


**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of: May 16, 2018

To: Board of Directors

From:  Roger Meagor, Acting Fire Chief  
Helen Yu-Scott, Finance Director

Subject: Fiscal Year 2018/19 Proposed Budget

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**RECOMMENDATION:**

That the Board review and consider the proposed Fiscal Year 2018/19 budget and provide recommendations to staff. Recommended changes by the Board will be incorporated into the budget that will be submitted for approval at the June meeting.

**DISCUSSION/ANALYSIS:**

The JPA requires, no later than June 1st of each year that the Executive Officer and the Fire Chief recommend to the Board a budget for the ensuing fiscal year. No later than June 15<sup>th</sup> of each year, the Board shall adopt a budget for the ensuing year.

The FY 2018/19 budget was prepared by staff using revenue and expense projections for the next fiscal year. The total proposed General Fund budget for FY 2018/19 is \$10,595,984, which includes \$10,295,984 for the Operating Budget and a fund transfer of \$300,000 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions of \$2,336,936 from Fairfax, \$2,017,965 from Ross, \$4,065,275 from San Anselmo, and \$1,283,806 from Sleepy Hollow. Additionally, the Towns contribute up to \$15,000 annual for each fire station. Outside revenues are estimated at \$821,756.

Vehicle/SCBA Fund: In addition to the \$300,000 transfer from the General Fund, there is a \$135,000 transfer from the Apparatus Replacement reserves to fund the purchase of a Type 3 Fire Engine approved by the Board in FY2017/18.

The Total General Fund expenses have increased by \$742,393. Multiple items have contributed to the increase, including:

- A transfer of \$300,000 to the Vehicle Fund which is a \$100,000 increase from FY2017/18.
- Workers compensation premium increase of \$238,305 from FY2017/18 adopted budget.
- Increase for regular salaries and benefits due to negotiated pay increases, 4% for Battalion Chief and 3% for Firefighter/Engineers, Captains, Administrative Assistant and Fire Inspector.

- CalPERS unfunded liability payment increased by \$124,000. Additionally, Employer Contribution Rates for both Classic and PEPR employees have increases.

Other budget impacts include:

- The Department has one Firefighter/Engineer position that is currently vacant; this position has been funded for the second half of the fiscal year. There is also one vacant Fire Inspector position; this position has not been funded for the upcoming fiscal year. Other Contract Services includes \$82,000 for contract fire inspector services.
- As part of the FY2017/18 mid-year budget revision, the Ross Valley Paramedic Authority Fund and the Insurance Fund were closed with revenue and expenses returning to the General Fund
- The FY 2017/18 included the final payment for 2012 Pension Obligation Bond and a contribution of an additional \$275,000 toward the OPEB unfunded liability. The proposed budget continues the additional contribution for OPEB.
- During the budget development, in consideration of the increased expenses, staff and management have made considerable effort to limit cost increases.

#### **FISCAL IMPACT:**

The total proposed operating budget for FY 2018/19 is \$10,595,984, which includes \$10,295,984 for the Operating Budget and a fund transfer of \$300,000 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions of \$2,336,936 from Fairfax, \$2,017,965 from Ross, \$4,065,275 from San Anselmo, and \$1,283,806 from Sleepy Hollow. Additionally the Towns contribute up to \$15,000 annual for each fire station. Outside revenues are estimated at \$821,756. Member contribution increases include: \$178,495 for San Anselmo, \$103,075 for Fairfax, \$56,626 for Sleepy Hollow and \$112,124 for Ross.

The estimated total beginning fund balance for FY 2018/19 is \$1,866,478 of which \$1,019,434 is Apparatus Replacement, \$622,778 is Unassigned, \$94,020 is Compensated Absences, \$10,246 is Prior Authority, and \$120,000 is Breathing Apparatus.

Estimated ending fund balance is \$1,721,232 of which \$884,434 is Apparatus Replacement, \$622,778 is Unassigned, \$94,020 is Compensated Absences, and \$120,000 Breathing Apparatus.

Attachment: FY 2018/19 Proposed Budget

## Ross Valley Fire Department - 2018-2019 Proposed Budget

		2017-2018			2018-2019	
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>Department: 00 - UNDESIGNATED</b>						
01.00.47501.00	FAIRFAX	1,865,806	1,865,806	1,865,806	1,938,905	73,099
01.00.47502.00	ROSS	1,859,101	1,859,101	1,859,101	1,947,855	88,754
01.00.47503.00	SAN ANSELMO	3,246,346	3,246,346	3,246,346	3,372,695	126,349
01.00.47504.00	SLEEPY HOLLOW	1,024,992	1,024,992	1,024,992	1,065,150	40,158
01.00.47505.00	PRIOR AUTHORITY SIDE FUND PYMNT	50,451	50,451	50,451	-	(50,451)
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	198,007	198,007	198,007	394,757	196,750
01.00.47508.00	PRIOR AUTHORITY MERA BOND	38,250	38,250	38,250	38,288	38
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	770,709	770,709	770,709	646,332	(124,377)
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	-	199,000	209,398	219,210	219,210
01.00.49501.00	COUNTY OF MARIN	159,620	159,620	159,620	197,500	37,880
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	204,174	229,669	-	-
01.00.49503.00	OES REIMB. PRIOR YEAR	-	8,224	8,224	-	-
01.00.49506.00	RVPA RENTAL	28,835	28,835	28,835	29,556	721
01.00.49507.00	LAIF INTEREST	2,500	2,500	7,000	7,000	4,500
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,341	47,341	47,290	47,290	(51)
01.00.49510.00	PLAN CHECKING FEES	241,800	241,800	248,000	250,000	8,200
01.00.49511.00	RE-SALE INSPECTION FEES	46,500	46,500	37,071	37,000	(9,500)
01.00.49512.00	MISCELLANEOUS INCOME	2,500	2,500	1,000	2,500	-
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	65,000	85,000	-	-
01.00.49514.00	MLFT REIMBURSEMENT	2,000	2,000	-	-	(2,000)
01.00.49516.00	GRANT/DONATIONS	-	-	-	10,000	10,000
01.00.49523.00	APPARATUS REPLACEMENT	200,000	200,000	200,000	300,000	100,000
01.00.49524.00	TECHNOLOGY FEES	21,700	21,700	25,531	21,700	-
01.00.49525.00	TRAINING REIMBURSEMENT	-	-	7,225	-	-
01.00.49526.18	STATION MAINT REVENUE #18	15,000	15,000	15,000	15,000	-
01.00.49526.19	STATION MAINT REVENUE #19	15,000	15,000	15,000	15,000	-
01.00.49526.20	STATION MAINT REVENUE #20	15,000	15,000	15,000	15,000	-
01.00.49526.21	STATION MAINT REVENUE #21	15,000	15,000	15,000	15,000	-
<b>Total Revenue</b>		<b><u>9,866,458</u></b>	<b><u>10,342,856</u></b>	<b><u>10,407,525</u></b>	<b><u>10,585,738</u></b>	<b><u>719,280</u></b>
<b>Expense</b>						
<b>Department: 00 - UNDESIGNATED</b>						
01.00.60000.00	REGULAR SALARIES	3,816,400	3,533,661	3,487,711	3,894,873	78,473
01.00.60010.00	TEMPORARY HIRE	5,000	96,000	96,000	20,000	15,000
01.00.60020.00	MINIMUM STAFFING	601,040	1,225,000	1,200,000	700,000	98,960
01.00.60021.00	HOURLY OVERTIME	81,000	81,000	81,000	83,000	2,000
01.00.60024.00	SHIFT DIFFERENTIAL OT	40,000	20,000	20,000	20,000	(20,000)
01.00.60025.00	OT OES RESPONSE	-	166,079	166,079	-	-
01.00.60026.00	OT TRAINING	35,000	35,000	35,000	40,000	5,000
01.00.60027.00	HOLIDAY	178,662	165,967	156,306	181,977	3,315
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	-	21,415	21,415	27,437	27,437
01.00.60029.00	FLSA O/T	99,457	89,696	82,000	105,183	5,726
01.00.60030.00	S/L BUY BACK	4,000	4,000	4,000	4,000	-
01.00.60035.00	RETIRED S/L COMPENSATION	50,000	62,000	61,373	50,000	-
01.00.60039.00	EXECUTIVE OFFICER	3,600	3,600	3,600	3,600	-
01.00.60040.00	BOARD MEMBER STIPEND	8,000	8,000	8,000	8,000	-
01.00.60100.00	RETIREMENT	1,582,840	1,197,915	1,197,915	1,445,132	(137,708)
01.00.60200.00	CAFETERIA HEALTH PLAN	784,107	631,486	631,400	733,946	(50,161)
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	15,834	13,711	12,700	19,364	3,530
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	-	350,638	350,638	551,951	551,951
01.00.61113.00	WORKERS COMP CLAIMS	-	300	-	-	-
01.00.60220.00	PAYROLL TAXES	68,590	77,308	77,308	78,543	9,953

## Ross Valley Fire Department - 2018-2019 Proposed Budget

		2017-2018		2018-2019		
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change
01.00.60221.00	HOUSING ALLOWANCE	51,600	41,404	38,890	44,400	(7,200)
01.00.60223.00	UNIFORM REIMBURSEMENT	24,480	21,975	21,975	24,120	(360)
01.00.60225.00	EDUCATION REIMBURSEMENT	96,731	87,773	84,495	102,546	5,815
01.00.60231.00	RETIREES' HEALTH INSURANCE	696,858	971,858	971,858	877,913	181,055
01.00.61115.00	LIABILITY INSURANCE	-	24,500	24,500	26,950	26,950
01.00.62999.00	CONTINGENCY	10,000	10,000	-	20,000	10,000
01.00.67099.00	TRANSFERS OUT - INSURANCE	338,446	-	-	-	(338,446)
01.00.67099.00	TRANSFERS OUT - APPARATUS	200,000	478,000	478,000	300,000	100,000
<b>Total Undesignated</b>	-	<b>8,791,645</b>	<b>9,418,286</b>	<b>9,312,163</b>	<b>9,362,935</b>	<b>571,290</b>
<b>Department: 05 - ADMINISTRATION</b>						
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	22,000	29,500	29,500	26,000	4,000
01.05.61105.00	OTHER CONTRACT SERVICES	25,000	111,973	100,000	131,316	106,316
01.05.61107.00	ATTORNEY/LEGAL FEES	10,000	10,000	10,000	10,000	-
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,800	2,800	2,800	2,800	-
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	80,000	80,000	80,000	80,000	-
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	37,250	37,250	37,250	25,000	(12,250)
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	6,100	6,100	8,000	8,000	1,900
01.05.61127.00	HEALTH AND WELLNESS	21,000	21,000	20,000	24,690	3,690
01.05.61129.00	HIRING EXPENSES	4,000	8,800	10,000	5,300	1,300
01.05.61300.00	PUBLICATIONS AND DUES	4,000	4,000	4,000	4,000	-
01.05.62000.00	OFFICE SUPPLIES	4,500	4,500	4,500	4,500	-
01.05.62003.00	POSTAGE	1,000	1,000	1,000	1,000	-
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	8,000	12,000	12,000	12,000	4,000
01.05.64010.00	PRINCIPAL-PRIOR AUTH PENSION BOND	50,324	50,324	50,325	-	(50,324)
01.05.64110.00	INTEREST - PRIOR AUTHORITY PENSION BOND	127	127	64	-	(127)
<b>Total Administration</b>		<b>276,101</b>	<b>379,374</b>	<b>369,439</b>	<b>334,606</b>	<b>58,505</b>
<b>Department: 10 - OPERATIONS</b>						
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	17,400	17,400	17,400	17,400	-
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	3,200	3,200	3,200	3,200	-
01.10.60065.02	EXPLORER POST	4,400	4,400	4,400	15,825	11,425
01.10.60220.01	PAYROLL TAXES	-	-	-	-	-
01.10.61000.00	TRAINING AND EDUCATION	35,500	35,500	42,725	40,000	4,500
01.10.61100.00	DISPATCH	158,662	158,662	158,662	164,678	6,016
01.10.61101.00	RADIO REPAIR	4,000	4,000	4,000	4,000	-
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,000	1,000	1,000	1,000	-
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	8,925	8,925	8,925	8,925	-
01.10.61110.00	MERA OPERATING EXPENSE	42,365	42,365	41,292	41,473	(892)
01.10.61301.01	VOLUNTEER DUES	3,200	-	-	-	(3,200)
01.10.61402.00	HYDRANT MAINTENANCE	2,000	2,000	2,000	2,000	-
01.10.61410.00	EQUIPMENT MAINTENANCE	7,800	7,800	7,800	10,896	3,096
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,000	4,000	4,000	4,000	-
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	17,000	17,000	20,000	20,000	3,000
01.10.62205.00	EMERGENCY MEDICAL SUPPLIES	7,500	7,500	7,500	7,500	-
01.10.62210.00	BREATHING APPARATUS	5,700	5,700	5,000	5,700	-
01.10.62211.00	BREATHING APPARATUS-CONTRACT	6,900	6,900	7,173	6,900	-
01.10.62213.00	PROTECTIVE CLOTHING	8,000	8,000	8,000	10,000	2,000
01.10.63131.00	EQUIPMENT	21,500	21,500	21,500	21,500	-
01.10.63140.00	HYDRANTS	16,600	16,600	16,600	21,000	4,400
01.10.63150.00	COMMUNICATIONS EQUIPMENT	10,000	10,000	10,000	15,000	5,000
01.10.63160.00	TURNOUTS	14,241	14,241	14,241	15,765	1,524
01.10.63165.00	GRANT EXPENSE - VFA EQUIPMENT	-	-	-	20,000	20,000
01.10.64401.00	MERA BOND PAYMENT PRIOR AUTHORITY	38,249	38,249	38,249	38,288	39
<b>Total Operations</b>		<b>438,142</b>	<b>434,942</b>	<b>443,667</b>	<b>495,050</b>	<b>56,908</b>

## Ross Valley Fire Department - 2018-2019 Proposed Budget

		2017-2018		2018-2019		Change
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	6,000	6,000	6,000	16,000	10,000
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000	35,000	35,000	15,000	-
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000	15,000	15,000	15,000	-
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000	15,000	15,000	15,000	-
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000	15,000	15,000	15,000	-
01.14.61702.00	GAS AND ELECTRIC	24,344	29,000	36,000	36,000	11,656
01.14.61703.00	WATER	3,946	5,000	6,685	6,750	2,804
01.14.61704.00	SEWER	2,563	2,563	2,563	2,563	-
01.14.61705.00	TELEPHONE	35,000	35,000	38,750	40,000	5,000
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	14,600	10,600	10,600	9,780	(4,820)
01.14.62501.00	FURNISHINGS	2,500	3,600	3,600	6,000	3,500
01.14.63040.00	APPLIANCES	-	-	-	6,000	6,000
01.14.63041.00	OFFICE EQUIPMENT	11,000	11,000	11,000	11,000	-
01.14.63042.00	EXERCISE EQUIPMENT	12,500	12,500	12,500	12,500	-
01.14.63044.00	TECHNOLOGY PURCHASES	21,700	21,700	21,700	21,700	-
<b>Total Facilities</b>		<b>194,153</b>	<b>216,963</b>	<b>229,398</b>	<b>228,293</b>	<b>34,140</b>
<b>Department: 15 - COMMUNITY RISK REDUCTION</b>						
01.15.61131.00	FIRE PREVENTION	4,500	4,500	4,500	4,500	-
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,000	8,000	8,500	8,500	500
<b>Total Community Risk Reduction</b>		<b>12,500</b>	<b>12,500</b>	<b>13,000</b>	<b>13,000</b>	<b>500</b>
<b>Department: 25 - FLEET</b>						
01.25.61411.00	BURN TRAILER MAINTENANCE	4,100	4,100	4,000	9,100	5,000
01.25.61600.00	REPAIRS VEHICLE	100,000	100,000	100,000	107,500	7,500
01.25.62988.00	FUEL	30,750	44,750	44,750	36,000	5,250
01.25.62989.00	PARTS VEHICLE	6,200	6,200	6,200	9,500	3,300
<b>Total Fleet</b>		<b>141,050</b>	<b>155,050</b>	<b>154,950</b>	<b>162,100</b>	<b>21,050</b>
<b>Total Expenses</b>		<b>9,853,591</b>	<b>10,617,115</b>	<b>10,522,617</b>	<b>10,595,984</b>	<b>742,393</b>

## Ross Valley Fire Department - 2018-2019 Proposed Budget

		2017-2018		2018-2019		Change
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	
<b>Fund: 10 - INSURANCE FUND</b>						
<b>Revenue</b>						
Department: 00 - UNDESIGNATED						
10.00.51999.00	TRANSFERS IN	338,446	-	-	-	(338,446)
<b>Expense</b>						
Department: 00 - UNDESIGNATED						
10.00.60215.00	WORKERS' COMPENSATION INSURANCE	313,646	-	-	-	(313,646)
10.00.61113.00	WORKERS COMP CLAIMS	300	-	-	-	(300)
10.00.61115.00	LIABILITY INSURANCE	24,500	-	-	-	(24,500)
	<b>Total Expenses</b>	<b>338,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(338,446)</b>
<b>Fund: 15 - VEHICLE FUND / SCBA</b>						
<b>Revenue</b>						
Department: 00 - UNDESIGNATED						
15.00.49512.00	PROCEED OF SALES	-	-	-	-	-
15.00.51999.00	TRANSFERS IN	200,000	478,000	478,000	300,000	100,000
	<b>Total Revenue</b>	<b>200,000</b>	<b>478,000</b>	<b>478,000</b>	<b>300,000</b>	<b>100,000</b>
<b>Expense</b>						
Department: 00 - UNDESIGNATED						
	FIRE ENGINE PURCHASE	-	432,698	-	435,000	435,000
	<b>Total Expenses</b>	<b>-</b>	<b>432,698</b>	<b>-</b>	<b>435,000</b>	<b>435,000</b>
<b>Fund: 25 - ROSS VALLEY PARAMEDIC AUTHORITY</b>						
<b>Revenue</b>						
Department: 00 - UNDESIGNATED						
25.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	219,554	-	-	-	(219,554)
<b>Expense</b>						
Department: 00 - UNDESIGNATED						
25.00.60000.00	SALARIES	190,240	-	-	-	(190,240)
25.00.60025.00	OT OES RESPONSE	1,624	-	-	-	(1,624)
25.00.60028.00	PARAMEDIC TRAINING OVERTIME	27,690	-	-	-	(27,690)
	<b>Total Expenses</b>	<b>219,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(219,554)</b>

# Ross Valley Fire Department - 2018-2019 Proposed Budget

## Summary

	2017-2018			2018-2019	
	Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change
<b>Fund: 01 - GENERAL FUND</b>					
Beginning Fund Balance	842,136	842,136	842,136	727,044	(115,092)
Revenue					
00 - UNDESIGNATED	9,866,458	10,342,856	10,407,525	10,585,738	719,280
Expense					
00 - UNDESIGNATED	8,791,645	9,418,286	9,312,163	9,362,935	571,290
05 - ADMINISTRATION	276,101	379,374	369,439	334,606	58,505
10 - OPERATIONS	438,142	434,942	443,667	495,050	56,908
14 - FACILITIES	194,153	216,963	229,398	228,293	34,140
15 - COMMUNITY RISK REDUCTION	12,500	12,500	13,000	13,000	500
25 - FLEET	141,050	155,050	154,950	162,100	21,050
Total Expense	9,853,591	10,617,115	10,522,617	10,595,984	742,393
Ending Fund Balance	855,003	567,877	727,044	716,798	(138,205)
<b>Fund: 10 - INSURANCE FUND - Closed</b>					
Beginning Fund Balance	-	-	-	-	-
Revenue					
00 - UNDESIGNATED	338,446	-	-	-	(338,446)
Expense					
00 - UNDESIGNATED	338,446	-	-	-	(338,446)
Ending Fund Balance	-	-	-	-	-
<b>Fund: 15 - APPARATUS FUND/SCBA</b>					
Beginning Fund Balance	661,434	661,434	661,434	1,139,434	478,000
Revenue					
00 - UNDESIGNATED	200,000	478,000	478,000	300,000	100,000
Expense					
00 - UNDESIGNATED	-	432,698	-	435,000	435,000
Ending Fund Balance	861,434	706,736	1,139,434	1,004,434	143,000
<b>Fund: 25 - ROSS VALLEY PARAMEDIC AUTHORITY - Closed</b>					
Beginning Fund Balance	-	-	-	-	-
Revenue					
00 - UNDESIGNATED	219,554	-	-	-	(219,554)
Expense					
00 - UNDESIGNATED	219,554	-	-	-	(219,554)
Ending Fund Balance	-	-	-	-	-
<b>Beginning Fund Balance - All Funds</b>	<b>1,503,570</b>	<b>1,503,570</b>	<b>1,503,570</b>	<b>1,866,478</b>	<b>362,908</b>
Total Revenue - All Funds	10,624,458	10,820,856	10,885,525	10,885,738	261,280
Total Expense - All Funds	10,411,591	11,049,813	10,522,617	11,030,984	619,393
Surplus/(Deficit)	212,867	(228,957)	362,908	(145,246)	(358,113)
<b>Ending Fund Balance - All Funds</b>	<b>1,716,437</b>	<b>1,274,613</b>	<b>1,866,478</b>	<b>1,721,232</b>	<b>4,795</b>
<b>Fund Balances</b>	<b>2017-2018</b>	<b>2017-2018</b>	<b>2017-2018</b>	<b>2018-2019</b>	
Pension Obligation Bonds	1,246	-	-	-	(1,246)
Compensated Absences	106,020	94,020	94,020	94,020	(12,000)
Prior Authority	-	10,246	10,246	-	-
Apparatus Replacement	741,434	586,736	1,019,434	884,434	143,000
Breathing Apparatus	120,000	120,000	120,000	120,000	-
Technology	-	-	-	-	-
Unassigned	747,737	463,611	622,778	622,778	(124,959)
<b>Total</b>	<b>1,716,437</b>	<b>1,274,613</b>	<b>1,866,478</b>	<b>1,721,232</b>	<b>4,795</b>

**ROSS VALLEY FIRE DEPARTMENT**

*FY 2018-2019 Proposed Budget*

*Fire Service Cost by Agency*

	<b>San Anselmo</b>	<b>Fairfax</b>	<b>Sleepy Hollow</b>	<b>Ross</b>	<b>Total</b>
Base Contribution	3,378,115	1,942,020	1,066,861	1,947,855	8,334,851
Side Fund	0	0	0		-
Retirement Unfunded Liability	341,910	196,485	107,937		646,332
Vehicle Replacement Fund	121,590	69,900	38,400	70,110	300,000
Prior year adjustment	(5,420)	(3,115)	(1,711)		(10,246)
OPEB Prior Liability	208,826	120,006	65,924		394,757
MERA Bond	20,254	11,640	6,394		38,288
Sub Total	4,065,275	2,336,936	1,283,806	2,017,965	9,703,982
<b>Total</b>	<b>4,065,275</b>	<b>2,336,936</b>	<b>1,283,806</b>	<b>2,017,965</b>	<b>9,703,982</b>
17/18 contribution	3,886,781	2,233,861	1,227,180	1,905,841	9,253,662
Change	178,495	103,075	56,626	112,124	450,320
	4.59%	4.61%	4.61%	5.88%	