



# 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 3, 2021 @ 6:30 p.m.

<https://zoom.us/j/94200390903?pwd=QStNWENIZnUxZExEMnI0eCtsclc4QT09>

By Phone: 669-900-6833

Webinar ID: 942 0039 0903

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. Review and approve Meeting Minutes: Staff recommends that the Board approve the meeting minutes from the May 6, 2021 meeting.
6. NEW BUSINESS
  - a. Adoption of the FY 2021-22 budget. Recommendation: *Adopt the FY 2021-22 budget and transfer of undesignated reserves to designated reserves by resolution.*
7. OLD BUSINESS
  - a. No old business
8. Announcements/Future Agenda Items.
9. 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](mailto:jweber@marincounty.org)

ROSS VALLEY PARAMEDICS AUTHORITY  
Held a meeting:  
6:30 p.m. Thursday, May 6, 2021  
Board Member Orientation at 5:30 p.m.  
Board Meeting at 6:30 p.m.  
Via teleconference due to Coronavirus (COVID-19)

1. Call to Order- Chair Hillmer called the meeting to order at 6:30 p.m.
2. Roll Call  
Board Member Attendance: Chair Hillmer, Casissa, Corbet, Finn, Goddard, Meagor, Salmen  
Staff Present: Weber, Froneberger, McTigue, Orme, Pomi
3. Pledge of Allegiance
4. Open Time for Public Input

There were no comments.

5. Review and approve meeting minutes March 3, 2021

M/s, Finn/Goddard, to approve the minutes of March 3, 2021 as submitted.  
Ayes: All

6. New Business
  - a. COVID-19 Impacts and overview of the last year

Executive Officer Weber presented a brief staff report. He noted the numbers for Marin were low and the key to the overall success was the County's partnership with the fire service agencies. The County emergency management team was engaged early with the assistance of the epidemiologists.

Boardmember Salmen stated Marin County's success story should be publicized in one of the local newspapers. Executive Officer Weber stated a recent article was published by Dick Spotswood.

- b. Update on the Ross Public Safety Buildings(s) Replacement

Executive Officer Weber presented a staff report. The building is 100 years old and probably 30 years past its useful life. Fire Stations are very expensive to build. The Town of Ross has been working with architectural firms and consultants to analyze the anticipated needs and costs of a facility. It would cost \$28 million to rebuild the Police and Fire Stations and

administrative services facility. A community survey was performed and it was concluded that there would be issues reaching the two-thirds requirement for a Bond Measure. The survey also indicated that residents want to maintain the Police Department and ambulance service but not at a cost of \$28 million (which would also include the Fire Station). The Ross Town Council moved forward with negotiations with the allied agencies (the other three members of the Ross Valley Fire Department JPA, the Kentfield Fire District, and the RVPA on what an alternative service model might look like. The management team consisting of the Town Managers of Ross, Fairfax, and San Anselmo, a representative of the Sleepy Hollow Fire District, labor groups are looking at service options. They will ultimately have to go back to the Ross Valley Fire Board for policy direction. Negotiations can then begin with the stakeholders. He noted there are many tentacles. Information will be presented at the next Ross Valley Fire Board meeting for consideration with respect to how to move forward in terms of the process.

There were no questions or comments from the Board.

c. Presentation of Preliminary Budget FY 2021/22

Larkspur Finance Director Orme presented a report. She briefly discussed last year's financials and noted they are trending well. The one piece not included in the report is the Medicare amounts (\$437,000) that have been collected that will later be transferred into the Transport Billing Revenue account. She explained the reason for a separate checking account for this funding stream. She noted revenues remain steady. Overall expenditures remain the about the same as last year and she discussed several of the larger amounts including the County Contract and payments to Wittman and Associates. Revenues are projected to exceed expenditures. Fund Balances are healthy with the Fund Balance Reserve at \$300,000 and the Equipment Reserve at \$150,000.

Boardmember Salmen asked why brackets were shown around revenues and not expenses. Finance Director Orme explained the financial system records revenues as a credit and expenses as a debit. She has to run these budget reports in this system. She can try to make an adjustment to how the reports are run.

Boardmember Finn asked why the County Contract for next year was \$11,500 less than this year's. Executive Officer Weber stated it was driven by a benefit change. He noted there is a \$12,000 increase for EMS education. He pointed out the part-time EMS Specialist position, the IGT and GMT programs.

The Boardmember from Kentfield had a question about the Larkspur revenue and the Serenity at Larkspur complex that is no longer taxed. He asked if it would be better to reduce that revenue amount now as opposed to mid-year. Finance Director Orme stated that could certainly be done.

Executive Officer Weber stated staff is recommending a transfer of \$300,000 from the Undesignated Reserve Fund to the Designated Reserve Fund. He noted this item will come back to the Board at next month's meeting.

7. Old Business

None

8. CQI Reports (Quarterly)

b. Central Marin Fire

CQI Coordinator Froneberger gave a brief summary of the Continuous Quality Improvement (CQI) program and presented the year-end report. The total number of runs was down by about 200. The category called AMA is “against medical advice” and RS is “released at scene”. Marin General takes about 75% to 80% of most ambulance transports with Kaiser getting the remaining 25%. There is an occasional run to Novato General or another requested destination. The vast majority of calls are Code Two returns. She noted they did not have a good year in terms of cardiac arrest survivors- unwitnessed calls are problematic. She discussed the challenges presented during the first few months of COVID with new protocols, procedures, set-ups, PPE’s, etc.

a. Marin County

Battalion Chief McTigue reported the team implemented a review of all cardiac arrests using a program that takes in the analytics from the monitors and produces a “report card”. It is called Code Stat Data. He noted ambulances are getting on scene very fast and the medics are able to treat patients with mechanical CPR devices. He is assisting others in teaching the twenty-two new academy recruits who will be working in the Ross Valley, the County, and Medic 18- the future is very bright! He discussed Patient Care Reports and how improvements can be made. He briefly discussed outcomes for transmission and 12-Lead EKG’s and stated the goal is to have 100% of STEMI’s transported to the hospital. The Trauma Marin Series is starting at the end of the month. He presented the year-end report including: 1) Dispositions; 2) Calls by City; 3) Critical Calls; 4) Medications. Most calls (50%) are transports with 10% falling under the “no patient found” category. Lift assist numbers went down partly due to the success of the EMS Referral Program. There were 82 AMA calls and 74 released at scene calls. The majority of calls are taken to Marin General Hospital with about 22% going to Kaiser. Most transports are Code Two with the majority of calls coming from San Anselmo, Fairfax, Kentfield, Larkspur, and then Ross with the fewest number of calls. Medic 18 will respond to San Quentin Prison when the Central Marin Ambulance is not available. He discussed critical calls including stokes, cardiac arrests (with five survivors), sepsis, and STEMI’s.

Boardmember Goddard asked if data was categorized by gender or race. CQI Coordinator Froneberger stated this could be done. Chair Hillmer stated this could be discussed at the next meeting

9. Review RVPA Expense Sheet

Executive Officer Weber stated there was nothing out of the ordinary. He noted the month of April was not included.

There were no questions or comments from the Board.

#### 10. Transport Billing Data Review

Executive Officer Weber presented a staff report.

There were no questions or comments from the Board.

#### 11. Announcements/Future Agenda Items

Boardmember Finn recognized the long-time service of former Boardmember Janice Przybylski and thanked her for making her community a safer place. Ms. Przybylski was a retired nurse manager from Kaiser with an MBA who had a lot of insight into the working of Medicare. She was a valuable asset to the Board for a very long time.

12. Adjournment- Chair Hillmer adjourned the meeting at 7:38 p.m. in honor of Ms. Janice Przybylski. The next meeting will be held on Thursday, June 3, 2021.

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Respectfully submitted,

Toni DeFrancis,  
Recording Secretary

# RVPA Staff Report

TO: RVPA Board

FROM: Jason Weber, Executive Officer

SUBJECT: Presentation of Final Budget for FY 2021-22, Adoption of associated resolutions

MEETING DATE: June 3, 2021

## DISCUSSION:

The preliminary – RVPA draft budget for the 2021-22 fiscal year was presented at the May 6, 2021 meeting. The Revenue portion of the budget reflects anticipated revenues based on the property tax increasing of \$87.50 per living unit per 1,500 square feet of structure developed parcel in non-residential use. Projected transport billing revenue is also provided.

As noted at the May 6<sup>th</sup> meeting, staff is proposing the following changes that are considered routine:

1. Adjustment for the Marin County Fire Contract
2. Adjustment to the Central Marin Engine Company Medic program
3. Adjustment to the Ross Valley Engine Company Medic program
4. Increase in budgeted revenues

It should be noted that our budget is operating without the use of reserves to balance.

At the end of fiscal year 2019-20 RVPA's Change in Net Position was a positive \$326,603 Staff recommends transferring \$75,000 from the unassigned fund balance to Assigned Vehicle/Equipment Replacement and 300,000 to Assigned Fund Reserve, as outlined in your Boards financial policy for reserve accounts. This will bring Assigned Fund Balances Vehicle/Equipment to \$225,000 and General Fund Reserve to \$600,000.

Ambulance transport fees make a up a large part of the revenue to support RVPA's operations. Costs of medical supplies, personnel costs and equipment rise regularly and generally greater than Bay Area CPI.

## STAFF RECOMMENDATION:

Adoption of the 2021-22 Budget by resolution. Transfer of \$375,000 from the unassigned fund balance to assigned fund balance; and Adoption of 2021-22 ambulance fees an increase of 3%; and Adoption by resolution reaffirming the Boards reserve policies.

# ROSS VALLEY PARAMEDIC AUTHORITY

## Budget Comparison Report

Account Number		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 YTD Activity Through Apr	2020-2021 Adopted Bud 2020-21	2021-2022 Bud 2021-22	Increase / (Decrease)	%
<a href="#">705-1204-101004</a>	INVESTMENT EARNINGS	17,113.18	37,531.49	813.27	2,200.00	1,000.00	(1,200.00)	(54.55)
<a href="#">705-1205-200002</a>	KENTFIELD FIRE DIST	210,477.17	221,655.75	221,483.00	234,659.60	245,900.00	11,240.40	4.79
<a href="#">705-1205-200003</a>	CITY OF LARKSPUR	563,308.45	600,955.70	599,950.56	629,290.62	628,984.00	(306.62)	(0.05)
<a href="#">705-1205-200004</a>	COUNTY SER AREA 27	55,823.00	58,835.00	58,709.05	60,715.78	63,624.00	2,908.22	4.79
<a href="#">705-1205-200007</a>	TOWN OF FAIRFAX	279,027.00	295,157.00	293,816.48	311,099.27	326,001.00	14,901.73	4.79
<a href="#">705-1205-200009</a>	TOWN OF ROSS	71,754.00	76,023.50	75,938.25	79,600.48	83,413.00	3,812.52	4.79
<a href="#">705-1205-200010</a>	SLEEPY HOLLOW FIRE DIST	68,882.00	72,534.00	72,376.70	75,670.40	79,295.00	3,624.60	4.79
<a href="#">705-1205-200013</a>	SAN ANSELMO	441,097.10	467,558.50	466,483.25	495,297.18	519,022.00	23,724.82	4.79
<a href="#">705-1207-103000</a>	OTHER REVENUE	27,198.60	25,060.00	-	5,000.00	-	(5,000.00)	(100.00)
<a href="#">705-1207-103005</a>	TRANSPORT BILLING	1,228,352.99	1,074,196.50	632,302.19	900,000.00	925,000.00	25,000.00	2.78
<a href="#">705-1308-109006</a>	DISPOSITION OF PROPERTY	-	-	-	-	-	-	-
<a href="#">705-9999-359001</a>	TRANSFER FROM RESERVES	-	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>2,963,033.49</b>	<b>2,929,507.44</b>	<b>2,421,872.75</b>	<b>2,793,533.33</b>	<b>2,872,239.00</b>	<b>78,705.67</b>	<b>0.03</b>

### Department: 0046 - ROSS VALLEY PARAMEDIC

<a href="#">705-0046-000-003000</a>	PART TIME	4,580.00	2,120.00	820.00	5,000.00	23,500.00	18,500.00	370.00
<a href="#">705-0046-001-012001</a>	FINANCIAL & ADMINISTRATIVE SERVICES	51,402.75	46,784.25	23,828.00	51,191.00	52,726.00	1,535.00	3.00
<a href="#">705-0046-001-012003</a>	ALS BACK UP	104,206.77	52,413.66	33,446.82	70,000.00	70,000.00	-	-
<a href="#">705-0046-001-012012</a>	CONSULTANT	-	6,341.25	1,619.00	5,150.00	3,500.00	(1,650.00)	(32.04)
<a href="#">705-0046-001-012031</a>	DEFIBRILLATORS	11,726.52	11,726.52	11,726.68	12,000.00	12,000.00	-	-
<a href="#">705-0046-001-012038</a>	TRANSPORT BILLING FEES	50,989.02	37,531.50	28,488.38	51,500.00	51,000.00	(500.00)	(0.97)
<a href="#">705-0046-001-012039</a>	PARCEL TAX TRANSFER TO CM	-	9,164.00	9,628.00	9,628.00	10,000.00	372.00	3.86
<a href="#">705-0046-001-016000</a>	LEGAL SERVICES	-	-	-	7,500.00	5,000.00	(2,500.00)	(33.33)
<a href="#">705-0046-001-018000</a>	COUNTY CONTRACT	1,513,153.74	1,651,865.65	-	1,755,946.00	1,744,496.00	(11,450.00)	(0.65)
<a href="#">705-0046-001-018001</a>	CQI PROGRAM	-	-	-	-	-	-	-
<a href="#">705-0046-002-021000</a>	AUTOMOTIVE FUELS	4,392.81	2,703.92	5,815.60	10,300.00	10,000.00	(300.00)	(2.91)
<a href="#">705-0046-002-024000</a>	PRINTED & PHOTOGRAPHIC	210.00	-	-	1,000.00	1,000.00	-	-
<a href="#">705-0046-002-026000</a>	OFFICE SUPPLIES	-	-	-	206.00	-	(206.00)	(100.00)
<a href="#">705-0046-002-028002</a>	ENGINE MEDIC PROGRAM - RVFD	219,919.08	246,873.00	111,825.50	285,000.00	285,000.00	-	-
<a href="#">705-0046-002-028003</a>	ENGINE MEDIC PROGRAM - LARKSPUR	137,500.00	175,433.00	87,716.50	175,433.00	180,700.00	5,267.00	3.00
<a href="#">705-0046-002-028004</a>	EMS TRAINING/SUPPLY REIMB	90,300.00	90,000.00	13,920.92	90,000.00	90,000.00	-	-
<a href="#">705-0046-002-028010</a>	DISPOSABLE MEDICAL SUPPLIES	59,233.70	63,486.27	49,596.49	77,500.00	75,000.00	(2,500.00)	(3.23)
<a href="#">705-0046-004-040000</a>	POSTAGE	1,783.60	1,712.46	1,261.48	515.00	1,500.00	985.00	191.26
<a href="#">705-0046-004-090002</a>	MISC	50.00	64.40	877.10	1,030.00	1,000.00	(30.00)	(2.91)
<a href="#">705-0046-005-053000</a>	AUTOMOTIVE EQUIPMENT REPAIRS	9,632.61	4,279.71	4,243.44	7,000.00	7,000.00	-	-

**Budget Comparison Report**

Account Number		2018-2019 Total Activity	2019-2020 Total Activity	2020-2021 YTD Activity	2020-2021 Adopted Bud	2021-2022 Bud 2021-22	Increase / (Decrease)	%
<a href="#">705-0046-006-064000</a>	INSURANCE/MISC	5,185.00	5,173.00	5,361.00	5,400.00	5,500.00	100.00	1.85
<a href="#">705-0046-007-070000</a>	DUES/MEMBERSHIP/SUBSCRIPTION	-	-	-	-	-	-	-
<a href="#">705-0046-007-073004</a>	ADJ TO BAL BUDGET	-	-	-	-	-	-	-
<a href="#">705-0046-007-073008</a>	TAX COLLECTION SERVICE	7,914.42	7,913.00	45,529.11	8,240.00	8,500.00	260.00	3.16
<a href="#">705-0046-007-074000</a>	RENT	29,555.82	30,294.72	31,052.08	31,827.00	33,000.00	1,173.00	3.69
<a href="#">705-0046-007-075002</a>	PMTS TO OTHR AGENCIES	19,603.71	98,107.62	44,380.20	34,000.00	50,000.00	16,000.00	47.06
<a href="#">705-0046-008-087001</a>	OTHER EQUIPMENT/BUILDING	930.90	959.40	828.50	2,060.00	2,500.00	440.00	21.36
<a href="#">705-0046-008-087002</a>	EQUIPMENT REPLACEMENT	271,282.71	-	2,085.77	75,000.00	75,000.00	-	-
<a href="#">705-0046-008-087008</a>	OTHER EQUIPMENT	20,398.03	3,702.43	-	-	-	-	-
	<b>TOTAL EXPENSE</b>	<b>2,613,951.19</b>	<b>2,548,649.76</b>	<b>514,050.57</b>	<b>2,772,426.00</b>	<b>2,797,922.00</b>	<b>25,496.00</b>	<b>0.92</b>
	<b>TOTAL ROSS VALLEY PARAMEDIC</b>	<b>349,082.30</b>	<b>380,857.68</b>	<b>1,907,822.18</b>	<b>21,107.33</b>	<b>74,317.00</b>	<b>53,209.67</b>	<b>252.09</b>



RESOLUTION NO. 01/21

ADOPTION OF BUDGET FOR FISCAL YEAR 2021/22

WHEREAS, the Ross Valley Paramedic Authority board has reviewed the budget for the fiscal year 2021/22:

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 2021/22 in the amount of \$2,797,922 appropriated as follows:

Revenue:

<b>Fund Account Number</b>	<b>Account Name</b>	<b>2021-2022 Total Budget Bud 2021-22</b>
705 705-1204-101004	INVESTMENT EARNINGS	(1,000)
705 705-1205-200002	KENTFIELD FIRE DIST	(245,900)
705 705-1205-200003	CITY OF LARKSPUR	(628,984)
705 705-1205-200004	COUNTY SER AREA 27	(63,624)
705 705-1205-200007	TOWN OF FAIRFAX	(326,001)
705 705-1205-200009	TOWN OF ROSS	(83,413)
705 705-1205-200010	SLEEPY HOLLOW FIRE DIST	(79,295)
705 705-1205-200013	SAN ANSELMO	(519,022)
705 705-1207-103000	OTHER REVENUE	-
705 705-1207-103005	TRANSPORT BILLING	(925,000)
705 705-1308-109006	DISPOSITION OF PROPERTY	-
705 705-9999-359001	TRANSFER FROM RESERVE	-
	Total	<u>(2,872,239)</u>

Expenses:

			<b>2021-2022</b>
			<b>Total Budget</b>
<b>Fund</b>	<b>Account Number</b>	<b>Account Name</b>	<b>Bud 2021-22</b>
705	705-0046-000-003000	PART TIME	23,500
705	705-0046-001-012001	FINANCIAL & ADMINISTRATIVE SERVICE	52,726
705	705-0046-001-012003	ALS BACK UP	70,000
705	705-0046-001-012012	CONSULTANT	3,500
705	705-0046-001-012031	DEFIBRILLATORS	12,000
705	705-0046-001-012038	TRANSPORT BILLING FEES	51,000
705	705-0046-001-012039	PARCEL TAX TRANSFER TO CM	10,000
705	705-0046-001-016000	LEGAL SERVICES	5,000
705	705-0046-001-018000	COUNTY CONTRACT	1,744,496
705	705-0046-001-018001	CQI PROGRAM	-
705	705-0046-002-021000	AUTOMOTIVE FUELS	10,000
705	705-0046-002-024000	PRINTED & PHOTOGRAPHIC	1,000
705	705-0046-002-026000	OFFICE SUPPLIES	-
705	705-0046-002-028002	ENGINE MEDIC PROGRAM - RVFD	285,000
705	705-0046-002-028003	ENGINE MEDIC PROGRAM - LARKSPUR	180,700
705	705-0046-002-028004	EMS TRAINING/SUPPLY REIMB	90,000
705	705-0046-002-028010	DISPOSABLE MEDICAL SUPPLIES	75,000
705	705-0046-004-040000	POSTAGE	1,500
705	705-0046-004-090002	MISC	1,000
705	705-0046-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	7,000
705	705-0046-006-064000	INSURANCE/MISC	5,500
705	705-0046-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	-
705	705-0046-007-073004	ADJ TO BAL BUDGET	-
705	705-0046-007-073008	TAX COLLECTION SERVICE	8,500
705	705-0046-007-074000	RENT	33,000
705	705-0046-007-075002	PMTS TO OTHR AGENCIES	50,000
705	705-0046-008-087001	OTHER EQUIPMENT/BUILDING	2,500
705	705-0046-008-087002	EQUIPMENT REPLACEMENT	75,000
705	705-0046-008-087008	OTHER EQUIPMENT	-
Total			2,797,922
(fav)unfav			(74,317)

NOW, THEREFORE BE IT RESOLVED After receiving our audited financials for FY 19-20, 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 2021/22 RVPA's Change in Net Position was a positive \$326,603.

NOW, THEREFORE BE IT RESOLVED transfer \$75,000 from the unassigned fund balance to Assigned Vehicle/Equipment Replacement and \$300,000 to Assigned Fund Reserve, as outlined in your Boards financial policy for reserve accounts. This will bring Assigned Fund Balances Vehicle/Equipment to \$225,000 and General Fund Reserve to \$600,000.

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 3<sup>rd</sup> day of June 2021 by the following vote:

AYES: BOARDMEMBERS:

NOES: BOARDMEMBERS:

ABSENT: BOARDMEMBERS:

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Board President

ATTEST:

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Executive Officer

RESOLUTION NO. 02/21

ADOPTION OF AMBULANCE SERVICE FEES

WHEREAS, the Ross Valley Paramedic Authority board has reviewed the proposed ambulance service fees:

NOW, THEREFORE BE IT RESOLVED that the proposed fee schedule outlined below, is hereby adopted as, and declared to be the adopted fee schedule for the Ross Valley Paramedic Authority effective July 1, 2021 as follows:

Fee Type	Current Fee	Proposed Fee 7/1/21
ALS	\$2026	\$2,087
BLS	\$2026	\$2,087
Mileage	\$50.32	\$51.83
Oxygen	\$145.00	\$149.35
Treat Non-Transport	\$457.62	\$471.35
First Responder	\$0	\$0
12 Lead	\$306.76	\$315.96
3 Lead	\$168.43	\$173.48
ALS Disposables	\$391.44	\$403.18
BLS Disposables	\$326.86	\$336.67
Extra Attendant	\$135.08	\$139.13
Wait Time	\$74.48	\$76.71

IT IS HEREBY CERTIFIED that the board of the Ross Valley Paramedic Authority duly introduced and regularly adopted the foregoing resolution at a special meeting on the 3rd day of June 2021 by the following vote:

AYES: BOARDMEMBERS

NOES: BOARDMEMBERS

ABSENT: BOARDMEMBERS

\_\_\_\_\_  
Board President

ATTEST:

\_\_\_\_\_  
Executive Officer

## RESOLUTION NO. 03/21

### A RESOLUTION OF THE ROSS VALLEY PARAMEDIC AUTHORITY REVISING RESOLUTION 03/20 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.

\* \* \* \* \*

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 3rd day of June 2021 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Board President

ATTEST:

\_\_\_\_\_  
Executive Officer