

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

**MEETING TYPE:** Regular

**DATE:** Wednesday, August 9, 2023

**CALL TO ORDER:** 6:30 p.m. by Chairman Evergettis. Director Murray led the assembly in the Pledge of Allegiance.

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

**APPROVAL OF PRIOR MONTH'S MINUTES:** M/S Gerbsman/Corbet to approve the minutes of July 12, 2023.  
Roll Call Vote: Corbet-Aye; Evergettis-Aye; Gerbsman-Aye; Murray-Aye; Naso-Aye  
Ayes: 5; Noes: 0  
Motion passes

**ORAL COMMUNICATION:** None

**AGENDA ADJUSTMENTS:** Chief Pomi announced there was one Agenda correction to number 12, Approval of Monthly Expenses, should read as the "Approval of July warrants", not June.

**UNFINISHED BUSINESS:**

a. ***KAPF Labor Contract Negotiation Process – Negotiation Process***

**CLOSED SESSION - Pursuant to Government Code §54957.6 for Public Labor Negotiation and Government Code §54957.6(a) for Public Employee Benefit Negotiation –**

The Board entered a Closed Session at 6:33 p.m.

The Board adjourned and entered back into Open Session at 7:46 p.m.

Chairman Evergettis reported the Board agreed on the final offer for the KAPF labor negotiations. The offer will be presented at the next negotiating meeting.

**NEW BUSINESS:**

- a. ***Grand Jury Report – "Build More ADU's- An Rx to Increase Marin's Housing Supply"*** – Chief Pomi stated on that June 15th of this year, the Marin Civil Grand Jury published and released a report on building more ADU's as an Rx to increase Marin's housing supply. Kentfield Fire District was named in the Grand Jury Report as an agency required to respond to Findings #7 and Recommendations #4. The Grand Jury Report and response is included in the meeting packet for Board review. The response to Findings #7 was impact, connection, and capacity fees vary considerably throughout the County and such fees disincentive to homeowners considering ADU development. Chief Pomi explained Kentfield Fire does not charge any impact, connection, or capacity fees so this is not applicable to the District. There is a Ministerial Plan Review fee of \$285. If there should be a fire sprinkler or vegetation management plan required, the fee would be \$340 or \$214, respectively. The Recommendation states that by December 1, 2023, begin a feasibility assessment of waiving or significantly lowering impact and connection fees for units smaller than 750 square feet. The District does not impose those fees, so there is no need to do a feasibility assessment to wave or significantly lower the impact. The response statement in the recommendation has not been implemented because it does not pertain to the District. Chief Pomi asked if there were any questions. There was none. To submit the required responses to the Grand Jury, he requested Board approval.

M/S Gerbsman/Murray to approve the Marin Civil Grand Jury Report Response

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

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

Ayes: 5; Noes: 0

Motion passes

- b. ***GASB 75 Actuarial Report FY ending June 30, 2023*** – Chief Pomi referenced MacLeod Watts Other Post-Employment Benefits (OPEB) GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2023. He explained the purpose of the report is to provide information required by GASB 75. This information is also provided to the auditors and recorded in the District's Financial Statements. On an annual basis, MacLeod Watts has been constructing the District's Actuarial reports. Chief Pomi referenced page 2, the second paragraph where it discusses the OPEB Funding policy; the discount rate used in this valuation is 5.65%, which is down from the previous year of 6.4%. The rate reflects the current expectation of long-term return on the trust assets. The District's current total OPEB Liability can be explained on page 3, under the section: Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2023. This report displays Kentfield Fire District's total OPEB Liability as \$5.4 million with a Fiduciary Net Position of \$ 4.1 million in the trust. The Net OPEB Liability is about \$1.3 million. For comparison purposes, last year the Net OPEB Liability was \$145,708. Chief Pomi stated this is a \$1.2 million change

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

in a single year. Page 4 of the report contains a chart stating Unexpected Changes During the Period, citing "Change Due to Investment Experience". In the market where the trust is invested, a decrease of \$885,497 occurred this past year. The change in a discount rate of 1% increased the Net OPEB Liability by \$472,963. Those two figures added together equal the balance at Fiscal Year Ending 6/30/2023 of \$1.3 million. Page 10 provides a graph with the past six years of historical data, demonstrating that it truly comes down to the change in the discount rate and the change due to the investment experiences. Chief Pomi asked if there were any questions. There were none. He then requested Board approval to submit GASB 75 Actuarial Report FY Ending June 30, 2023 to Maze & Associates.

M/S Murray/Gerbsman to approve the GASB 75 Actuarial Report FY Ending June 30, 2023

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

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

**DIRECTOR MATTERS:** None

**CORRESPONDENCE:** Were reviewed.

**DISTRICT OPERATIONS:** July Incident Logs and Overtime Reports were reviewed.

**APPROVAL OF WARRANTS:**

M/S Murray/Gerbsman to approve July warrant 805305057 to and including 805305113 for \$1,454,878.67

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

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

**NEXT MEETING:** The next regular meeting will be held on September 13, 2023.

**ADDITIONAL ACTIONS:** Chairman Evergettis asked for a moment of silence.

**ADJOURNMENT:** M/S Murray/Gerbsman to adjourn this meeting at 8:03 p.m. All ayes.

Respectfully submitted,

Jena Wilson  
Recording Secretary