



BOARD OF DIRECTORS REGULAR BOARD MEETING MINUTES

October 20, 2021

(APPROVED: NOVEMBER 17, 2021)

1. OPENING CEREMONIES

The Board of Directors convened a teleconference Open Session at **7:02 p.m.** on **October 20, 2021**, via the Zoom application <https://us02web.zoom.us/j/81037650102>, webinar id: 81037650102 and by phone 669-900-6833. This meeting was conducted by webinar and teleconference only in accordance with AB 361. The meeting was not available for in-person attendance.

President Jorgens called the meeting to order and requested an attendance roll call. Present were the following Directors and Staff:

President Jorgens	Director Jex	Jonathan Holtzman, District Counsel
Director Baitx (absent)	Dave Winnacker, Fire Chief	Lisa Dalton, Human Resources Manager
Director Danziger	Jeff Isaacs, Fire Marshal	Mary Smith, Finance Manager
Director Donner	Gloriann Sasser, Admin. Services Director	Marcia Holbrook, District Clerk

At 11:16 a.m., the Closed Session meeting was cancelled. Item 2, Public comment on closed session items; Item 3.1 Labor Negotiations: Employee Organization: Local 1230, International Association of Firefighters; Item 3.2 Labor Negotiations: Unrepresented Employees; Item 3.3 Labor Negotiations, Moraga-Orinda Fire Chief Officers' Association; and Item 5, Report of the closed session action were removed from the amended Regular meeting agenda.

6. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 1:08)

President Jorgens opened Public Comment.

Jonathan Goodwin, Canyon resident, inquired about the cause of a recent fire on Pinehurst Road and asked who was investigating the fire and any indication of a public hazard. Mr. Goodwin requested an update on East Bay Regional Park District and compliance with Local and State ordinances regarding vegetation clearance and expressed public concern. Mr. Goodwin commented on the upcoming rain and suggested the District take preventative measures ahead of time to prevent potential issues with debris flow and navigation hazards or people getting stranded due to the heavy rainfall conditions.

Fire Chief Winnacker answered the fires on Pinehurst appear to be accidental with no indication of arson and is unaware of any police investigation. Fire Chief Winnacker responded that the East Bay Regional Park District compliance issue remains a matter of discussion and is not resolved. Fire Chief Winnacker explained with regard to debris flows, the District does not have the expertise to perform hydro surveys but is prepared for all-hazard responses as needed and deferred to East Bay Municipal District as the owner of that Watershed and the experts in the matter of hydrology.

There were no further requests to address the Board. President Jorgens closed Public Comment. No discussion by the Board.

7. CONSENT AGENDA (audio 5:10)

**7.1 Meeting Minutes – September 15, 2021 (Regular), September 15, 2021 (Special),
September 27, 2021 (Special).** Approved and Filed

7.2 Monthly Incident Report – September 2021. Approved and Filed

7.3 Monthly Check/Voucher Register – September 2021. Approved and Filed

7.4 Monthly Financial Report – September 2021. Approved and Filed

Motion by Director Jex and seconded by Director Danziger to approve Consent Agenda items 7.1 through 7.4. Said motion carried 4-0-1-0 roll call vote (Ayes: Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: Baitx; Abstain: None).

President Jorgens opened Public Comment.

Jonathan Goodwin, Canyon resident, expressed appreciation for the quality of Board minutes and requested a correction be made correcting the word highway to driveway under item 8.3.

There were no further requests to address the Board. President Jorgens closed Public Comment. No further discussion by the Board.

8. REGULAR AGENDA

8.1 ~~Adopt Resolution No. 21-17 Making Findings and Determining A Need to Continue Holding Remote Meetings By Teleconference.~~ Agenda Item 8.1 was moved to the October 18, 2021, Special Meeting. No discussion from the Board.

8.2 Draft GASB 75 OPEB Valuation Report as of June 30, 2021, and Approval of OPEB Funding Policy (audio 7:20)

Administrative Services Director Sasser provided the report. A draft GASB 75 OPEB Valuation Report as of June 30, 2021, for OPEB benefits (retiree medical and dental insurance). The draft report calculates the long-term costs associated with the District's retiree medical benefits. ASD Sasser reviewed that the OPEB liability was prepared using a discount rate of 6.14% and assumes the District will continue to pre-fund the recommended contribution every year. The updated valuation report measured the net OPEB liability at \$11,537,795, a decrease of \$2,696,704 or 19% from the prior year's liability. Staff recommended that the Board provide direction to Staff regarding the Draft GASB 75 OPEB Valuation Report as of June 30, 2021, and approve the OPEB Funding Policy. ASD Sasser stated that the final GASB 75 OPEB Valuation Report will be presented to the Board at the next regular meeting for approval and introduced Roger Burton, GovInvest Actuary, and Christian Boughner, Precision Actuarial Inc.

Roger Burton, GovInvest Actuary, reviewed the GASB 75 OPEB Valuation Report and answered the Board's questions. Mr. Burton noted that the discount rate did decrease from 6.25% to 6.14% per Board direction. A decrease in the discount rate caused a slight increase in the liability but was overridden by other changes, as shown in the Executive Summary.

Mr. Burton reviewed the deferred outflows and inflows of resources arising from differences between projected and actual earnings on investments (page 9) and explained that the exhibit shows the calculation of the expenses, roughly equivalent to the change in liability from last year to this year, taking into account some of the components are amortized over time and only measuring the portion of those changes that are recognized this year. The exhibit shows the amounts that are deferred until a later year.

Director Jex inquired if the deferred amounts would flow in over the next four years. Mr. Burton confirmed so long as nothing else changes and things remain static over the next four years, the amounts would be recognized.

Mr. Burton reviewed the amortization of the net OPEB liability, pages 15-16, and the current Funding Policy. If the Board continues with the current Funding Policy, the amounts provided in the amortization are the amounts to be contributed to the Trust. The current District's funding policy is to contribute 100% of the sum of the service cost and amortization (both with interest) each year until the plan is fully funded, and then contribute the greater of the service cost or the total of the benefit payments and the implicit subsidy. Mr. Burton stated if the District continues the current funding method where the credit for the benefit payments paid outside of the Trust is greater than the calculated ADC, the District could start withdrawing from the Trust. Most agencies do not withdraw until they are fully funded. Mr. Burton explained that the District could continue to pay benefits outside of the Trust and not contribute to the Trust, but the Trust continues to grow because the District is not taking anything out. President Jorgens commented that the report shows that the District is on the right course. Director Danziger inquired about the Actual Rate of Return. President Jorgens asked the Audit Committee if the report provided what was needed for the financial statements. ASD Sasser confirmed. Director Jex asked if the information was reflected in the current Draft of the comprehensive annual financial report. ASD Sasser confirmed. Director Jex asked if the Auditor reviewed the information that went to the Actuaries. ASD Sasser confirmed the census data was sent to the auditor. ASD Sasser commented that the only change made in the OPEB Funding Policy is the discount rate was changed to reflect the 6.14% that the Board directed. President Jorgens stated that the reason for the change was based on the Investor's recommendation. ASD Sasser confirmed and stated that was the most recent long-term expected rate of return produced by Highmark Capital, which invests the money. Staff recommended that the Board approve the OPEB funding policy presented in item 8.2, attachment B in the board packet.

President Jorgens opened the public comment. There were no requests to address the Board. President Jorgens closed public comment.

Director Danziger supported the Draft GASB 75 OPEB Valuation Report as presented. President Jorgens agreed.

Motion by Director Jex and seconded by Director Danziger to approve the OPEB Funding Policy as recommended. Said motion carried 4-0-1-0 roll call vote (Ayes: Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: Baitx; Abstain: None).

8.3 Quarter Four Year-End Financial Update and Budget Review FY2021 (audio 32:25)

Administrative Services Director Sasser provided the report and presented a PowerPoint presentation, attached to these minutes, Item 8.3; attachment A. The financial update covered July 1, 2020, through June 30, 2021. The District's audit process has been completed. The financial results in this presentation were based on the District's audited financial statements. The audited financial statements will be presented in the comprehensive annual financial report at the November regular board meeting.

Director Jex asked if the increase in the Capital Projects Fund was due to grants that have not been expended. ASD Sasser confirmed.

President Jorgens commented that last year's budget was conservative and capital projects were delayed due to the uncertainty of the economy and expressed hope that the District can get back on track with the capital projects needed for the District. Fire Chief Winnacker stated the District has significant outstanding projects for Station 41 Administration and Station 45, and the current surplus is reflective of those deferred investments in those future capital needs.

Director Jex asked if the amount in receivables from the State was for the Strike Team activity. Fire Chief Winnacker confirmed and explained that some of the receivables are delayed due to the State seeking reimbursement from FEMA, specific to the OES COVID support, as well as the District has continued to have Strike Team activity. Director Jex stated that the previous agenda schedule showed an estimated \$500K more to be incurred and that we were looking at up to about \$1.5M potential receivables. Fire Chief Winnacker confirmed. President Jorgens asked if the numbers were included in the surpluses. ASD Sasser confirmed and explained that when a Strike Team is deployed, the District incurs the overtime expenses; and the revenue (to match the expenses) is recorded as an account receivable and in the revenue. Director Jex commented that the District has money invested or expended that has not been recovered and will need the resources to carry those receivables. ASD Sasser confirmed.

Director Danziger inquired what is included in the "other paid leave usage" report about leave usage. ASD Sasser answered worker's compensation or a family medical leave act.

President Jorgens opened the public comment. There were no requests to address the Board. President Jorgens closed public comment.

No action required by the Board; Informational purposes only. No further discussion by the Board.

8.4 Determine Whether to Terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy Effective October 21, 2021, or Terminate Effective at a Later Date or Have the Policy Remain in Effect (audio 44:43)

Fire Chief Winnacker provided the report. In April 2021, the Board approved the 2021 COVID-19 Paid Supplemental Sick Leave Policy. The Policy granted employees two weeks of COVID-19 paid supplemental sick leave as was required by State law. State law required the COVID-19 paid supplemental sick leave remain in effect through September 30, 2021. Current Policy states the District reserves the right to terminate the Policy, provided it does not do so before September 30, 2021. Staff recommended the Board determine whether to terminate the 2021 COVID-19 Paid Supplemental Sick Leave Policy effective October 21, 2021, or terminate effective at a later date or have the Policy remain in effect.

Director Jex inquired if District employees are vaccinated. Fire Chief Winnacker confirmed the vast majority have been vaccinated. President Jorgens asked if the First Responders were able to get the COVID booster shot. Fire Chief Winnacker answered District members received the Moderna vaccine and are pending availability.

Director Danziger supported keeping the COVID-19 Paid Supplemental Sick Leave policy in effect. Directors Donner, Jex, Jorgens agreed.

President Jorgens opened the public comment. There were no requests to address the Board. President Jorgens closed public comment. No further discussion by the Board.

Motion by Director Danziger and seconded by Director Donner to keep the 2021 COVID-19 Paid Supplemental Sick Leave Policy in Effect until further notice. Said motion carried 4-0-1-0 roll call vote (Ayes: Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: Baitx; Abstain: None).

8.5 Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the amount of \$23,950. (Audio 50:02)

Fire Chief Winnacker provided the report. The District has been awarded a grant as a sub-recipient of an FY 2020 Homeland Security Grant Program awarded to Contra Costa County in the amount of \$23,950. The purpose of the grant is to purchase an environmental beta-attenuation air sampling monitor. The District must complete the project by May 31, 2023. The potential for a large disaster, wildfire (including prescribed burns), or act of terrorism is a concern for the Lamorinda area and Contra Costa County. During these events, the health and safety concerns of air quality for first responders and the community (shelter-in-place) are a priority during the response and recovery phases of the event. Mobilizing a portable monitor will provide accurate, precise real-time measurements of fine particulate matters. Results are automatically reported in near real-time, eliminating the need for high levels of human intervention. Data collected will support incident actions and decision-making. Accepting grant funds requires a modification to the budget. A Capital Projects Fund budget adjustment is necessary to increase federal grant revenue \$23,950 and increase equipment expenditures in the amount of \$23,950. The District is required to issue a request for proposals in order to obtain bids from a variety of vendors. The exact cost of the monitor is unknown but is projected to be \$23,950 or less. The grant will reimburse the District for the purchase cost up to \$23,950. Staff recommended the Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950.

Fire Chief Winnacker added that the Rescue One Foundation generously purchased a remote automated weather station for the District, which has been instrumental in the communications with the Bay Area Air Quality Management District. The communications have resulted in an increase in the frequency with which the prescribed fire events are approved. Fire Chief Winnacker explained how specific particulate matter (EBM) measures are associated with the fire. The EBM is an adjunct to the District's remote automated weather station that allows the Ross to be positioned in proximity to the prescribed fire event and report the EBM results to the Bay Area Air Quality Management District in real-time. The measurement will lead to an increased frequency of approvals and potentially extended burn windows.

President Jorgens commented that the Fire Chief discretionary fund is available if the grant costs more than proposed. Fire Chief Winnacker confirmed and stated that the base unit is less than the grant amount. The issue is how much of the maintenance is built into the purchase price.

Director Danziger asked if any specialized training was required to use this equipment. Fire Chief Winnacker answered specialized training is not required.

Director Jex inquired if most grants have this volume of paperwork. Fire Chief Winnacker confirmed that most Homeland Security grants are laborious and time-consuming.

President Jorgens opened the public comment.

Jonathan Goodwin, Canyon Resident, asked if the Fire Chief considered using the boilerplate in this MOU for potential construction of future boilers. Mr. Goodwin asked about the role with the Sheriff's Office and if there are any other grant application purposes.

Fire Chief Winnacker answered that Staff has considered boilers. Fire Chief Winnacker explained the role of the Sheriff's Office and the Office of Emergency Services, the process, and priorities for disbursement of federal monies for the Homeland Security grant program.

There were no further requests to address the Board. President Jorgens closed public comment.

President Jorgens noted Mr. Goodwin's previous request to make a technical correction with the September 15, 2021, Regular Board Meeting minutes. The public comment period was mistakenly opened after the adoption of the minutes. If no objections, the Clerk will make the technical correction in the minutes. Fire Chief Winnacker confirmed the correction to be made is on item 7.1, the bottom of page 4 of 17, under Jonathan Goodwin's comments, strike highway 24 for driveway 24, which is correct. No objections were heard.

No further discussion by the Board.

Motion by Director Jex and seconded by Director Donner to Authorize Acceptance of the FY2020 Homeland Security Grant Program Grant to Purchase an Environmental Beta-Attenuation Air Sampling Monitor; Authorize Staff to Enter Into a Memorandum of Understanding with the County of Contra Costa Office of the Sheriff and Authorize Capital Projects Fund Revenue and Expenditure Budget Adjustment Increases in the Amount of \$23,950. Said motion carried 4-0-1-0 roll call vote (Ayes: Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: Baitx; Abstain: None).

9. COMMITTEE REPORTS (audio 61:52)

9.1 Audit Committee (Directors Danziger and Jex).

Director Jex reported that an Audit Committee meeting is planning to meet with the Auditor within the next couple of weeks to review a list of questions regarding the audit.

9.2 Finance Committee (Directors Danziger and Jorgens). No report.

9.3 Facilities Station 41 Ad Hoc Committee (Directors Baitx and Donner). No report.

9.4 Joint Fire Prevention Ad Hoc Committee (Directors Danziger and Jorgens).

Director Danziger reported that the authority for Joint Fire Prevention Committee has expired. The City of Orinda will look into what is needed to renew the authority.

President Jorgens opened the public comment. There were no requests to address the Board. President Jorgens closed public comment. No discussion by the Board

10. ANNOUNCEMENTS (audio 63:35)

10.1 Brief information only reports related to meetings attended by a Director at District expense (Government Code Section 53232.3(d)). No report.

10.2 Questions and informational comments from Board members and Staff. No report.

10.3 Fire Chief Updates

10.3.1 Operations

Fire Chief Winnacker provided the report and shared a PowerPoint presentation on current operations activity in addition to the continued out-of-county and wildland deployments in the area, attached to these minutes, Item 10.3.1; attachment A. On September 16, 2021, mutual aid was provided to Lafayette for a commercial structure fire. Commercial structure fires are difficult fires, particularly with the occupancy type, with high fire load and potential for volatile liquids that, when ignited, can flow rapidly in proximity to other commercial structures and developed areas downtown. Members were able to deploy and integrate into Contra Costa County as part of the boundary drop, where the agencies seamlessly flow resources back and forth.

On October 2, 2021, the District responded to a vehicle accident on San Pablo Dam Road involving the impact of two vehicles, which resulted in a number of people being transported, one via LifeFlight. One patient was declared deceased at the scene.

On October 12, 2021, the District responded to a vehicle fire that spread into the surrounding vegetation area on Grizzly Peak near Lomas Cantadas. A rapid response from the District was able to stop and prevent the fire from spreading. The vehicle fire occurred one day after a red flag event, and the area had seen previous fuel treatment and grazing, which was beneficial to the prevention of fire spread.

On October 18, 2021, the District responded to a fatal structure fire in North Orinda in conjunction with Contra Costa County. The structure was a large home without fire sprinklers. The well-involved fire from the opposite end of the home likely delayed reporting of the fire, which allowed the fire to become well established before the residents became aware of it and began their evacuation. The cause of this fire remains under investigation.

On October 20, 2021, the District responded to a fatality incident with a tree trimmer who fell from the upper heights of a very tall tree and died upon impact.

Fire Chief Winnacker urged everyone to be careful both on the roads and when carrying out functions. Fire Chief Winnacker recommended that everyone ensure their smoke detectors are working and suggested interconnected smoke detectors with new wireless technology. Interconnected smoke detectors help ensure that occupants are aware of a fire in a remote portion of the home.

10.3.2 Human Resources

Human Resources Manager Dalton provided the report. The new Fuels Mitigation Specialist, Gianni Pagliuca, started on October 18, 2021, and reports to the Fuels Mitigation Manager, Gorden Graham. Open enrollment for health insurance is closed.

10.3.3 Finance Report

Finance Manager Smith provided the report and presented the status of OES reimbursements, attached to these minutes, Item 10.3.3; attachment A. A draft of the Comprehensive Annual Financial Report for the year ended June 30, 2021, was sent to the Board for review. The report will be presented to the Board for approval at the November 17th board meeting. Fire Chief Winnacker commented that the District will continue to have members deployed for wildfire activity. Last year the District finished the year with 738-person days in total. As this year's fire season ends with the early onset of winter, the number of person-days will be less than last year due to the early onset of winter (thankfully), which speaks to the volatility of Strike Team Revenue year-over-year.

10.3.4 Fire Marshal

Fire Marshal Isaacs provided the report. The Fire Prevention monthly data report is available for viewing in the board packet as Item 10.3.4.

President Jorgens inquired on the status of the failed inspections and property transfers. Fire Marshal Isaacs explained the process with the property owners for bringing them into compliance. President Jorgens asked how long the process was taking for the property transfers. Fire Marshal Isaacs answered the property transfers had seen the greatest success with compliance to the fire code.

Director Jex commented on the many dead trees along Highway 24 from Orinda and through Lafayette on both sides. Fire Chief Winnacker explained those dead trees are over the City line in Lafayette and on state-owned land. Caltrans has been clear that they are not subject to MOFD regulations. There has been a significant die-off of trees in both areas with an accumulation along Highway 24 East of St. Stephens. Caltrans has received \$30M for roadside mitigation in this area. The initial bidding process resulted in proposals priced at \$30K per acre, and Caltrans plans to revisit the bid process. Staff is scheduled to meet with Caltrans.

Director Danziger asked if all 625 property transfer inspections have passed inspections. Fire Marshal answered that before the property can transfer, it must pass the inspection. Fire Chief Winnacker noted that the property transfers had been a very effective way to get properties into compliance. The owners are incentivized to do the work and this process has demonstrated that the work can be done quickly. Staff has observed that almost all residential parcels in the one to two-acre size range can be brought into compliance within a matter of days with the appropriate resources. The incentivized owners stand in sharp contrast with some parcels that have been part of a very drawn-out process to comply with the fire code.

Director Danziger inquired on the status of the three properties that went through the 2021 Abatement Hearings and if the Abatement Hearing incentivized those property owners to abate their properties. Fire Marshal Isaacs answered that 56 Orchard responded to the Abatement Hearing and self-compiled with the order to abate the property. Properties on 106 Tappan and 231 Rheem failed to comply and required District funded contractors to abate the properties. The work has been accomplished and we are working through the process now to issue invoices to the Property Owners. Failure to pay the invoices will result in a lien hearing in January or February of 2022.

Fire Chief Winnacker stated that the Fuels Mitigation Specialists would begin training and qualifying as Damage Inspection Specialists for the District. This program will give the District the ability to deploy Specialists during the aftermath of major fires where they will perform inspections of properties that were damaged or destroyed. Fire Chief Winnacker stated the benefits are not only a career progression for the Specialists which makes the position more desirable for recruitment and retention; but specifically, once a Specialist has seen houses that have burned and have not burned in close proximity to each other, it provides a perspective of the landscape and develops knowledge that the Specialists can use to translate the importance of exterior hazard abatement and fuel reduction techniques that work and do not work when observing two houses side by side. One is burned, and one is not. All Directors supported the training program.

10.4 Communications Received

Fire Chief Winnacker reported several emails and notes received from the community and out-of-county deployments commending the MOFD Members' response and professionalism of the crews. Fire Chief Winnacker praised the MOFD Member's performance and professionalism under trying circumstances. President Jorgens concurred and received similar feedback from several neighbors of the fire for both the MOFD members and Contra Costa County.

Director Danziger thanked Fire Chief Winnacker for attending the Assemblymember Rebecca Bauer-Kahan-sponsored event on fire prevention and continually speaking at events to communicate the message of fire mitigation and fire prevention.

10.5 Future Agenda Items

Director Donner suggested the District create a smoke detector program for our elderly residents. President Jorgens agreed.

Director Donner requested the Board take a moment of silence in memory of Oakland Police Officer Jon Grubensky, Oakland Fire Battalion Chief James Riley, and the 23 civilians whose lives were lost during the Oakland Fire Storm 30 years ago. A moment of silence was observed.

President Jorgens opened the public comment.

Jonathan Goodwin, Canyon Resident, commented that Pinehurst should be listed as one word and not two words listed on the Fire Marshal's report. Mr. Goodwin appreciated the increase in school inspections. Mr. Goodwin asked how many total homes are in the District out of the 897 home inspections. Fire Marshal Isaacs answered approximately 14,000 parcels in the District.

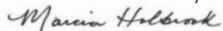
There were no further requests to address the Board. President Jorgens closed public comment.

No further discussion by the Board.

11. ADJOURNMENT

At 8:31 p.m., Director Danziger motion and seconded by Director Donner to adjourn the meeting. Said motion carried 4-0-1-0 roll call vote (Ayes: Danziger, Donner, Jex, and Jorgens; Noes: None; Absent: Baitx; Abstain: None).

Marcia Holbrook,



District Secretary/District Clerk

Item 8.3 - Attachment A



Financial Update Quarter Four Year End

July 1, 2020 – June 30, 2021

FY2021 Budget Adoption COVID-19

- Significant assumed ongoing economic uncertainty due to COVID-19 pandemic
- Government Finance Officers' Association recommended local governments maintain budget flexibility:
 - Budget revenue conservatively low
 - Budget expenditures conservatively high
- District adopted conservative budget
 - Original Budget deficit projected \$1.5M (June 2020)
- District implemented quarterly financial updates
 - Quarter 1 - Projected deficit \$657K (September 2020)
 - Quarter 2 - Projected deficit \$441K (December 2020)
 - Quarter 3 - Projected surplus \$571K primarily due to \$447K one-time NOSFB administrative fee transfer (March 2021)

Quarter Four General Fund Surplus

- Actual surplus \$2.7M
- Transfer from Fuel Break Fund \$447K

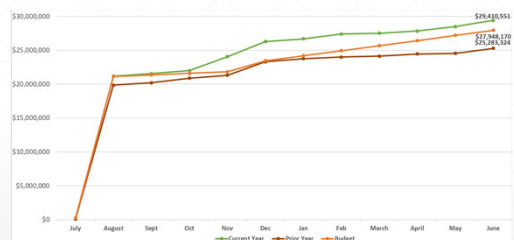
	Actual
Revenue	\$29.4M
Expenditures	\$26.7M
Surplus	\$2.7M

Quarter Four Financial Update

Revenue – Exceed budget \$1.5M Expenditures – Less than budget \$1.7M

- Property tax exceed budget \$248K
- Strike team revenue \$372K
- Ambulance services +\$315K
- Fire prevention/plan review +\$133K
- Transfer from Fuel Break Fund +\$447K
- Salaries less than budget (\$374K)
- Strike team overtime (\$469K)
- Overtime exceeded budget \$72K
- Retirement contributions (\$221K)
- OPEB contribution (\$144K)
- Services & supplies (\$242K)

General Fund Revenue

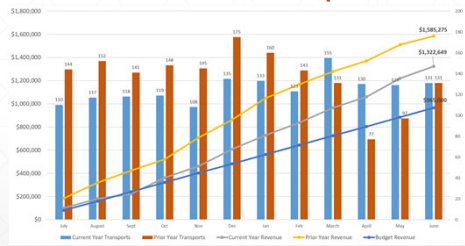


General Fund Expenditures

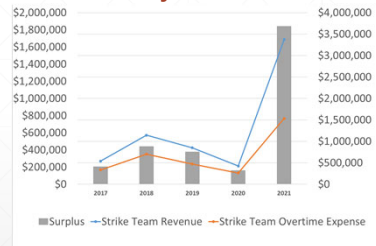


Item 8.3 - Attachment A

Ambulance Revenue & Transports



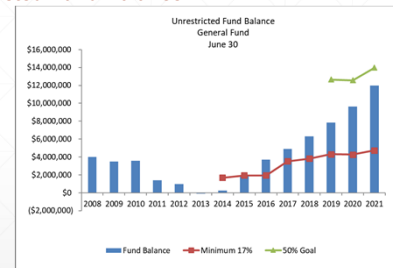
Strike Team Activity



Unrestricted Cash and Investments



General Fund Unrestricted Fund Balance

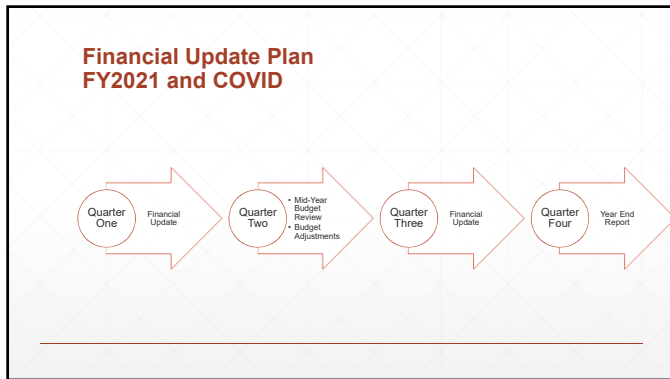


COVID-19 Expenditures FY2021

Expenditures July 1 through June 30, 2021	
Respirators	\$6,070
Technology equipment – remote work	5,032
EMS backpacks/medic bags	3,204
Personal protective equipment, supplies, equipment	15,508
Cleaning of Station 45 & Administration, disinfectant	4,133
Testing and quarantine expenses	3,848
Rescue One donation	(1,800)
Total	\$35,995

Other Funds

- Capital Projects Fund – Surplus \$580K
- Debt Service Fund – Surplus \$260K
- North Orinda Emergency Fuel Break – Fund balance transferred to General Fund \$446,887 and fund closed



Item 10.3.1 - Attachment A
Operations



Item 10.3.1 - Attachment A
Operations





Finance Report

October 20, 2021

Strike Team Reimbursement - OES



• Strike Team Receivable Update:

	Actual 2020-2021	Estimated 2021-2022	Total
OES Strike Team Receivable	\$3,345,197	\$942,620	\$4,287,817
OES Payments Received	\$2,410,739	\$0	\$2,410,739
Net Receivable Outstanding	\$ 934,458	\$942,620	\$1,877,078

• 2021-2022 figures estimated based on F-42's received to date

• 2021-2022 Wildfire activity – 39 assignments since July 1:
 • Estimated Strike Team Receivable to Date \$943k; 403 person days

• A draft of the Comprehensive Annual Financial Report for the Year Ended June 30, 2021 has been sent to the Board for review. The Report will be presented to the Board for approval at the November 17 Board meeting.