

RESOLUTION NO. 2026-05

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTHERN MARIN EMERGENCY MEDICAL
PARAMEDIC SYSTEM APPROVING AGREEMENT FOR TREASURER AND FINANCIAL
ADMINISTRATION SERVICES**

WHEREAS, Government Code section 6505.5 requires that a joint powers authority appoint a treasurer and auditor to fulfill the financial duties set forth therein; and

WHEREAS, at a duly noticed Board meeting on April 27, 2026, the Board approved the Amended and Restated Joint Powers Agreement (“JPA Agreement”) and recommended Member Agency adoption; and

WHEREAS, the JPA Agreement appoints the Finance Officer of the Tiburon Fire Protection District as the Treasurer and Auditor for S MEMPS pursuant to Government Code section 6505.5; and

WHEREAS, the attached Agreement by and between S MEMPS and the Tiburon Fire Protection District (“Agreement”) implements and documents the appointment of the Finance Officer of the Tiburon Fire Protection District as the Treasurer for S MEMPS pursuant to Government Code section 6505.5; and

WHEREAS, on May 27, 2026, the Board held a duly noticed public meeting and voted to approve the Agreement.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The above recitals are true and correct and incorporated as findings herein.
2. The Agreement for Treasurer and Financial Administration Services by and between S MEMPS and the Tiburon Fire Protection District (Agreement) attached hereto as Exhibit “A” and incorporated herein, is hereby approved.
3. The S MEMPS Executive Officer is authorized and directed to take all steps necessary to execute the Agreement.
4. This Resolution shall become effective immediately upon its adoption.

RESOLUTION PASSED AND ADOPTED, at a meeting of the Board of Directors of the Southern Marin Emergency Medical Paramedic System on the 27th day of May, 2026 by the following vote:

- AYES:** Director: Chun, Tucker, Chair Devitt
- NOES:** Director: None
- ABSTAIN:** Director: None
- ABSENT:** Director: None
- RECUSED:** Director: None

APPROVED: James H Devitt

By: Jim Devitt
Board of Directors Chair, S MEMPS

ATTEST: Thomas Hellyer
Thomas Hellyer, Executive Officer, S MEMPS

**AGREEMENT FOR TREASURER AND FINANCIAL ADMINISTRATION SERVICES BY AND BETWEEN
THE SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM AND THE TIBURON FIRE
PROTECTION DISTRICT**

This Agreement is entered into by and between the Southern Marin Emergency Medical Paramedic System, a California joint powers authority (“SMEMPS”) and the Tiburon Fire Protection District, a California special district (“TFPD”, collectively, the “Parties”) for treasurer and financial administration services as set forth below.

Recitals

- A. SMEMPS is a Joint Powers Authority consisting of member agencies the County of Marin, the Tiburon Fire Protection District, and the Southern Marin Fire Protection District, formed by agreement in 1979 for the purpose of providing paramedic and pre-hospital emergency medical services throughout and across the jurisdictional boundaries of the member agencies by a single, consolidated agency.
- B. Pursuant to Government Code section 6505.5 and the SMEMPS Joint Powers Agreement (“JPA Agreement”), the designated Treasurer for SMEMPS is the Finance Officer of the Tiburon Fire Protection District.
- C. The Parties desire to enter into this Agreement for Treasurer and Financial Administration Services (“Agreement”) to implement the designated Treasurer role per Government Code section 6505.5 and the JPA Agreement as follows.

Agreement

1. Treasurer Designation. The Finance Officer of the Tiburon Fire Protection District is designated as the Treasurer and Controller of SMEMPS pursuant to Government Code section 6505.5 and the JPA Agreement (“Treasurer”).

2. Treasurer Duties and Scope of Services.

2.1 The Treasurer shall perform all duties as required under Government Code sections 6505 and 6505.5, the JPA Agreement, the Bylaws of SMEMPS, and this Agreement. A detailed Scope of Services is attached hereto as Exhibit “A” and incorporated herein by reference. Minimum statutory duties pursuant to Government Code section 6505.5 include:

2.1.1 Maintain responsibility for the receipt, deposit, and disbursement of SMEMPS’s funds upon proper authorization.

2.1.2 Prepare the quarterly written financial report including a verification of SMEMPS’s funds and a description of the receipts and amounts paid since the previous financial report.

2.1.3 Arrange for an annual independent audit of SMEMPS’s accounts conducted pursuant to generally accepted auditing standards and applicable governmental accounting practices.

2.2 Nothing in this Agreement or otherwise shall be construed to constitute or permit a delegation of duties inconsistent with Government Code sections 6505 and 6505.5.

2.3 The Treasurer shall use current Government Accounting Standards Board (“GASB”) accounting practices and procedures.

3. Use of Third-Party Services.

3.1 TFPD may subcontract with one or more qualified third-parties (“Subcontractor”) to perform those services under this Agreement that are not legally required to be performed by the Treasurer as set forth in Sections 2.1.1 through 2.1.3 of this Agreement, Government Code sections 6505 and 6505.5, and/or as required to be performed by the Treasurer under the JPA Agreement or the SMEMPS Bylaws.

3.2 Any Subcontractor agreement shall require records access for auditing purposes, and require the maintenance of complete and accurate recordkeeping for the duration of the subcontract and a minimum of two-years after the completion or earlier termination of any subcontract.

3.3 Any Subcontractor agreement shall require that the Subcontractor use current GASB accounting practices and procedures.

3.4 Notwithstanding any subcontract, the Treasurer retains final accountability for the performance of all services required by law and under this Agreement. The Treasurer shall perform the necessary oversight and supervision of any Subcontractor to ensure such compliance.

4. Right of Inspection and Records.

4.1 SMEMPS, and/or its authorized agent, may search and inspect, with reasonable notice, all documents and records related to the performance of the Scope of Services under this Agreement. TFPD and the Treasurer shall cooperate and assist SMEMPS with any such search and inspection.

4.2 TFPD and the Treasurer shall cooperate with SMEMPS in the search and record production in response to any Public Records Act request.

4.3 Upon the termination of this Agreement, TFPD and the Treasurer shall deliver all documents in their possession obtained or created under this Agreement within a reasonable time of request. All documents obtained or created under this Agreement are the property of SMEMPS.

5. Term. The term of this Agreement shall begin on the Effective Date and remain in effect until terminated or modified by written agreement of the Parties.

6. Compensation. Compensation shall be paid by SMEMPS to TFPD for the provision of the Scope of Services under this Agreement as set forth in Exhibit “B” attached hereto and incorporated herein. Compensation shall be consistent with Government Code section 6505.5(e) and may include both direct and indirect costs, and costs associated with the retention of any Subcontractor.

7. Bond Requirement. Pursuant to Government Code section 6505.1, the Treasurer shall be bonded for the faithful performance of duties under this Agreement. This requirement may be satisfied by a bond or insurance policy maintained by TFPD covering the Treasurer in an amount

no less than said amount. Evidence of this bond or insurance coverage shall be provided to SMEMPS upon request.

8. Independent Contractor. TFPD and the Treasurer are independent contractors and shall not be deemed agents, servants, or employees of SMEMPS. This Agreement shall not be construed as a partnership, joint venture, or association by and between SMEMPS and TFPD and/or the Treasurer.

9. Indemnification and Hold Harmless. Each Party shall indemnify, defend, and hold harmless the other Party's officers, directors, employees, agents, and assigns from and against all claims, damages, losses, liabilities, and costs, including reasonable attorneys' fees, arising out of or related to this Agreement. This Section shall not apply to the extent such claims are caused by the negligence or willful misconduct of the indemnified Party.

10. Termination.

10.1 Termination for Cause. Either Party may terminate this Agreement for a material breach of the Agreement by the other Party. The non-breaching Party shall provide written notice specifying the nature of the breach, and the alleged breaching Party shall have thirty (30) days from the receipt of such notice to cure. The Parties may agree in writing to extend this cure period in the event the breach cannot be cured within thirty (30) days. If the breach is not cured within the applicable period, then the non-breaching Party may terminate this Agreement by giving written notice thereof.

10.2 No-Fault Termination. Either Party may terminate this Agreement without cause upon sixty (60) days' prior written notice to the other Party.

11. Mediation. The Parties shall make a good faith effort to resolve any dispute regarding this Agreement through non-binding mediation with a mutually agreed-upon mediator prior to pursuing litigation. Either Party may initiate mediation by written notice to the other Party. If the Parties are unable to agree on a mediator within thirty (30) days of any notice to mediate, either Party may request that a mediator be appointed by the Judicial Arbitration and Mediation Service ("JAMS") or the American Arbitration Association. Mediation shall begin within a reasonable time after the appointment of a mediator. The costs of mediation shall be shared equally between the Parties. If such mediation is unsuccessful within sixty (60) days from its inception, either Party may pursue any remedies in law or equity, unless such mediation period is extended in writing by the Parties.

12. Effective Date. This Agreement shall become effective on the date when it has been executed by all Parties hereto, evidenced by the latest date set forth in the signature blocks ("Effective Date").

13. General Provisions.

13.1 Amendment. This Agreement shall only be amended in writing by the express written agreement of the Parties.

13.2 No Assignment. TFPD shall not assign this Agreement without the prior written consent of SMEMPS.

13.3 Counterparts, Electronic Signature, and Authority to Enter into Agreement. This Agreement may be executed in counterpart originals and executed by electronic signature. The undersigned represent and warrant that they are authorized to execute this Agreement on behalf of their respective Parties.

13.4 Severability. If any provision of this Agreement is determined to be invalid or unenforceable, such provision shall be severed and the remainder of the Agreement shall continue in full force and effect.

13.5 Governing Law and Venue. This Agreement shall be governed by the laws of the State of California. Any action or proceeding arising out of, or relating to, this Agreement shall be brought exclusively in Superior Court, Marin County, California.

13.6 Binding on Successors and Assigns. This Agreement shall be binding on, and inure to the benefit of, the Parties' respective authorized successors and assigns.

13.7 Conflict of Interest. The Parties shall comply with all applicable conflict of interest laws including, but not limited to, the Political Reform Act (Gov. Code, §§ 8100 *et seq.* as may be amended from time to time). No officer or employee of either Party shall have any financial interest in this Agreement in violation of applicable law.

IN WITNESS WHEREOF, the Parties hereby execute this Agreement.

Dated: _____

**SOUTHERN MARIN EMERGENCY
PARAMEDIC MEDICAL SYSTEM**

By: _____

Title: _____

Dated: _____

TIBURON FIRE PROTECTION DISTRICT

By: _____

Title: _____

Exhibit "A"

SCOPE OF SERVICES – TREASURER AND FINANCIAL ADMINISTRATION

The Treasurer shall provide the following services:

1. Administration. The Treasurer shall administer all S MEMPS funds held in accounts in the name of S MEMPS including overseeing and facilitating the receipt, processing, and deposit of all funds into the S MEMPS account, and maintaining complete and accurate records regarding same. The Treasurer shall ensure that all applicable policies adopted S MEMPS Board of Directors, as may be amended from time to time, are followed. S MEMPS shall provide the Treasurer with copies of all such policies or policy amendments.
2. Disbursement. The Treasurer shall ensure the disbursement of S MEMPS funds upon proper authorization. Certain S MEMPS bills may be processed for payment using an automated online billing platform. The Treasurer shall implement all procedures necessary for payment processing on such platforms consistent with approved authorization requirements. For S MEMPS bills and costs that are not processed through the online billing platform, the Treasurer shall disburse funds on behalf of S MEMPS only upon proper authorization. The Treasurer shall maintain final oversight authority over all disbursements including those processed through the automated online billing platform. The Treasurer shall maintain complete and accurate records of the disbursement of all S MEMPS funds. The Treasurer shall ensure that all disbursements are consistent with the Accounts Payable Policy as adopted by the S MEMPS Board of Directors, as may be amended from time to time.
3. Financial Oversight. The Treasurer shall oversee the accurate maintenance of S MEMPS financial records and ensure that they are kept in accordance with generally accepted governmental accounting principles. The Treasurer shall periodically review such records that are prepared or maintained by administrative staff or by a third-party subcontractor.
4. Financial Reporting. The Treasurer is responsible for the accurate preparation and S MEMPS Board of Director presentation of the quarterly written financial reports, which include, but are not limited to, the verification of S MEMPS funds, and a description of the receipts and amounts paid since the previous financial report. If the quarterly reports are being prepared by a third-party subcontractor, the Treasurer shall ensure the accuracy and completeness of the quarterly reports. The third-party subcontractor may present the quarterly reports to the S MEMPS Board of Directors upon the approval of the Treasurer of the report. If the quarterly reports are being prepared by the Treasurer, the Treasurer shall directly prepare and present the quarterly reports. The Treasurer shall ensure that all financial reporting is performed consistent with the Capital Assets and Depreciation Policy as adopted by the S MEMPS Board of Directors, as may be amended from time to time.

5. Independent Audit. The Treasurer shall arrange for an annual independent audit of SMEMPS's accounts conducted pursuant to generally accepted auditing standards and applicable governmental accounting practices. The Treasurer shall review the audit findings. Either the Treasurer or the external auditor shall present the audit findings to the SMEMPS Board of Directors as directed by the Executive Officer of SMEMPS.

6. No Delegation of Statutory Duty. The Treasurer shall maintain overall responsibility for compliance with Government Code sections 6505 and 6505.5 as set forth more specifically in this Agreement and the JPA Agreement. Nothing in this Agreement shall be construed to delegate or transfer statutory responsibility for Treasurer functions to a third party. The Treasurer retains authority for all financial functions required by law.

Exhibit "B"

COMPENSATION

1. Not To Exceed Amount. SMEMPS shall pay TFPD for the services under this Agreement on a cost reimbursement basis in an amount not to exceed One Hundred and Forty Thousand (\$140,000) per fiscal year of SMEMPS unless agreed to by the Parties in writing. No costs shall be paid in excess of the not-to-exceed amount without prior written approval of SMEMPS. The fiscal year of SMEMPS is July 1 through June 30. Commencing July 1, 2027, and on each July 1 thereafter during the term of this Agreement, the not-to-exceed amount shall automatically increase by three percent (3%) annually over the prior fiscal year's amount.
2. Allowable Costs. Allowable costs for reimbursement include staff time, reasonable overhead costs, audit costs, and approved third-party subcontractor costs consistent with this Agreement.
3. Invoicing. TFPD shall submit invoices to SMEMPS on a quarterly basis with supporting documentation as reasonably requested by SMEMPS.