



Ross Valley Paramedic Authority

MEMBER AGENCIES

Town of Corte Madera
Town of Fairfax
Kentfield Fire Dist.
City of Larkspur
County of Marin
Town of Ross
Town of San Anselmo
Sleepy Hollow Fire Dist.

BOARD OF DIRECTORS MEETING

Thursday, June 9, 2022 @ 6:30 p.m.

<https://us06web.zoom.us/j/83497901217>

By Phone: **669-900-6833**

Webinar ID: **834 9790 1217**

1. Call to Order- Board Chair
2. Roll Call- Executive Officer
3. Pledge of Allegiance – Board Chair
4. Open Time for Public Input. Members of the Public have an opportunity to comment on items not on tonight's agenda. Each member of the public has two minutes in which to speak. Board members and staff are not able to engage in dialogue, answer questions or act on any of the items brought forward. At the Board's discretion, matters brought forth may be placed on a future agenda.
5. Approve Resolution 22-04 Allowing continued Virtual RVPA Board Meetings in Compliance with AB 361. *Recommendation: Adopt resolution 22-04*
6. Review and approve Meeting Minutes: Staff recommends that the Board approve the meeting minutes from the May 5, 2022 meeting.
7. NEW BUSINESS
 - a. Adoption of the FY 2022-23 budget by resolution. *Recommendation: Adopt the FY 2022-23 budget and transfer of undesignated reserves to designated reserves by resolution.*
8. OLD BUSINESS
 - a. No old business
9. Announcements/Future Agenda Items.
10. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer

ATTENTION: This will be a virtual meeting of the Ross Valley Paramedic 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, they should contact Jason Weber at

jweber@marincounty.org

**ROSS VALLEY PARAMEDIC AUTHORITY
STAFF REPORT**

For the meeting of June 9, 2022

To: Board of Directors

From: Jason Weber, Fire Chief/Executive Officer

Subject: Approve Resolution 22-04 Allowing Virtual RVPA Board Meetings in Compliance with AB 361.

RECOMMENDATION:

Staff recommends that the Board approves Resolution 22-03, allowing the continued use of teleconferencing/videoconferencing to hold public meetings for Virtual RVPA Board Meetings in Compliance with AB 361 during the continuing state of emergency proclaimed by Governor Newsom on March 4, 2020.

DISCUSSION:

On March 4, 2020, Governor Newsom declared a state of emergency under Government Code section 8625 due to COVID-19. Recognizing the need to promote social distancing while allowing local legislative bodies to continue operating during the emergency, Governor Newsom signed Executive Orders N-25-20, N-29-20, and N-08-21, which suspended provisions of the Brown Act. Those Orders permitted legislative bodies to hold virtual meetings; however, the relevant provisions expired on September 30, 2021.

On September 16, 2021, Governor Newsom signed AB 361, which extends the authority of public agencies to conduct meetings by teleconference, including video conferences, during State-declared emergencies. Specifically, the bill provides that a legislative body may hold virtual meetings in a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing. (Cal. Gov. Code § 54953(e)(1)(A)).

On September 22, 2021, the Marin County Director of Health & Human Services, Benita McLarin, sent a letter to the Marin County Board of Supervisors recommending continued social distancing for local government meetings.

Local government meetings are indoor meetings that are sometimes crowded, involve many different and unfamiliar households, and can last many hours. Given those circumstances, I recommend a continued emphasis on social distancing measures as much as possible to make public meetings as safe as possible. These measures can include video/teleconferencing when it meets community needs and

spacing at in-person meetings so that individuals from different households are not sitting next to each other.

RVPA Board of Directors would like to adopt resolution 22-04 with the requisite findings that the (1) state of emergency is in effect, (2) that local officials are still recommending measures to promote social distancing, and (3) that the state of emergency directly impacts the ability of the public and the members of the RVFD Board of Directors to meet safely indoors in person

AB 361 requires the RVPA Board of Directors to make these findings at least every thirty days if it desires to continue meeting virtually. (Cal. Gov. Code § 54953(e)(3)). Therefore, staff has returned with resolution 22-04 for the Board's consideration, including the findings noted above.

The Ross Valley Paramedic Authority is committed to preserving and nurturing public access and participation in the RVPA Board of Directors meetings while ensuring a safe and healthy environment.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

Attachments: Resolution 22-04 a resolution regarding teleconference and videoconference meetings during the covid-19 state of emergency for June 9, 2022 – September 1, 2022. – Attachment #1

ROSS VALLEY PARAMEDIC AUTHORITY

RESOLUTION 22-04

**A RESOLUTION OF THE ROSS VALLEY PARAMEDIC AUTHORITY A
RESOLUTION REGARDING TELECONFERENCE AND
VIDEOCONFERENCE MEETINGS DURING THE COVID-19 STATE OF
EMERGENCY FOR June 9, 2022 – September 1, 2022.**

THE BOARD OF DIRECTORS ROSS VALLEY PARAMEDIC AUTHORITY

WHEREAS, the Ross Valley Paramedic Authority is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed pursuant to his authority under the California Emergency Services Act, California Government Code Section 8625, that a state of emergency exists due to a novel coronavirus (COVID- 19); and

WHEREAS, on June 4, 2021, in lifting many restrictions that the State previously imposed due to COVID-19, the Governor indicated that those changes did not end the ongoing, proclaimed State of emergency; and

WHEREAS, as of the date of this resolution, neither the Governor nor the Legislature have exercised their respective powers pursuant to California Government Code section 8629 to lift the State of emergency either by proclamation or by concurrent resolution in the state Legislature; and

WHEREAS, the continued local rates of transmission of the virus and variants causing COVID-19 are such that on September 22, 2021, the Marin County Director of Health & Human Services recommended that local government entities continue to emphasize social distancing to minimize the potential spread of COVID-19 during indoor, public meetings; and

WHEREAS, in light of this recommendation, the RVPA Board of Directors desires to continue to have the flexibility to meet by teleconference and/or videoconference;

**NOW, THEREFORE, THE ROSS VALLEY PARAMEDIC AUTHORITY
BOARD OF DIRECTORS DOES HEREBY RESOLVE, DETERMINE AND
ORDER AS FOLLOWS**

1. There is an ongoing proclaimed state of emergency relating to the novel coronavirus causing the disease known as COVID-19.
2. The State of emergency continues to directly impact the ability of the RVFD Board of Directors to meet safely in person.
3. Local officials continue to recommend measures to promote social distancing.

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Paramedic Authority on June 9, 2022, by the following vote, to with:

AYES:

NOES:

ABSENT:

ABSTAIN:

Board Chair

ATTEST:

Clerk

ROSS VALLEY PARAMEDICS AUTHORITY
Held a meeting:
6:30 p.m. Thursday, May 6, 2022
Via teleconference due to Coronavirus (COVID-19)

1. Call to Order- Chair Casissa called the meeting to order at 6:30 p.m.
2. Roll Call
Board Member Attendance: Chair Casissa, Breen, Corbett, Goddard, Finn, Hillmer, Meagor Seagel (for Salmen)
Staff Present: Weber, Martin, Orme, Overshine, Pomi

3. Pledge of Allegiance
4. Open Time for Public Input

There were no comments.

5. Approve Resolution 22-03 Allowing Continued Virtual RVPA Board Meetings in Compliance with AB 361

Executive Officer Weber presented a staff report.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

M/s, Breen/Goddard, to approve Resolution 22-03 Allowing Continued Virtual RVPA Board Meetings in Compliance with AB 361.

Ayes: All

Chair Casissa asked if staff had plans to meet in person.

Executive Officer Weber stated that was up to the Board. There are numerous options including the hybrid approach.

Chief Pomi stated he was told by County Counsel that if a Board member chooses to stay remote then he or she must do it from a “public location”. Using a personal residence as the meeting place would require posting a legal notice and opening up the home to the public. The Governor’s Executive Order allows smaller bodies to continue to meet virtually until January, 2023.

Board members Breen and Goddard stated they would like to continue to meet virtually.

Chair Casissa stated the consensus of the Board was to continue with virtual meetings.

6. Review and approve meeting minutes of December 2, 2021 and February 15, and March 3, 2022.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

M/s, Hillmer/Corbett, to approve the minutes from December 2, 2021 as corrected and February 15, 2022 and March 3, 2022 as submitted.

Ayes: All

7. New Business
 - b. Presentation of Preliminary Budget Fiscal Year 2022/23

Executive Officer Weber presented a staff report. He noted the agency has been in a very good position for several years and looks solid moving forward. The Vehicle Replacement and Equipment Replacement Schedules are on track. The recent Independent Journal article was encouraging and positive in terms of the upcoming Tax Measure.

Larkspur Finance Director Orme presented a brief report. She stated revenue streams are steady and strong with the Transport Billing projections at a conservative level. Most of the expenditures remain relatively flat except for the County Contract and the Transport Billing Contract. A correction to the Ross Valley Fire Department Engine Medic Program figure will be presented at the next meeting. This budget is a “net positive”.

Chair Casissa noted there was no public attendance so he did not open the meeting to public comments.

Executive Officer Weber stated staff will present the Final Budget to the Board at the June meeting.

8. Old Business

There were no Old Business Items.

9. CQI Reports (Quarterly)
 - a. Central Marin Fire
 - b. Marin County

Executive Officer Weber stated the Board received these quarterly reports at the last meeting.

10. Review RVPA Expense Sheet

Executive Officer Weber presented a brief staff report. There was nothing out of the ordinary.

There were no questions or comments from the Board.

11. Transport Billing Data Review

Executive Officer Weber presented a brief staff report. He noted there has been an increase in the Transport Billing Revenue.

12. Announcements/Future Agenda Items

Board member Breen stated he has not seen Engine #20 (Sleepy Hollow) in a while. Executive Officer Weber stated it is probably in the shop for repairs or annual maintenance.

Board member Hillmer discussed a transportation infrastructure issue with respect to sea level rise. He asked Marin County Supervisor Rodoni and representatives of the Transportation Authority of Marin (TAM) to hold a meeting regarding a possible Sea Level Rise Infrastructure Project along the bay shore. TAM is proposing Joint Planned Development Areas that would focus on sea level rise. Funding could come from the Metropolitan Transportation Commission (MTC).

Board member Goddard asked if the Website could be updated to include Board member's bios.

13. Adjournment- Chair Casissa adjourned the meeting at 6:58 p.m. The next meeting will be held on Thursday, June 2nd at 6:30 p.m.

Respectfully submitted,

Toni DeFrancis,
Recording Secretary

RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Director
Cathy Orme, Administrative Services Director

SUBJECT: Presentation of Final Budget FY 2022-23

MEETING DATE: June 9, 2022

DISCUSSION

The preliminary – RVPA draft budget for the 2022-23 fiscal year was presented at the May 5, 2022 meeting. The Revenue portion of the budget is a parcel tax from each RVPA member. For the fiscal year 2022-23, revenues are based on the property tax of \$91.50 per living unit per 1,500 square feet of structure developed parcel in non-residential use. The .50 cent per living unit is retained by the County. Transport billing is also projected to grow with a slight increase of \$25K. The total over-all revenues are projected to increase 3.99%.

The expenditures for fiscal year 2022/23 have an overall increase of approximately 3%. Contractual increases include categories for transport billing fees, administrative fees (audit contract), the County Contract and rent. Inflationary increases are included in other operating expenditures.

The over-all FY2022/23 budget has revenues exceeding expenditures by \$98 thousand. Staff has presented a conservative budget with the understanding adjustments can be made at mid-year.

At the end of fiscal year 2020/21 RVPA's Change in Net Position was a positive \$292,503. Staff recommends transferring \$75,000 from the unassigned fund balance to Assigned Vehicle/Equipment Replacement and \$200,000 to Assigned Fund Reserve, as outlined in your Boards financial policy for reserve accounts. This will bring Assigned Fund Balances Vehicle/Equipment to \$300,000 and General Fund Reserve to \$800,000.

STAFF RECOMMENDATION

The adoption of the 2022-23 Budget by resolution. Transfer of \$275,000 from the unassigned fund balance to assigned fund balance; and adoption by resolution reaffirming the Boards reserve policies.

Respectfully submitted,

Cathy Orme
Administrative Services Director

Attachments

1. Budget Comparison Report
2. Budget resolution 05-22
3. Fund Balance resolution 06-22



Account Number	2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2021-2022 Bud 2021-22	2022-2023 Bud 2022-23	Increase / (Decrease)		
RevCategory: 1204 - USE OF MONEY AND PROPERTY								
705-1204-101004	INVESTMENT EARNINGS	37,531.49	2,526.80	1,808.21	1,000.00	1,000.00	0.00	0.00%
Total RevCategory: 1204 - USE OF MONEY AND PROPERTY:		37,531.49	2,526.80	1,808.21	1,000.00	1,000.00	0.00	0.00%
RevCategory: 1205 - OTHER AGENCIES								
705-1205-200002	KENTFIELD FIRE DIST	221,655.75	232,990.97	231,855.58	245,900.00	257,211.00	11,311.00	4.60%
705-1205-200003	CITY OF LARKSPUR	600,955.70	591,931.52	599,426.82	628,984.00	657,917.00	28,933.00	4.60%
705-1205-200004	COUNTY SER AREA 27	58,835.00	62,293.39	58,517.55	63,624.00	66,551.00	2,927.00	4.60%
705-1205-200007	TOWN OF FAIRFAX	295,157.00	310,900.25	308,746.68	326,001.00	340,997.00	14,996.00	4.60%
705-1205-200009	TOWN OF ROSS	76,023.50	79,935.00	79,661.78	83,413.00	87,250.00	3,837.00	4.60%
705-1205-200010	SLEEPY HOLLOW FIRE DIST	72,534.00	76,186.00	75,846.10	79,295.00	82,943.00	3,648.00	4.60%
705-1205-200013	SAN ANSELMO	467,558.50	490,510.88	488,696.63	519,022.00	542,897.00	23,875.00	4.60%
Total RevCategory: 1205 - OTHER AGENCIES:		1,792,719.45	1,844,748.01	1,842,751.14	1,946,239.00	2,035,766.00	89,527.00	4.60%
RevCategory: 1207 - OTHER REVENUE								
705-1207-103000	OTHER REVENUE	25,060.00	0.00	0.00	0.00	0.00	0.00	0.00%
705-1207-103005	TRANSPORT BILLING	1,074,196.50	1,010,716.19	975,030.92	925,000.00	950,000.00	25,000.00	2.70%
Total RevCategory: 1207 - OTHER REVENUE:		1,099,256.50	1,010,716.19	975,030.92	925,000.00	950,000.00	25,000.00	2.70%
Department: 0046 - ROSS VALLEY PARAMEDIC								
705-0046-000-003000	PART TIME	2,120.00	940.00	4,180.00	23,500.00	24,205.00	705.00	3.00%
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE S	46,784.25	47,023.25	4,402.75	52,726.00	54,308.00	1,582.00	3.00%
705-0046-001-012003	ALS BACK UP	52,413.66	56,784.21	67,822.97	70,000.00	72,100.00	2,100.00	3.00%
705-0046-001-012012	CONSULTANT	6,341.25	1,619.00	1,244.00	3,500.00	3,605.00	105.00	3.00%
705-0046-001-012031	DEFIBRILLATORS	11,726.52	11,726.68	11,726.68	12,000.00	12,360.00	360.00	3.00%
705-0046-001-012038	TRANSPORT BILLING FEES	37,531.50	39,838.02	39,654.23	51,000.00	52,530.00	1,530.00	3.00%
705-0046-001-012039	PARCEL TAX TRANSFER TO CM	9,164.00	9,628.00	10,092.00	10,000.00	10,300.00	300.00	3.00%
705-0046-001-016000	LEGAL SERVICES	0.00	0.00	0.00	5,000.00	5,150.00	150.00	3.00%
705-0046-001-018000	COUNTY CONTRACT	1,651,865.65	1,683,337.70	874,999.00	1,744,496.00	1,821,817.00	77,321.00	4.43%
705-0046-002-021000	AUTOMOTIVE FUELS	2,703.92	12,779.72	16,057.70	10,000.00	10,000.00	0.00	0.00%
705-0046-002-024000	PRINTED & PHOTOGRAPHIC	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
705-0046-002-026000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFI	246,873.00	242,348.32	252,826.77	285,000.00	288,000.00	3,000.00	1.05%
705-0046-002-028003	ENGINE MEDIC PROGRAM - LARI	175,433.00	175,433.00	0.00	180,700.00	180,700.00	0.00	0.00%
705-0046-002-028004	EMS TRAINING/SUPPLY REIMB	90,000.00	61,210.92	190,450.50	90,000.00	90,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2019-2020 Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2021-2022 Bud 2021-22	2022-2023 Bud 2022-23	Increase / (Decrease)	
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	63,486.27	67,766.45	60,891.12	75,000.00	77,250.00	2,250.00	3.00%
705-0046-004-040000	POSTAGE	1,712.46	1,746.54	1,091.12	1,500.00	1,545.00	45.00	3.00%
705-0046-004-090002	MISC	64.40	885.80	24.10	1,000.00	1,030.00	30.00	3.00%
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPA	4,279.71	4,947.35	3,271.90	7,000.00	7,210.00	210.00	3.00%
705-0046-006-064000	INSURANCE/MISC	5,173.00	5,361.00	5,374.00	5,500.00	5,665.00	165.00	3.00%
705-0046-007-073008	TAX COLLECTION SERVICE	7,913.00	7,913.50	7,910.50	8,500.00	8,500.00	0.00	0.00%
705-0046-007-074000	RENT	30,294.72	31,052.08	31,828.38	33,000.00	33,990.00	990.00	3.00%
705-0046-007-075002	PMTS TO OTHR AGENCIES	98,107.62	44,380.20	866.33	50,000.00	50,000.00	0.00	0.00%
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	959.40	998.40	950.65	2,500.00	2,500.00	0.00	0.00%
705-0046-008-087002	EQUIPMENT REPLACEMENT	0.00	2,085.77	816.59	75,000.00	75,000.00	0.00	0.00%
705-0046-008-087008	OTHER EQUIPMENT	3,702.43	1,428.44	0.00	0.00	0.00	0.00	0.00%
Total Department: 0046 - ROSS VALLEY PARAMEDIC:		2,548,649.76	2,511,234.35	1,586,481.29	2,797,922.00	2,888,765.00	90,843.00	3.25%
Report Total:		380,857.68	346,756.65	1,233,108.98	74,317.00	98,001.00	23,684.00	31.87%

Fund	2019-2020	2020-2021	2021-2022	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	Total Activity	2021-2022 Bud 2021-22	2022-2023 Bud 2022-23	Increase / (Decrease)	
705 - ROSS VALLEY PARAMEDIC	380,857.68	346,756.65	1,233,108.98	74,317.00	98,001.00	23,684.00	31.87%
Report Total:	380,857.68	346,756.65	1,233,108.98	74,317.00	98,001.00	23,684.00	31.87%

RESOLUTION NO. 05/22

ADOPTION OF BUDGET FOR FISCAL YEAR 2022/23

WHEREAS, the Ross Valley Paramedic Authority board has reviewed the budget for the fiscal year 2022/23:

NOW, THEREFORE BE IT RESOLVED that the budget outlined below be, and the same is hereby adopted as, and declared to be the adopted budget for the Ross Valley Paramedic Authority for fiscal year 2022/23 in the amount of \$2,888,765 appropriated as follows:

Revenue:

Account Number	Account Name	Budget 2022-2023
705-1204-101004	INVESTMENT EARNINGS	1,000
705-1205-200002	KENTFIELD FIRE DIST	257,211
705-1205-200003	CITY OF LARKSPUR	657,917
705-1205-200004	COUNTY SER AREA 27	66,551
705-1205-200007	TOWN OF FAIRFAX	340,997
705-1205-200009	TOWN OF ROSS	87,250
705-1205-200010	SLEEPY HOLLOW FIRE DIST	82,943
705-1205-200013	SAN ANSELMO	542,897
705-1207-103000	OTHER REVENUE	-
705-1207-103005	TRANSPORT BILLING	950,000
	Total Revenue	<u>2,986,766</u>

Expenses:

Account Number	Account Name	Budget 2022-2023
705-0046-000-003000	PART TIME	24,205
705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVICES	54,308
705-0046-001-012003	ALS BACK UP	72,100
705-0046-001-012012	CONSULTANT	3,605
705-0046-001-012031	DEFIBRILLATORS	12,360
705-0046-001-012038	TRANSPORT BILLING FEES	52,530
705-0046-001-012039	PARCEL TAX TRANSFER TO CM	10,300
705-0046-001-016000	LEGAL SERVICES	5,150
705-0046-001-018000	COUNTY CONTRACT	1,821,817
705-0046-002-021000	AUTOMOTIVE FUELS	10,000
705-0046-002-024000	PRINTED & PHOTOGRAPHIC	1,000
705-0046-002-026000	OFFICE SUPPLIES	-
705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFD	288,000
705-0046-002-028003	ENGINE MEDIC PROGRAM - LARKSPUR	180,700
705-0046-002-028004	EMS TRAINING/SUPPLY REIMB	90,000
705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	77,250
705-0046-004-040000	POSTAGE	1,545
705-0046-004-090002	MISC	1,030
705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	7,210
705-0046-006-064000	INSURANCE/MISC	5,665
705-0046-007-073008	TAX COLLECTION SERVICE	8,500
705-0046-007-074000	RENT	33,990
705-0046-007-075002	PMTS TO OTHR AGENCIES	50,000
705-0046-008-087001	OTHER EQUIPMENT/BUILDING	2,500
705-0046-008-087002	EQUIPMENT REPLACEMENT	75,000
705-0046-008-087008	OTHER EQUIPMENT	-
	Total Expenditures	2,888,765
	Net change	98,001

NOW, THEREFORE BE IT RESOLVED After receiving our audited financials for FY 20-21, our current cash position and our net position will allow us to continue to work towards the goals established by your Board for reserve fund balances.

NOW, THEREFORE BE IT RESOLVED At the end of fiscal year 2020/21 RVPA's Change in Net Position was a positive \$292,503.

NOW, THEREFORE BE IT RESOLVED transfer \$75,000 from the unassigned fund balance to Assigned Vehicle/Equipment Replacement and \$200,000 to Assigned Fund Reserve, as outlined in your Boards financial policy for reserve accounts. This will bring Assigned Fund Balances Vehicle/Equipment to \$300,000 and General Fund Reserve to \$800,000.

IT IS HEREBY CERTIFIED that the board of the Ross Valley Paramedic Authority duly introduced and regularly adopted the foregoing resolution at a regular meeting on the 9th day of June 2022 by the following vote:

AYES: BOARDMEMBERS:

NOES: BOARDMEMBERS:

ABSENT: BOARDMEMBERS:

Board President

ATTEST:

Executive Officer

RESOLUTION NO. 06/22

A RESOLUTION OF THE ROSS VALLEY PARAMEDIC AUTHORITY REVISING RESOLUTION XX/22 FOR THE CLASSIFICATION OF FUND BALANCES AS REQUIRED BY GASB 54 AND ADOPTION OF THE FUND BALANCE POLICY

WHEREAS, the Ross Valley Paramedic Authority wishes to adhere to the reporting requirements as set forth by the Governmental Accounting Standards Board (GASB) Statement 54 Fund Reporting and Governmental Fund Type Definitions; and

WHEREAS, the Board of Directors of the Ross Valley Paramedic Authority has considered the Fund Balance Policy which outlines the policy and procedures enacted to accurately categorize and report fund balance in the General Fund; and

WHEREAS, the Authority will categorize according to the following components: Nonspendable (including but not limited to inventory and prepaid), Restricted (external restrictions), Committed (imposed by resolution), Assigned (general intent for specific use) and Unassigned (residual); and

WHEREAS, the Authority is committed to maintain a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unexpected expenditures; and

NOW THEREFORE BE IT RESOLVED that the Authority Board of Directors hereby adopts the following policy:

FUND BALANCE POLICY

This Fund Balance policy establishes the procedures for reporting fund balances in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the Authority against unforeseen circumstances and events such as revenue shortfalls. It also allows the Authority to assign funds for future anticipated expenditures.

The Ross Valley Paramedic Authority will have, in reserve, funds that the Authority intends to use for specific purposes. The Authority has Assigned and Unassigned reserve funds in place.

Fund balance measures the net financial resources available to finance expenditures of future periods. There are five separate components of the fund balance, each of which identifies the extent of which the Authority is bound to honor constraints on the specific purposes for which amounts can be spent.

The five available types of fund balance are:

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

Assigned Fund Balance:

Amounts that are constrained by the Authority’s intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Authority Board of Directors.

Vehicle/Equipment Replacement: The purpose of the fund is to provide for the orderly and timely replacement of ambulances and emergency equipment. A vehicle and equipment replacement schedule is to be prepared by the Executive Officer or his/her designee.

General Fund Reserve: It is a goal of the Authority to maintain a General Fund reserve of, at a minimum, 20% of the projected operating expenditures for each fiscal year. These reserves are intended to be used in the event of a financial shortfall and for purpose of providing sufficient working capital. Should the General Fund reserve fall below 20%, the Authority will implement measures to restore the reserve percentage to 20%.

Unassigned Fund Balance:

These are residual positive net resources of the General Fund in excess of what can be properly classified in an Assigned Fund.

For purposes of fund balance classification, when multiple categories of fund balance are available for expenditure, funds are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and lastly, the unassigned fund balance.

This policy should be revisited, at the time of budget adoption, each year for review.

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IT IS HEREBY CERTIFIED that the board of the Ross Valley Paramedic Authority duly introduced and regularly adopted the foregoing resolution at a regular meeting on the 9th day of June 2022 by the following vote:

AYES:

NOES:

ABSENT:

Board President

ATTEST:

Executive Officer