



FINANCE COMMITTEE AGENDA
Wednesday February 17, 2021
2:00 PM

<https://zoom.us/j/94702106258>

Or Telephone:

669-900-6833

Meeting ID: 947 0210 6258

For those joining by phone use: *9 to "raise your hand" and *6 to mute/unmute

ATTENTION: This will be a virtual meeting of the Board of Directors of the Marin Wildfire Prevention Authority pursuant to Executive Order N-29-20 issued by the Governor of the State of California.

There will not be a public location for participating in this meeting, but any interested member of the public can participate telephonically by utilizing the dial-in information printed on this agenda. If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, she/he/they should contact Mark Brown at mbrown@marinwildfire.org

1. Call to order.

2. Roll Call.

Bruce Goines
Rachel Kertz
David Kimball
Cathryn Hillard
Tom Finn
Jason Weber
Dan Schwartz

3. Agenda Adjustments.

4. Open time for public expression.

The public is welcome to address the Finance Committee at this time on matters not on the

*agenda that are within the jurisdiction of the Committee. Please be advised that pursuant to Government Code Section 54954.2, the Committee is not permitted to discuss or take action on any matter not on the agenda. Comments may be no longer than three minutes and should be respectful to the community. **Please silence your cell phones during the meeting / mute your microphone when not reporting out.***

5. Finance Committee Chair and Vice Chair

Recommendation: nominate and appoint a chair and vice chair for the Finance Committee

- a. MWPA Finance Committee Chair and Vice Chair

[5a - MWPA Fincance Committee Chair and Vice Chair.pdf](#)

6. MWPA 21-22 Annual Budget Planning

Recommendation: That the Committee discuss, review the and make recommendations based on staffs' suggested budget framework for Fiscal Year 21/22.

- a. MWPA 21-22 Annual Budget Planning

[6a - MWPA 21-22 Annual Budget Planning.pdf](#)

- b. FY22 MWPA Budget Draft 2-11-21

[6b - FY22 MWPA Budget Draft 2-11-21.pdf](#)

- c. MWPA_Measure C_Annual Report_2020-21_Final

[6c - MWPA_Measure C_Annual Report_2020-21_Final.pdf\[81\].pdf](#)

7. Information Items.

8. Board Members Request Future Agenda Items.

9. Adjourn.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the MWPA at 415-539-MWPA (6972). Notification at least 48 hours prior to the meeting will enable the Agency to make reasonable accommodation to help insure accessibility to this meeting.

*Any writings or documents provided to a majority of the Board of Directors regarding any item on this agenda after the distribution of the original packet will be made available for public inspection at 28 Liberty Ship Way, Suite 2800, Sausalito CA 94965. *Note as of 4/30/20 offices are closed to the public. Therefore, documents will be made available upon request and will be available online at www.marinwildfire.org*

Notice is hereby given that the Board of Directors may discuss and/or take action on any or all of the items listed on this agenda. If any of these matters above are challenged in Court, you may be limited to raising only those issues you or someone else raised at any public hearing described on this agenda,

or in written correspondence delivered at, or prior to, this Council meeting. Judicial review of an administrative decision of the Board of Directors must be filed with the Court not later than the 90th day following the date of the Board meeting decision (Code of Civil Procedure Section 1094.6)

I certify that this agenda was posted on the Public Notice Bulletin Board on or before Sunday, February 14th, 2021 at 2PM.



Mark Brown, Executive Officer



MARIN WILDFIRE PREVENTION AUTHORITY

STAFF REPORT

For the Meeting of February 17, 2021

To: Marin Wildfire Prevention Authority Finance Committee
From: Mark Brown, Executive Officer
Subject: Finance Committee Chair and Vice Chair

RECOMMENDATION:

Nominate and appoint a chair and vice chair for the Finance Committee.

BACKGROUND:

Each subcommittee of the Board of Directors should have a chair and vice chair in place to facilitate agenda preparation and meetings.

ANALYSIS:

Staff recommends nominations and appointments of a chair and vice chair for the Finance Committee.

FISCAL IMPACT:

None.

ENVIRONMENTAL IMPACT:

Nomination and appointment of a Chair and Vice Chair are not “projects” under the California Environmental Quality Act, because it does not involve an activity which has the potential to



cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

Respectfully submitted,

Mark Brown
Executive Officer

Attachments: Proposed 21/22 Budget Framework
NBS MWPA Annual Measure C Report



MARIN WILDFIRE PREVENTION AUTHORITY

STAFF REPORT

For the Meeting of February 17, 2021

To: Marin Wildfire Prevention Authority Finance Committee

From: Mark Brown, Executive Officer

Subject: 21/22 Annual Budget Planning

RECOMMENDATION:

That the Committee discuss, review the and make recommendations based on staffs' suggested budget framework for Fiscal Year 21/22.

BACKGROUND:

Fiscal year 20/21 was the first fiscal year of the existence of the MWPA and was developed when the MWPA had no staff members and limited ability to accomplish a heavy workload. Through partnerships with FIREsafe Marin, each member agency and a contract with Southern Marin Fire District for administrative support the MWPA was able to accomplish much, even without a robust staff.

The 20/21 annual budget did not have a heavy load in the Core budget due to the limited staff capacity at the time. This has created an approximate \$8 MM surplus that will be placed in a reserves. It should be noted that the 20/21 budget proved to be very functional for a new and developing agency, a first of its kind with no track record to fall back on for planning purposes.

Tax revenue for 20/21 was projected to be \$19.3 MM, however based on the tax proceeds received staff projects the actual revenue will be just under \$19.7 MM. Due to the stable nature of a square footage property tax it is a prudent practice to use the last year's actual revenue as the projected revenue for the subsequent year plus any inflation adjustments



approved by the MWPA Board of Directors. At this time, staff does not recommend an inflation adjustment to the tax proceeds for fiscal 21/22 due to the economic impact of COVID-19 and the development of a reserve in last year's budget.

ANALYSIS:

Staff has evaluated last year's budget, our budget practices through the year, any lessons learned and efforts to improve this year's budget to provide the 21/22 budget framework for the Finance Committee's review and comment.

The framework includes the 20% provisions for Defensible Space Evaluations and Local Mitigation Projects.

The framework includes the 60% Core budget. Staff has created additional frameworks within the Core budget that includes our administration costs, ongoing operational costs and the resulting amount for the Operations Committee to build the 21/22 Work Plan around. Included in the budget allocation will be the totals of revenue received from each of the 5 geographical areas to support the need to expend 80% of the revenue collected in a geographical over a 5-year average (this analysis is ongoing).

FISCAL IMPACT:

The fiscal impact is as described in the proposed budget framework.



ENVIRONMENTAL IMPACT:

Discussion of the annual budget is not a “project” under the California Environmental Quality Act, because it does not involve an activity which has the potential to cause a direct or reasonably foreseeable indirect physical change in the environment. (Cal. Pub. Res. Code § 21065).

Respectfully submitted,

Mark Brown
Executive Officer

Attachments: Proposed 21/22 Budget Framework
NBS MWPA Annual Measure C Report

Marin Wildfire Prevention Authority

FY22 Budget Draft v.2

	<u>Budget</u>	
Revenue		
4000 · Measure C	19,690,000	
4100 · County Interest	3,500	
Total Revenue	<u>19,693,500</u>	
Expenditures		
Core Program		
6000 · Envrnmtl. Compliance/Monitoring	0	TBD - based on FY21 unspent funds
6005 · Evacuation Study	450,559	TBD - based on FY21 unspent funds
6006 · Evacuation Mgmt Platform	75,000	
6010 · FSM Chipper Program	0	
6015 · FSM NOAA Weather Radios	0	
6020 · FSM Public Education	0	
6025 · FSM Red Flag Signage	0	
6030 · Operational Costs	107,041	
6040 · Core Projects	<u>10,000,000</u>	
Total Core Program	10,632,600	= 60% of Measure C revenues - 10% admin
Defensible Space Program		
6100 · D-Space Agency Payments	3,859,240	
6150 · D-Space Abatement Program	<u>78,760</u>	= 2% of the 20%
Total Defensible Space Program	3,938,000	
Local Wildfire Mitigation Prog		
6200 · Local Agency Payments	<u>3,938,000</u>	
Total Local Wildfire Mitigation Prog	3,938,000	
Administrative Costs		
6300 · Financial & Admin Services	104,137	
6305 · Legal Services	180,000	
6310 · Personnel	400,000	
6320 · Services & Supplies	347,263	
6330 · Professional Services	<u>150,000</u>	
Total Administrative Costs	<u>1,181,400</u>	
Total Expenditures	<u>19,690,000</u>	
Net Excess/(Deficiency)	<u><u>3,500</u></u>	

MARIN WILDFIRE PREVENTION AUTHORITY

Fiscal Year 2020/21 Annual Report For:

Measure C – Special Parcel Tax

February 2021

Prepared by:



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1. DISTRICT ANALYSIS

1.1 District

The Marin Wildfire Prevention Authority (“MWPA”) was formed to develop and implement a comprehensive, multi-jurisdictional agency to prevent and mitigate wildfires throughout most of Marin County. In March of 2020, voters in local agencies within the boundaries of MWPA approved Measure C with a 70.28% yes vote. Measure C authorized them to levy a special tax upon parcels within the boundaries for ten years beginning with the 2020/21 fiscal year, with the last levy in the 2029/30 fiscal year.

The revenues raised by this tax are to be used solely to plan, finance, implement, manage, own and operate a multi-jurisdictional agency to prevent and mitigate wildfires in Marin County. This includes fire protection and prevention services, including but not limited to vegetation management, wildfire detection, evacuation plans and alerts, grants, public education, defensible space and fire-resistant structure evaluations and local-specific wildfire prevention efforts.

1.2 Levy

After the first levy in Fiscal Year 2020/21, the maximum tax per year shall increase by the change in the Consumer Price Index from February of the immediately preceding year to February of the current year, or 3%, whichever is less.

Measure C allows for a low-income senior exemption from the parcel tax, if the following conditions are met.

1. The property must be an owner-occupied, single-family residence (house, condo, townhome).
2. The property owner must be 65 years or older by July 1 of the relevant fiscal year.
3. Household income must be equal to, or less than, the prior year’s U.S. Department of Housing and Urban Development (HUD) income limits used to determine eligibility for assisted housing programs, as set forth in the San Francisco, California HUD Metro FMR Area rates published annually. Please note that the first year of the tax, 2020/21, the current year’s (2020) limits were used.
4. The property owner must apply for the exemption annually.

MWPA granted 1,940 low-income senior exemptions in the 2020/21 fiscal year.

Parcels classified by County Assessor Use Codes 12, 13, 15 and 53-90, which include mobile homes, floating homes and churches, as well as non-profits and local governments that meet the standards for exemption from ad valorem tax are also exempt from the special tax. Other exemptions include underwater, open water, shoreline, sliver/ancillary, contiguous and low value parcels.

The total levy amount for Fiscal Year 2020/21, including changes made through January 31, 2020, was \$19,694,529.80 and was levied on 83,002 parcels.

1.3 Special Parcel Tax Summary

The following table provides a summary of the Special Parcel Tax levy for exempt and non-exempt parcels.

Parcel Type	Parcel Count ⁽¹⁾	2020/21 Total Levy ⁽¹⁾
Taxable Parcels	83,002	\$19,694,529.80
Exempt - Low-Income Senior	1,940	0.00
Exempt - Use Code Related	1,598	0.00
Exempt – Other ⁽²⁾	5,247	0.00
Totals:	91,787	\$19,694,529.80

(1) Includes levy changes through January 31, 2021.

(2) Other exemptions include underwater, open water, shoreline, sliver/ancillary, contiguous and low value parcels.

NBS

Leslie Cremer, Financial Analyst
 Adina McCargo, Project Manager
 Tim Seufert, Client Services Director

2. FINAL BILLING DETAIL REPORT FOR FISCAL YEAR 2020/21

Due to file size, the detailed levy amounts, including changes through January 31, 2020, for Fiscal Year 2020/21 will be sent under separate cover.