

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of: May 12, 2021

To: Board of Directors

From: Jason Webber, Fire Chief
Kevin Yeager, Deputy Director Fire
Helen Yu Scott, Finance Director

Subject: Review Fiscal Year 2021-2022 Proposed Budget & 5yr Budget Projection

RECOMMENDATION:

That the Board review and consider the proposed Fiscal Year 2021-2022 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 15th of each year, the Board shall adopt a budget for the ensuing year.

As part of this year's budget document, we have included summary page for the General Fund and all other funds. These summary pages include revenues, expenditures, as well as beginning and ending fund balances.

The FY 2021-2022 budget was prepared by staff using revenue and expense projections for the next fiscal year. The total proposed General Fund operating budget for FY 2020-2021 is \$12,073,706 which includes \$11,732,354 for the General Fund and a fund transfer of \$341,352 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions based on the cost sharing percentages are as follows:

Prior Authority:

Town of San Anselmo	52.90%
Town of Fairfax	30.40%
Sleepy Hollow Fire Protection District	16.70%

Expanded Authority:

Town of San Anselmo	40.53%
Town of Fairfax	23.30%
Town of Ross	23.37%
Sleepy Hollow Fire Protection District	12.80%

The proposed budget included the contributions of \$2,604,924 from Fairfax, \$2,266,308 from Ross, \$4,531,448 from San Anselmo, and \$1,431,026 from Sleepy Hollow. Prior year credits from Fairfax, San Anselmo, Sleepy Hollow in amount of \$26,553, \$46, 206, and \$14,587, respectively are also used to balance the budget. Outside revenues are estimated at \$1,152,654.

Vehicle/SCBA Fund: The proposed Apparatus Replacement contribution from the member agencies is \$341,352. There is no new acquisition planned in FY2021-2022 except the third installment loan repayment of \$154,712 to Sleepy Hollow for the Type 1 Fire Engines acquisition financing.

Total General Fund expenses have increased by \$687,342 from the Adopted 2020-2021 budget. The majority of the budget maintains the status quo except the following items have contributed to the increase, including:

- Increase \$283,059 for regular salaries and benefits.
 1. Implementation of the Memorandum of Understanding (MOU) the employees' contracts.
 2. Cost for a new Defensible Space Lead position, which will be reimbursed from service sharing agencies.
- CalPERS unfunded liability payment increased approximately by \$180,000. Additionally, Employer Contribution Rates for both Classic and PEPRAs employees have increases.
- Increase \$64,874 for health insurance premium for 6 months.
- Increase \$31,552 for Dispatch services.
- MERA Bonds have been retired in FY2020-21, the budget for the MERA bonds payment is zero in FY2021-22. However, the MERA operating expense budget line is increased by \$71,464 due to the following:
 1. Increase of \$6,394 for operating.
 2. Additional \$15,070 set aside for future capital needs.
 3. \$50,000 was proposed for one-time and ongoing station ringdowns expenses.
- Increase \$31,220 for moving internet services to ATT fiber.
- During the budget development, in consideration of the increase expenses, staff and management have made considerable effort limit cost increases for FY2021-2022.

In addition, the Department also developed a five-year financial forecast for operating during the budget process, the goal is to provide perspective and analysis of what will happen if current financial decisions and operational practices continue into future. The financial forecast illustrates the impacts to each of its member agencies and will help the Board and member agencies to understand their ability to fund the current level of services and determine if it is likely to be sustainable.

Ross Valley Fire Department Five-Year Financial Forecast

Item	Projected FY2020-21	Projected FY2021-22	Projected FY2022-23	Projected FY2023-24	Projected FY2024-25	Projected FY2025-26
Prior Year Credit	\$ 0	\$ 87,346	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	\$12,517,523	\$11,986,360	\$12,543,417	\$13,054,378	\$13,551,628	\$14,029,240
Total Expense	\$11,846,443	12,073,706	\$12,543,417	\$13,054,378	\$13,551,628	\$14,029,240
Surplus/(Gap)	\$ 671,080	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Member Contrib.						
Fairfax	\$ 2,505,148	\$ 2,604,924	\$ 2,746,823	\$ 2,872,386	\$ 2,992,588	\$ 3,105,287
Ross	\$ 2,159,257	\$ 2,266,308	\$ 2,340,941	\$ 2,422,756	\$ 2,508,019	\$ 2,597,831
San Anselmo	\$ 4,357,895	\$ 4,531,448	\$ 4,778,325	\$ 4,996,768	\$ 5,205,879	\$ 5,401,933
Sleepy Hollow	\$ 1,376,214	\$ 1,431,026	\$ 1,508,979	\$ 1,577,957	\$ 1,643,990	\$ 1,705,901
Sub-Total	\$10,398,514	\$10,833,706	\$11,375,068	\$11,869,867	\$12,350,476	\$12,810,952

Attachment II shows a more detailed listing of revenues and expenses from FY2020-21 through the FY2025-26.

FISCAL IMPACT:

The total proposed General Fund operating budget for FY 2020-2021 is \$12,073,706 which includes \$11,732,354 for the General Fund and a fund transfer of \$341,352 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions of \$2,604,924 from Fairfax, \$2,266,308 from Ross, \$4,531,448 from San Anselmo, and \$1,431,026 from Sleepy Hollow. Prior year credits from Fairfax, San Anselmo, Sleepy Hollow in amount of \$26,553, \$46,206, and \$14,587, respectively are also used to balance the budget. Outside revenues are estimated at \$1,152,654. Member contributions increases include: \$219,759 for San Anselmo, \$126,329 for Fairfax, \$69,399 for Sleepy Hollow and \$107,051 for Ross.

The estimated total beginning fund balance for FY 2021-2022 is \$3,261,540 of which \$513,436 is Apparatus Replacement, \$2,295,136 is Unassigned, \$180,877 is Compensated Absences, \$64,745 is Technology, \$120,000 Breathing Apparatus, and \$87,346 prior year contribution credits for Fairfax, San Anselmo, and Sleepy Hollow.

Estimated ending fund balance is \$3,360,834 of which \$700,076 is Apparatus Replacement, \$2,295,136 is Unassigned, \$180,877 is Compensated Absences, \$64,745 is Technology, and \$120,000 Breathing Apparatus.

Attachments: FY 2021-22 Proposed Budget – Attachment #1
Five-Year Financial Forecast from FY2020-21 through FY2025-26 – Attachment #2

Ross Valley Fire Department - 2021-2022 Proposed Budget Summary

	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Estimated Actual	2021-2022 Proposed Budget	Change
Fund: 01 - GENERAL FUND					
Beginning Fund Balance	1,487,971	1,957,024	1,957,024	2,628,104	
Revenue					
00 - UNDESIGNATED	11,473,710	12,344,441	12,517,523	11,986,360	512,650
Expense					
00 - UNDESIGNATED	9,854,375	10,314,454	10,314,454	10,398,778	544,403
05 - ADMINISTRATION	589,485	589,485	589,485	620,930	31,445
10 - OPERATIONS	515,182	515,182	515,182	594,956	79,774
14 - FACILITIES	238,622	238,622	238,622	273,342	34,720
15 - COMMUNITY RISK REDUCTION	13,400	13,400	13,400	13,400	-
25 - FLEET	175,300	175,300	175,300	172,300	(3,000)
Total Expense	11,386,364	11,846,443	11,846,443	12,073,706	687,342
Ending Fund Balance	1,575,317	2,455,022	2,628,104	2,540,758	
Fund: 15 - APPARATUS FUND/SCBA					
Beginning Fund Balance	224,292	384,570	384,570	633,436	
Revenue					
00 - UNDESIGNATED	328,223	418,223	450,568	341,352	13,129
Expense					
00 - UNDESIGNATED	154,712	174,712	201,702	154,712	-
Ending Fund Balance	397,803	628,081	633,436	820,076	
Beginning Fund Balance - All Funds	1,712,263	2,341,594	2,341,594	3,261,540	
Total Revenue - All Funds	11,801,933	12,762,664	12,968,091	12,327,712	525,779
Total Expense - All Funds	11,541,076	12,021,155	12,048,145	12,228,418	687,342
Surplus/(Deficit)	260,857	741,509	919,946	99,294	
Ending Fund Balance - All Funds	1,973,120	3,083,103	3,261,540	3,360,834	
Fund Balances					
Nonspendable	27,066	-	-	-	
Compensated Absences	180,877	180,877	180,877	180,877	
Technology	64,745	64,745	64,745	64,745	
Apparatus Replacement	264,570	508,081	513,436	700,076	
Breathing Apparatus	120,000	120,000	120,000	120,000	
Prior Authority OPEB	-	87,346	87,346	-	
Unassigned	1,684,336	2,122,054	2,295,136	2,295,136	
Total	2,314,528	3,083,103	3,261,540	3,360,834	

Ross Valley Fire Department - 2021-2022 Proposed Budget

		2020-2021	2020-2021	2020-2021	2021-2022	Change
		Adopted	Revised	Estimated	Proposed	
		Budget	Budget	Actual	Budget	
Fund: 01 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
01.00.47501.00	FAIRFAX	2,102,866	2,102,866	2,102,866	2,153,432	50,566
01.00.47502.00	ROSS	2,082,551	2,082,551	2,082,551	2,186,534	103,983
01.00.47503.00	SAN ANSELMO	3,657,921	3,657,921	3,657,921	3,745,844	87,923
01.00.47504.00	SLEEPY HOLLOW	1,155,224	1,155,224	1,155,224	1,183,001	27,777
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	94,959	94,959	94,959	97,552	2,593
01.00.47508.00	PRIOR AUTHORITY MERA BOND	34,243	34,243	34,243	-	(34,243)
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	942,527	942,527	942,527	1,125,991	183,464
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	258,142	258,142	258,142	265,886	7,744
01.00.49501.00	COUNTY OF MARIN	224,012	224,012	224,012	230,732	6,720
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	827,231	827,231	-	-
01.00.49506.00	RVPA RENTAL	31,052	31,052	31,052	31,828	776
01.00.49507.00	LAIF INTEREST	7,000	4,500	4,500	5,000	(2,000)
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,290	47,290	47,290	47,290	-
01.00.49510.00	PLAN CHECKING FEES	245,000	245,000	245,000	250,000	5,000
01.00.49511.00	RE-SALE INSPECTION FEES	44,000	44,000	44,000	50,000	6,000
01.00.49512.00	MISCELLANEOUS INCOME	2,500	2,500	2,583	2,500	-
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	46,000	160,656	-	-
01.00.49519.00	FEMA GRANT REIMBURSEMENT	-	-	58,343	-	-
01.00.49517.00	DISASTER COORDINATOR REIMBURSEMENT	134,500	134,500	134,500	79,088	(55,412)
01.00.49518.00	DEFENSIBLE SPACE LEAD REIMBURSEMENT	-	-	-	108,630	108,630
01.00.49523.00	APPARATUS REPLACEMENT	328,223	328,223	328,223	341,352	13,129
01.00.49524.00	TECHNOLOGY FEES	21,700	21,700	21,700	21,700	-
01.00.49525.00	TRAINING REIMBURSEMENT	-	-	-	-	-
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	-
	Total Revenue	11,473,710	12,344,441	12,517,523	11,986,360	512,650
Expense						
Department: 00 - UNDESIGNATED						
01.00.60000.00	REGULAR SALARIES	4,172,768	4,172,768	4,172,768	4,407,281	234,513
01.00.60010.00	TEMPORARY HIRE	15,914	15,914	15,914	16,391	477
01.00.60020.00	MINIMUM STAFFING	721,412	721,412	721,412	743,054	21,642
01.00.60021.00	HOURLY OVERTIME	88,055	88,055	88,055	90,697	2,642
01.00.60024.00	SHIFT DIFFERENTIAL OT	21,218	21,218	21,218	21,855	637
01.00.60025.00	OT OES RESPONSE	-	460,079	460,079	-	-
01.00.60026.00	OT TRAINING	54,000	54,000	54,000	55,620	1,620
01.00.60027.00	HOLIDAY	195,891	195,891	195,891	205,313	9,422
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	22,660	22,660	22,660	23,340	680
01.00.60029.00	FLSA O/T	95,587	95,587	95,587	100,219	4,632
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	50,000	50,000	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	1,890,706	1,890,706	1,890,706	2,078,948	188,242
01.00.60200.00	CAFETERIA HEALTH PLAN	793,674	793,674	793,674	858,548	64,874
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	23,386	23,386	23,386	27,529	4,143
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	430,000	430,000	430,000	402,922	(27,078)
01.00.60220.00	PAYROLL TAXES	82,624	82,624	82,624	86,698	4,074
01.00.60221.00	HOUSING ALLOWANCE	44,400	44,400	44,400	45,600	1,200
01.00.60223.00	UNIFORM REIMBURSEMENT	24,120	24,120	24,120	25,200	1,080
01.00.60225.00	EDUCATION REIMBURSEMENT	108,944	108,944	108,944	109,315	371

Ross Valley Fire Department - 2021-2022 Proposed Budget

		2020-2021	2020-2021	2020-2021	2021-2022	
		Adopted	Revised	Estimated	Proposed	Change
		Budget	Budget	Actual	Budget	
01.00.60231.00	RETIREES' HEALTH INSURANCE	631,593	631,593	631,593	648,838	17,245
01.00.61115.00	LIABILITY INSURANCE	28,600	28,600	28,600	29,458	858
01.00.62999.00	CONTINGENCY	15,000	15,000	15,000	15,000	-
01.00.67099.00	TRANSFERS OUT - APPARATUS	328,223	328,223	328,223	341,352	13,129
Total Undesignated		9,854,375	10,314,454	10,314,454	10,398,778	544,403
Department: 05 - ADMINISTRATION						
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	24,205	24,205	24,205	30,705	6,500
01.05.61105.00	OTHER CONTRACT SERVICES	50,800	50,800	50,800	55,900	5,100
01.05.61106.00	CONTRACT SERVICES - MCFD	318,270	318,270	318,270	327,818	9,548
01.05.61107.00	ATTORNEY/LEGAL FEES	10,610	10,610	10,610	10,610	-
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900	2,900	2,900	2,900	-
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	84,900	84,900	84,900	87,447	2,547
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	25,750	25,750	25,750	32,750	7,000
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	8,200	8,200	8,200	8,200	-
01.05.61127.00	HEALTH AND WELLNESS	25,000	25,000	25,000	25,000	-
01.05.61129.00	HIRING EXPENSES	12,000	12,000	12,000	12,000	-
01.05.61300.00	PUBLICATIONS AND DUES	9,300	9,300	9,300	9,300	-
01.05.62000.00	OFFICE SUPPLIES	4,500	4,500	4,500	4,500	-
01.05.62003.00	POSTAGE	1,050	1,050	1,050	1,050	-
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	12,000	12,000	12,000	12,750	750
Total Administration		589,485	589,485	589,485	620,930	31,445
Department: 10 - OPERATIONS						
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	17,000	17,000	17,000	17,000	-
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	4,100	4,100	4,100	4,100	-
01.10.60065.02	EXPLORER POST	9,000	9,000	9,000	9,000	-
01.10.60220.01	PAYROLL TAXES	2,800	2,800	2,800	1,301	(1,499)
01.10.61000.00	TRAINING AND EDUCATION	40,000	40,000	40,000	40,000	-
01.10.61100.00	DISPATCH	186,500	186,500	186,500	218,052	31,552
01.10.61101.00	RADIO REPAIR	5,000	5,000	5,000	5,000	-
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,000	1,000	1,000	1,000	-
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	9,200	9,200	9,200	4,200	(5,000)
01.10.61110.00	MERA OPERATING EXPENSE	48,919	48,919	48,919	120,383	71,464
01.10.61402.00	HYDRANT MAINTENANCE	-	-	-	-	-
01.10.61410.00	EQUIPMENT MAINTENANCE	10,900	10,900	10,900	11,400	500
01.10.61901.00	DISASTER COORDINATION	3,500	3,500	3,500	-	(3,500)
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,220	4,220	4,220	4,220	-
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	32,500	32,500	32,500	32,500	-
01.10.62205.00	EMERGENCY MEDICAL SUPPLIES	-	-	-	-	-
01.10.62210.00	BREATHING APPARATUS	5,900	5,900	5,900	6,400	500
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,100	7,100	7,100	7,100	-
01.10.62213.00	PROTECTIVE CLOTHING	15,300	15,300	15,300	24,900	9,600
01.10.63131.00	EQUIPMENT	20,000	20,000	20,000	30,000	10,000
01.10.63140.00	HYDRANTS	21,000	21,000	21,000	21,000	-
01.10.63150.00	COMMUNICATIONS EQUIPMENT	21,000	21,000	21,000	21,000	-
01.10.63160.00	TURNOUTS	16,000	16,000	16,000	16,400	400
01.10.63165.00	GRANT EXPENSE - VFA EQUIPMENT	-	-	-	-	-
01.10.64401.00	MERA BOND PAYMENT PRIOR AUTHORITY	34,243	34,243	34,243	-	(34,243)
Total Operations		515,182	515,182	515,182	594,956	79,774
Department: 14 - FACILITIES						
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	16,500	16,500	16,500	16,500	-
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000	15,000	15,000	15,000	-
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000	15,000	15,000	15,000	-

Ross Valley Fire Department - 2021-2022 Proposed Budget

		2020-2021	2020-2021	2020-2021	2021-2022	
		Adopted	Revised	Estimated	Proposed	Change
		Budget	Budget	Actual	Budget	
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	42,500	42,500	42,500	44,000	1,500
01.14.61703.00	WATER	7,210	7,210	7,210	7,910	700
01.14.61704.00	SEWER	2,700	2,700	2,700	2,700	-
01.14.61705.00	TELEPHONE	46,312	46,312	46,312	77,532	31,220
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,000	10,000	10,000	10,000	-
01.14.62501.00	FURNISHINGS	6,000	6,000	6,000	8,000	2,000
01.14.63040.00	APPLIANCES	5,000	5,000	5,000	5,000	-
01.14.63041.00	OFFICE EQUIPMENT	10,000	10,000	10,000	10,000	-
01.14.63042.00	EXERCISE EQUIPMENT	10,000	10,000	10,000	10,000	-
01.14.63044.00	TECHNOLOGY PURCHASES	22,400	22,400	22,400	21,700	(700)
Total Facilities		238,622	238,622	238,622	273,342	34,720
Department: 15 - COMMUNITY RISK REDUCTION						
01.15.60220.00	PAYROLL TAXES	-	-	-	-	-
01.15.61131.00	FIRE PREVENTION	4,600	4,600	4,600	4,600	-
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,800	8,800	8,800	8,800	-
Total Community Risk Reduction		13,400	13,400	13,400	13,400	-
Department: 25 - FLEET						
01.25.61411.00	BURN TRAILER MAINTENANCE	9,300	9,300	9,300	9,300	-
01.25.61600.00	REPAIRS VEHICLE	110,000	110,000	110,000	110,000	-
01.25.61601.00	VEHICLE LEASE	9,600	9,600	9,600	-	(9,600)
01.25.62988.00	FUEL	37,000	37,000	37,000	40,500	3,500
01.25.62989.00	PARTS VEHICLE	9,400	9,400	9,400	12,500	3,100
Total Fleet		175,300	175,300	175,300	172,300	(3,000)
Total Expenses		11,386,364	11,846,443	11,846,443	12,073,706	687,342
Fund: 15 - VEHICLE FUND / SCBA						
Revenue						
Department: 00 - UNDESIGNATED						
15.00.49512.00	PROCEED OF SALES	-	90,000	122,345	-	-
15.00.51999.00	TRANSFERS IN	328,223	328,223	328,223	341,352	13,129
Total Revenue		328,223	418,223	450,568	341,352	13,129
Expense						
Department: 00 - UNDESIGNATED						
15.00.63154.00	VEHICLE PURCHASE	-	20,000	46,990	-	-
15.00.64010.00	FIRE ENGINE LEASE PAYMENT - PRINCIPAL	133,456	133,456	137,460	141,583	8,127
15.00.64110.00	FIRE ENGINE LEASE PAYMENT - INTEREST	21,256	21,256	17,252	13,129	(8,127)
Total Expenses		154,712	174,712	201,702	154,712	-

ROSS VALLEY FIRE DEPARTMENT
2021-2022

Fire Service Cost by Agency

	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total
Base Contribution	3,792,050	2,179,985	1,197,588	2,186,534	9,356,157
Prior Authority OPEB Credit	(46,206)	(26,553)	(14,587)		(87,346)
Sub Total Base Contribution	3,745,844	2,153,432	1,183,001	2,186,534	9,268,811
Retirement Unfunded Liability	595,649	342,301	188,041		1,125,991
Vehicle Replacement Fund	138,350	79,535	43,693	79,774	341,352
OPEB Prior Liability	51,605	29,656	16,291		97,552
MERA Bond	-	-	-	-	-
Sub Total	4,531,448	2,604,924	1,431,026	2,266,308	10,833,706
Total	4,531,448	2,604,924	1,431,026	2,266,308	10,833,706
2020-2021 contribution	4,357,895	2,505,148	1,376,214	2,159,257	10,398,514
Change	173,553	99,776	54,812	107,051	435,192
	3.98%	3.98%	3.98%	4.96%	

ROSS VALLEY FIRE DEPARTMENT
5 YEAR PROJECTION

	Actual FYE 2020	Projected Budget FYE 2021	Projected FYE 2022	Projected FYE 2023	Projected FYE 2024	Projected FYE 2025	Projected FYE 2026
REVENUES							
Member Contributions							
Fairfax	2,046,152	2,102,866	2,153,432	2,251,213	2,329,474	2,411,041	2,497,005
Ross	2,052,299	2,082,551	2,186,534	2,257,976	2,336,473	2,418,284	2,504,507
San Anselmo	3,559,251	3,657,921	3,745,844	3,915,951	4,052,086	4,193,970	4,343,504
Sleepy Hollow	1,124,067	1,155,224	1,183,001	1,236,718	1,279,711	1,324,520	1,371,745
Prior Authority Retiree Health	176,994	94,959	97,552	100,204	102,917	105,687	108,858
Prior Authority MERA Bond	38,198	34,243	0	0	0	0	0
Prior Authority Retirement	812,129	942,527	1,125,991	1,258,000	1,400,000	1,513,000	1,586,000
Apparatus Replacement	312,000	328,223	341,352	355,006	369,206	383,974	399,333
Member Contributions Subtotal	10,121,090	10,398,514	10,833,706	11,375,068	11,869,867	12,350,476	12,810,952
% Change from prior year	4.2%	2.7%	4.2%	5.0%	4.3%	4.0%	3.7%
Outside/Miscellaneous Revenue							
County of Marin	213,414	224,012	230,732	237,654	244,784	252,127	259,691
OES Reimbursement Out of County	198,994	827,231	0	0	0	0	0
RVPA Reimbursement Medic	246,873	258,142	265,886	273,863	282,079	290,541	299,257
Interest, Rental, and Miscellaneous Income	92,180	38,052	39,328	40,124	40,940	41,776	42,632
RVPA EMS Training/Supply Reimb.	47,290	47,290	47,290	47,290	47,290	47,290	47,290
Plan Checking and Tech Fees	258,236	266,700	271,700	271,700	271,700	271,700	271,700
Resale Inspection Fees	50,448	44,000	50,000	50,000	50,000	50,000	50,000
Workers Comp & Training Reimb	78,060	46,000	0	0	0	0	0
Station Maintenance Rev.	48,628	60,000	60,000	60,000	60,000	60,000	60,000
Grants and One Time Rev Offset of Expense	134,500	134,500	187,718	187,718	187,718	187,718	187,718
Subtotal	1,368,623	1,945,927	1,152,654	1,168,349	1,184,511	1,201,152	1,218,288
Total Revenues	11,489,713	12,344,441	11,986,360	12,543,417	13,054,378	13,551,628	14,029,240
% Change in Revenues	3.1%	7.4%	-2.9%	4.6%	4.1%	3.8%	3.5%
EXPENSES							
Wages	4,776,890	5,117,585	5,383,639	5,559,661	5,719,495	5,884,381	6,043,590
Overtime	380,559	741,599	291,731	300,801	309,536	318,529	327,783
Pension - Normal Cost	757,491	948,179	952,957	982,070	1,009,383	1,037,586	1,065,677
Pension - Unfunded Liability	812,129	942,527	1,125,991	1,258,000	1,400,000	1,513,000	1,586,000
Health Benefits	666,054	793,674	858,548	897,218	937,822	980,455	1,025,220
OPEB-Retiree Health Care	750,115	631,593	648,838	666,480	684,518	702,945	738,092
Workers Compensation	578,303	430,000	402,922	443,214	487,536	536,289	589,918
Employee Benefits - Other	316,806	381,074	392,800	400,886	408,201	415,731	423,322
Subtotal	9,038,347	9,986,231	10,057,426	10,508,330	10,956,491	11,388,916	11,799,602
		10.5%	0.7%	4.5%	4.3%	3.9%	3.6%
Apparatus	312,000	328,223	341,352	355,006	369,206	383,974	399,333
Contract Services - MCFD	304,450	318,270	327,818	337,653	347,782	358,216	368,962
Other Administration (05)	331,345	271,215	293,112	301,906	310,962	320,290	329,900
Dispatch Contract	183,405	186,500	218,052	224,594	231,331	238,271	245,419
Other Operations (10)	305,392	328,682	376,904	348,211	358,657	369,416	380,501
Building Maintenance	108,020	76,500	76,500	76,995	77,505	78,030	78,571
Utilities	116,121	98,722	132,142	134,870	138,917	143,083	147,376
Other Facilities (14)	67,707	63,400	64,700	64,581	66,519	68,513	70,570
Community Risk Reduction(15)	14,173	13,400	13,400	13,802	14,216	14,643	15,081
Fleet Maintenance (25)	156,143	175,300	172,300	177,469	182,792	188,276	193,925
Subtotal	1,898,756	1,860,212	2,016,280	2,035,087	2,097,887	2,162,712	2,229,638
TOTAL EXPENSES	10,937,103	11,846,443	12,073,706	12,543,417	13,054,378	13,551,628	14,029,240
% Change in Expenses	2.5%	8.3%	1.9%	3.9%	4.1%	3.8%	3.5%
Net Surplus/(Deficit)	552,610	497,998	(87,346)	-	-	-	-

ROSS VALLEY FIRE DEPARTMENT
ANNUAL % CHANGE IN PROJECTION

	Actual FYE 2020	Projected Budget FYE 2021	Projected FYE 2022	Projected FYE 2023	Projected FYE 2024	Projected FYE 2025	Projected FYE 2026
REVENUES							
Member Contributions							
Fairfax	5.4%	2.8%	2.4%	4.5%	3.5%	3.5%	3.6%
Ross	5.3%	1.5%	5.0%	3.3%	3.5%	3.5%	3.6%
San Anselmo	5.4%	2.8%	2.4%	4.5%	3.5%	3.5%	3.6%
Sleepy Hollow	5.4%	2.8%	2.4%	4.5%	3.5%	3.5%	3.6%
Prior Authority Retiree Health	-55.2%	-46.3%	2.7%	2.7%	2.7%	2.7%	3.0%
Prior Authority MERA Bond	-0.2%	-10.4%	-100.0%	0.0%	0.0%	0.0%	0.0%
Prior Authority Retirement	25.7%	16.1%	19.5%	11.7%	11.3%	8.1%	4.8%
Apparatus Replacement	4.0%	5.2%	4.0%	4.0%	4.0%	4.0%	4.0%
Member Contributions Subtotal	4.2%	2.7%	4.2%	5.0%	4.3%	4.0%	3.7%

% Change from prior year

Outside/Miscellaneous Revenue							
County of Marin	6.1%	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%
OES Reimbursement Out of County	-56.2%	315.7%					
RVPA Reimbursement Medic	12.3%	4.6%	3.0%	3.0%	3.0%	3.0%	3.0%
Interest, Rental, and Miscellaneous Income	21.5%	-58.7%	3.4%	2.0%	2.0%	2.0%	2.0%
RVPA EMS Training/Supply Reimb.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Plan Checking and Tech Fees	-9.1%	3.3%	1.9%	0.0%	0.0%	0.0%	0.0%
Resale Inspection Fees	-9.6%	-12.8%	13.6%	0.0%	0.0%	0.0%	0.0%
Workers Comp & Training Reimb	50.4%	-41.1%					
Station Maintenance Rev.	41.1%	23.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants and One Time Rev Offset of Expense	2968.0%	0.0%	39.6%	0.0%			
Subtotal	-4.3%	42.2%	-40.8%	1.4%	1.4%	1.4%	1.4%
Total Revenues		18.1%	6.8%	4.6%	4.1%	3.8%	3.5%

EXPENSES							
Wages	3.1%	7.1%	5.2%	3.3%	2.9%	2.9%	2.7%
Overtime	-33.7%	94.9%	-60.7%	3.1%	2.9%	2.9%	2.9%
Pension - Normal Cost	5.0%	25.2%	0.5%	3.1%	2.8%	2.8%	2.7%
Pension - Unfunded Liability	25.7%	16.1%	19.5%	11.7%	11.3%	8.1%	4.8%
Health Benefits	-0.6%	19.2%	8.2%	4.5%	4.5%	4.5%	4.6%
OPEB-Retiree Health Care	-14.6%	-15.8%	2.7%	2.7%	2.7%	2.7%	5.0%
Workers Compensation	3.4%	-25.6%	-6.3%	10.0%	10.0%	10.0%	10.0%
Employee Benefits - Other	15.1%	20.3%	3.1%	2.1%	1.8%	1.8%	1.8%
Subtotal	0.9%	10.5%	0.7%	4.5%	4.3%	3.9%	3.6%
Apparatus	4.0%	5.2%	4.0%	4.0%	4.0%	4.0%	4.0%
Contract Services - MCFD	26.1%	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Administration (05)	-7.1%	-18.1%	8.1%	3.0%	3.0%	3.0%	3.0%
Dispatch Contract	4.4%	1.7%	16.9%	3.0%	3.0%	3.0%	3.0%
Other Operations (10)	7.3%	7.6%	14.7%	-7.6%	3.0%	3.0%	3.0%
Building Maintenance	113.5%	-29.2%	0.0%	0.6%	0.7%	0.7%	0.7%
Utilities	26.3%	-15.0%	33.9%	2.1%	3.0%	3.0%	3.0%
Other Facilities (14)	88.7%	-6.4%	2.1%	-0.2%	3.0%	3.0%	3.0%
Community Risk Reduction(15)	274.6%	-5.5%	0.0%	3.0%	3.0%	3.0%	3.0%
Fleet Maintenance (25)	-7.9%	12.3%	-1.7%	3.0%	3.0%	3.0%	3.0%
Subtotal	11.0%	-2.0%	8.4%	0.9%	3.1%	3.1%	3.1%
Total Expenses	2.5%	8.3%	1.9%	3.9%	4.1%	3.8%	3.5%