

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of June 9, 2021

To: Board of Directors

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

Subject: Approve Adopted Budget for Fiscal Year 2021-2022

RECOMMENDATION:

That the Board approves Resolution 21-08 a resolution adopting the budget for the Ross Valley Fire Department for the fiscal year commencing July 1, 2021.

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.

At its meeting of May 12, 2021, the Board reviewed and conducted a public hearing on the 2021-2022 Proposed Budget presented by staff.

The Board directed staff to proceed to adoption of the Budget. After the Board meeting, staff made an adjustment of \$15,070 to the proposed budget by reducing the contribution to the MERA based on the amount in the MERA's Adopted Budget for FY2021-22. This change has made to the budget presented for adoption.

FISCAL IMPACT:

The total proposed General Fund operating budget for FY 2020-2021 is \$12,058,636 which includes \$11,717,284 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 \$2,601,413 from Fairfax, \$2,262,786 from Ross, \$4,525,339 from San Anselmo, and \$1,429,098 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: \$213,650 for San Anselmo, \$122,818 for Fairfax, \$67,471 for Sleepy Hollow and \$103,529 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 2021-2022 Proposed Budget – Attachment #1
Resolution 21-08 Adopted Budget FY2021-22 – 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	11,971,290	497,580
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	579,886	64,704
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	12,058,636	672,272
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	12,312,642	510,709
Total Expense - All Funds	11,541,076	12,021,155	12,048,145	12,213,348	672,272
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	2019-2020	2020-2021	2020-2021	2021-2022	
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	
		Adopted	Revised	Estimated	Proposed	Change
		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	2,149,921	47,055
01.00.47502.00	ROSS	2,082,551	2,082,551	2,082,551	2,183,012	100,461
01.00.47503.00	SAN ANSELMO	3,657,921	3,657,921	3,657,921	3,739,735	81,814
01.00.47504.00	SLEEPY HOLLOW	1,155,224	1,155,224	1,155,224	1,181,073	25,849
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	11,971,290	497,580
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

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	
01.00.60225.00	EDUCATION REIMBURSEMENT	108,944	108,944	108,944	109,315	371
01.00.60231.00	RETIREEES' 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	105,313	56,394
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	579,886	64,704
Department: 14 - FACILITIES						
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	16,500	16,500	16,500	16,500	-

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	
01.14.61500.18	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	-
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	12,058,636	672,272
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						
<u>Fire Service Cost by Agency</u>						
	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total	
Base Contribution	3,785,941	2,176,474	1,195,660	2,183,012	9,341,087	9,341,087
Prior Authority OPEB Credit	(46,206)	(26,553)	(14,587)		(87,346)	
Sub Total Base Contribution	3,739,735	2,149,921	1,181,073	2,183,012	9,253,741	
Retirement Unfunded Liability	595,649	342,301	188,041		1,125,991	1,125,991
Vehicle Replacement Fund	138,350	79,535	43,693	79,774	341,352	341,352
OPEB Prior Liability	51,605	29,656	16,291		97,552	97,552
MERA Bond	-	-	-	-	-	-
Sub Total	4,525,339	2,601,413	1,429,098	2,262,786	10,818,636	10,905,982
Total	4,525,339	2,601,413	1,429,098	2,262,786	10,818,636	10,818,636
2020-2021 contribution	4,357,895	2,505,148	1,376,214	2,159,257	10,398,514	
Change	167,444	96,265	52,884	103,529	420,122	
	3.84%	3.84%	3.84%	4.79%		
TOTAL EXPENSE	12,058,636					
MEMBER CONTRIBUTIONS	10,905,982					
OTHER REVENUE	1,152,654					
	Percentage Shares					
		expanded	prior			
ffx		23.3000%	30.4000%			
ross		23.3700%				
sa		40.5300%	52.9000%			
sh		12.8000%	16.7000%			
		100.0000%	100.0000%			

ROSS VALLEY FIRE DEPARTMENT

RESOLUTION 21-08

**A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT BOARD OF DIRECTORS
ADOPTING THE BUDGET FOR THE ROSS VALLEY FIRE DEPARTMENT
FOR THE FISCAL YEAR COMMENCING
JULY 1, 2021**

BE IT RESOLVED that the budget of the Ross Valley Fire Department for the fiscal year commencing July 1, 2021, is hereby adopted and consisting of the following appropriations:

General Fund budget includes the following:

Est. Beginning Fund Balance: \$2,628,104

Revenues:

Town of Fairfax	\$2,601,413
Town of Ross	\$2,262,786
Town of San Anselmo	\$4,525,339
Sleepy Hollow FPD	\$1,429,098
Outside Sources	\$1,152,654
Total:	\$11,971,290

Expenditures:

Salaries and Benefits	\$10,057,769
Services and Supplies	\$1,354,703
Capital Outlay	\$135,100
Contingency	\$15,000
Debt Payment	\$154,712
Transfer Out	\$341,352
Total:	\$12,058,636

Est. Ending Fund Balances:

Assigned	
Compensated Absences	\$180,877
Restricted	
Technology	\$64,745
Unassigned	\$2,295,136

Vehicle /SCBA Fund

Est. Beginning Fund Balance	\$633,436
Transfer – in: General Fund	\$341,352
Expenditures:	\$154,712
Est. Ending Fund Balance:	<u>\$820,076</u>
Apparatus Replacement	\$700,076
Breathing Apparatus	\$120,000

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 9th day of June 2021 by the following vote, to wit:

Ayes:

Noes:

Absent:

Ford Greene, President

Abstain:

Mariana Gonzalez, Administrative Assistant