</u>
<u>\$ 4,635,459</u>	<u>\$ 3,240,777</u>	<u>\$ 4,812,028</u>

47.63%	63.35%	51.49%
\$ 4,055,818	\$ 3,995,857	\$ 4,251,976
114.29%	81.10%	113.17%

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2023**

*Schedule of OPEB Contributions - Last 10 Years\**

OPEB Plan - Agent Multiple Employer

Fiscal year ended June 30,	2018	2019	2020
Actuarially determined contribution	\$ 696,858	\$ 727,745	\$ 750,115
Contributions in relation to the actuarially determined contribution	1,108,061	1,002,745	901,184
Contribution deficiency (excess)	<u>\$ (411,203)</u>	<u>\$ (275,000)</u>	<u>\$ (151,069)</u>
Covered employee payroll	\$ 3,781,313	\$ 4,099,185	\$ 4,055,818
Contributions as a percentage of covered employee payroll	29.30%	24.46%	22.22%

**Notes to schedule**

Valuation date	June 30, 2015	June 30, 2017	June 30, 2017
----------------	---------------	---------------	---------------

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level	Level	Level
	percentage pay	percentage pay	percentage pay
Asset valuation method	Market value	Market value	Market value
Inflation	2.75%	2.75%	2.75%
Discount rate	7.25%	7.25%	7.25%
Salary increases	3.25%	3.25%	3.25%
Retirement age	50 to 75 years	50 to 75 years	50 to 75 years
Amortization period	22 years closed	21 years closed	20 years closed
Healthcare cost trend rates	7.5% in 2017 to 4.5% in steps of 0.5%	8.0% in 2018 to 5% in steps of 0.5%	

Mortality	CalPERS 2014 Experience Study		
-----------	-------------------------------	--	--

Mortality improvement	MW Scale 2014 generationally	MW Scale 2017 generationally	MW Scale 2017 generationally
-----------------------	---------------------------------	---------------------------------	---------------------------------

\*Fiscal year 2018 was the first year of implementation.

2021	2022	2023
\$ 631,593	\$ 520,319	\$ 533,525
754,259	786,295	664,891
\$ (122,666)	\$ (265,976)	\$ (131,366)
\$ 3,995,857	\$ 4,251,976	\$ 4,609,096
18.88%	18.49%	14.43%

June 30, 2019      June 30, 2021      June 30, 2021

Entry age Level	Entry age Level	Entry age Level
percentage pay	percentage pay	percentage pay
Market value	Market value	Market value
2.50%	2.50%	2.50%
6.80%	6.80%	6.80%
3.00%	3.00%	3.00%
50 to 75 years 19 years closed	50 to 75 years 18 years closed	50 to 75 years 18 years closed
5.4% in 2021 fluctuating down to 4% by 2076	5.7% in 2021 fluctuating down to 4% by 2076	5.7% in 2022 fluctuating down to 4% by 2076
CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study
MW Scale 2018 generationally	MW Scale 2020 generationally	MW Scale 2020 generationally

# Ross Valley Fire Department

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### General Fund

For the year ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental:				
Town of San Anselmo (Contract)	\$ 3,931,536	\$ 3,931,536	\$ 3,931,536	\$ -
Town of Fairfax (Contract)	2,260,173	2,260,173	2,260,173	-
Sleepy Hollow (Contract)	1,241,640	1,241,640	1,241,640	-
County of Marin (Contract)	242,856	242,856	245,293	2,437
Town of Ross (Contract)	2,266,963	2,266,963	2,266,963	-
Prior Authority:				
Retiree health	48,856	48,856	48,856	-
Retirement contributions	1,301,864	1,301,864	1,301,864	-
Other sources	1,113,757	1,553,613	1,861,088	307,475
Fire prevention fees	338,600	338,600	454,437	115,837
Investment earnings	5,000	5,000	14,919	9,919
Miscellaneous	70,000	70,000	55,971	(14,029)
<b>Total revenues</b>	<b>12,821,245</b>	<b>13,261,101</b>	<b>13,682,740</b>	<b>421,639</b>
<b>EXPENDITURES:</b>				
Current:				
Salaries and benefits	10,705,567	11,089,885	11,017,529	72,356
Services and supplies	1,652,419	1,527,419	1,704,984	(177,565)
Capital outlay	370,886	370,886	1,131,400	(760,514)
Debt service:				
Principal	297,797	297,797	352,045	(54,248)
Interest and fiscal charges	26,032	26,032	21,785	4,247
<b>Total expenditures</b>	<b>13,052,701</b>	<b>13,312,019</b>	<b>14,227,743</b>	<b>(915,724)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(231,456)</b>	<b>(50,918)</b>	<b>(545,003)</b>	<b>(494,085)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from financing purchase	-	-	856,466	856,466
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>856,466</b>	<b>856,466</b>
<b>Net change in fund balances</b>	<b>\$ (231,456)</b>	<b>\$ (50,918)</b>	<b>311,463</b>	<b>\$ 362,381</b>
<b>FUND BALANCES:</b>				
Beginning of year			3,735,723	
End of year			<b>\$ 4,047,186</b>	

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of November 8, 2023

To: Board of Directors  
From: Kathleen Cutter, Defensible Space Lead  
Subject: Receive Presentation on Defensible Space Program

---

**RECOMMENDATION**

Staff recommends that the Board receive the presentation on the Defensible Space Program.

**BACKGROUND**

In 2020, the public voted to pass Measure C, a parcel tax to fund the Marin Wildfire Prevention Authority (MWPA). The MWPA is working to achieve its mission of reducing the risk of wildfire to the communities of Marin through five main goals: 1) Vegetation Management, 2) Fire Detection, Alerts, and Evacuation, 3) Grants, 4) Public Outreach and Education, 5) Defensible Space and Home Hardening. To read more about MWPA's goals please visit [MWPA goals](#)

The MWPA funding inspired Ross Valley Fire Department (RVFD), Marin County Fire Department (MCFD), Central Marin Fire Department (CMFD), and Kentfield Fire Protection District (KFPD) to pool resources and expertise to provide the best defensible space and home hardening information possible to all their residents. In 2021, the program piloted Fire Aside's Defensible Space Inspection software that advanced the program exponentially. This software captures a broader scope of defensible space and home hardening data allowing program administrators greater insight of defensible space in Marin and provides residents with a comprehensive individualized property report.

**DISCUSSION**

The 2023 season started with significant changes. Southern Marin Fire Protection District became the fifth fire department to join our Defensible Space Program. The program moved its headquarters from its home of two years at the San Geronimo Valley Golf Course to a suite at 1600 Los Gamos in San Rafael. Twenty-six seasonal inspectors were hired to help us achieve our season goals which included: improvement of resident notification of upcoming inspections, motivate residents to resolve identified fire code violations and act on home hardening recommendations, conduct or facilitate follow up inspections for every parcel inspected in 2023,

complete upwards of 17,000 defensible space inspections, and refer unresolved hazards to Fire Prevention Bureau(s) for code enforcement and potential abatement.

In 2023, our inspection program launched a pilot program to record unimproved lots. For the first time, inspectors were instructed to inspect unimproved lots within neighborhoods. RVFD is working with Fire Aside to produce a physical letter to send to the mailing address of the owners of unimproved lots informing them of their obligations to maintain their lands to reduce wildfire risk.

Furthermore, the comprehensive online residential report available to inspected properties and data collection has advanced. Residents can apply for MWPA home hardening and defensible space grants and submit photographic evidence of the mitigation work they have completed directly through their online report. The report has better graphics and improved layout to make it more digestible and user friendly. The data gathered by the software allows us to track how many inspections have been completed, mitigation work that has been accomplished, hazards that are present, and inspector performance.

#### Inspection Process:

Every year half of our responsibility areas are scheduled to receive defensible space inspections based on the Mutual Threat Zones (MTZ). (This interactive map can be found at [Marin MTZ \(Lynx 2021\)](#) ).

Approximately a week before inspectors start inspecting a neighborhood, communities are notified through “press releases” pushed through the RVFD, the local firewise sites, and through town newsletters/notifications. While inspecting, inspectors place sandwich boards with the message “Wildfire Mitigation Defensible Space Inspectors in Your Neighborhood” at highly visible--and safe--locations in the area being inspected.

Each day inspectors are sent to specific assigned maps in one to three neighborhoods throughout Marin. Once a neighborhood is inspected, inspectors move on to the next neighborhood on the schedule.

During an inspection, residents are invited to accompany the inspectors during the inspection of their property. Inspectors do not access properties without permission of the tenant or owner. If no one is home or access is denied, the inspector inspects from the street obeying laws of curtilage. This means they are allowed to record findings from what they observe from the street and on their path to the property’s front door. They do not pass through any locked gate they confront on their path to the front door.

Every inspection results in a comprehensive report for the property owner that can be accessed online by the owner using a unique code given to them or left at their door by the inspectors. Residents can access these reports 24 hours after their property inspection has been completed. There, residents can view defensible space action items they have to complete to be in compliance with the fire code, as well as action steps that are recommended. Additionally, residents will discover some ways to lessen the threat created by home construction vulnerabilities, as well as resources such as grants, chipper days, Alert Marin, and Nixle.



Reporting:

In years past, we reported how many inspected properties were either “compliant” or “non compliant”, we no longer do this as we find this misleading. One tends to think that “compliant houses” are safe and that “non compliant houses” are unsafe. Technically, a house is “out of compliance” if it has leaf litter accumulated against a structure. A wood shingled house with a 150 foot fence attached to it “is compliant” yet this “compliant” house is arguably more at risk from wildfire than the “non-compliant” house. If the fence ignites, it provides a fuel pathway to the wood shingled “compliant” house likely resulting in its demise. Leaves igniting against “non-compliant” stucco houses are less likely to result in catastrophic loss. In short, whether a home is well prepared to withstand a wildfire can’t necessarily be determined by its compliance designation. This explains the development of our robust residential report that details vegetation and material hazards around the home as well as structural vulnerabilities. Currently, the data we have entered into our Fire Aside Defensible Space Inspection software helps us to determine what the hazards are, where they are located, points to possible mitigation efforts, and helps us to identify needs. In the future, the data points gathered by our software will also have additional overlay of environmental factors to help us better understand the overall fire risk in Marin.

Below you will find data collected during our 2023 Defensible Space inspections for the Ross Valley Fire Department’s jurisdiction. Our season officially ended October 12, 2023. We completed nearly 20,000 inspections eclipsing our season goal.

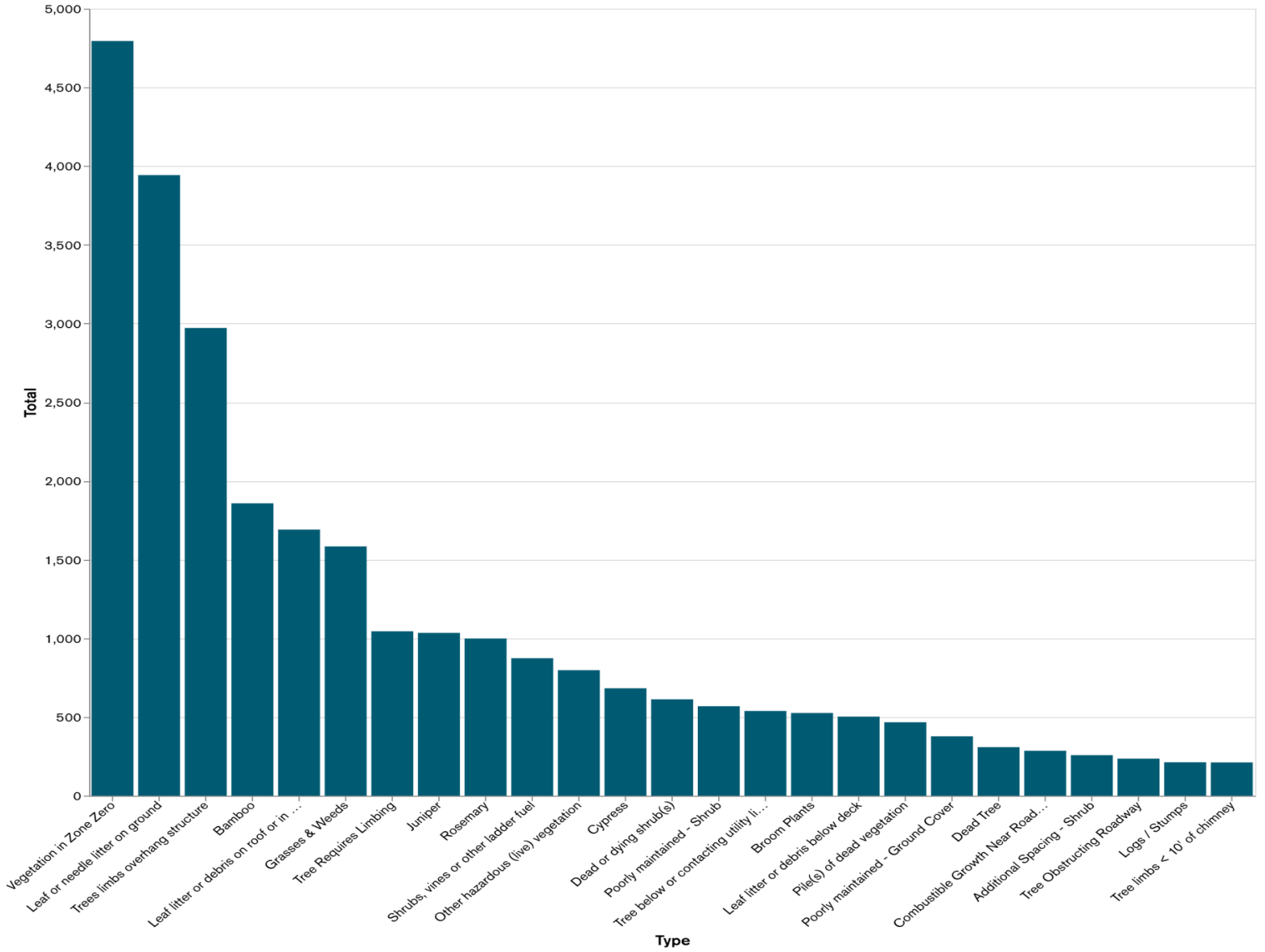
Inspection Numbers:

Nearly 20,000 inspections were conducted by the interagency defensible space program; 4,834 of these were within RVFD’s service area. While 2,502 were first inspections, 2,257 were second or follow up inspections.



**Top 25 Defensible Space issues found in Ross Valley Fire Department's jurisdiction.**

**Top 25 Unresolved DS Items**



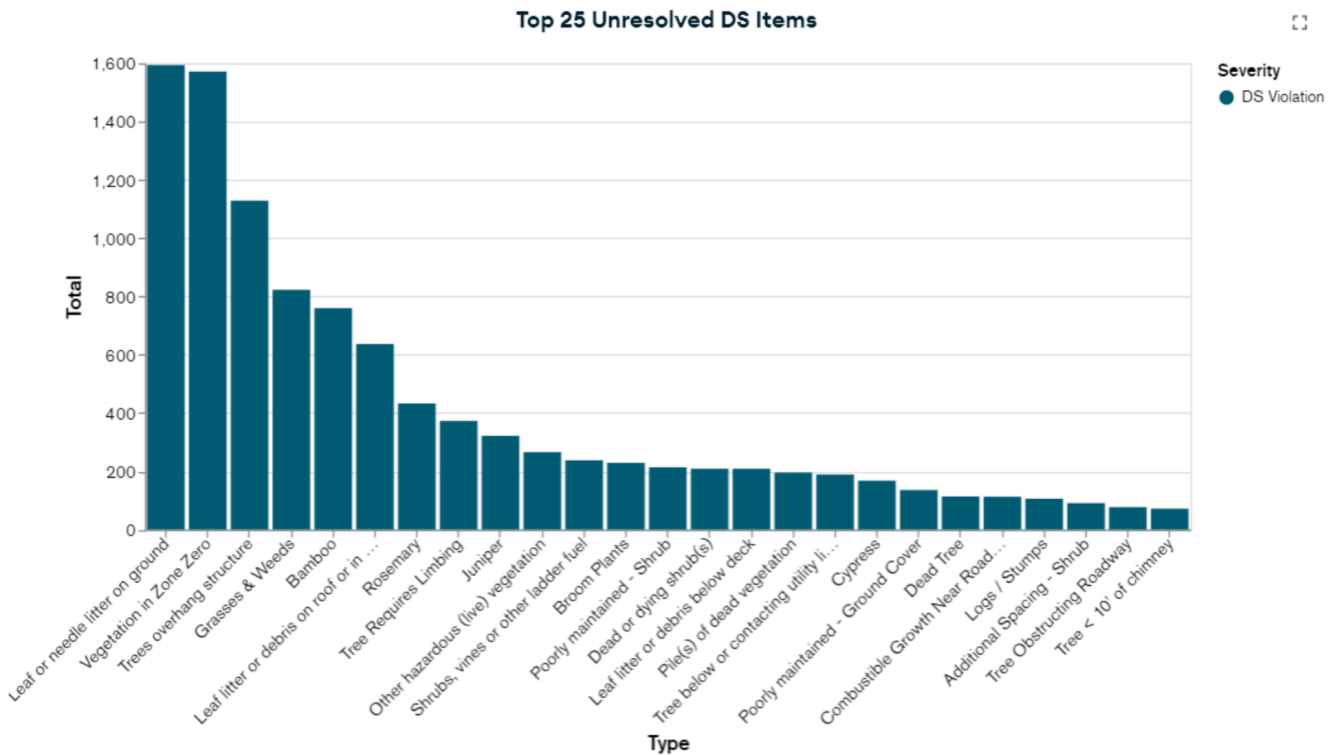
 indicates *Defensible Space (DS) Violation*

**Town of Fairfax**

The neighborhoods of Manor Hill (Tamalpais), Deer Park, Cascade Canyon, and Forrest Ave. were inspected during this year’s inspection season.

Additionally, for the first time, our inspectors recorded hazardous vegetation findings on unimproved lots within the built community of Cascade Canyon. By definition unimproved lots do not have structures to protect, therefore vegetation issues do not threaten structures on that property and thus do not trigger a defensible space inspection for that parcel. However, it is recognized that unimproved lots may have hazardous conditions that could pose a threat to homes/structures within close proximity on adjacent properties. Therefore, Ross Valley Fire Department’s prevention office is piloting a program in coordination with our Defensible Space Inspection (DSI) software application’s developers to devise next steps to bring properties in violation into compliance.

Inspections Completed	1,452
Re-inspections Completed	1,356
Total Inspections	2,857
Defensible Space Violations	5,028
Report Open Rate	48.5%



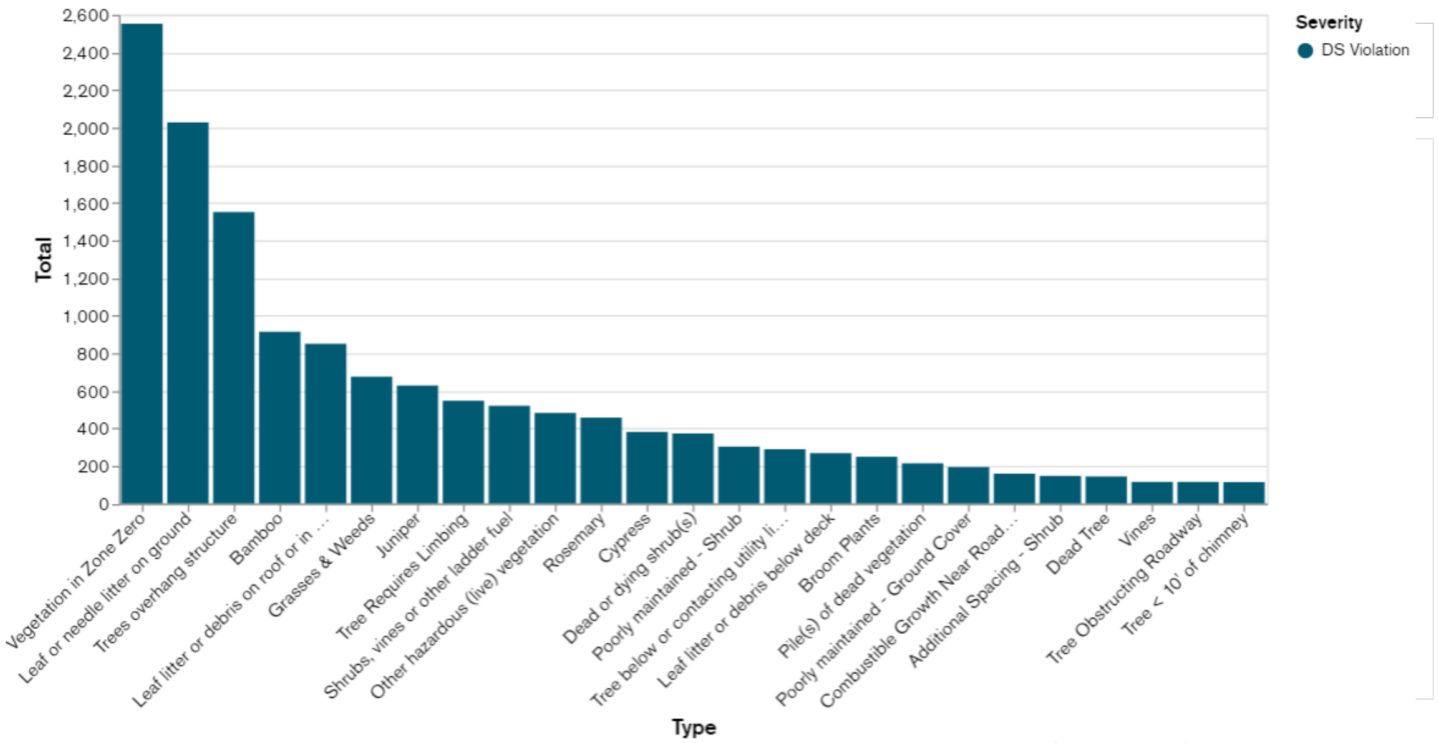
**Town of Fairfax**

## Town of San Anselmo

The Seminary Neighborhood and portions of Sequoia and San Francisco Blvd. neighborhoods were inspected in 2023. A few of these neighborhoods were inspected last year and because they had a higher incidence of defensible space violations, they were selected to be inspected again this year.

Inspections Completed	858
Re-inspections Completed	723
Total Inspections	1,605
Defensible Space Violations	3,153
Report Open Rate	49.4%

**Top 25 Unresolved DS Items**



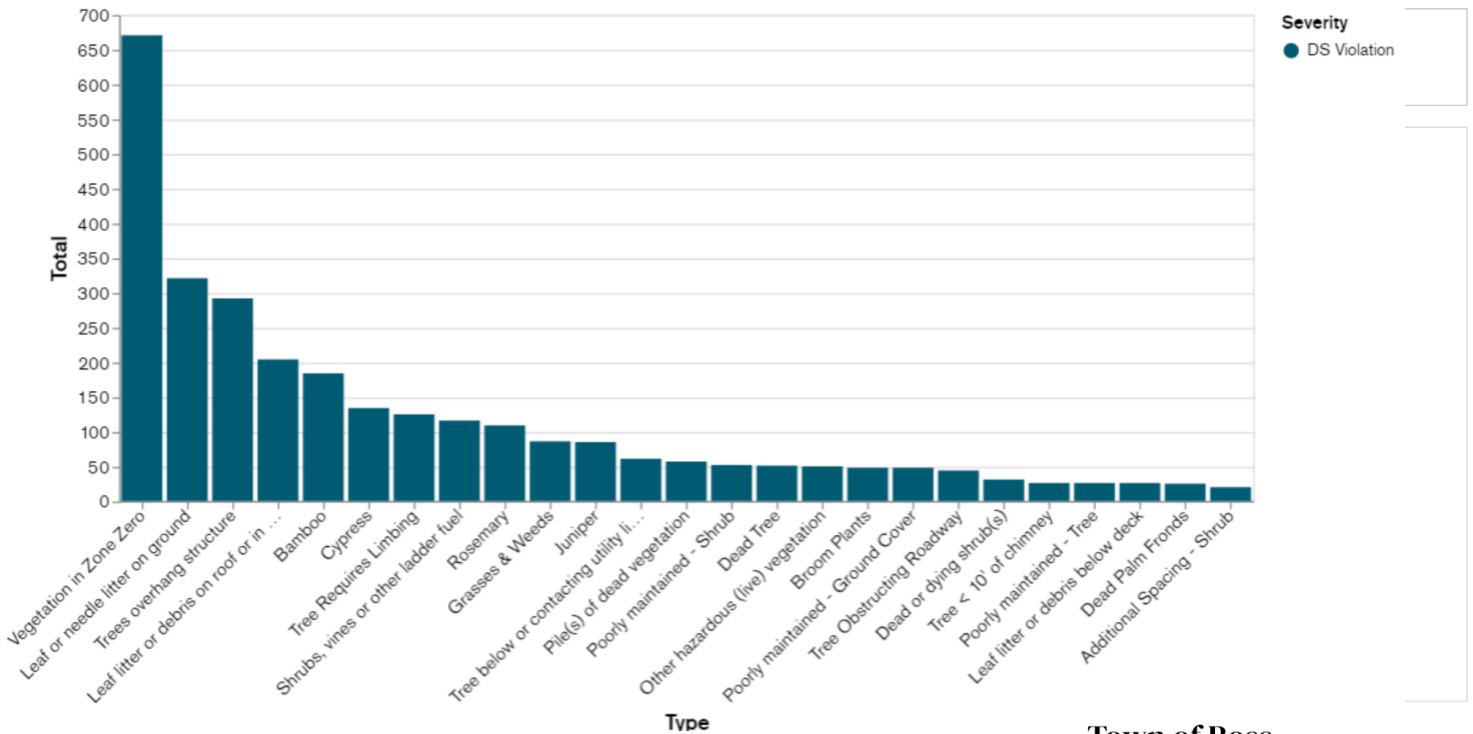
**Town of San Anselmo**

## Town of Ross

Ross neighborhoods East of Sir Francis Drake Blvd. were inspected in 2023, with the exception of the Wellington neighborhood, which was inspected last year. Wellington extends into San Anselmo and the entire neighborhood exists within the very active Barber/Winship Firewise USA Site. We ask Firewise Sites to notify their residents of our upcoming inspections via newsletters and emails; rather than confusing residents by only inspecting half of their properties, we inspected all of Wellington in 2022.

Inspections Completed	188
Re-inspections Completed	187
Total Inspections	368
Defensible Space Violations	599
Report Open Rate	47.3%

**Top 25 Unresolved DS Items**



**Town of Ross**

**Sleepy Hollow Fire Protection District**

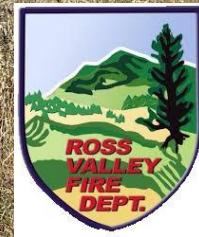
In 2022, every Sleepy Hollow parcel was inspected twice. As we inspect every property every other year, no inspections were performed in Sleepy Hollow in 2023 with the exception of a few inspections requested by residents. The Sleepy Hollow Fire Protection District did use data from previous Defensible Space Inspection reports to help identify and mitigate hazardous vegetation on properties through their direct assistance program. Sleepy Hollow will be inspected in 2024.

Inspections Completed	4
Re-inspections Completed	0
Total Inspections	4
Defensible Space Violations	0
Report Open Rate	75%

**FISCAL IMPACT**

Funding for the defensible space program is provided by the Marin Wildfire Prevention Authority (MWPA); therefore, there is no other fiscal impact to the department.

# Defensible Space Evaluations of Ross Valley Fire Dept. 2023



# Defensible Space Program History

## 2020

- Measure C passes
- RVFD, MCFD, CMFD, KFPD establish joint DSI program
- 10,000 inspections completed by 16 inspectors

## 2021

- Individualized robust online defensible space reports launched
- Over 15,000 inspections completed by 25 inspectors

## 2022

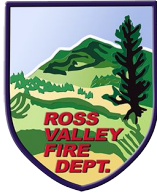
- 17,000 inspections completed by 26 inspectors
- Follow up inspections introduced

## 2023

- SMFD joins defensible space program
- 20,000 inspections with 24 inspectors
- Pilot program for unimproved lots







# Ross Valley Fire Department

- The MWPA's goal is to inspect properties every third year
- All WUI properties in RVFD are inspected every other year

2023

Inspections Completed	2,502
Re-inspections Completed	2,257
Total Inspections	4,834
Defensible Space Violations	8,780
Report Open Rate	48.8%



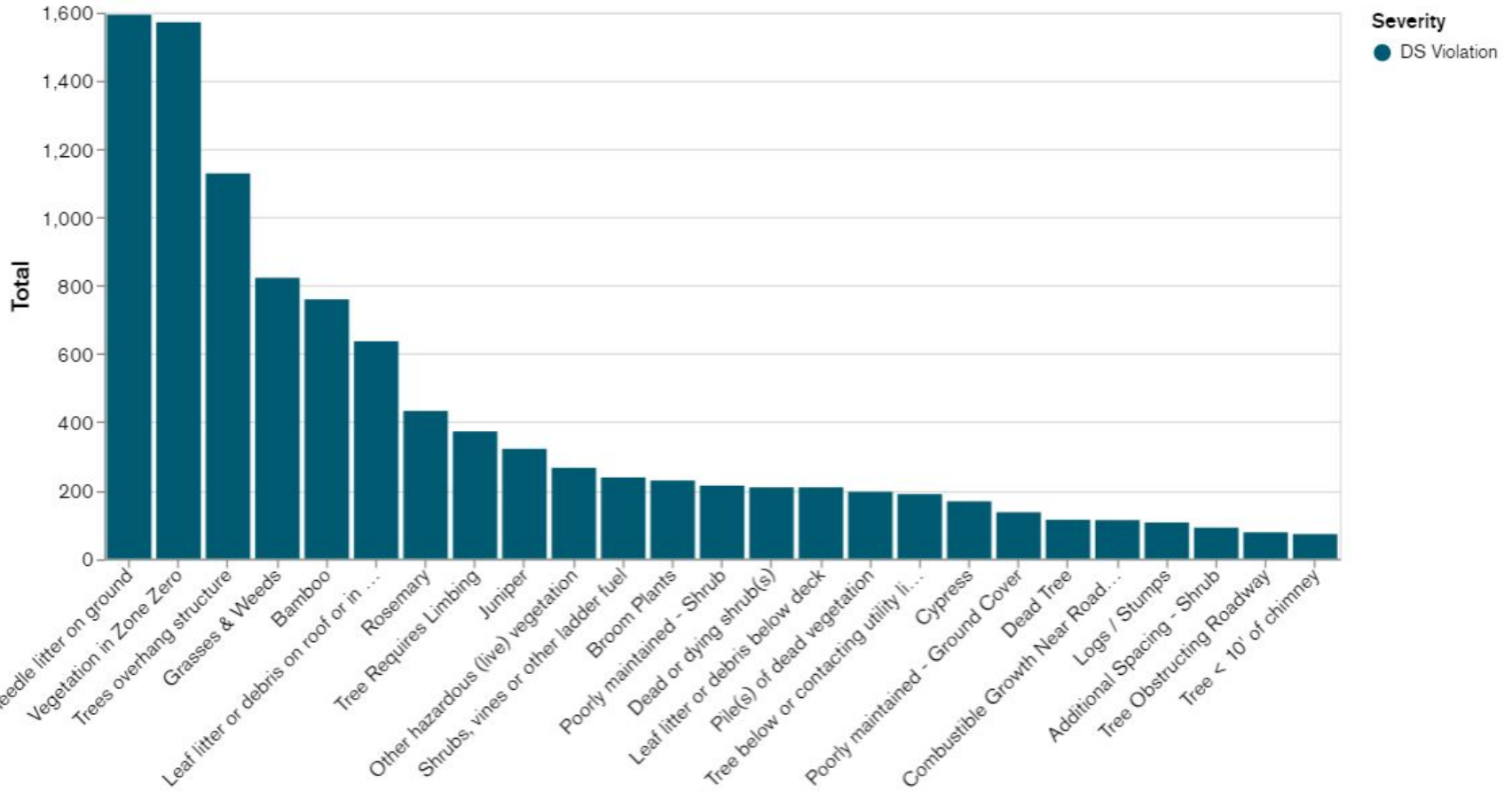
# Town of Fairfax

- **The neighborhoods of Manor Hill (Tamalpais), Deer Park, Cascade Canyon, and Forrest Ave. inspected**
- **Launched pilot program of inspecting unimproved lots within the neighborhood of Cascade Canyon**

2023

<b>Inspections Completed</b>	<b>1,452</b>
<b>Re-inspections Completed</b>	<b>1,356</b>
<b>Total Inspections</b>	<b>2,857</b>
<b>Defensible Space Violations</b>	<b>5,028</b>
<b>Report Open Rate</b>	<b>48.5%</b>

# Top 25 Unresolved DS Items





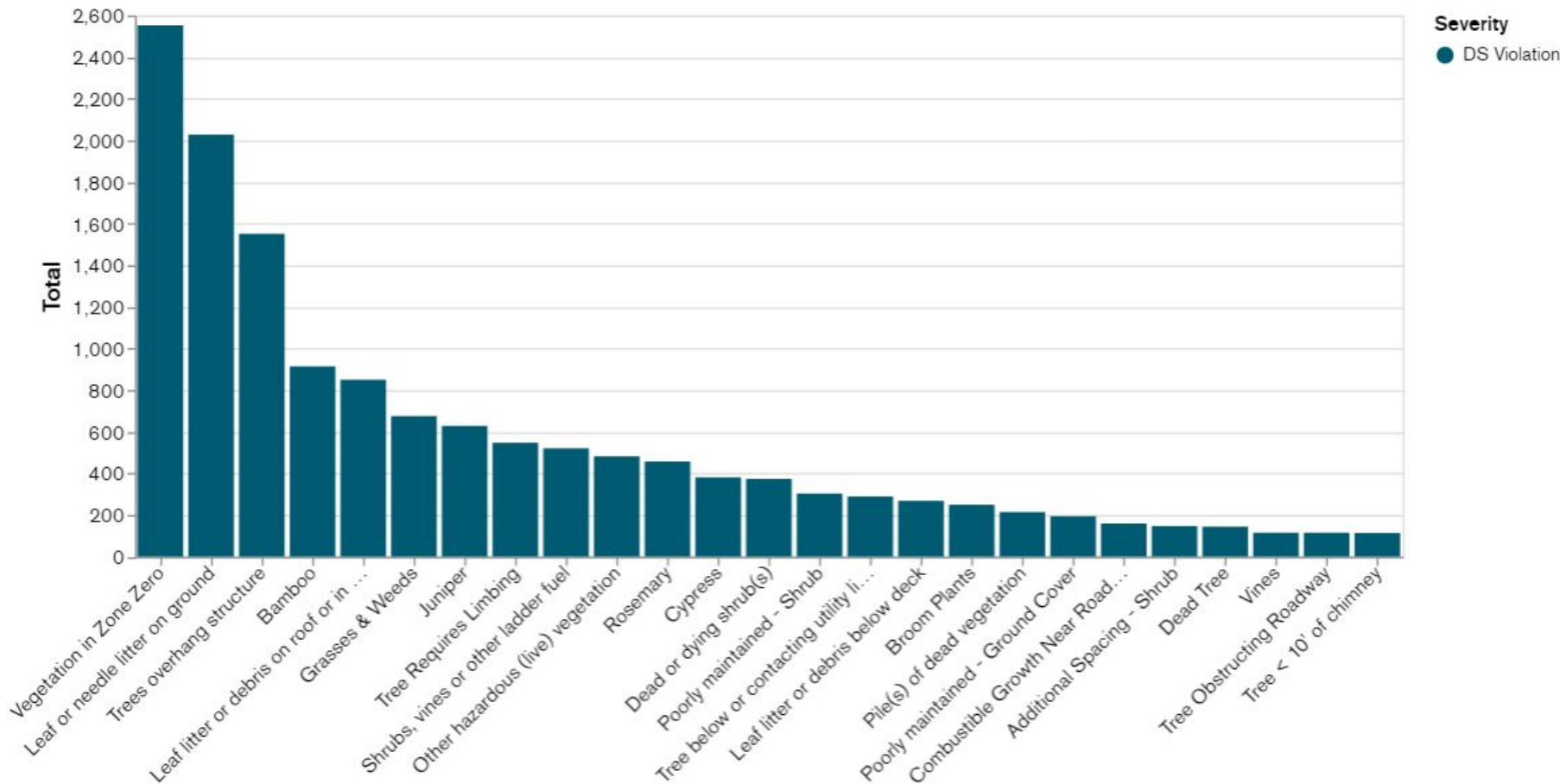
# Town of San Anselmo

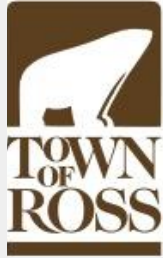
- **The Seminary Neighborhood and portions of Sequoia and San Francisco Blvd. neighborhoods inspected**

2023

Inspections Completed	858
Re-inspections Completed	723
Defensible Space Issues	1,605
Defensible Space Violations	3,153
Report Open Rate	49.4%

# Top 25 Unresolved DS Items





# Town of Ross

- **Ross neighborhoods east of Sir Francis Drake Blvd. were inspected**

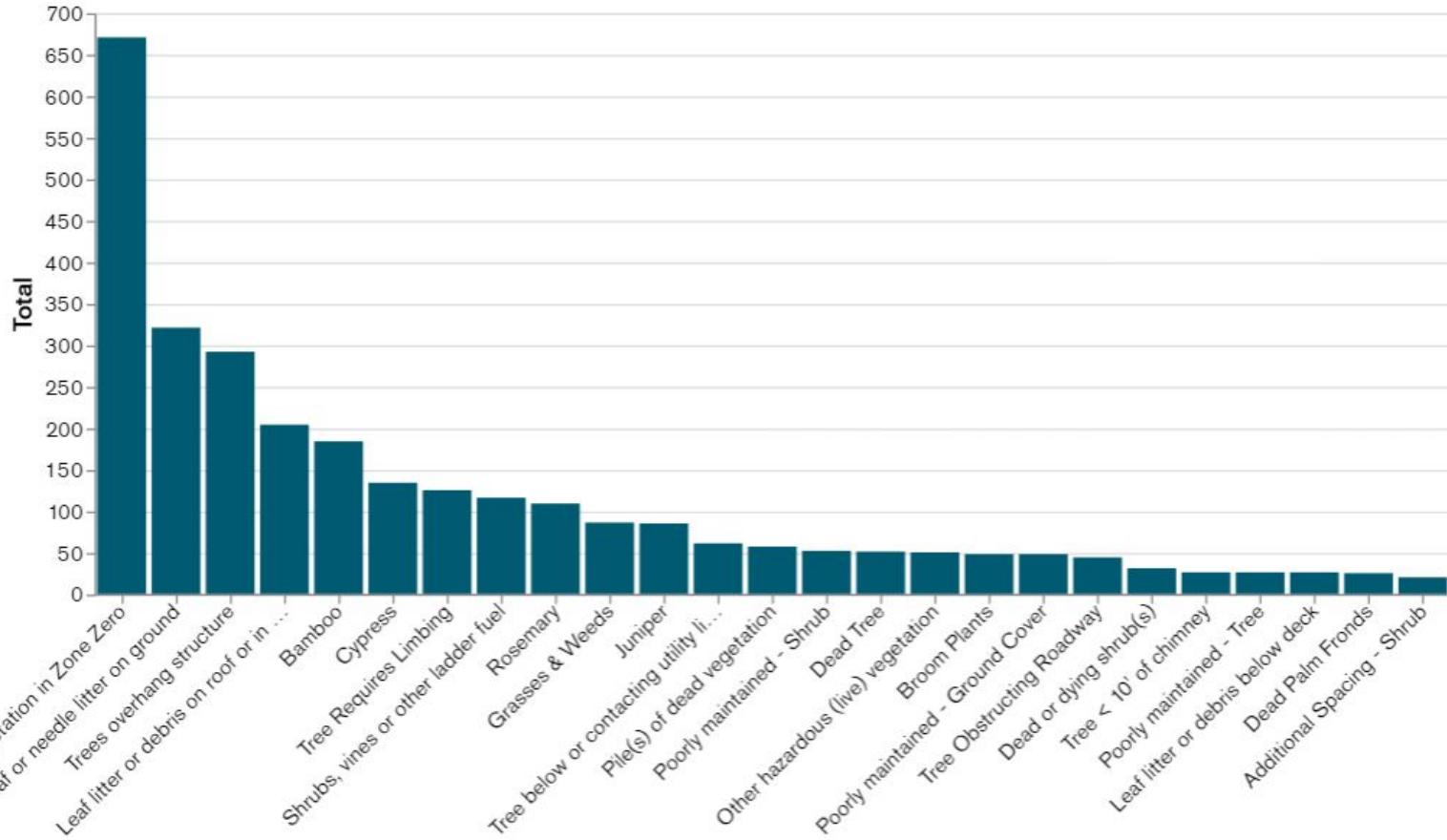
**2023**

<b>Inspections Completed</b>	<b>188</b>
<b>Re-inspections Completed</b>	<b>187</b>
<b>Total Inspections</b>	<b>368</b>
<b>Defensible Space Violations</b>	<b>599</b>
<b>Report Open Rate</b>	<b>47.3%</b>

# Top 25 Unresolved DS Items



**Severity**  
 ● DS Violation





# Sleepy Hollow Fire Protection District

- **In 2022, every Sleepy Hollow parcel was inspected twice.**
- **In 2023, inspections on request only.**
- **In 2023, SHFPD uses DSI reports to help identify and mitigate hazardous vegetation on properties through their direct assistance program.**

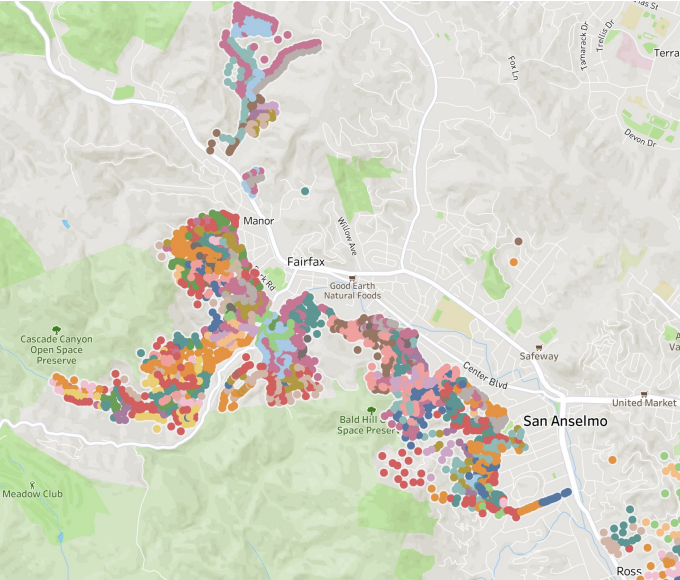
**2023**

<b>Inspections Completed</b>	<b>4</b>
<b>Re-inspections Completed</b>	<b>0</b>
<b>Total Inspections</b>	<b>4</b>
<b>Defensible Space Violations</b>	<b>0</b>
<b>Report Open Rate</b>	<b>75%</b>

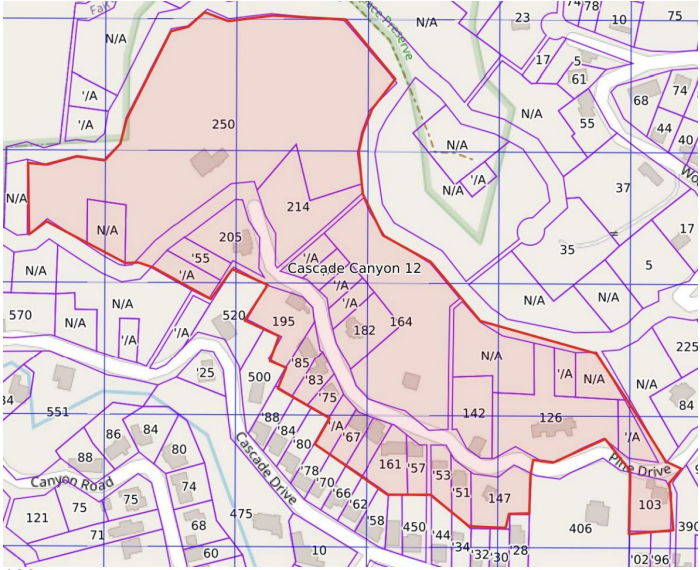


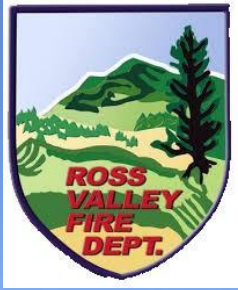
# New for 2023

**Follow up inspections for every RVFD parcel inspected in 2023**



**Pilot Program: approaching mitigation of unimproved lots**





Thank you!



**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting November 8, 2023

To: Board of Directors

From: Dan Mahoney, Interim Fire Chief

Subject: Authorize the Board President to Enter into a Contract with Marin County Fire Department for 911 Emergency Communications and Dispatch Services Starting July 1, 2024 and Choose One of the Options for Funding the One Time Startup Costs.

---

**RECOMMENDATION**

Staff recommends the Board President enter into a Contract with Marin County Fire Department for 911 Emergency Communications and Dispatch Services Starting July 1, 2024 and choose one of the options for funding the one time Startup costs.

**BACKGROUND**

Novato, Southern Marin, Tiburon and Kentfield Fire Districts, the City of San Rafael and Joint Powers Authorities (JPA) of Central Marin and Ross Valley (collectively “Fire Agencies”) contract with the Marin County Sheriff’s Office (MCSO) for Fire and Emergency Medical Dispatch Services ( collectively “Dispatch Services”). In September 2022, MCSO notified these fire agencies of its intention to end the current agreement, effective June 2023. Collectively, the Fire Agencies asked for an extension to develop an acceptable alternative.

At the October 2022 Board meeting Staff presented a letter notifying the Department of MCSO’s intent to end the current dispatch agreement and not renew the contract for Fire and EMS dispatch services. Staff presented two dispatch options to provide the needed service. These options were a Joint Powers Authority (JPA), to independently manage “Dispatch Services”, and/or Marin County Fire Department (MCFD) to provide “Dispatch Services”.

At the January 2023 meeting Staff provided an update on the current status of dispatch options. Staff explained that partner fire agencies were not interested in exploring a JPA model and that Marin County Fire Department, which currently has a fire dispatch center, has proposed an option for contract dispatch services. The Board voted to move forward and signed a “Letter of Intent” relating to Marin County Fire Department providing “Dispatch Services”.

At the October 2023 Board meeting, staff provided a verbal update and reported that the Department had been working with our legal council to finalize the dispatch contract. Legal council has approved the contents of the contract.

## **DISCUSSION**

The Department's current dispatch agreement with the MCSO is due to expire on June 30, 2024. The current “go-live” date for the new Dispatch Emergency Command Center is July 1<sup>st</sup>, 2024. The following will provide information on facilities, Enhanced Fire & EMS Service Levels, Governance, Staffing, Annual Costs and One Time Costs.

### **Facilities:**

The current dispatch agreement with MCSO Communications Center resides in one room that provides both Fire, EMS and Law dispatch. Previous estimates assumed that the new Emergency Command Center (ECC) designed to provide fire and emergency medical dispatch services could be co-located within MCSO’s Communications Center, with minimal construction costs. However, upon investigation of space and technology needs, compliance with building codes and Department of Justice regulations (separation between civilian and law personnel), a co-location was unfeasible.

The new ECC will be built adjacent to the existing MCSO Communications Center, in an existing County building already built to essential standards that include an existing back-up generator, existing IT infrastructure, and existing HVAC. Ultimately, this significantly reduces the cost of tenant improvements. At the same time, this location allows the ECC and MCSO to maintain a shared Computer-Aided Dispatch (CAD). A new CAD would cost approximately 1.2M. This option also reduced costs associated with the mitigation of construction noise and dust to ensure continuity of operations during construction.

### **Enhanced Fire & EMS Dispatch Service Levels:**

A Fire and EMS dispatch center will provide the following service-level enhancements, above and beyond what is currently provided by MCSO:

1. Closest Resource Concept: An independent Fire & EMS dispatch would allow geo-tracking of vehicles so that the closest unit is sent to an incident, for faster response. Due to security and software configuration issues, fire and EMS calls are not currently dispatched using the closest resource concept.
2. Implementation of Emergency Fire Dispatch Protocol (EFD): Similar to nationally adopted pre-arrival emergency medical dispatch programs, this program provides consistent call taking and pre-arrival instructions for fire and rescue related incidents.
3. Command and Control: MCSO does not employ fire personnel, and instead calls staff as needed from the field or home in the event of a fire or complex incident. With increased wildfire risk and accelerated rates of spread across the State, Command and Control would

ensure faster and more appropriate response levels. Command and Control responsibilities would be added by Marin County Fire Department (Dispatch Captain).

4. Technology and Analytics: The current computer-aid dispatch (CAD) does not provide the following necessary features (this list is not exhaustive):
  - a. Integration with CALFIRE and Sonoma County's CADs, reducing reflex times for resources between Counties and the region, including air resources.
  - b. IROC (Interagency Resource Ordering Capability) – a federal system used nationwide for resource ordering during large-scale events such as wildfires, earthquakes, floods or other major disasters.
  - c. Roll-out of already purchased First Watch software for EMS and Fire incident reporting which will improve access to quality real-time data.
  - d. Support of Mobile Device Computing (MDC) and associated software integration such as Tablet Command.
  
5. Alert and Warning - Public Information: A Fire & EMS dispatch center would allow for better integration of early alert functions in collaboration with the Office of Emergency Management (OEM). During extreme weather events an alert and warning specialist from OEM will be assigned to the ECC, ensuring rapid notifications. Additionally at the request of Fire Agencies, the ECC will provide early Public Information Services ensuring timely distribution of information to the public over multiple platforms.

**Governance:**

MCFD will coordinate the provision of dispatch services under the attached service agreement. The main terms of this agreement include:

1. An Executive Committee will contribute to the annual budget preparation and year-end “true-up”. The group membership will include:
  - a. Marin County Fire
  - b. One city or town fire department
  - c. One fire district
  - d. One at-large member
  
2. The Existing Fire Dispatch Standards Committee will be utilized to review operational aspects of the Emergency Command Center and make recommendations to the Executive Committee.
  
3. Annual Cost of Service allocation: Although the County's share of incidents and population is 8.09 % and 8.59% respectively, the County proposes to cover 24% of the overall annual operating costs. Other fire districts, departments, or authorities will cover the remaining 76%. RVFD's share of the cost is 7.22% of the 76% as identified in Attachment A of the agreement.

The Annual Cost of Service formula is based on a blend of “incidents” and “population” data. Incidents are attributed to each agency based on the location of the caller, and only incidents requiring a response are included. This data will be refreshed every year. By blending incidents with population, the contribution formula reduces variation in year-to-year costs, compared to an allocation based on incidents only. Based on the contribution formula the annual cost will vary slightly from year to year.

**Staffing:**

Based on a 2020 feasibility study by Federal Engineering, utilizing industry standards to meet call processing times, the Emergency Command Center is proposed to be staffed with 20 Full Time Equivalent (FTE) employees. Current Fire and EMS dispatch operations in the County (MCSO and MCFD combined) utilize 17 FTE’s, without accounting for all technology services, facilities and Chief Officers’ oversight.

**Annual Cost of Service:**

The new dispatch service agreement will increase costs to all fire agencies above and beyond the current costs. This cost increase is due to the need for a fully independently managed ECC (including a Director and Technical Manager) and the need to build-in surge capacity.

The Department's current estimated dispatch cost for FY 23/24 is \$214,933. The previous four years of dispatch costs are listed in Chart A.

**Chart A** - Represents the Department's previous four years of dispatch costs.

<b>MARIN COUNTY SHERIFF'S DEPARTMENT DISPATCH COSTS</b>			
FY 20/21	FY 21/22	FY 22/23	FY 23/24
\$185.8K	\$232.8K	\$225.3K	\$214.9K

The Department's annual cost contribution is a combination of “Annual Cost Of Service” in addition to a 3.5% administration fee. The new FY 24/25 annual cost for the department is \$375,442. This is a \$160,509 or 74.6% increase from the current FY 23/24 costs.

**Chart B** - Provides each member agency’s cost increase for FY 24/25.

<b>MEMBER AGENCY INCREASED ANNUAL COST (FY 24/25)</b>			
Ross	San Anselmo	Sleepy Hollow	Fairfax
\$37,510	\$65,054	\$20,545	\$37,398
<b>Total Increase for FY 24/25</b>			<b>\$160,509</b>

*\*total is \$2.00 different due to rounding*

**Startup Costs:**

In addition to an Annual Cost, there is a one time Startup Cost for fire agencies. These are considered one time costs. The County shall pay 50% of the first \$3,000,000 of all Startup Costs, and 24% of all Startup Costs above and beyond the initial \$3,000,000. Public Entities shall collectively pay 50% of the first \$3,000,000 of all Startup Costs, and 76% of all Startup Costs above and beyond the initial \$3,000,000.

Startup Costs are defined as all expenditures necessary for the ECC to start operating, as determined by the County, including:

- Cost of MCFD-hired personnel working or training to open and operate the ECC up until the official opening of the ECC, including fees, salaries and benefits, cost of obtaining licensing and certifications, cost of performing testing and backgrounds etc.
- Purchase of technology systems and software, furniture, materials, equipment or services, including consulting, subscription, and maintenance services as operationally or administratively necessary for operating the ECC, up until the close-out of the ECC facility’s construction project, as determined by the County
- Cost of “Tenants Improvements” and all other costs related to construction of the ECC facility, up until the close-out of the ECC facility’s construction project, as determined by MCFD.

One year after the issuance of the certificate of occupation for the ECC facility, Startup Cost expenditures will be reconciled with previously invoiced costs. Within 60 days, the County will issue either a credit or an invoice based on final reconciliation.

**Chart C - Represents RVFD’s One Time Startup Costs.**

<b>DEPARTMENT STARTUP COSTS</b>	
Start Up Costs	\$481,594

**Payment Options:**

Public Entities have two options to pay Startup Costs. Either by “Annually Over 15 Years” or by “Lump Sum”.

**Option 1:** (Annually over 15 years) - County shall allow the Public Entity to spread its portion of the Startup Costs annually over 15 years. An amortized fee of 2% on the unpaid balance shall be charged for Public Entity wishing to pay Startup Costs annually over 15 years. Public Entities shall elect whether to pay in one lump sum or over 15 years by March 30, 2024. *(See Chart D for Department costs and Chart E for members' increased costs if Option 1 is chosen).*

**Chart D**

<b>RVFD TOTAL COST FY 24/25 (If Start Up Costs Are Amortized over 15 Years)</b>				
Annual Cost Of Services	Admin Fee 3.5%	Subtotal Annual Operating Costs	Start Up Costs	<b>Total FY 24/25</b>
\$362,746	\$12,696	\$375,442	\$37,194	<b>\$412,636</b>

If Option 1 is chosen, Chart E provides each member agency’s cost increase for FY 24/25. The amount includes Annual Cost and Start Up costs.

**Chart E**

<b>MEMBER AGENCY ANNUAL COST (If Start Up Costs Are Amortized over 15 Years)</b>			
Ross	San Anselmo	Sleepy Hollow	Fairfax
\$46,203	\$80,129	\$25,306	\$46,065
<b>Total Increase for FY 24/25</b>			<b>\$197,703</b>

**Option 2:** (Lump Sum) - The Department may choose to use undesignated reserves to pay these costs as a lump sum. The lump sum option shall be paid by May 2024.

**SUMMARY**

The following items shall be discussed and decided by the Board.

1. The attached 911 Emergency Communications and Dispatch Services agreement with Marin County Fire will need to be executed by November 9, 2023, for construction contracts to be awarded and ensure a go-live date of July 1, 2024. The Board shall consider executing the agreement.
2. A decision shall be made on whether to fund the one time costs (Startup Costs) at an amortized 2% over 15 years or to pay in a lump sum. The following options are available:
  - a. **Option 1** - Finance one time costs Startup costs at an amortized 2% over 15 years. If this option is chosen the Department will:
    - i. Pay \$78,000 more in the course of 15 years due to the amortized rate
    - ii. Members agencies yearly contributions will be more than just paying for the annual costs. See differences in Chart B vs Chart E.



- b. **Option 2** - Utilize undesignated reserves to fund the Start Up costs of \$481,594. If these funds are utilized the balance on the undesignated reserves will be \$1.4M over the 10% policy recommendation.

### **FISCAL IMPACT**

Annual Cost of Service (ongoing costs) for 911 Emergency Communications and Dispatch Services are projected to be 74.6% higher than current costs, an increase of \$160,509 annually. See Chart B for members' contribution increases.

Startup Costs are estimated to be \$481,594. The following outlines fiscal impacts based on the Board's decision to fund the startup costs with either Option 1 and Option 2.

**If Option 1** (Annually over 15 years) **is chosen:** An annual increase \$197,703 will be seen for FY 23/24.

**If Option 2** (Lump Sum) **is chosen:** \$481,594 will be used from undesignated reserves, leaving the reserve balance at \$1.4M over the 10% policy recommendation.

**Encl.:** Agreement for 911 Emergency Communications & Dispatch Services with the County of Marin – **Attachment #1**  
Marin County Sheriff's Office Notice of Termination of Fire Dispatch Services – **Attachment #2**  
RVFD/MCSO 2021 Dispatch Contract – **Attachment #3**

## **AGREEMENT FOR 9-1-1 EMERGENCY COMMUNICATIONS & DISPATCH SERVICES**

This Agreement for 9-1-1 Emergency Communications and Dispatch Services (“Agreement”) is made and entered into as of the date of last signature, by and between the County of Marin, a political subdivision of the State of California (hereinafter “County”) and \_\_\_\_\_, a municipality or district (hereinafter “Public Entity”), collectively the “Parties.”

### **RECITALS**

WHEREAS, the Parties desire to participate in a countywide public safety communications and emergency 9-1-1 dispatch system, hereinafter “System,” consisting of all necessary 9-1-1 call taking, logging, dispatching, communications, and other related services and technology for fire, emergency medical, and other services;

WHEREAS, the Parties desire to collaborate as partners to better serve the public with the understanding that a formal structure will enable the County to work with representatives of the Parties and users of the System to achieve clear policy direction and consistent coordination regarding emergency dispatch services;

WHEREAS, the County, through its Marin County Fire Department under the governance of the Board of Supervisors, is willing and able to furnish such services through a mutually agreeable cost sharing plan;

WHEREAS, the Parties agree that there will be County owned and/or licensed equipment and resources such as, but not limited to, facilities for housing staff or equipment; radio communications sites, radio consoles, frequencies, radio equipment, telephone system(s), a computer aided dispatch system and other shared infrastructure that exists today and may be installed in the future;

WHEREAS, the Parties desire to work in partnership to provide direction and decision-making on items such as operations, budget, strategy, and vision as they pertain to the County’s provision of emergency call taking, non-emergency call taking, fire, and medical dispatching, and associated emergency communications services; and

WHEREAS, the County has previously provided these services pursuant to a written Agreement.

IT IS MUTUALLY AGREED AS FOLLOWS:

### **1. DEFINITIONS**

In this Agreement, the certain terms shall be defined as follows:

Assets: Real estate, structures, equipment, and intellectual property dedicated to, used by, or

generated for use in the 9-1-1 communications system and associated emergency services. “County Assets” include property purchased or otherwise acquired by the County, including but not limited to starting costs and other costs where Users may have provided payment. “System Assets” include property purchased or otherwise acquired by the User directly without County assistance. Users who contribute to the purchase, acquisition, or generation of an Asset do not hold ownership rights in that asset. Assets, including County Assets and Systems Assets, do not include Public Entity Data.

County: The County has several roles as administrator of the System, provider of services, and as a recipient of services. A “County Service Department” refers to a department of the County that directly bills Emergency Communications for services.

County Board of Supervisors: The Board of Supervisors for the County of Marin, pursuant to Government Code section 25000, is the governing body for the County. It has final authority regarding all aspects of the 9-1-1 services and System.

Emergency Command Center (ECC): A facility designated to receive and process requests for emergency assistance, which may include 911 calls, determine the appropriate emergency response based on available resources, and coordinate the emergency response according to a specific operational policy.

Fiscal Year: The Fiscal Year for the County of Marin from July 1 of each year to June 30 of the following year.

Major Equipment or System Upgrades: Periodic replacement or upgrades to equipment, hardware, and software necessary to operate the 9-1-1 communications system and associated emergency services.

Public Entities: All municipalities or districts agreeing to an Agreement for 9-1-1 Emergency Communications & Dispatch Services with the County.

Public Entity Data: Public Entity service data, including call recordings and incident data.

Standards Group: The Standards Group is comprised of certain officers/officials of the fire protection agencies in Marin County that advise fire chiefs and fire agencies regarding operational matters.

Startup Costs: Expenditures necessary for the ECC to start operating, as determined by the County.

User(s): Any entity directly receiving emergency communications services from the County through ECC, including County Departments, such as but not limited to, the Emergency Medical Services vendor utilized by the County of Marin, and including the public safety departments and sub-entities of the Parties to this Agreement. The Parties understand and agree that each Party may have one or more Users of ECC services pursuant to this Agreement.

## **2. DIRECTOR OF THE EMERGENCY COMMAND CENTER**

The Director of the ECC is a County officer who works within the Marin County Fire Department. The duties of the Director of the ECC (“Director”) are to plan, organize, coordinate, administer, and direct all activities of the ECC.

The Director is selected by the Marin County Fire Chief. In the selection of the Director, the Marin County Fire Chief shall seek concurrence from the Executive Committee, but the Marin County Fire Chief shall retain authority to select, hire, evaluate, discipline, and release the Director. In reviewing the performance of the Director, the Marin County Fire Chief shall consult with the Executive Committee, and may receive a written statement from the Executive Committee regarding the Director’s performance in meeting the standards herein, which shall become part of the overall review, but all personnel evaluation decisions regarding the Director shall be the sole purview of the Marin County Fire Chief.

The Director shall consult with the Executive Committee in matters related to ECC operational priorities, policies and problem solving. ECC operational decisions shall be the sole purview of the County, acting through the Director.

Where services are provided or administered by the ECC, and are not used by all the Parties, the representatives of those Parties using the respective services shall have primary responsibility for recommending operational policies with respect to those services. These policies shall not conflict with County-wide policies, with Marin County Fire Departmental policies or with ECC-specific policies. Any costs of special services shall be the responsibility of the Party(s) using those services. County shall determine policy on unique services used by specified Parties, considering their recommendations, made pursuant to this provision.

## **3. EXECUTIVE COMMITTEE**

Membership of the Executive Committee shall consist of four (4) total members: the County Fire Chief and three (3) Fire Chiefs from the Public Entities, who shall be selected by the Marin Fire Chiefs’ Association. The Marin Fire Chiefs’ Association shall select at least one (1) Fire Chief from a city/town Public Entity and at least one (1) Fire Chief from a fire district Public Entity. The Executive Committee shall meet monthly and additionally as needed. Membership term will be determined by the Marin Fire Chiefs’ Association.

Key responsibilities of the Executive Committee include:

1. Developing and recommending operational requirements for ECC provided services and infrastructure improvements to the Director, as well as reviewing recommendations from the Standards Group. The Executive Committee shall have the authority to approve the addition of certain call-taking / dispatch related services as specified in Section 4 of this Agreement.
2. Assisting the Director to resolve issues, develop protocols, investigate technologies, and address other operational issues associated with emergency communications and dispatch

services.

3. Providing recommendations to the Director on operational policies, goals, future expenses, and operational enhancements, including those that have budgetary implications.
4. Receiving reports from the Director on service goals and the status on meeting those goals, as well as issues that could affect costs to Public Entities and Parties.
5. Reviewing the annual budget, the annual audit of expenses, and any revenue.
6. The Executive Committee shall have the authority to approve or reject the acquisition of Major Equipment or System Upgrades, as specified in Section 9 of this Agreement.
7. The Executive Committee shall have the authority to determine the allocation of the collective 76% of Annual Operating Costs amongst Public Entities, as specified in Section 10 A. 3. of this Agreement.
8. Reviewing and recommending any expansion of dispatch services to additional agencies beyond those originally contracted with.
9. Recommending cost apportionment and Startup Costs for any Public Entity new to the Agreement and not included in the Startup Costs allocation in Table 1 below, including potential money credited back to the Parties.

The Executive Committee may appoint *ad hoc* Committee(s) as necessary to advise it on technical matters or to consider special issues.

In advance of addition of new technology or services that increase costs to Public Entities, the Executive Committee shall identify and recommend cost sharing and funding mechanisms as set forth in Section 10. This shall include technology and services that are funded by grants but that may have future additional costs such as for maintenance. The County shall not require additional contributions of the Public Entity outside the Cost Sharing Plan of Section 10 and the 9-1-1 Reserve Account of Section 9 without the written consent of the Public Entity.

#### **4. COUNTY OBLIGATIONS**

The County shall provide all answering services for fire and emergency medical calls made to the Emergency 9-1-1 telephone number.

The County shall provide all answering services for calls made to Users' non-emergency, secondary telephone numbers, but excluding regular business telephone numbers.

The County shall dispatch User fire, and emergency medical field units and shall provide associated services, including status reporting and activity reports.

The County shall provide guidance on the treatment of emergency calls identified as “medical calls” received by ECC.

The County shall, upon agreement with the individual Parties, provide responses to urgent or emergency data inquiries made by Users’ field units.

The County shall provide after-hours dispatch of User’s non-public safety (administrative) staff in accordance with operating procedures mutually agreed to by the User and County.

The County shall provide other additional public safety call taking/dispatch related services to Users as recommended by the Standards Group and approved by the Executive Committee. Costs associated with the additional services shall be borne by the User agencies pursuant to written agreement.

The County shall provide and maintain all necessary consoles, and telephone systems, located in the ECC. The County shall operate, maintain, and otherwise manage all telecommunications sites and transmission media that interface with MERA radio system and are identified as components of the System that are necessary to facilitate the common, countywide public safety communications and emergency 9-1-1 dispatch system.

All other mobile, base, and remote radio and data transmission equipment and terminals designed to serve an individual User exclusively shall be provided for and maintained at that User’s expense.

County shall coordinate, administer, and maintain all systems to benefit all Parties and Users, including development of standard operating procedures that may include training of Parties’ and Users’ staff to meet their responsibilities. All systems shall be maintained and operated consistent with applicable federal, state, and local laws, rules, and regulations such as the State of California Department of Justice and Federal Communications Commission.

County, on behalf of all Parties, shall continue to seek grant opportunities, shall make applications for grants and other external sources of funds with authorization by the County Board of Supervisors, and shall utilize any such funds received to proportionately offset all Parties’ portion of project expenses.

County shall provide technical expertise in emergency communications and dispatch services and as well as associated administrative services such as, but not limited to, human resources, budgeting, auditor, treasurer, and technical support.

County shall timely notify the Executive Committee about pending County labor negotiations, County salary and benefit increases, County layoffs, County observance of winter recess, and similar, in so far as such issues could impact the delivery or costs of emergency communications services pursuant to this Agreement. County may consider input provided by the Executive Committee regarding the effects of such issues on their interests.

With the approval of the County Board of Supervisors, County shall be the signatory on

agreements with third-party vendors for services such as, but not limited to, support of systems required under this Agreement.

County shall provide appropriate management and supervision for all emergency communications and dispatch services including associated administrative services. The Standards Group may identify alternate options for services that would otherwise be provided by County. Any alternative services determined feasible by the Standards Group may be recommended to the Executive Committee and ultimately the County, which shall consider such recommendations in good faith subject to limitations of law.

The County shall bill to Public Entities all costs associated with providing 9-1-1 emergency call taking, non-emergency call-taking, fire dispatch, emergency medical dispatch, and other emergency communications or associated services in accordance with this Agreement.

The County shall support, participate in, and cooperate with financial and programmatic audits and reviews of the ECC as recommended by the Executive Committee.

For direct and indirect costs incurred under this Agreement, the County shall bill each Public Entity, together with invoices or other available supporting documents in a timely manner and in accordance with this Agreement.

## **5. RESPONSIBILITIES OF THE USERS AND PARTIES**

Each Party shall assist the County by communicating issues regarding the management and operation of the emergency communications system and system components and shall provide technical and operational input necessary for effective design and use of the System to meet individual and collective needs.

Each Party shall be responsible for communicating with its constituents and governing bodies about the emergency communications systems.

Each Party shall, at its own cost, be responsible for the procurement, maintenance, and replacement of its assets that are not System Assets. Such assets must be (1) compatible with the systems used by the ECC, (2) serve an individual User, and (3) used by that User's personnel at that Party's expense. Each Party shall pay all costs associated with those assets.

Each Party using Mobile Data Communications System (MDCS) equipment shall, at its own cost, be responsible for procurement and utilization of equipment that is compatible with and will interface with the ECC's system in place at that time. Parties and Users, at their own cost, shall be responsible for coordinating connectivity with the County.

Each Party shall comply with future operational requirements. This may include but is not limited to required operational agreements, training, or upgrades of systems to comply with state or federal requirements.

Where requested by the Director and/or the Executive Committee, all Parties shall cooperate in

seeking grants or supporting the acquisition of external funding such as grants or earmarks. If any portion of the emergency communications system is funded with monies received by any Party pursuant to a contract with the State or Federal government, all Parties shall comply, as required, with all the provisions of said contract, to the extent applicable to each Party. The Director shall distribute grant terms to all Parties. Upon request, the Party which is the grantee shall deliver a copy of said contract or grant or earmark documentation to any requesting Party at no cost to the requestor.

## **6. TERM, WITHDRAWAL AND TERMINATION OF THE AGREEMENT**

The Effective Date of this Agreement shall be the date that the County signed this Agreement, which occurs after the Public Entity has signed the Agreement. The beginning date of services under this Agreement shall be July 1, 2024.

This Agreement shall remain in effect until terminated in accordance with the terms in Section 6 A. or 6 B. In addition, this Agreement may be voluntarily terminated by mutual agreement of the Parties in writing at any time. Where the Parties mutually agree to terminate this Agreement, the notice period may be waived.

If a Public Entity withdraws pursuant to this Section, the Agreement shall remain valid for those Public Entities that have elected to remain in this Agreement and any costs that are shared among the Public Entities shall be reallocated to reflect proportionate share for the Public Entities continuing to participate. All efforts shall be made to reduce service levels and associated costs to remaining Public Entities in the event of a party withdrawal. All costs allocated to the withdrawing Public Entity for the remainder of the Fiscal Year that a Public Entity withdraws in is the responsibility of the withdrawing Party.

In the event of withdrawal by a Public Entity which is providing resources (such as licenses, site, or other resources) to the benefit of all Users, that resource shall be left intact and in service and that Public Entity shall negotiate in good faith with the County and remaining Users for continuing use of that resource.

### **A. Voluntary Withdrawal.**

A withdrawing Public Entity shall provide the County, Director, and the Executive Committee with written notice of intent to withdraw no fewer than five hundred forty-eight days before July 1 of the Fiscal Year in which the Public Entity's withdrawal shall be effective. A voluntary withdrawal shall be effective only on July 1 of a Fiscal Year. The withdrawing Public Entity shall provide the Executive Committee with a written timetable for withdrawal and a proposed description of the way the withdrawal will be conducted. The withdrawing Public Entity's plan for withdrawal shall minimize disruption to other Parties and Users. The withdrawing Public Entity shall provide any other appropriate information requested by the Executive Committee or the Director, to allow the development of strategies to mitigate disruption to the remaining Users and County. The Executive Committee and Director may modify the proposals for withdrawal.

Such withdrawing Public Entity shall continue to fund its portion of the budget pursuant to this



Agreement through the effective date of withdrawal and shall continue to perform all its obligations pursuant to this Agreement through the effective date of withdrawal.

A withdrawing Public Entity that elected to pay its Startup Costs over 15 years shall pay the remaining balance of its Startup Costs no later than 12 months prior to the date the Public Entity's withdrawal is effective. The withdrawing Public Entity shall remain responsible for any services that shall continue to be provided, including regional dispatch services and for any outstanding debt service costs incurred in support of emergency communications System Assets.

Should County elect to voluntarily withdraw from the Agreement, the County shall provide written notice of intent to withdraw to all other Parties no fewer than two years prior to the effective date of the withdrawal. The County shall provide the Executive Committee with a written timetable for withdrawal and a proposed description of the way the withdrawal will be conducted. The County shall work with the Executive Committee to minimize disruption to other Parties and Users.

In the event of the County's voluntary withdrawal within the first 15 years of the Agreement, Public Entities who paid the fifteen-year Startup Costs on a lump sum basis shall be refunded a portion of the lump sum paid Startup Costs, at a rate of 6 and 2/3% per year for each year remaining from the fifteen years, after subtraction of the time between the Effective Date and the effective date of the County's withdrawal.

If the withdrawing Party is an Executive Committee member, that Party's membership on the Executive Committee ends immediately upon notice of withdrawal unless otherwise agreed to in writing by the Executive Committee.

#### B. Termination for Cause.

The County, in consultation with the Director, may terminate the participation of any Public Entity or User for cause, including a Public Entity's failure to fully fund or fully pay costs, as well as any other breach of this Agreement (default). Cause for termination includes noncompliance with any requirement imposed upon the Parties as specified in this Agreement.

The Termination for Cause process shall include the following steps:

1. The Parties will follow the Dispute Resolution Process outlined Section 14 of this Agreement.
2. Written notice by the Director or their designee to the Public Entity, with a copy to Executive Committee members. Such notice shall advise the Public Entity of the reason for possible termination. The notice shall further advise that the Public Entity may cure its default within thirty (30) days of the notice to avoid termination.
3. If the defaulting Public Entity begins to cure such default, the thirty (30) day cure period may be extended by additional thirty (30) day extensions, at the discretion of Director, for as long as the defaulting Public Entity continues to diligently prosecute such a cure to completion.

The County may terminate the defaulting Public Entity's participation in the emergency communications system or to take other appropriate measures (e.g., lien).

If the County determines that services provided under this Agreement be terminated, the termination shall be effective 90 days after step 3 in the Termination for Cause process above. The County retains final authority and discretion to terminate a defaulting party and to determine the date that services provided under this Agreement shall be terminated.

A Public Entity terminated by the County for cause shall remain liable for its portion of System costs and Startup Costs, as well as applicable damages, collection costs, and interest.

The terminated Public Entity forfeits all other rights. If the terminated Public Entity holds a seat on the Executive Committee, that seat shall be reassigned immediately upon termination notice.

Rights of Remaining Parties. The Executive Committee may recommend that the County reallocate system costs proportionally among the remaining Parties. A Public Entity that has been terminated by the County or that has withdrawn from participation shall not be entitled to refund of any costs that it has incurred for the System to the date of termination.

## **7. SERVICE QUALITY AND CONDITIONS**

The quality of System services to be provided to all Parties and Users shall, in the absence of explicitly adopted exceptions, be equal to or above established industry standards. The adopted standards and best practices shall be based upon those established by APCO, NFPA, NENA, POST, ISO, Cal OES 911 Branch, and others identified by the Executive Committee. In those areas where there are no industry standards, or where the established standard is not appropriate for Marin County, the Director shall recommend standards and advise the Executive Committee regarding budgetary, service level and other resources required to meet those standards. The Executive Committee shall consider those recommendations and agree to appropriate System standards in good faith.

Emergency Communications systems performance shall be measured in accordance with those standards developed as indicated above. The Director shall report at least annually to Parties and Users regarding performance. The Executive Committee shall review the level of performance being achieved for each Public Entity/User and for the whole operation in comparison to the standards and in comparison, to the levels of performance achieved in previous periods. Established standards shall be achieved for each member Public Entity/User and for the System. In reviewing System performance, the Executive Committee shall consider staffing, technology, or other limitations impacting the ability to meet standards. The reporting interval may differ for different standards. At least annually, however, the comprehensive set of measures shall be reported to the Parties and Users and shall be reviewed by the Executive Committee.

The County shall evaluate the feasibility of accreditation by appropriate accrediting groups, (i.e., CALEA, APCO, etc.), considering the investment of County staffing levels and County resources required. Final decision regarding pursuit of accreditation shall remain in the sole

discretion of the County. The accreditations referred to by this provision of this Agreement do not refer to or include accreditation of the County's ambulance services provider.

The Executive Committee shall consider requests from Users desiring increased levels of service; such requests may be recommended to the Director, subject to staffing and other constraints, based upon the User's agreement to pay the incremental costs of those enhanced service levels.

Procedures related to dispatch operations shall be developed by the Director, with input from the Executive Committee and Standards Group. Any dispute or conflict regarding a dispatch procedure shall be resolved by the Director.

The Director or Director's designee shall promptly investigate all complaints received from any User or citizen and shall respond in a timely manner to the complaining party. The Director shall regularly report to the Executive Committee with a summary of complaints received and their resolution and shall provide additional information to individual Users involved in a complaint upon request.

## **8. BUDGET DEVELOPMENT PROCESS**

Program and budget related decisions shall be developed by the County with input from the Executive Committee and ECC staff. The County Board of Supervisors shall have final authority over program and budget related decisions.

The Executive Committee shall review the ECC's annual budget request prior to County's budget hearings. The County shall provide all relevant information, including information about indirect costs, in a timely manner, allowing sufficient time for the Executive Committee to evaluate and make requests for information.

The Director shall provide reports on future budgets, current year budget management and cost control, personnel (recruitment, hiring, retention), and special project status on an ongoing and annual basis as requested by the Executive Committee.

County Administrator's Office staff shall present ECC annual forecasts and recommended budgets for the County Board of Supervisors' consideration, including information on alternative funding/service levels and County Service Department charges.

## **9. 9-1-1 RESERVE ACCOUNT**

The purpose of the 9-1-1 Reserve Account is to fiscally support Equipment Replacement, acquisition of Major Equipment and/or Systems Upgrades (such as the purchase or subscription to a new Computer-Aided Dispatch software), and to spread out major expenditures over time, thereby reducing the need for large assessments to the Parties. The 9-1-1 Reserve Account will enable the Parties to better prepare budgets and facilitate long term fiscal planning.

In alignment with business best practice, the ECC shall, as soon as practical, maintain at least

10% of the annual operating budget in a reserve account. This account shall be funded by Reserve Contributions and any surplus contributions left at Fiscal Year-end for the ECC. Once the reserve account is funded to 10%, any further surpluses will be reported to the Director and Executive Committee, who shall create a plan to use any surpluses for Major Equipment or Systems Upgrades. The 9-1-1 Reserve Account may also be used to fund any deficit between Parties' contributions and actual expenditures.

The Executive Committee shall have the Authority to approve or reject the acquisition of Major Equipment or Systems Upgrades and related expenditures. In the event the Executive Committee rejects Major Equipment or Systems Upgrade(s), the County shall no longer be bound by the delivery and standards of services outlined in section 4 of this Agreement.

The ECC shall regularly report accounting for the 9-1-1 Reserve Account to the Executive Committee. As authorized by the County Board of Supervisors, the 9-1-1 Reserve Account will be for expenditures as recommended by the Director, with final determination on expenditures to be made by the County and will be maintained in an interest-bearing fund, until the funds are expended.

Funds in the 9-1-1 Reserve Account shall be readily accessible to the ECC to use for appropriate expenditures that benefit the Parties and Users.

The Director shall present 9-1-1 Reserve Account accounting reports to the Executive Committee as requested.

Accumulation of interest in the 9-1-1 Reserve Account will accrue to the benefit of the 9-1-1 Reserve Account and/or Major Equipment or Systems Upgrades.

## **10. COST SHARING PLAN FOR PARTIES AND USERS**

### **A. Annual Operating Costs.**

The "Annual Operating Costs" are defined as the annual costs of operating the ECC, as determined by the County, including staffing, technology maintenance and use, administrative services, and the delivery of dispatch services. Annual Operating Costs can also include reserve contributions, and any additional contributions to offset prior year(s) differences between budgeted and actual expenditures.

The County shall pay 24% of the Annual Operating Costs. Public Entities shall collectively pay 76% of the Annual Operating Costs, plus a 3.5% administrative fee which applies only to the Public Entities' collective 76% share of Annual Operating Costs. Each Public Entity's share of the Annual Operating Costs shall be subject to the contribution formula set forth below. Should a new Public Entity enter into a contract with the County for emergency communication and dispatch services during an annual budget period, the Parties shall meet and agree on all costs and service-level impacts.

#### **1. Public Entities' Contribution Formula:**

The Director shall prepare Public Entities' cost contributions in January of each year using the "Contribution Formula Definitions" outlined below. The Executive Committee shall review cost contributions no later than the end of February. The Director shall communicate contribution amounts to Public Entities for the following Fiscal Year by March of each year. Each Party's contribution amount shall be determined by the following formula. The initial contribution amounts for the initial Fiscal Year is attached as Exhibit A.

2. Contribution Formula Definitions:

Contribution for each Party to this Agreement shall be calculated by the Director by using the following information:

- a. Total Incidents: Number of CAD events for the previous two calendar years (Jan 1 – Dec 31), excluding event types that do not require a response, including but not limited to drills, alarm/sprinkler test information, controlled burns, fire watch, information call for the fire departments, and others as determined by the Standards Group and communicated to the Director.
- b. Population: Official decennial census from the U.S. Census Bureau for the Marin County area, as available on Marin Map.
- c. Public Entity's percent of Total Incidents: Incidents assigned to a Public Entity through its "DGroup" designation as determined through the Computer Aided Dispatch software, divided by Total Incidents for the same time period = B
- d. Public Entity's percent of Population = Census population for a specific Public Entity divided by Marin County Population = C
- e. Annual Proposed Budget = The projected costs of operating the ECC for the following Fiscal Year, including salaries, services and supplies, insurances, reserve contributions, and any additional contributions to offset prior year(s) differences between budgeted and actual expenditures.
- f. Annual Proposed Budget of the ECC (July – June) times 76% = A
- g. Administrative Fee: 3.5% of the Public Entity's share of the ECC Annual Operating Costs

3. Calculation of Each Participating Public Entity's Contribution:

The amount of each Public Entity's contribution shall be calculated as follows:

Public Entity's share of Annual Operating Costs= { [(A x B) x 0.5 ] + [(A x C) x 0.5] } \*1.035

In addition to the foregoing formula, the County may, after consultation and recommendations with the Executive Committee, augment the formula on a *pro rata* basis to include provisions of special funding for any purpose such as, but not limited to, adding to the 9-1-1 Reserve Account, supporting needed projects to replace software, hardware, dispatch furniture, tenant improvements, etc. Withdrawals from the 9-1-1 Reserve Account shall be recommended to the County through the Director.

The County may consult with the Executive Committee and may choose to select other source documents to replace those defined in the Formula Definitions above if the County determines that the new documents provide more accurate information.

If the Public Entities seek to change the Contribution formula, other than the County's contribution rate of 24%, the Executive Committee shall make a recommendation to the Public Entities and, communicate it to the ECC Director in writing, signed by all Public Entities, before January 1<sup>st</sup> for application in future Fiscal Years.

#### B. Payment of Annual Operating Costs, Delinquency and Disputes

Payment: ECC shall invoice each Party separately, in December and April of each year for Annual Operating Costs, and other special charges to Parties and Users. The payment shall be due ("Due Date") thirty (30) days after the billing date.

Invoices shall be sent via email to the email address listed in the signature block of this Agreement, unless County makes other agreement with the Public Entity. Mailing addresses and email addresses may be changed only with written notice, via U.S. Mail or email, to the Director.

Delinquency: If a Party does not pay its fees for service as set forth above on or before the Due Date, the amount unpaid shall be deemed delinquent. A "Delinquency Fee" in the amount of two percent (2 %) of the delinquent amount shall be added to the amount owed and charged to the Party at the discretion of the County. The delinquency fee shall be applied to the amount owed (the amount owed includes any previously added delinquency fee) every thirty (30) days until such time the bill is paid in full. If a Party does not pay the delinquent amount and any delinquency fee within ninety (90) calendar days from the Due Date, the County is authorized to withhold and offset from any lawful source whatsoever otherwise due to the Party, including the regular apportionment of property tax revenue, an amount sufficient to satisfy the delinquent amount and delinquency fees.

Billing Dispute: If a Party or Parties dispute payment owed to County, each Party shall notify County within 15 calendar days of its receipt of its invoice. This notice shall include sufficient details about the dispute for County to review and act. County shall provide any requested information within 15 calendar days. If County is unable to respond within 15 calendar days, the Party disputing the billing shall be relieved of any delinquency payment until 15 days after the information is provided.

#### C. Startup Costs.

“Startup Costs” are defined as all expenditures necessary for the ECC to start operating, as determined by the County, including:

-Cost of MCFD-hired personnel working or training to open and operate the ECC up until the official opening of the ECC, including fees, salaries and benefits, cost of obtaining licensing and certifications, cost of performing testing and backgrounds etc.

-Purchase of technology systems and software, furniture, materials, equipment or services, including consulting, subscription, and maintenance services as operationally or administratively necessary for operating the ECC, up until the close-out of the ECC facility’s construction project, as determined by the County

-Cost of “Tenants Improvements” and all other costs related to construction of the ECC facility, up until the close-out of the ECC facility’s construction project, as determined by MCFD.

One year after the issuance of the certificate of occupation for the ECC facility, Startup Costs expenditures will be reconciled with previously invoiced costs. Within 60 days, the County will issue either a credit or an invoice based on final reconciliation.

The County shall pay 50% of the first \$3,000,000 of all Startup Costs, and 24% of all Startup Costs above and beyond the initial \$3,000,000. Public Entities shall collectively pay 50% of the first \$3,000,000 of all Startup Costs, and 76% of all Startup Costs above and beyond the initial \$3,000,000.

The Startup Cost allocation to each Party is set using July 1, 2021, to June 30, 2023, Incidents and population data (as described in the Contribution formula) and established as follows:

Table 1: Startup Costs allocation

<b>Startup Costs</b>	<b>Cost allocation % for the first \$3,000,000</b>	<b>Cost allocation % for all Startup Costs beyond the initial \$3,000,000</b>
Novato	12.01%	18.26%
San Rafael	15.75%	23.94%
Ross Valley	4.75%	7.22%
Kentfield	1.52%	2.31%
Central Marin	5.09%	7.74%
Southern Marin	8.82%	13.41%
Tiburon	2.06%	3.13%
Subtotal non-County agencies:	50%	76%
Subtotal County:	50%	24%
<b>Total</b>	<b>100%</b>	<b>100%</b>

The Public Entity may pay Startup Costs in one lump sum, or County shall allow Public Entity to spread its portion of the Startup Costs annually over 15 years. An amortized fee of 2% on the unpaid balance shall be charged for Public Entity wishing to pay Startup Costs annually over 15 years. Public Entity shall elect whether to pay in one lump sum or over 15 years by March 30, 2024.

Should Public Entity select payment over 15 years, pay shall be due twice a year and shall be paid by the Due Date for Public Entity's share of Annual Operating Costs with the same penalties for late payment, as defined above.

An example of estimated Startup Costs and Annual Operating Costs for FY 2024-25 are presented in Attachment A.

All equipment and materials obtained under this agreement shall be used by the County exclusively for the purposes set-forth in this agreement.

## **11. RECORDS AND CONFIDENTIALITY**

Parties and their officers, employees, agents, and subcontractors shall comply with all federal, state, and local laws which provide for the confidentiality of records and other information. No Party shall disclose any confidential information, any confidential records, or other confidential information received from any Party to this agreement or prepared in connection with the performance of this agreement, unless the other Party specifically permits such disclosure of records or information. All requests for disclosure of confidential information shall be promptly transmitted to the owner of the information. Notwithstanding these duties of confidentiality, the Parties acknowledge that the Parties and the County are government agencies subject to the California Public Records Act, which requires disclosure of public records subject to exceptions. The Parties and the County shall mutually cooperate to comply with the California Public Records Act disclosure obligations, consistent with these confidentiality obligations.

The County shall prepare, maintain, and preserve all reports and records that may be required by federal, state, or local rules and regulations related to services performed under this Agreement. The County shall maintain such records in accordance with the provisions of the County and ECC Record Retention policies. The Parties shall maintain such records in accordance with their records retention policies. If any litigation, claim, negotiation, audit exception, or other action relating to this agreement is asserted, the County and the Parties shall retain such records until such action is resolved.

## **12. COUNTY INDEMNIFICATION OF PUBLIC ENTITIES AND PUBLIC ENTITIES' WAIVER OF CLAIMS AGAINST THE COUNTY**

County hereby agrees to indemnify and hold harmless each Public Entity, its officers, agents, employees, and authorized volunteers from any and all claims, demands, judgments or decrees made or rendered against each Public Entity, its officers, agents or employees by reason of any injury, death or damage suffered or sustained by any person or entity caused by, or alleged to have been caused by or arising out of the provision of the emergency communications services



by the County as set forth in this Agreement.

Further, County, at its own cost, expense and risk, shall defend any and all suits, actions, or other legal proceedings arising from the provision of emergency communications services by the County pursuant to this agreement that may be brought or instituted by third parties against each Public Entity, its officers, agents, employees, or authorized volunteers, and shall pay and satisfy any judgment or decree that may be rendered against each Public Entity, its officers, agents or employees in any such suit, action, or other legal proceedings. Each Public Entity agrees to promptly notify County of any suit, action, or other legal proceeding asserted against it by third parties which arises from the provision of emergency communications services as specified in this Agreement and each Public Entity agrees to cooperate with County in the defense of such claims.

In return for and in recognition of County's acceptance of liability, as set forth above, Public Entity agrees that it shall not sue, make any demand or claim, or otherwise prosecute or assert liability against the County for any claim, demand, judgment, or decree of any nature caused by or arising out of the provision of the emergency communications services by the County set forth in this Agreement. This waiver of liability against the County by the Public Entity applies to claims, demands, judgments or decrees which are asserted by third parties. This waiver of liability shall not apply to any disagreement or dispute between any of the Parties that arise concerning the interpretation, implementation and/or enforcement of any of the terms or subject matter of this Agreement, which shall be subject to the Section 14 Dispute Resolution Process.

The indemnification and defense obligations assumed by County and the waiver of liability against the County agreed to by the Public Entities, established above, shall survive the termination of this Agreement, the withdrawal of any Party from this Agreement, and the termination of any Party from this Agreement. These obligations and the waiver of liability shall extend to the expiration of the statute of limitations applicable to any claims arising from this Agreement and the provision of emergency communications services pursuant to this Agreement.

### **13. INSURANCE**

Without limiting the foregoing indemnification, all Parties shall maintain in force at all times during the performance of this Agreement, a policy or policies of insurance as follows, and in the minimum limits of liability as stated herein:

1. Comprehensive general liability, including but not limited to premises, personal injuries, products, and completed operations for combined single limit of not less than \$1,000,000 per occurrence.
2. Comprehensive automobile liability, including but not limited to property damage, bodily injury, and personal injuries for combined single limit of not less than \$1,000,000 per occurrence.
3. Workers' Compensation covering statutory requirements of the State of California and Employer's Liability of not less than \$1,000,000 per occurrence.

In the event any Party is lawfully self-insured in any or all of the aforementioned insurance areas, upon the request of a Party a letter certifying those areas of coverage, and in the minimum amounts as set forth in this Agreement, shall be furnished to the requesting party prior to execution of this agreement.

Except with respect to Workers' Compensation insurance, each Party maintaining commercial insurance or excess insurance shall provide an endorsement naming the County, its officers, agents, and employees as additional insureds and shall provide that such commercial insurance is primary to any other commercial insurance maintained by the County; and the County shall, under any commercial insurance or excess insurance it maintains, provide an endorsement naming each Party, its officers, agents, and employees as additional insureds and shall provide that such commercial insurance is primary to any other commercial insurance maintained by each Party.

#### **14. DISPUTE RESOLUTION PROCESS**

Should any disagreement or dispute between any of the Parties arise concerning interpretation, implementation and/or enforcement of any of the terms or subject matter of this Agreement, those Parties shall submit such dispute to mandatory mediation before an agreed upon mediator, each Party to pay an equal share of the mediation fees and each Party to pay its own attorneys' fees and legal costs. Should the Parties be unable to agree upon a mediator, they shall agree upon a mediation service and shall have that service select a mediator for them. Should mediation be unsuccessful, then the Parties each agree that they shall submit their dispute to binding arbitration before a mutually-agreeable arbitrator. If they cannot agree upon an arbitrator, they shall select an arbitration service which shall select an arbitrator for them. The Parties each shall pay an equal portion of the arbitration fees and each Party shall pay its own attorneys' fees and legal costs, it hereby being agreed that the arbitrator shall have no authority to award attorneys' fees or costs to any prevailing Party. The Parties hereby expressly waive any and all rights to have disputes under this Agreement decided by court action, court trial, jury trial or any other legal action of any kind or type, other than the mandatory mediation and binding arbitration process specified above. However, in emergency or extraordinary circumstances, any Party may seek equitable or injunctive relief to preserve the status quo pending occurrence of the mediation/arbitration process herein specified. It is the express intent of the Parties to have any and all disputes under this Agreement resolved by the above-specified mediation/arbitration process and in as timely and economical manner as possible.

#### **15. DATA OWNERSHIP**

All data, records, voice, video, and reports relating to the ECC, whether in existence at the Execution Date hereof or compiled thereafter in the course of performing this Agreement, shall be treated by County and its subcontractors as the exclusive property of County and the furnishing of such records, or access to such items by, County and/or its subcontractors, shall not grant any express or implied interest in or license to any Public Entity and/or its subcontractors relating to such records other than as is necessary to perform and provide the services from this Agreement to the ECC. Upon request by a Public Entity and without regard to the default status of the Parties under the Agreement, County and/or its subcontractors shall deliver in a reasonable timeframe available data, records, voice, video and reports relating to the EEC in electronic

format and in such hard copy as exists on the date of the request of the Public Entity, with the Public Entity paying any costs related to data extraction.

## **16. GENERAL PROVISIONS**

**Amendment:** This Agreement may be amended or modified only by an instrument in writing signed by all the Parties hereto.

**Waiver:** Any waiver of any terms and conditions hereof must be in writing and signed by the Parties hereto. A waiver of any of the terms and conditions hereof shall not be construed as a waiver of any other terms or conditions in this Agreement.

**Successors and Assigns:** This agreement and the rights, privileges, duties, and obligations of the Parties hereunder, to the extent assignable or delegable, shall be binding upon and inure to the benefit of the Parties and their respective successors, permitted assigns, and heirs.

**Assignment:** No Party may assign, sell, or otherwise transfer its interest or obligations in this agreement without the prior written consent of the County upon the recommendation of the Executive Committee. Any organization wishing to participate in this system shall participate through this Agreement and may not participate through agreements with other participating agencies. Any such purported assignment is null and void.

**Compliance with Applicable Law:** The Parties shall comply with all applicable federal, state, and local laws and regulations in performing this Agreement.

**Severability:** If any part, term, or provision of this Agreement shall be held void, illegal, unenforceable, or in conflict with any law of a Federal, State or Local Government having jurisdiction over this agreement, the validity of the remaining portions or provisions shall not be affected thereby.

**Heading:** The section and paragraph headings are for convenience only and shall not be used to interpret the terms of this Agreement.

**Time is of the Essence:** Time is of the essence in each and all of the provisions of this Agreement.

**Jurisdiction and Venue:** This Agreement shall be governed by and interpreted under the laws of the State of California. Venue of any dispute arising from this Agreement shall be in the Superior Court of California, in the County of Marin.

**Construction of Agreement:** The Parties agree that each Party has fully participated in the review and revision of this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting Party shall not apply in the interpretation of this Agreement or any amendment hereto.

**Counterparts:** This Agreement may be executed in two or more counterparts, each of which shall

be deemed an original, but all of which together shall constitute one and the same agreement.

Authority: Any individual executing this Agreement on behalf of a Party represents and warrants hereby that he or she has the requisite authority to enter into this Agreement on behalf of such Party and to bind the Party to the terms and conditions of the same.

Integration: This Agreement, including the exhibits hereto, shall represent the entire agreement between the Parties with respect to the subject matter hereof and shall supersede all prior negotiations, representations, or agreements, either written or oral, between the Parties as of the effective date hereof.

Change of Address: The mailing addresses, email addresses, phone numbers, and contacts may change, and it is the responsibility of the Parties to notify each other as specified within ten days of said change.

Notices: Notices required under this Agreement shall be emailed or delivered personally or by first-class, postage pre-paid mail as follows:

COUNTY OF MARIN  
Jason Weber  
Marin County Fire Chief  
PO Box 518  
Woodacre, CA 94973  
[jweber@marincounty.org](mailto:jweber@marincounty.org)

Public Entity  
Name  
Title  
Address Line 1  
Address Line 2  
Email

For the County of Marin:

Stephanie Moulton-Peters  
President  
County of Marin Board of Supervisors

Signature:

Date:

For "Public Entity"

NAME  
Title  
Entity / Governing Body

Signature:

Date:

Attachment A: Estimated Startup Costs and Annual Operating Costs for FY 2024-25

**Table A: 911 Communications Services Cost Summary for FY 2024-25, if Startup Costs are paid annually over 15 years with a 2% amortized fee on the unpaid balance**

	Share of Annual Cost of Services	Annual Cost of Services	Admin fee 3.5%	Startup Costs annual payment if paid over 15 years*	Total FY 2024-25
Novato	18.26%	\$ 917,835	\$ 32,124	\$ 94,110	\$ 1,044,070
San Rafael	23.94%	\$ 1,203,355	\$ 42,117	\$ 123,386	\$ 1,368,859
Ross Valley	7.22%	\$ 362,746	\$ 12,696	\$ 37,194	\$ 412,636
Kentfield	2.31%	\$ 116,284	\$ 4,070	\$ 11,923	\$ 132,278
Central Marin	7.74%	\$ 388,955	\$ 13,613	\$ 39,881	\$ 442,449
Southern Marin	13.41%	\$ 674,056	\$ 23,592	\$ 69,114	\$ 766,763
Tiburon	3.13%	\$ 157,091	\$ 5,498	\$ 16,107	\$ 178,696
Subtotal non-County	76%	\$ 3,820,323	\$ 133,711	\$ 391,716	\$ 4,345,750
MCFD	24%	\$ 1,206,418			
<b>Total</b>	<b>100%</b>	<b>\$ 5,026,741</b>			

\* Please reference to Agreement Section 10. C. for the cost allocation to each entity.

**Table B: 911 Communications Services Estimated Cost Summary for FY 2024-25, if Startup Costs are paid in full**

	Share of Annual Cost of	Annual Cost of Services	Admin fee 3.5%	Startup Costs paid as lump sum*	Total FY 2024-25
Novato	18.26%	\$ 917,835	\$ 32,124	\$ 1,218,552	\$ 2,168,512
San Rafael	23.94%	\$ 1,203,355	\$ 42,117	\$ 1,597,619	\$ 2,843,091
Ross Valley	7.22%	\$ 362,746	\$ 12,696	\$ 481,594	\$ 857,036
Kentfield	2.31%	\$ 116,284	\$ 4,070	\$ 154,384	\$ 274,738
Central Marin	7.74%	\$ 388,955	\$ 13,613	\$ 516,390	\$ 918,959
Southern Marin	13.41%	\$ 674,056	\$ 23,592	\$ 894,902	\$ 1,592,550
Tiburon	3.13%	\$ 157,091	\$ 5,498	\$ 208,560	\$ 371,149
Subtotal non-County agencies:	76%	\$ 3,820,323	\$ 133,711	\$ 5,072,000	\$ 9,026,034
MCFD	24%	\$ 1,206,418		\$ 2,628,000	
<b>Total</b>	<b>100%</b>	<b>\$ 5,026,741</b>	<b>\$ 133,711</b>	<b>\$ 7,700,000</b>	

\* Please reference to Agreement Section 10. C. for the cost allocation to each entity.



# MARIN COUNTY SHERIFF'S OFFICE

1600 Los Gamos Drive, Suite 200, San Rafael, CA 94903

**JAMIE SCARDINA**  
Sheriff - Coroner

September 30, 2022

AREA CODE 415

24-HOUR NUMBER  
479-2311

**VIA E-MAIL AND CERTIFIED MAIL**

FAX  
473-4126

ADMINISTRATION  
473-7250

Fire Chief Bill Tyler  
Novato Fire District  
95 Rowland Way  
Novato, California 94945  
[bt Tyler@novatofire.org](mailto:bt Tyler@novatofire.org)

Fire Chief Richard Pearce  
Tiburon Fire Protection District  
1679 Tiburon Blvd.  
Tiburon, California 94920  
[rpearce@tiburonfire.org](mailto:rpearce@tiburonfire.org)

CIVIL  
473-7282

COMMUNICATIONS  
SERVICES  
473-7243

Fire Chief Chris Tubbs  
Southern Marin Fire District  
28 Liberty Ship Way, Ste. 2800  
Sausalito, California 94965  
[ctubbs@smfd.org](mailto:ctubbs@smfd.org)

Fire Chief Mark Pomi  
Kentfield Fire Protection District  
1004 Sir Francis Drake Blvd  
Kentfield, California 94904  
[mpomi@kentfieldfire.org](mailto:mpomi@kentfieldfire.org)

CORONER  
473-6043

COURTS  
473-7393

Fire Chief Ruben Martin  
Central Marin Fire Department  
Headquarters  
342 Tamalpais Drive  
Corte Madera, California 94925  
[rmartin@centralmarinfire.org](mailto:rmartin@centralmarinfire.org)

Deputy Chief of Operations and Training  
Chief Tom Welch  
Southern Marin Fire Prevention District  
28 Liberty Ship Way, Ste. 2800  
Sausalito, California 94965  
[twelch@cityofmillvalley.org](mailto:twelch@cityofmillvalley.org)

EMERGENCY  
SERVICES  
473-6584

INVESTIGATIONS  
473-7265

Fire Chief Jason Weber  
Ross Valley Fire Department  
777 San Anselmo Avenue  
San Anselmo, California 94960  
[JWeber@rossvalleyfire.org](mailto:JWeber@rossvalleyfire.org)

Fire Chief Darin White  
San Rafael Fire Department  
1375 Fifth Avenue  
San Rafael, California 94901  
[Darin.White@cityofsanrafael.org](mailto:Darin.White@cityofsanrafael.org)

JAIL  
473-6655

MAJOR CRIMES  
TASK FORCE  
884-4878

Re: Notice of Termination of Fire Dispatch Services

PATROL  
473-7233

RECORDS  
473-7284

WARRANTS  
473-7297

*"In Partnership with our Communities"*

[www.marinsheriff.org](http://www.marinsheriff.org)  
Page 140 of 169

Dear Chiefs,

While the Sheriff's Office is committed to its relationships with county and local fire agencies, the provision of dispatching services is no longer feasible. Accordingly, by way of this correspondence, the Sheriff's Office is providing notice that it intends to terminate its respective agreements with each of you for provision of such services.

The specific agreements be terminated, each of which were executed between the County of Marin and your respective agencies, are as follows:

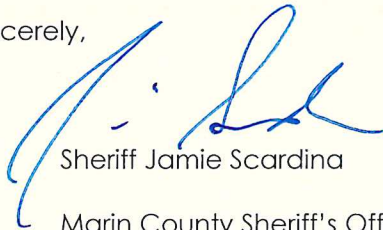
1. Professional Services Agreement regarding the delivery of mobile data computer maintenance services [date signed: 2021]; and
2. Professional Services Agreement regarding the provision of fire communications services [date signed: 2020 and 2021].

The effective date of termination is JUNE 30, 2023. On that date, the Sheriff's Office will immediately cease rendering the services required by the above agreements.

Under Section IV of the agreement on mobile data and computer maintenance services, and Section IX of the communication services agreement, the minimum notice to terminate is 180 days. The additional notice provided by this letter should allow ample time to secure an alternative provider for such vital services. As I mentioned in our August 22, 2022, meeting, I look forward to a partnership allowing your agencies to achieve a dispatch center managed and operated by fire agencies.

If you would like to discuss this matter or have questions regarding the foregoing, please do not hesitate to contact me directly.

Sincerely,



Sheriff Jamie Scardina

Marin County Sheriff's Office



**FIRST AMENDMENT TO  
PROFESSIONAL SERVICES AGREEMENT**

This First Amendment ("First Amendment") to Agreement, dated as of MARCH 19, 20 21, is by and between the COUNTY OF MARIN (Tax I.D. Number 94-6000519), a political subdivision of the State of California (hereinafter referred to as "COUNTY") acting by and through its Sheriff's Office and the ROSS VALLEY FIRE DEPARTMENT for its Fire Department (hereinafter referred to as "AGENCY").

**RECITALS**

WHEREAS, COUNTY and AGENCY entered into that certain Agreement, dated MARCH 19, 20 21 for COUNTY to provide normal and customary services related to the performance of public safety communications dispatching services, including, but not limited to emergency and routine calls for service, telephone answering services, radio communications, and computer data entry related to said services; and

WHEREAS the COUNTY is required by policy to recover costs for providing services to other local government agencies; and

WHEREAS, in the judgment of the COUNTY and AGENCY, it is necessary and desirable to amend the Agreement to extend the term to JUNE 30, 20 22, and for additional compensation for these services.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Section IV. A. of Exhibit A concerning Other General Provisions is hereby deleted and replaced with the following language:

A. This agreement shall commence on the date of initial contract execution, the term of which shall continue through June 30, 2022. No later than November 1, 2021, representatives of COUNTY and AGENCY shall meet to decide whether to renew this, or a modified agreement to allow this agreement to terminate on June 30, 2022.

Should COUNTY and AGENCY agree to renew or modify this agreement, the term of the new contract shall commence July 1, 2022, and end June 30, 2023. Thereafter, the agreement will automatically renew for a one (1) year period each and every year, unless terminated by COUNTY or AGENCY, as described below.

COUNTY, AGENCY, and all other CONSORTIUM agencies shall have the right to terminate this agreement, by giving written notice of that intent to the other parties in the manner stated in Section IV(I) no later than December 30 of each calendar year. Once the required notice of intent to terminate has been provided to all parties, the agreement, along with all rights and obligations attached thereto, shall terminate effective June 30 the following calendar year. However, the parties' obligations to indemnify pursuant to this

Agreement, as specified in Section J, below, shall survive the termination of this Agreement.

Notification by AGENCY or by any other CONSORTIUM agency of its intent to terminate this agreement shall result in a re-negotiation of the cost sharing formulas established by COUNTY and agreed to by AGENCY within thirty (30) calendar days of the written notice of intent to terminate being provided to all of the parties. The revised cost sharing formula will account for the loss of revenue heretofore collected by COUNTY from the terminating agencies and shall spread that cost between the remaining agencies on a prorated basis. The total amount of revenue collected shall continue to equal the full cost to COUNTY for providing the number of full time equivalent (FTE) employees and any additional administrative fees agreed to in this contract. At the conclusion of that re-negotiation, the remaining CONSORTIUM agencies may elect to renew the agreement, subject to the terms described above, or terminate the agreement, termination of which shall occur on the same date as the termination of the agency giving notice of intent to terminate in accordance with the immediately preceding paragraph. On the date of termination, the COUNTY shall immediately cease rendering the services required by this Agreement, and the following shall apply:

1. AGENCY shall pay COUNTY at the termination of the Agreement any and all bills outstanding for the services rendered by COUNTY to the date of termination pursuant to this Agreement. COUNTY shall furnish to AGENCIES such financial information as, in the judgment of the AGENCY, is necessary to determine the amount due for the services rendered by COUNTY. The foregoing is cumulative and does not affect any right or remedy which AGENCY or COUNTY may have in law or equity.

2. COUNTY may terminate its services under this Agreement upon one hundred and eighty (180) calendar days written notice to the AGENCY, without liability for damages, if COUNTY is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by AGENCY, provided that COUNTY has first provided AGENCY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time AGENCY may cure the alleged breach.

3. AGENCY may terminate its services under this Agreement upon one hundred and eighty (180) calendar days advance written notice to COUNTY, upon any material breach of the Agreement by COUNTY, provided that AGENCY has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time the COUNTY may cure the alleged breach.

2. Section IV. I. of Exhibit A concerning Other General Provisions is hereby deleted and replaced with the following language:

I. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and

shall be deposited in the United States Mail with postage thereon fully prepaid, and addressed to the party to be served as follows:

If to COUNTY:  
 Board of Supervisors, County of Marin  
 Civic Center, Room 315  
 3501 Civic Center Drive  
 San Rafael, CA 94903

and to:

Sheriff, County of Marin  
 1600 Los Gamos Dr., Ste 200  
 San Rafael, CA 94903

If to AGENCY:  
 Jason Weber, Fire Chief  
 Ross Valley Fire Department  
 777 San Anselmo Avenue  
 San Anselmo, CA 94960

Each party shall provide the other with telephone and written notice of any change of address as soon as practicable. Notices given by personal delivery shall be effective immediately.

3. Section IV. K. of Exhibit A concerning Other General Provisions is hereby deleted and replaced with the following language:

K. RESPONSIBLE PARTIES

A. County of Marin

Name	Rank	Function	Office	Fax	Email
Robert T. Doyle	Sheriff	Department head	499-7250	507-4126	S_doyle@marinsheriff.org
Jamie Scardina	Undersheriff	Assistant dept. head	499-7249	507-4126	J_scardina@marinsheriff.org
Scott Harrington	Captain	Bureau Commander	499-7469	507-4126	S_harrington@marinsheriff.org
Heather Costello	Communications Manager	Division Manager	473-2304	499-3636	H_costello@marinsheriff.org

B. Ross Valley Fire Department

Name	Rank	Function	Telephone	Fax	Email
Jason Weber	Fire Chief	Department head	258-4686	258-4689	jweber@rossvalleyfire.org

4. Section B of Exhibit B concerning Determination of Cost of Services is hereby deleted and replaced with the following language:

B. Determination of Cost of Services.

1. COUNTY provides several types of services to local government agencies, including emergency telephone answering and dispatching services, as well as providing local agencies with access to the CAD system for use by those agencies personnel.
2. COUNTY owns, operates and maintains a Computer Aided Dispatch (CAD) system for use by agencies directly dispatched by MARIN COMM as well as for use by other agencies that operate their own dispatch center. Using data from the CAD information system (MIS), COUNTY will determine the amount of activity handled by MARIN COMM for AGENCY within their jurisdiction for a twenty-four (24) month period. This information is displayed in Appendix A, Section 2, in the columns labeled "24M CAD Activity". This activity is exclusive of any response to mutual aid request occurring outside AGENCY's jurisdictional boundary.
3. COUNTY utilizes formulas based on CAD activity to determine the allocation of costs for services rendered to AGENCY and others by MARIN COMM. The costs of these services will be incorporated into the annual charge to AGENCY by COUNTY for services described in Exhibit A. Appendix A of this Exhibit (B) contains the fiscal year 2020-2021 formulas and costs for AGENCY and others contracting for dispatching and/or CAD services.
4. The CAD activity data displayed in Appendix A, Section 2 in the column labeled "24M CAD Activity" of this EXHIBIT B will be refreshed each January and will include an accounting of all the CAD activity, as described in Section B, Paragraph 3, of this Exhibit B, for the two full calendar years preceding that calculation.
5. AGENCY will pay COUNTY for AGENCY'S percentage of the cost of the CAD Service Maintenance Agreement, plus a five (5) percent administrative fee as determined by the overall activity on the CAD system. Appendix A, Section 2, Column A displays the percentage of use of the CAD system for all entities operating from the CAD system.
6. In addition to the CAD Service Maintenance Agreement, entities contracting for fire dispatch service will pay COUNTY for the full salary and benefit cost of twelve (12) full-time Communications Dispatcher II employees, fifty percent cost for one (1) Technology Support Specialist III, and one (1) full-time Assistant Communications Manager plus a five percent (5%) administrative fee. Agency will pay COUNTY for the twelve (12) Communications Dispatchers' contractually mandated holidays to be paid at one and a half times the dispatchers' base rate of pay in accordance to the dispatchers' Marin Association of Public Employees (MAPE) memorandum of understanding (MOU).

- a) Appendix A, Section 1 displays the personnel costs for FY 2020-2021
  - b) Appendix A, Section 2, Column C displays the overall CAD activity for fire departments and districts, law dispatch agencies, and identifies each AGENCY's respective percentage of use of the full time employees mentioned in this section, and each AGENCY's share of that cost.
  - c) For the city of Mill Valley, the total costs for services for the fire department and the police department are incorporated into their annual cost for dispatch service.
  - d) For the city of Sausalito, the fire department costs are included into the separate agreement between COUNTY and the Southern Marin Fire Protection AGENCY for the term of their contract to provide fire and EMS service to the city of Sausalito.
7. CAD Enhancements.
- a) COUNTY will coordinate improvements and enhancements to the CAD periodically.
  - b) If AGENCY or others benefit from the improvement or enhancement, they will share in the cost of these changes with other agencies that benefit by the change. For example, an enhancement that only benefits one agency will be paid for by that agency, but if the enhancement benefits all agencies, all will pay their share, based on the formula in Appendix A, Section 2, Column A.
  - c) Depending on how agencies are benefited by an enhancement or change in the CAD, COUNTY may develop a special formula to pay for that particular change, such as fire departments only, or grouping of police departments.
  - d) In no circumstance will COUNTY allow improvements or enhancements to the CAD that will be paid for by AGENCY or others without the express written consent of AGENCY'S authorized representative.
5. Appendix A of Exhibit B concerning Agencies Served and Cost for Services is hereby deleted and replaced with the following language:

**APPENDIX A**

**AGENCIES SERVED AND COST FOR SERVICES**

**SECTION 1 – PERSONNEL**

Fire Dispatch Factor Description	Item	5%	Total
Communications Dispatcher II (12 positions; full salary and benefits as of FY 2021-2022 ) Assistant Communications Manager (1 position; full salary and benefits as of FY 2021-2022) Technology Services Specialist III (1 position; full salary and benefits as FY 2021-22)	2,220,530	111,026	2,331,556

SECTION 2 –AGENCY COSTS (Excel spread sheet Marin CAD Activity 24M-v2.1)

DRAFT FY 20/21 CAD Maintenance & Dispatch Services Cost																		
Commuting Agencies	24 Months CAD			Southern Marin Police 6.5 FTE			Central Marin Police 5 FTE			Fire Dispatch Service			Special Contract	CAD/Dispatch Total		% ADM FEE	Total Per Agency	Occafely Invoice
	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	Cost				ANNUAL Cost	
	386,859	100%	\$ 274,988	100,051	100%	\$ 825,234	89,467	100%	\$ 750,212	84,885	100%	\$ 1,717,322	\$ 7,100	\$ 3,594,792	\$ 178,734	\$ 3,753,196		
Belvedere PD	12,527	3.24%	\$ 8,904	12,527	12.62%	\$ 103,310		0.00%						\$ 112,214	\$ 5,611	\$ 117,825	\$ 29,456.26	
Central Marin	89,482	23.13%	\$ 63,606			\$ -	89,482	100.00%	\$ 750,213					\$ 813,819	\$ 40,691	\$ 854,510	\$ 213,627.44	
Marin SO	128,001	32.59%	\$ 89,621			\$ -		0.00%						\$ 89,621	\$ 4,481	\$ 94,102	\$ 23,525.56	
Mill Valley PD	40,297	10.42%	\$ 28,844	40,297	40.27%	\$ 332,328		0.00%						\$ 360,972	\$ 18,045	\$ 379,027	\$ 91,255.26	
Sausalito PD	27,154	7.02%	\$ 19,332	27,154	27.14%	\$ 223,938		0.00%						\$ 243,244	\$ 12,162	\$ 255,406	\$ 61,300.52	
Tiburon PD	20,087	5.19%	\$ 14,278	20,087	20.07%	\$ 165,657		0.00%						\$ 179,935	\$ 8,997	\$ 188,932	\$ 47,233.02	
Central Marin FD	5,944	1.79%	\$ 4,938	0		\$ -		0.00%		6,944	10.70%	\$ 183,777		\$ 188,713	\$ 9,436	\$ 198,149	\$ 49,537.25	
Kenilworth FD	2,312	0.60%	\$ 1,843	0		\$ -		0.00%		2,312	3.56%	\$ 61,189		\$ 62,832	\$ 3,142	\$ 65,974	\$ 16,493.39	
Marin County FD	5,346	1.64%	\$ 4,511	0		\$ -		0.00%		0	0.00%	\$ -		\$ 4,511	\$ 226	\$ 4,737	\$ 1,181.11	
Mill Valley FD	4,349	1.12%	\$ 3,089	0		\$ -		0.00%		4,346	6.70%	\$ 115,026		\$ 118,109	\$ 5,905	\$ 124,014	\$ 31,003.59	
Novato FD	14,624	3.78%	\$ 10,335	0		\$ -		0.00%		14,624	22.54%	\$ 387,034		\$ 397,429	\$ 19,871	\$ 417,300	\$ 101,325.00	
Ross Valley FD	5,994	1.55%	\$ 4,261	0		\$ -		0.00%		5,994	9.24%	\$ 158,635		\$ 162,896	\$ 8,145	\$ 171,041	\$ 42,760.12	
Sonoma FD	19,891	5.14%	\$ 14,139	0		\$ -		0.00%		19,891	30.66%	\$ 526,428		\$ 540,567	\$ 27,028	\$ 567,595	\$ 141,898.94	
Southern Marin FD	7,930	2.05%	\$ 5,837	0		\$ -		0.00%		7,930	12.22%	\$ 209,873		\$ 215,509	\$ 10,775	\$ 226,284	\$ 56,571.20	
Tiburon FD	2,844	0.74%	\$ 2,022	0		\$ -		0.00%		2,844	4.38%	\$ 75,268		\$ 77,290	\$ 3,864	\$ 81,154	\$ 20,282.59	
Palat Reyes NPS		0.00%	\$ -	0		\$ -		0.00%					\$ 7,100	\$ 7,100	\$ 355	\$ 7,455	\$ 1,863.75	

6. Except as expressly modified by this First Amendment, all of the terms and conditions of the Agreement are and remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

“COUNTY”  
COUNTY OF MARIN

“AGENCY”  
ROSS VALLEY FIRE  
DEPARTMENT

By: R. Dole  
Title: Sheriff

By: [Signature]  
Title: Fire Chief

By signing above, signatory warrants and represents that he/she executed this First Amendment in his/her authorized capacity and that by his/her signature on this First Amendment, he/she or the entity upon behalf of which he/she acted, executed this First Amendment.

**AGREEMENT FOR PROFESSIONAL SERVICES**

THIS AGREEMENT, made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2011, by and between the COUNTY OF MARIN (Tax I.D. Number 94-6000519), a political subdivision of the State of California (hereinafter referred to as "COUNTY") acting by and through its Sheriff's Office and the ROSS VALLEY FIRE DEPARTMENT for its Fire Department (hereinafter referred to as "DEPARTMENT").

**WITNESSETH:**

In consideration of the mutual promises set out below DEPARTMENT and COUNTY agree as follows:

1. The Services to be performed; the schedule for provision of said Services; the compensation for said Services; and the schedule for payment of said compensation shall all be set forth in Exhibits A, B and C.

2. DESIGNATED REPRESENTATIVES. Sheriff Robert T. Doyle is the representative of the COUNTY and will administer this Agreement for the COUNTY. Board of Directors President Lew Tremaine is the authorized representative for the DEPARTMENT. Changes in designated representatives shall occur only by advance written notice to the other party.

3. EXHIBITS. The following Exhibits are attached hereto and incorporated herein by reference:

- Exhibit "A" – General Terms and Conditions
- Exhibit "B" – Financial Terms and Conditions
- Exhibit "C" – Performance Measures for Fire Dispatching

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"  
COUNTY OF MARIN

"DEPARTMENT"  
ROSS VALLEY FIRE DEPARTMENT

By: \_\_\_\_\_

By: \_\_\_\_\_

EXHIBIT – A

**GENERAL TERMS AND CONDITIONS OF THE AGREEMENT BETWEEN  
THE COUNTY OF MARIN AND THE ROSS VALLEY FIRE DEPARTMENT  
REGARDING THE DELIVERY OF FIRE COMMUNICATIONS SERVICES**

The Ross Valley Fire Department ("AGENCY" hereafter) and the Marin County Board of Supervisors ("COUNTY" hereafter) have entered into a contract for the delivery of fire communications services by the Marin County Sheriff's Office Communications Division ("MARIN COMM" hereafter).

This exhibit to the contract fully describes the general terms and conditions agreed to by COUNTY and AGENCY. EXHIBIT – B describes the financial terms and conditions of the agreement.

Through this agreement, MARIN COMM will provide normal and customary services related to the performance of public safety communications dispatching services, including, but not limited to emergency and routine calls for service, telephone answering services, radio communications, and computer data entry related to said services. These services are more expressly described in the following sections.

I. TELEPHONE SERVICES

- A. Emergency Telephones. MARIN COMM will receive and process all emergency telephone calls, including those received on 9-1-1 telephone lines and on published seven digit emergency telephone lines intended for AGENCY. All requests for response will be received and processed by MARIN COMM for police, fire, medical emergency and urgent incidents occurring within AGENCY jurisdiction.
- B. Alternate Emergency Line. MARIN COMM maintains a seven-digit emergency telephone line to be used as an alternate for 9-1-1. This line (415-472-0911) may be published by AGENCY as an alternate emergency telephone number.

II. COMPUTER AIDED DISPATCH SYSTEM (CAD) AND COMPUTER SERVICES

- A. CAD Overview. MARIN COMM operates a CAD system for maintaining unit and incident status and other services, such as queries into law enforcement databases, interfaces to ancillary systems, etc.
- B. Unit Status Function. MARIN COMM will maintain accurate status of all available AGENCY police and fire units, including chief and administrative officers, police investigators, fire apparatus, and emergency medical vehicles. AGENCY will provide MARIN COMM with unit status changes as they occur. MARIN COMM maintains a unit history report for all police and fire units on-line for thirty days. Additional unit history reports can be provided from the back up tapes. Simple requests, such as those that can be done in a few minutes are available at no cost to AGENCY, however, as described in EXHIBIT – B, AGENCY will be charged for more time consuming requests falling outside the scope of this agreement.
  - 1. Radio Procedures. AGENCY agrees to utilize radio procedures that conform to the CAD procedures and to operate under the general guidelines of the Marin County Fire Chiefs' Association, the Marin County Police Chiefs' Association, and the Marin Emergency Radio Authority.



**EXHIBIT A -- General Terms and Conditions for Communications Services**

2. Fire Unit Availability. AGENCY will notify MARIN COMM of the availability of apparatus and key personnel such as the duty commander. If any units are cross-staffed, that is the personnel at a particular station may respond in more than one unit, AGENCY will inform MARIN COMM of any changes in the cross-staffing status. AGENCY agrees to notify MARIN COMM whenever any reserve apparatus are available for dispatch. This is vital to the proper assignment of units during greater alarms or whenever extra personnel are available in their station. The fire officer in charge will notify MARIN COMM of any unusual planned activity that may impact dispatch services. MARIN COMM will maintain the current unit availability status in CAD and will notify the officer-in-charge of any coverage problems in AGENCY jurisdiction.
- C. Incident Status. MARIN COMM will electronically record all calls for police, fire and/or medical service in the CAD system.
- D. Incident Numbering. MARIN COMM will electronically record an "Agency Number" for all incidents within AGENCY jurisdiction or when AGENCY units respond to calls outside of their jurisdiction. There are separate Agency Numbers for the police department and the fire department. The number is sequential, reset annually at 00:00 on January 1 each new year.
- E. Additional CAD Services. MARIN COMM will assist AGENCY in implementing additional CAD services if desired. All costs for these additional services will be borne by AGENCY, or the costs will be shared prorate by all entities benefiting from the enhancement. Options include, but are not limited to:
  1. Interfacing with the records computer system operated by AGENCY, such as Firehouse or Fire Point systems.
  2. Providing access to the CAD system from workstations at AGENCY fire station(s) to access unit status and incident information.
  3. Providing CAD dispatch information to printers in AGENCY fire station(s).
  4. Providing access to the CAD from mobile computer terminals in the AGENCY vehicles, including access to a mobile mapping system.
  5. Providing Automatic Vehicle Location and Automatic Response and Route Recommendation system.
- F. Geofile. MARIN COMM maintains a Graphical Information System (GIS) based geofile in the CAD system that is integral to the response recommendation system. AGENCY agrees to provide quality checking and quality assurance for streets, addresses, common places and other GIS data points within their jurisdiction.

If AGENCY desires any significant changes to the geofile after the initiation of this agreement, they will be charged the actual cost of the change. Any change(s) which takes more than one hour to perform by a MARIN COMM employee off-the-console will be charged back to the AGENCY as described in EXHIBIT – B. For example, if the fire department makes a major change in their station boundaries, AGENCY will be charged for the actual time and materials for the effort to implement the changes.

**III. OPERATIONAL ISSUES**

- A. Policies and Procedures. AGENCY is responsible for establishing their policies, practices, and procedures on dispatching services in conjunction with MARIN COMM. MARIN COMM and AGENCY will follow said policies, practices and procedures in the performance of dispatch service pursuant to this Agreement. Where possible, AGENCY will align their communications dispatch policies and procedures with the other agencies dispatched by MARIN COMM. In all cases, the policies and procedures will not conflict with those published by the Marin County Fire Chiefs' Association, the Marin County Police Chiefs' Association, or the Marin Emergency Radio Authority.

EXHIBIT A -- General Terms and Conditions for Communications Services

- B. Police and Fire Dispatch Steering Committee. A committee comprised of chief executives or their personal designees will meet biennially with Sheriff's Office administrators and Communications Division managers to review performance issues and consider and recommend service fee adjustments necessary in adopting or implementing changes in operating procedures or information technology enhancements. The Sheriff's Office Administration and Support Services Bureau commander chairs this committee.
- C. Fire Dispatch User's Group. The Fire-Dispatch User's Group is established to provide a common forum for all fire agencies that contract with COUNTY for services. It meets bimonthly at locations announced in advance of the meeting. AGENCY agrees to provide representation at each meeting. Committee chair is rotated annually in the month of January among the participating fire agencies.
- D. Conflict Resolution. MARIN COMM provides a Supervising Communications Dispatcher on each shift to provide oversight of operational activity and personnel supervision. Supervisory or command personnel from AGENCY should attempt to resolve problems by contacting MARIN COMM shift supervisor as soon as possible. Unresolved or repetitive problems should be referred to the Assistant Communications Dispatch Manager assigned as the Contract Services Liaison. Serious problems occurring after-hours should be referred to a Communications Dispatch Manager by pager or telephone. AGENCY may document a problem by addressing an email message to lmagoski@marinsheriff.org
- E. Disaster Operations; Interaction With Emergency Operations Centers. MARIN COMM will be the primary point for dispatching day to day emergencies. In the event AGENCY emergency operations center is activated, there will be a need to modify how incidents are handled, especially for a large-scale event which has truly exhausted local resources. The details of the interaction between MARIN COMM and AGENCY emergency operations center will be developed as a component of the policies, practices, and procedures as referenced herein.
- F. Special Events. AGENCY may request COUNTY to provide extra support for a special event held within AGENCY'S jurisdiction, such as a fair or other community activity. Whenever possible, AGENCY should provide COUNTY with at least two weeks notice so that an overtime employee may be scheduled. In no case will extra personnel be assigned for a scheduled event with less than seventy two (72) hours notice. AGENCY'S authorized representative must provide express written request to COUNTY, and agree to assume all additional costs associated with assigning additional MARIN COMM personnel to the event, prior to COUNTY incurring extra personnel expenses. In cases where a special event affects more than one agency, the costs for the added services will be shared by all of the involved agencies through a special formula that will be reviewed and approved by the authorized representatives from each agency.
- G. Performance Measures and Quality Assurance. These items are covered in Exhibit "C" Performance Measures for Fire Dispatching.

IV. OTHER GENERAL PROVISIONS

- A. COUNTY or AGENCY shall have the right to terminate this Agreement at any time by giving notice in writing to the other party, one hundred eighty (180) calendar days prior to the date of such termination. On the date of termination, the COUNTY shall immediately cease rendering the services required by this Agreement, and the following shall apply:
  - 1. AGENCY shall pay COUNTY at the termination of the Agreement any and all bills outstanding for the services rendered by COUNTY to the date of termination pursuant to this Agreement. COUNTY shall furnish to AGENCY such financial information as, in the judgment of the AGENCY, is necessary to determine the amount due for the services rendered by COUNTY. The foregoing is cumulative and does not affect any right or remedy which AGENCY or COUNTY may have in law or equity.

EXHIBIT A -- General Terms and Conditions for Communications Services

2. COUNTY may terminate its services under this Agreement upon one hundred and twenty (120) calendar days written notice to the AGENCY, without liability for damages, if COUNTY is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by AGENCY, provided that COUNTY has first provided AGENCY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time AGENCY may cure the alleged breach.
  3. AGENCY may terminate its services under this Agreement upon one hundred and twenty (120) calendar days advance written notice to COUNTY, upon any material breach of the Agreement by COUNTY, provided that AGENCY has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than twenty (20) working days within which time the COUNTY may cure the alleged breach.
- B. This Agreement, together with its specific references, exhibits and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto.
  - C. No substantial modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given. Minor modifications to this agreement may be made between both parties if agreed upon in writing, signed by AGENCY chief executive and the Sheriff or their authorized representatives.
  - D. If any term, covenant, condition or provision of this Agreement is held by a Court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.
  - E. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.
  - F. Prior to initiating any litigation arising out of this agreement, the parties shall meet and confer in good a faith effort to resolve the issues in dispute. In any action at law or in equity, including an action for declaratory relief, brought to enforce or interpret provisions of this Agreement, each party shall bear its own costs, including attorney's fees.
  - G. Unless otherwise expressly waived in writing by the parties hereto, any action brought to enforce any of the provisions hereof or for declaratory relief hereafter shall be filed and remain in a Court of competent jurisdiction in the County of Marin, State of California. The laws of the State of California shall govern this Agreement and all matters relating to it.
  - H. Each individual executing this Agreement on behalf of their public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of the public agency in accordance with a duly adopted resolution or minute order of the Governing body of said public agency in accordance with the laws of the State of California. AGENCY shall deliver to COUNTY a certified copy of a resolution or minute order of AGENCY governing body authorizing and ratifying the execution of this agreement. COUNTY shall within thirty (30) days of the receipt of the AGENCY governing body resolution or minute order deliver to AGENCY a certified copy of a resolution of the Board of Supervisors authorizing or ratifying the execution of this Agreement.
  - I. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail with postage thereon fully prepaid, and addressed to the party to be served as follows:

**EXHIBIT A -- General Terms and Conditions for Communications Services**

If to COUNTY:

Board of Supervisors, County of Marin  
Civic Center, Room 315  
3501 Civic Center Drive  
San Rafael, CA 94903

and to:

Sheriff, County of Marin  
Civic Center, Room 145  
3501 Civic Center Drive  
San Rafael, CA 94903

If to AGENCY:

President, Board of Directors  
Ross Valley Fire Department  
777 San Anselmo Avenue  
San Anselmo, CA 94960

and to:

Roger Meagor, Fire Chief  
Ross Valley Fire Department  
777 San Anselmo Avenue  
San Anselmo CA 94960

Each party shall provide the other with telephone and written notice of any change of address as soon as practicable.

Notices given by personal delivery shall be effective immediately.

**J. Indemnification**

1. AGENCY agrees to defend, indemnify, hold harmless and release COUNTY, its Board of Supervisors, and the officers, agents, and employees of COUNTY, from and against any and all actions, claims, damages, disabilities, or expenses that may be asserted by any person or entity including AGENCY, arising out of or in connection with the activities of AGENCY, its governing body, the officers, agents, and employees of AGENCY pursuant to this Agreement whether or not there is concurrent negligence on the part of COUNTY but excluding liability due to the sole active negligence or sole willful misconduct of COUNTY. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for AGENCY or its agents under workers' compensation acts, disability benefits act, or other employee benefit acts.
2. COUNTY agrees to defend, indemnify, hold harmless, and release AGENCY, its governing body, and the officers, agents, and employees of AGENCY, from and against any and all actions, claims, damages, disabilities, or expenses that may be asserted by any person or entity including COUNTY, arising out of or in connection with the activities of COUNTY, its Board of Supervisors, the officers, agents, and employees of COUNTY pursuant to this Agreement whether or not there is concurrent negligence on the part of the AGENCY but excluding liability due to the sole active negligence or sole willful misconduct of AGENCY. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for COUNTY or its agents under workers' compensation acts, disability benefits acts, or other employee benefit acts.

EXHIBIT A -- General Terms and Conditions for Communications Services

K. RESPONSIBLE PARTIES

A. County of Marin

Name	Rank	Function	Office	Fax	Email
Robert T. Doyle	Sheriff	Department head	499-7250	507-4126	rdoyle@marinsheriff.org
Tim Little	Undersheriff	Assistant dept. head	499-7250	507-4126	tlittle@marinsheriff.org
Rick Navarro	Captain	Bureau Commander	499-7253	507-4126	rnavarro@marinsheriff.org
Lee Ann Magoski	Communications Manager	Division Manager	473-4123	499-3636	lmagoski@marinsheriff.org
Ethel Havens	Asst. Manager	Personnel / Training	499-7244	499-3636	ehavens@marinsheriff.org
Heather Costello	Asst. Manager	Fire Liaison	473-2304	499-3636	hcostello@marinsheriff.org
Rich Brothers	Asst. Manager	CAD / Operations	499-7410	499-3636	rbothers@marinsheriff.org

B. Town of Ross

Name	Rank	Function	Telephone	Fax	Email
Roger Meagor	Fire Chief	Department head	258-4686	258-4689	r.meagor@rossvalleyfire.org

EXHIBIT – B

**FINANCIAL TERMS AND CONDITIONS OF THE AGREEMENT BETWEEN  
THE COUNTY OF MARIN AND THE ROSS VALLEY FIRE DEPARTMENT  
REGARDING THE DELIVERY OF COMMUNICATIONS SERVICES**

The Ross Valley Fire Department (“AGENCY” hereafter) and the Marin County Board of Supervisors (“COUNTY” hereafter) have entered into a contract for the delivery of public safety communications by the Marin County Sheriff’s Department’s Communications Division (Marin County Communications, “MARIN COMM” hereafter). This exhibit to the contract fully describes the financial terms and conditions agreed to by the COUNTY and the AGENCY.

- A. Cost Recovery Mandate. COUNTY is required by policy to recover costs for providing services to other local government agencies. This Exhibit describes how COUNTY determines its costs for providing police and/or fire communications services.
- B. Determination of Cost of Services.
1. COUNTY provides several types of contracts to local government agencies, including emergency telephone answering and dispatching services, as well as providing local agencies with access to the CAD system for use by those agencies personnel.
  2. COUNTY owns, operates and maintains a Computer Aided Dispatch (CAD) system for use by agencies directly dispatched by MARIN COMM as well as for use by other agencies that operate their own dispatch center. Using data from the CAD information system (MIS), COUNTY will determine the amount of activity handled by MARIN COMM for AGENCY within their jurisdiction for a twenty four (24) month period. This information is displayed in Appendix A, Section 2, in the columns labeled “24M CAD Activity”. This activity is exclusive of any response to mutual aid request occurring outside AGENCY’s jurisdictional boundary.
  3. COUNTY will utilize formulas based on CAD activity to determine the allocation of costs for services rendered to AGENCY and others by MARIN COMM. The costs of these services will be incorporated into the annual charge to AGENCY by COUNTY for services described in Exhibit A. Appendix A of this Exhibit (B) contains the fiscal year 2011-2012 formulas and costs for AGENCY and others contracting for dispatching and/or CAD services
  4. The CAD activity data displayed in Appendix A, Section 2 in the column labeled “24M CAD Activity” of this EXHIBIT B will be refreshed each January and will comprise an accounting of all the CAD activity, as described in Section B, Paragraph 3, of this Exhibit B, for the two full calendar years preceding that calculation.
  5. AGENCY will pay COUNTY for AGENCY’S percentage of the cost of the CAD Service Maintenance Agreement, plus a five (5) percent administrative fee as determined by the overall activity on the CAD system. Appendix A, Section 2, Column A displays the percentage of use of the CAD system for all entities operating from the CAD system.
  6. In addition to the CAD Service Maintenance Agreement, entities contracting for fire dispatch service will pay COUNTY for the full salary and benefit cost of ten (10) full-time Communications Dispatcher II employees and one (1) full-time Assistant Communications Manager plus a five (5) percent administrative fee.
    - a) Appendix A, Section 1 displays the personnel costs for FY 2011-2012
    - b) Appendix A, Section 2, Column C displays the overall CAD activity for fire departments and districts, and identifies their respective percentage of use of the full time employees mentioned in this section, and their share of that cost.

**EXHIBIT B – Financial Terms and Conditions for Communications Services**

- c) For the city of Mill Valley, the total costs for services for the fire department and the police department are incorporated into their annual cost for dispatch service.
  - d) For the city of Sausalito, the fire department costs are included into the separate agreement between COUNTY and the Southern Marin Fire Protection District for the term of their contract to provide fire and EMS service to the city of Sausalito.
7. CAD Enhancements.
- a) COUNTY will coordinate improvements and enhancements to the CAD periodically.
  - b) If AGENCY or others benefit from the improvement or enhancement, they will share in the cost of these changes with other agencies that benefit by the change. For example, an enhancement that only benefits one agency will be paid for by that agency, but if the enhancement benefits all agencies, all will pay their share, based on the formula in Appendix A, Section 2, Column A.
  - c) Depending on how agencies are benefited by an enhancement or change in the CAD, COUNTY may develop a special formula to pay for that particular change, such as fire departments only, or grouping of police departments.
  - d) In no circumstance will COUNTY allow improvements or enhancements to the CAD that will be paid for by AGENCY or others without the express written consent of AGENCY'S authorized representative.
- C. Administrative Fee. COUNTY assesses an annual five percent (5%) administration fee based on the total charge to AGENCY for dispatching service and/or CAD service. This fee is included in the "Cost" column in Appendix A, Section 2, Columns A, B and C.
- D. Special Events. AGENCY may request COUNTY to provide extra support for a special event held within AGENCY'S jurisdiction, such as a fair or other community activity. Whenever possible, AGENCY should provide COUNTY with at least two weeks notice so that an overtime employee may be scheduled. In no case will extra personnel be assigned for a scheduled event with less than seventy two (72) hours notice. AGENCY'S authorized representative must provide express written request to COUNTY, and agree to assume all additional costs associated with assigning additional MARIN COMM personnel to the event, prior to COUNTY incurring extra personnel expenses. In cases where a special event affects more than one agency, the costs for the added services will be shared by all of the involved agencies through a special formula that will be reviewed and approved by the authorized representatives from each agency.
- E. Special Circumstances. AGENCY may request COUNTY to perform services outside of the scope of this agreement, such as major changes to their response system, merging of departments affecting the response procedures, etc. COUNTY will issue an estimation of the cost for changes, in writing, to the designated agency representative. AGENCY must authorize the work to be performed on their behalf, and agree to reimburse COUNTY for all costs associated with those changes in writing, before COUNTY will commence the effort.
- F. Billing. COUNTY shall submit requests for payment on a quarterly basis. The payment requests will be submitted no later than the tenth (10<sup>th</sup>) of the quarterly month following provision of services. Payment is due upon receipt of the invoice.

EXHIBIT B – Financial Terms and Conditions for Communications Services

APPENDIX A  
AGENCIES SERVED AND COST FOR SERVICES

SECTION 1 – PERSONNEL

Fire Dispatch Factor Description	Item	5%	Total
Communications Dispatcher II (10 positions; full salary and benefits as of FY 2011-2012)	1,256,613	62,831	1,319,444
Assistant Communications Manager (1 position; full salary and benefits as of FY 2011-2012)			

SECTION 2 – AGENCY COSTS (Excel spread sheet Marin CAD Activity 24M-v2.1)



EXHIBIT B – Financial Terms and Conditions for Communications Services

FY2011-12 BUDGET YEAR	COLUMN -A- 24 M CAD			COLUMN -B- Southern Marin Police			COLUMN -C- Fire Dispatch Service			COLUMN -D- Special Contract	COLUMN -F- Previous Cost for Fire Dispatch	COLUMN -E- NEW FY2011-12	COLUMN -G- Savings
	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	Cost		INVOICE	
<b>COST ALLOCATION CONSORTIUM Agencies</b>	<b>421,928</b>	<b>100%</b>	<b>\$ 64,525</b>	<b>102,841</b>	<b>100%</b>	<b>\$757,214</b>	<b>51,957</b>	<b>100.00%</b>	<b>\$1,319,444</b>	<b>\$ 37,182</b>	<b>\$ 2,178,365</b>	<b>\$2,178,365</b>	<b>\$ -</b>
Belvedere PD	7,342	1.74%	\$ 1,123	7,342	7.14%	\$ 54,059	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Corte Madera FD	2,158	0.51%	\$ 330	0	0.00%	\$ -	2,158	4.15%	\$ 54,802	\$ -	\$ 62,812	\$ 55,132	\$ 7,680
Kentfield FD	1,852	0.44%	\$ 283	0	0.00%	\$ -	1,852	3.56%	\$ 47,031	\$ -	\$ 53,906	\$ 47,315	\$ 6,591
Larkspur FD	2,825	0.67%	\$ 432	0	0.00%	\$ -	2,825	5.44%	\$ 71,741	\$ -	\$ 82,227	\$ 72,173	\$ 10,054
Marin SO	126,954	30.09%	\$ 19,415	0	0.00%	\$ -	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Marin County FD	6,157	1.46%	\$ 942	0	0.00%	\$ -	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Mill ValleyFD	4,153	0.98%	\$ 635	0	0.00%	\$ -	4,153	7.99%	\$ 105,465	\$ -	\$ 120,880	\$ 105,100	\$ 14,780
Mill Valley PD	42,892	10.17%	\$ 6,559	42,892	41.71%	\$315,812	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Point Reyes NPS	0	0.00%	\$ -	0	0.00%	\$ -	0	0.00%	\$ -	\$ 7,100	\$ -	\$ -	\$ -
Novato FD	12,154	2.88%	\$ 1,859	0	0.00%	\$ -	12,154	23.39%	\$ 308,650	\$ -	\$ 353,763	\$ 310,509	\$ 43,254
Novato PD	128,704	30.50%	\$ 19,683	0	0.00%	\$ -	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Ross FD	653	0.15%	\$ 100	0	0.00%	\$ -	653	1.26%	\$ 16,583	\$ -	\$ 19,007	\$ 16,683	\$ 2,324
Ross PD	5,315	1.26%	\$ 813	0	0.00%	\$ -	0	0.00%	\$ -	\$ 30,082	\$ -	\$ -	\$ -
Ross Valley FD	4,165	0.99%	\$ 637	0	0.00%	\$ -	4,165	8.02%	\$ 105,770	\$ -	\$ 121,230	\$ 106,407	\$ 14,823
San Rafael FD	16,445	3.90%	\$ 2,515	0	0.00%	\$ -	16,445	31.65%	\$ 417,620	\$ -	\$ 291,236	\$ 420,134	\$ (128,898)
Sausalito FD	2,086	0.49%	\$ 319	0	0.00%	\$ -	2,086	4.01%	\$ 52,974	\$ -	\$ 60,717	\$ 53,293	\$ 7,424
Sausalito PD	32,738	7.76%	\$ 5,007	32,738	31.83%	\$241,049	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Southern Marin FD	3,114	0.74%	\$ 476	0	0.00%	\$ -	3,114	5.99%	\$ 79,080	\$ -	\$ 90,638	\$ 79,556	\$ 11,082
Tiburon FD	2,352	0.56%	\$ 360	0	0.00%	\$ -	2,352	4.53%	\$ 59,729	\$ -	\$ 68,459	\$ 60,089	\$ 8,370
Tiburon PD	19,869	4.71%	\$ 3,039	19,869	19.32%	\$146,295	0	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment #2  
 Page 11 of 15  
 Item 5f

EXHIBIT – C

PERFORMANCE MEASURES FOR FIRE DISPATCHING  
COMPLIANCE WITH NATIONAL FIRE PROTECTION ASSOCIATION  
STANDARD 1710 AND STANDARD 1221  
AS THEY RELATE TO THE PROVISION OF FIRE AND EMS DISPATCH SERVICES

AGENCY and COUNTY have entered into a contract for the delivery of fire communications services by MARIN COMM.

This exhibit describes certain levels of service and performance measures that will be provided by MARIN COMM for AGENCY relating to performance of public safety communications dispatching services, including, but not limited to emergency and routine calls for service telephone answering services, radio communications and computer data entry related to said services. These services are more expressly described in the following sections.

I. Technical Reference

- a. *National Fire Protection Association document 1710* -- Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments.
- b. *National Fire Protection Association document 1221* -- Standard for the Installation, Maintenance, and Use of Public Emergency Service Communications Systems.

II. Definitions

- a. *Alarm(s)*. In the context of NFPA 1710 requirements discussed in this exhibit, the term "alarm" or "alarms" shall specifically refer to computer aided dispatch incident types with the priority of "E" which typically result in the fire agency response apparatus traveling to the incident with red lights and siren activated.
- b. *CAD* is the Computer Aided Dispatch system, which includes the event management and unit status features necessary to effectively determine the recommended response to an alarm.
- c. *"MARIN COMM"* is the Marin County Public Safety Communications Center, a division of the Marin County Sheriff's Office.

III. Compliance Standard

- a. MARIN COMM shall staff on a 24 hours per day basis a minimum of two fire dispatchers trained to utilize the Emergency Medical Dispatch (EMD) protocols approved by the Marin County EMS Medical Director
- b. MARIN COMM shall maintain standard operating procedures for handling fire dispatch operations covering each emergency response agency that will identify when a dedicated dispatcher is required to be assigned to an emergency incident. A general fire dispatch operating procedure will cover common activities and separate operating procedures for agency-specific activities will also be maintained.
- c. MARIN COMM shall maintain an audio recording system that will log all conversations between a call taker or dispatcher and a person reporting an emergency by telephone answered in the Communications Center. The audio recordings will be maintained for no less than 100 days as required by California Government Code section 34090.6. Typically the digitally recorded audio conversations will be maintained for one year or longer.
- d. MARIN COMM shall maintain data from the CAD system for no less than two years. Typically the CAD information is maintained for 3-5 years or longer.

## EXHIBIT C – Fire Dispatch Performance Measures

- e. The CAD system contains a mechanism for the fire dispatcher to note the origin of the call. 9-1-1 calls automatically record their origin when the fire dispatcher creates an incident for assignment of emergency responders. Calls received in other ways must be manually noted as received by radio, telephone, in person, etc.
- f. MARIN COMM CAD times are synchronized to coordinated universal time (UTC) standards utilizing a GPS system interfaced to the computer aided dispatch system and the audio logger recording system. The CAD system continuously synchronizes itself every few minutes using a NetClock timeserver.
  - 1. The digital logging recorder system will be synchronized to the NetClock timeserver also.
  - 2. The new 9-1-1 call answering equipment will also be interfaced to the synchronized time after the Communications Center is relocated into its new facility in the Hall of Justice Building
  - 3. The MERA Gold Elite radio consoles are connected a NetClock UTC time synchronization device.
  - 4. Two visual time indicators from the NetClock synchronized timeserver are displayed in the new Communications Center facility.
  - 5. All time keeping devices in the Communications Center are maintained within +/- one (1) second of the NetClock timeserver UTC time.
- g. Ninety-five percent (95%) of alarms shall be answered within fifteen seconds and ninety-nine percent (99%) of alarms shall be answered within forty seconds.
  - 1. This activity is tracked based on the time (hh:mm:ss) the telephone call was received by MARIN COMM.
  - 2. MARIN COMM is only able to demonstrate compliance for answering 9-1-1 calls.
- h. Ninety-five percent (95%) of alarms will be dispatched within sixty (60) seconds. This activity is tracked based on the overall telephone call handling and decision to dispatch processes. CAD benchmark times leading to this time element are:
  - 1. Call received (9-1-1 only)
  - 2. Incident entered into the CAD
  - 3. Incident dispatched.
- i. When alarms are transferred from a primary 9-1-1 public safety answering point (PSAP), the transfer procedure shall not exceed thirty (30) seconds for ninety-five percent (95%) of all alarms processed.
  - 1. The only circumstances where this standard can be evaluated are for jurisdictions where MARIN COMM is the primary 9-1-1 PSAP (unincorporated areas and the incorporated towns and cities contracting with the COUNTY for police dispatch services), and in the city of Novato because the Novato Police Department operates the COUNTY CAD system remotely.
  - 2. There is no technical or operational way to determine compliance for calls transferred to MARIN COMM from the primary 9-1-1 PSAP in Fairfax, San Anselmo and Twin Cities. The fire departments in those jurisdictions will need to establish compliance criteria with the Chief of Police of the primary 9-1-1 PSAP in that city or town.
- j. Fire alarm 9-1-1 calls received by a primary 9-1-1 PSAP are transferred directly to the fire dispatcher. The primary 9-1-1 call taker shall remain on the telephone line until the fire

## EXHIBIT C – Fire Dispatch Performance Measures

dispatcher receives the call. 9-1-1 emergency telephone calls will be transferred utilizing the selective router or forced transfer process and not relayed by voice unless the connection with the caller is lost.

- k. All alarms, including requests for additional resources, shall be transmitted to the identified emergency response units over the required dispatch circuit or circuits. Alarm dispatching will occur on the fire agency's primary dispatch radio channel.
- l. The CAD system shall provide the fire dispatcher with an indication of the status of all emergency response units at all times.
  - 1. Emergency response units are required to notify the fire dispatcher of any changes in their location or capability that may affect the decision to include that unit in an alarm assignment.
  - 2. The fire dispatcher is required to maintain the last known unit status in the CAD. The status changes are reflected in the alarm incident history or the unit history files in the CAD system.
- m. The fire dispatcher shall record all significant and benchmark activity in the CAD including, at a minimum, the following information:
  - 1. Units assigned to the incident, including all companies and supervisors for emergencies and subsequent emergencies; supervisory officers for alarms and subsequent alarms;
  - 2. Time of acknowledgement by each unit;
  - 3. Time of arrival at the scene by each unit;
  - 4. Time each unit cleared the scene and was returned to service.
  - 5. The fire dispatcher will also record other "benchmark" information broadcast by the first responder and/or the Incident Commander in the CAD incident history. This includes, initial report on conditions, progress reports, all clear reports, fireground emergency conditions, etc.
- n. MARIN COMM will utilize the MOSCAD fire station alerting system for every alarm dispatch prior to the voice announcement. A steady alert tone will precede the voice announcement of the alarm dispatch on the FD DSP talk group.
- o. A communications officer shall be assigned at major incidents.
  - 1. The Incident Commander must specifically request an Incident Dispatcher be assigned to the emergency, or an Incident Dispatcher is automatically assigned at the recording of a Fourth Alarm.
  - 2. The Incident Dispatcher shall be qualified based on training and certification in that function. If a qualified Incident Dispatcher is not available, a qualified Tactical Dispatcher will be assigned until an Incident Dispatcher can be provisioned. Incident Dispatchers are available from other agencies in the Bay Area and Northern California through the California Mutual Aid system.
  - 3. The "host" fire agency is responsible for paying any additional costs to dispatch an Incident Dispatcher to an emergency scene (typically at the 1.5 hourly salary rate for a minimum of four hours.)
- p. In the event that the emergency unit(s) do not acknowledge the alarm assignment within two (2) minutes of the dispatch, the fire dispatcher will perform one or more of the following
  - 1. Re-dispatch the unit(s);

**EXHIBIT C – Fire Dispatch Performance Measures**

2. Contact the unit at their last known quarters location by a secondary means (telephone, pager);
  3. Notify the supervising officer of the unit by two-way radio communications (ring down, page).
- q. MARIN COMM shall establish a quality assurance program to ensure the consistency and effectiveness of alarm processing.
1. All personnel assigned to the fire dispatch assignment have completed a comprehensive training program consisting of at least 150 hours of instruction and one-on-one supervision by an experienced fire dispatcher certified as a Communications Training Officer.
  2. A Communications Center shift supervisor is on-duty at all times to provide direct leadership to the fire dispatcher, including directing action during unusual or extremely serious circumstances, training and evaluating their subordinates.
  3. A Communications Division manager is available on-duty or on-call at all times to coordinate major incident activities in the communications center.
  4. Any management, command or administrative officer for agency contracting for fire dispatch services from MARIN COMM may request a tape review of any incident.
    - a. All requests for incident review will be initially handled by a Communications Center supervisor, or as needed, by a Communications Division manager.
    - b. The requesting agency may request a copy of the audio logger recording, a written report or both.
  5. The communications liaison officer for any agency contracting for fire dispatch services from MARIN COMM may request an incident review at a subsequent Fire Dispatch Users Group meeting.
  6. The Communications Division managers and/or Communications Center supervisors perform random incident reviews to assure performance compliance.
  7. MARIN COMM provides call handling statistics to contracting agencies annually based on the previous calendar year.



DRAFT FY 21/22 Annual Costs by Agency

Agency	MDC Support Cost	RMS Support / Maintenance Cost	CAD Maintenance & Dispatch Svcs	PROPOSED Total FY21/22	APPROVED Total FY 20/21	% Change	\$ Change	Notes
Belvedere Police Department	\$ 5,881	\$ 21,541	\$ 115,409	\$ 142,831	\$ 147,546	-3%	\$ (4,715)	Paying a portion of 1/3 of half of the 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Central Marin Police Authority		\$ -	\$ 949,380	\$ 949,380	\$ 854,510	11%	\$ 94,871	Paying 1/3 of half of the 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Marin County Sheriff		\$ 242,277	\$ 132,529	\$ 374,806	\$ 335,676	12%	\$ 39,130	Paying 1/3 of half of the 1 FTE Technology Systems Specialist III
Mill Valley Police Department	\$ 15,681	\$ 81,773	\$ 438,111	\$ 535,565	\$ 471,481	14%	\$ 64,085	Paying a portion of 1/3 of half of the 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
National Park Service		\$ -	\$ 7,455	\$ 7,455	\$ 7,455	0%	\$ -	
Sausalito Police Department	\$ 11,762	\$ 50,730	\$ 271,791	\$ 334,283	\$ 318,867	5%	\$ 15,416	Paying a portion of 1/3 of half of the 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Tiburon Police Department	\$ 11,762	\$ 41,674	\$ 223,274	\$ 276,710	\$ 238,856	16%	\$ 37,853	Paying a portion of 1/3 of half of the 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Central Marin Fire Department	\$ 11,844	\$ -	\$ 251,124	\$ 262,968	\$ 211,368	24%	\$ 51,601	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Kentfield Fire Department	\$ 4,230	\$ -	\$ 88,118	\$ 92,348	\$ 65,974	40%	\$ 26,374	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Marin County Fire Department	\$ 16,356	\$ -	\$ 5,203	\$ 21,559	\$ 4,736	355%	\$ 16,822	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Marinwood Fire Department	\$ 2,820	\$ -		\$ 2,820	\$ 2,203	28%	\$ 617	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Mill Valley Fire Department	\$ 8,037	\$ -	\$ 157,999	\$ 166,036	\$ 124,014	34%	\$ 42,022	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Novato Fire Protection District	\$ 32,853	\$ -	\$ 539,917	\$ 572,770	\$ 481,188	19%	\$ 91,582	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Ross Valley Fire Authority	\$ 14,805	\$ -	\$ 218,052	\$ 232,857	\$ 186,462	25%	\$ 46,395	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
San Rafael Fire Department	\$ 29,610	\$ -	\$ 776,579	\$ 806,189	\$ 602,844	34%	\$ 203,345	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Skywalker Properties Fire	\$ -	\$ -		\$ -	\$ 4,406		\$ (4,406)	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Southern Marin Fire Protection	\$ 12,972	\$ -	\$ 279,301	\$ 292,273	\$ 226,285	29%	\$ 65,988	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase
Tiburon Fire Protection District	\$ 7,473	\$ -	\$ 107,849	\$ 115,322	\$ 87,764	31%	\$ 27,558	Additional 2 FTE Communications Dispatcher for Fire Services; 50% cost for 1 FTE Technology Systems Specialist III; Communications Dispatcher Holiday Pay; CAD maintenance cost increase; COLA increase

**DRAFT FY 21/22 Annual Mobile Data Computer Maintenance Cost**

Consortium Agencies	#MDCs	Allowed Increase	% of Total	Fire MDC's	Cost per Agency	Verizon & NetMotion Costs	Net Cost	5% Admin Fee	Total per Agency	Quarterly Invoice
Belvedere Police Department	3	1	3%		\$ 5,600		\$ 5,600	\$ 281	\$ 5,881	\$ 1,470.33
Mill Valley Police Department	8	2	9%		\$ 14,934		\$ 14,934	\$ 747	\$ 15,681	\$ 3,920.29
Sausalito Police Department	6	1	7%		\$ 11,201		\$ 11,201	\$ 561	\$ 11,762	\$ 2,940.40
Tiburon Police Department	6	1	7%		\$ 11,201		\$ 11,201	\$ 561	\$ 11,762	\$ 2,940.40

	#MDCs prior to Tablet Command	Allowed Increase	% of Total							Total per Fire agency as approved by Fire Chiefs Assoc	
Central Marin Fire	6	1	7%							\$ 11,844	\$ 2,961.00
Kentfield Fire Department	0	1	0%							\$ 4,230	\$ 1,057.50
Marin County Fire Department	0	1	0%							\$ 16,356	\$ 4,089.00
Marinwood Fire Department	1	1	1%							\$ 2,820	\$ 705.00
Mill Valley Fire Department	0	1	0%							\$ 8,037	\$ 2,009.25
Novato Fire Protection District	29	7	33%							\$ 32,853	\$ 8,213.25
Ross Valley Fire Authority	7	1	8%							\$ 14,805	\$ 3,701.25
San Rafael Fire Department	16	3	18%							\$ 29,610	\$ 7,402.50
Skywalker Properties Fire	2	1	2%								\$ -
Southern Marin Protection	0	0	0%							\$ 12,972	\$ 3,243.00
Tiburon Fire Protection District	3	1	3%							\$ 7,473	\$ 1,868.25
<b>Total</b>	<b>87</b>	<b>23</b>	<b>100%</b>		<b>\$ 42,936</b>	<b>\$ -</b>	<b>\$ 42,936</b>	<b>\$ 2,150</b>	<b>\$ 45,086</b>	<b>\$ 141,000</b>	

Technology Systems Specialist II Salary	
Step 5	\$ 103,975
56.2% Benefit Rate	\$ 58,434
Total FTE	\$ 162,409

Fire Agencies		
Verizon	NetMotion	Total
\$ 12,000		\$ 12,000

## DRAFT FY21/22 Annual Records Management System Cost

Consortium Agencies	24M CAD Activity	Pctg	Maintenance Cost	Salary Cost	Net Cost Per Agency	5% Admin Fee	Total per Agency	Quarterly Invoice
	212,765	100%	\$ 254,729	\$ 162,409	\$ 417,138	\$ 20,857	\$ 437,995	
<b>Belvedere PD</b>	10,464	4.92%	\$ 12,528	\$ 7,987	\$ 20,515	\$ 1,026	\$ 21,541	\$ 5,385.26
<b>Marin SO</b>	117,691	55.32%	\$ 140,903	\$ 89,837	\$ 230,740	\$ 11,537	\$ 242,277	\$ 60,569.23
<b>Mill Valley PD</b>	39,723	18.67%	\$ 47,558	\$ 30,322	\$ 77,879	\$ 3,894	\$ 81,773	\$ 20,443.29
<b>Sausalito PD</b>	24,643	11.58%	\$ 29,503	\$ 18,811	\$ 48,314	\$ 2,416	\$ 50,730	\$ 12,682.43
<b>Tiburon PD</b>	20,244	9.51%	\$ 24,237	\$ 15,453	\$ 39,690	\$ 1,984	\$ 41,674	\$ 10,418.50



**DRAFT FY 21/22 CAD Maintenance & Dispatch Services Cost**

	24 Months CAD			Southern Marin Police 5.5 FTE			Central Marin Police 5 FTE			Fire Dispatch Service			Special Contract	CAD/Dispatch Total 5% ADM FEE		Total Per Agency	
	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	24M CAD Activity	Pctg	Cost	Cost	CAD/Dispatch Total	5% ADM FEE	ANNUAL Cost	
<b>Consortium Agencies</b>	<b>362,128</b>	<b>100%</b>	<b>\$ 293,614</b>	<b>95,074</b>	<b>100%</b>	<b>\$ 921,567</b>	<b>78,522</b>	<b>100%</b>	<b>\$ 840,505</b>	<b>64,730</b>	<b>100%</b>	<b>\$ 2,251,268</b>	<b>\$ 7,100</b>	<b>\$ 4,314,054</b>	<b>\$ 215,703</b>	<b>\$ 4,529,757</b>	
Belvedere PD	10,464	2.89%	\$ 8,484	10,464	11.01%	\$ 101,429		0.00%						\$ 109,913	\$ 5,496	\$ 115,409	
Central Marin	78,522	21.68%	\$ 63,666			\$ -	78,522	100.00%	\$ 840,506					\$ 904,172	\$ 45,209	\$ 949,380	
Marin SO	117,691	32.50%	\$ 95,424			\$ -		0.00%						\$ 126,218	\$ 6,311	\$ 132,529	
Mill Valley PD	39,723	10.97%	\$ 32,207	39,723	41.78%	\$ 385,041		0.00%						\$ 417,249	\$ 20,862	\$ 438,111	
Sausalito PD	24,643	6.81%	\$ 19,981	24,643	25.92%	\$ 238,868		0.00%						\$ 258,849	\$ 12,942	\$ 271,791	
Tiburon PD	20,244	5.59%	\$ 16,414	20,244	21.29%	\$ 196,228		0.00%						\$ 212,642	\$ 10,632	\$ 223,274	
Central Marin FD	6,720	1.86%	\$ 5,449	0		\$ -		0.00%		6,720	10.38%	\$ 233,717		\$ 239,166	\$ 11,958	\$ 251,124	
Kentfield FD	2,358	0.65%	\$ 1,912	0		\$ -		0.00%		2,358	3.64%	\$ 82,010		\$ 83,922	\$ 4,196	\$ 88,118	
Marin County FD*	6,111	1.69%	\$ 4,955	0		\$ -		0.00%		0	0.00%	\$ -		\$ 4,955	\$ 248	\$ 5,203	
Mill Valley FD	4,228	1.17%	\$ 3,428	0		\$ -		0.00%		4,228	6.53%	\$ 147,047		\$ 150,475	\$ 7,524	\$ 157,999	
Novato FD	14,448	3.99%	\$ 11,714	0		\$ -		0.00%		14,448	22.32%	\$ 502,492		\$ 514,207	\$ 25,710	\$ 539,917	
Ross Valley FD	5,835	1.61%	\$ 4,731	0		\$ -		0.00%		5,835	9.01%	\$ 202,938		\$ 207,669	\$ 10,383	\$ 218,052	
San Rafael FD*	20,781	5.74%	\$ 16,849	0		\$ -		0.00%		20,781	32.10%	\$ 722,750		\$ 739,599	\$ 36,980	\$ 776,579	
Southern Marin FD	7,474	2.06%	\$ 6,060	0		\$ -		0.00%		7,474	11.55%	\$ 259,941		\$ 266,001	\$ 13,300	\$ 279,301	
Tiburon FD	2,886	0.80%	\$ 2,340	0		\$ -		0.00%		2,886	4.46%	\$ 100,373		\$ 102,713	\$ 5,136	\$ 107,849	
Point Reyes NPS		0.00%	\$ -	0		\$ -		0.00%					\$ 7,100	\$ 7,100	\$ 355	\$ 7,455	

Additional Costs:

Additional 2 FTE Communications Dispatchers for Fire Services \$ 324,246.85  
 1 FTE Technology Systems Specialist III \$ 181,141.20 Total FTE Cost  
 Communications Dispatcher Holiday pay \$ 7,836.00 per Dispatcher  
 CAD maintenance cost increase by 6% \$ 18,626

**DRAFT FY 21/22 Data for Cost Calculations**

<b>Grand Total Law &amp; Fire CAD Events</b>	
<b>2 Calendar Year Total</b>	<b>358,520</b>

<b>24-MONTH CAD LAW ENFORCEMENT EVENT TOTALS CALENDAR YEARS 2019 AND 2020</b>	
<b>Belvedere PD</b>	10,464
<b>Central Marin</b>	78,522
<b>Marin SO</b>	117,691
<b>Mill Valley PD</b>	39,723
<b>Novato PD</b>	0
<b>Sausalito PD</b>	24,643
<b>Tiburon PD</b>	20,244
<b>Law Total</b>	<b>291,287</b>

<b>24-MONTH CAD FIRE EVENT TOTALS FOR CALENDAR YEARS 2019 AND 2020</b>	
<b>Central Marin FD</b>	6,720
<b>Kentfield FD</b>	2,358
<b>Marin County FD*</b>	4,790
<b>Mill Valley FD</b>	4,228
<b>Novato FD</b>	14,448
<b>Ross Valley FD</b>	5,835
<b>San Rafael FD*</b>	18,494
<b>Southern Marin FD</b>	7,474
<b>Tiburon FD</b>	2,886
<b>Fire Total</b>	<b>67,233</b>

<b>*Totals include all fire agencies within a combined dispatch area see details below</b>	
<b>Marinwood FD</b>	3,148
<b>San Rafael FD</b>	17,633
<b>San Rafael Fire Total</b>	<b>20,781</b>
<b>Bolinas FD</b>	467
<b>County FD</b>	4,601
<b>Inverness FD</b>	235
<b>MCFD Petaluma</b>	0
<b>MCFD S MEMPS</b>	0
<b>Muir Beach FD</b>	136
<b>Nicasio FD</b>	199
<b>Skywalker FD</b>	25
<b>Stinson Beach FD</b>	448
<b>Marin Co Fire Total</b>	<b>6,111</b>
<b>Corte Madera FD</b>	
<b>Larkspur FD</b>	
<b>Central Marin Total</b>	<b>0</b>

<b>Technology Systems Specialist II</b>	
Step 5 Annual Salary	\$ 103,975
56.2% MAPE Benefit Rate	\$ 58,434
<b>Total FTE Cost</b>	<b>\$ 162,409</b>

<b>Communications Dispatcher</b>	
Step 5 Annual Salary + 56.2% Benefit Rate	\$ 154,287
Holiday Pay	\$ 7,836
<b>Total FTE Cost</b>	<b>\$ 162,123</b>

<b>Assistant Communications Dispatch Manager</b>	
Step 5 Annual Salary	\$ 142,716
50.8% MCMEA Benefit Rate	\$ 72,500
<b>Total FTE Cost</b>	<b>\$ 215,216</b>

<b>Technology Systems Specialist III</b>	
Step 5 Annual Salary	\$ 115,967
56.2% MAPE Benefit Rate	\$ 65,174
<b>Total FTE Cost</b>	<b>\$ 181,141</b>

<b>Salaries</b>	<b>CD</b>	<b>ACM</b>	<b>Total</b>
Southern Marin Police	5.5	0	\$ 921,567
Central Marin Police	5	0	\$ 840,505
Fire Dispatch Services	12	1	\$ 2,251,268

Annual CAD Cost	\$ 293,614
Mapping Maintenance**	\$ -
<b>CAD Total Cost</b>	<b>\$ 293,614</b>

\*\*MCSO is absorbing \$50,000 in map costs.

Great things are done by  
a series of small things  
brought together.

- Vincent Van Gogh



8/25

Dear Miranda:

Just wanted to drop a note of thanks to you for travelling out to our Outside Lands here in San Francisco the other evening to teach the preparedness course. It really is an excellent lesson plan with super clear content. You presented well and handled our quirky community members so well! Hope to see/work with you again!

Warmly - Jim F. Jr.