

Ross Valley Fire Department - 2024-2025 Proposed Budget Summary

	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Change
Fund: 01 - GENERAL FUND					
Beginning Fund Balance	3,587,993	3,587,993	3,587,993	3,068,807	
Revenue					
00 - UNDESIGNATED	13,537,798	13,894,101	13,894,101	14,909,996	1,372,198
Expense					
00 - UNDESIGNATED	12,048,864	12,442,759	12,442,759	13,151,422	1,102,559
05 - ADMINISTRATION	319,142	319,142	319,142	374,554	55,412
10 - OPERATIONS	653,689	1,135,283	1,135,283	838,494	184,805
14 - FACILITIES	296,521	296,521	296,521	319,503	22,982
15 - COMMUNITY RISK REDUCTION	14,216	14,216	14,216	14,496	280
25 - FLEET	205,366	205,366	205,366	211,527	6,161
Total Expense	13,537,798	14,413,287	14,413,287	14,909,996	1,372,199
Ending Fund Balance	3,587,993	3,068,807	3,068,807	3,068,807	
Fund: 15 - APPARATUS FUND/SCBA					
Beginning Fund Balance	459,193	459,193	459,193	403,020	
Revenue					
00 - UNDESIGNATED	365,656	365,656	365,656	376,626	10,970
Expense					
00 - UNDESIGNATED	421,829	421,829	421,829	509,528	87,699
Ending Fund Balance	403,020	403,020	403,020	270,118	
Beginning Fund Balance - All Funds	4,047,186	4,047,186	4,047,186	3,471,827	
Total Revenue - All Funds	13,903,454	14,259,757	14,259,757	15,286,622	1,383,168
Total Expense - All Funds	13,959,627	14,835,116	14,835,116	15,419,524	1,459,898
Surplus/(Deficit)	(56,173)	(575,359)	(575,359)	(132,902)	
Ending Fund Balance - All Funds	3,991,013	3,471,827	3,471,827	3,338,925	
Fund Balances					
Nonspendable	28,300	28,300	28,300	-	
Compensated Absences	200,593	200,593	200,593	200,593	
Technology	106,409	106,409	106,409	106,409	
Apparatus Replacement	339,193	339,193	283,020	150,118	
Breathing Apparatus	120,000	120,000	120,000	120,000	
Prior Authority OPEB	-	-	-	-	
Unassigned	3,252,691	3,252,691	2,733,505	2,761,805	
Total	4,047,186	4,047,186	3,471,827	3,338,925	

Ross Valley Fire Department - 2024-2025 Proposed Budget

	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Estimated Actual	2024-2025 Proposed Budget	Change	
Fund: 01 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
01.00.47501.00	2,407,212	2,407,212	2,407,212	2,731,110	323,898	13.46%
01.00.47502.00	2,414,444	2,414,444	2,414,444	2,739,315	324,871	13.46%
01.00.47503.00	4,187,309	4,187,309	4,187,309	4,750,725	563,416	13.46%
01.00.47504.00	1,322,417	1,322,417	1,322,417	1,500,352	177,935	13.46%
01.00.47507.00	51,519	51,519	51,519	80,000	28,481	55.28%
01.00.47510.00	1,277,806	1,277,806	1,277,806	1,540,667	262,861	20.57%
01.00.49504.00	306,093	306,093	306,093	317,511	11,418	3.73%
01.00.49501.00	258,021	258,021	258,021	266,875	8,854	3.43%
01.00.49502.00	-	356,303	356,303	-	-	
01.00.49506.00	33,440	33,440	33,440	8,568	(24,872)	-74.38%
01.00.49507.00	20,000	20,000	20,000	22,500	2,500	12.50%
01.00.49509.00	47,290	47,290	47,290	47,290	-	0.00%
01.00.49510.00	280,000	280,000	280,000	285,000	5,000	1.79%
01.00.49511.00	50,000	50,000	50,000	50,000	-	0.00%
01.00.49512.00	10,000	10,000	10,000	10,000	-	0.00%
01.00.49513.00	-	-	-	-	-	
01.00.49519.00	-	-	-	-	-	
01.00.49517.00	93,241	93,241	93,241	96,740	3,499	3.75%
01.00.49518.00	327,410	327,410	327,410	-	(327,410)	-100.00%
01.00.49519.00	-	-	-	-	-	
01.00.49523.00	365,656	365,656	365,656	376,626	10,970	3.00%
01.00.49524.00	25,940	25,940	25,940	26,718	778	3.00%
01.00.49525.00	-	-	-	-	-	
01.00.49526.18	15,000	15,000	15,000	15,000	-	0.00%
01.00.49526.19	15,000	15,000	15,000	15,000	-	0.00%
01.00.49526.20	15,000	15,000	15,000	15,000	-	0.00%
01.00.49526.21	15,000	15,000	15,000	15,000	-	0.00%
01.00.49527.00	-	-	-	-	-	
01.00.49528.00	-	-	-	-	-	
Total Revenue	13,537,798	13,894,101	13,894,101	14,909,996	1,372,198	
Expense						
Department: 00 - UNDESIGNATED						
01.00.60000.00	5,448,296	5,627,097	5,627,097	5,698,118	249,822	4.59%
01.00.60010.00	17,389	17,389	17,389	17,389	-	0.00%
01.00.60020.00	795,960	795,960	795,960	831,694	35,734	4.49%
01.00.60021.00	102,354	102,354	102,354	106,448	4,094	4.00%
01.00.60024.00	23,411	23,411	23,411	24,113	702	3.00%
01.00.60025.00	-	215,094	215,094	-	-	
01.00.60026.00	70,576	70,576	70,576	80,576	10,000	14.17%
01.00.60027.00	224,083	224,083	224,083	247,176	23,093	10.31%
01.00.60028.00	24,274	24,274	24,274	37,177	12,903	53.16%
01.00.60029.00	108,747	108,747	108,747	121,432	12,685	11.66%
01.00.60030.00	4,000	4,000	4,000	4,000	-	0.00%
01.00.60035.00	50,000	50,000	50,000	50,000	-	0.00%
01.00.60039.00	3,600	3,600	3,600	3,600	-	0.00%
01.00.60040.00	8,000	8,000	8,000	8,000	-	0.00%
01.00.60100.00	1,107,304	1,107,304	1,107,304	1,290,541	183,237	16.55%
01.00.60100.00	1,277,806	1,277,806	1,277,806	1,540,667	262,861	20.57%
01.00.60200.00	940,000	940,000	940,000	1,085,000	145,000	15.43%
01.00.60210.00	39,793	39,793	39,793	43,641	3,848	9.67%
01.00.60215.00	487,535	487,535	487,535	536,289	48,753	10.00%
01.00.60220.00	97,205	97,205	97,205	108,331	11,126	11.45%
01.00.60221.00	-	-	-	-	-	#DIV/0!
01.00.60223.00	26,640	26,640	26,640	28,080	1,440	5.41%
01.00.60225.00	122,512	122,512	122,512	139,341	16,829	13.74%
01.00.60231.00	605,890	605,890	605,890	653,220	47,330	7.81%
01.00.61115.00	71,322	71,322	71,322	78,454	7,132	10.00%
01.00.62999.00	26,510	26,510	26,510	41,510	15,000	56.58%
01.00.67099.00	365,656	365,656	365,656	376,626	10,970	3.00%
Total Undesignated	12,048,864	12,442,759	12,442,759	13,151,422	1,102,559	

Ross Valley Fire Department - 2024-2025 Proposed Budget

		2023-2024	2023-2024	2023-2024	2024-2025		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Department: 05 - ADMINISTRATION							
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	32,575	32,575	32,575	33,552	977	3.00%
01.05.61105.00	OTHER CONTRACT SERVICES	64,684	64,684	64,684	73,625	8,941	13.82%
01.05.61106.00	CONTRACT SERVICES - MCFD	-	-	-	-	-	#DIV/0!
01.05.61107.00	ATTORNEY/LEGAL FEES	11,256	11,256	11,256	18,000	6,744	59.91%
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900	2,900	2,900	2,900	-	0.00%
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	92,772	92,772	92,772	95,555	2,783	3.00%
01.05.61121.00	COMPUTER SOFTWARE/SUPPORT	35,593	35,593	35,593	36,661	1,068	3.00%
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	8,699	8,699	8,699	8,960	261	3.00%
01.05.61127.00	HEALTH AND WELLNESS	28,325	28,325	28,325	58,991	30,666	108.26%
01.05.61129.00	HIRING EXPENSES	12,731	12,731	12,731	16,000	3,269	25.68%
01.05.61300.00	PUBLICATIONS AND DUES	9,866	9,866	9,866	10,162	296	3.00%
01.05.62000.00	OFFICE SUPPLIES	5,100	5,100	5,100	5,100	-	0.00%
01.05.62003.00	POSTAGE	1,115	1,115	1,115	1,115	-	0.00%
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	13,526	13,526	13,526	13,932	406	3.00%
Total Administration		319,142	319,142	319,142	374,554	55,412	
Department: 10 - OPERATIONS							
01.10.60060.01	VOLUNTEER SHIFT PAY/DRILLS	-	-	-	-	-	#DIV/0!
01.10.60064.01	VOLUNTEER LENGTH OF SERVICE	-	-	-	-	-	#DIV/0!
01.10.60065.02	EXPLORER POST	9,270	9,270	9,270	9,548	278	3.00%
01.10.60220.01	PAYROLL TAXES	-	-	-	-	-	#DIV/0!
01.10.61000.00	TRAINING AND EDUCATION	43,260	43,260	43,260	48,260	5,000	11.56%
01.10.61100.00	DISPATCH	252,000	733,594	733,594	386,830	134,830	53.50%
01.10.61101.00	RADIO REPAIR	5,150	5,150	5,150	5,305	155	3.00%
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,030	1,030	1,030	1,030	-	0.00%
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	9,840	9,840	9,840	10,332	492	5.00%
01.10.61110.00	MERA OPERATING EXPENSE	107,339	107,339	107,339	107,339	-	0.00%
01.10.61410.00	EQUIPMENT MAINTENANCE	12,257	12,257	12,257	12,625	368	3.00%
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,478	4,478	4,478	4,612	134	3.00%
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	40,000	40,000	40,000	41,200	1,200	3.00%
01.10.62210.00	BREATHING APPARATUS	7,107	7,107	7,107	7,320	213	3.00%
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,532	7,532	7,532	7,758	226	3.01%
01.10.62213.00	PROTECTIVE CLOTHING	39,396	39,396	39,396	40,548	1,152	2.92%
01.10.63131.00	EQUIPMENT	40,000	40,000	40,000	41,200	1,200	3.00%
01.10.63140.00	HYDRANTS	28,428	28,428	28,428	41,281	12,853	45.21%
01.10.63150.00	COMMUNICATIONS EQUIPMENT	22,279	22,279	22,279	22,947	668	3.00%
01.10.63160.00	TURNOUTS	24,323	24,323	24,323	50,359	26,036	107.04%
Total Operations		653,689	1,135,283	1,135,283	838,494	184,805	
Department: 14 - FACILITIES							
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	18,500	18,500	18,500	18,500	-	0.00%
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	55,000	55,000	55,000	67,500	12,500	22.73%
01.14.61703.00	WATER	8,900	8,900	8,900	11,750	2,850	32.02%
01.14.61704.00	SEWER	4,000	4,000	4,000	4,532	532	13.30%
01.14.61705.00	TELEPHONE	82,253	82,253	82,253	84,721	2,468	3.00%
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,300	10,300	10,300	10,609	309	3.00%
01.14.62501.00	FURNISHINGS	8,487	8,487	8,487	8,487	-	0.00%
01.14.63040.00	APPLIANCES	5,150	5,150	5,150	5,150	-	0.00%
01.14.63041.00	OFFICE EQUIPMENT	10,300	10,300	10,300	10,609	309	3.00%
01.14.63042.00	EXERCISE EQUIPMENT	10,609	10,609	10,609	10,927	318	3.00%
01.14.63044.00	TECHNOLOGY PURCHASES	23,022	23,022	23,022	26,718	3,696	16.05%
Total Facilities		296,521	296,521	296,521	319,503	22,982	

Ross Valley Fire Department - 2024-2025 Proposed Budget

		2023-2024	2023-2024	2023-2024	2024-2025		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Department: 15 - COMMUNITY RISK REDUCTION							
01.15.61131.00	FIRE PREVENTION	4,880	4,880	4,880	4,880	-	0.00%
01.15.62220.00	COMMUNITY EDUCATION & PREP.	9,336	9,336	9,336	9,616	280	3.00%
Total Community Risk Reduction		14,216	14,216	14,216	14,496	280	
Department: 25 - FLEET							
01.25.61411.00	BURN TRAILER MAINTENANCE	9,866	9,866	9,866	10,162	296	3.00%
01.25.61600.00	FLEET MAINTENANCE/REPAIRS	120,500	120,500	120,500	124,115	3,615	3.00%
01.25.61601.00	VEHICLE LEASE	-	-	-	-	-	
01.25.62988.00	FUEL	57,500	57,500	57,500	59,225	1,725	3.00%
01.25.62989.00	FLEET PARTS	17,500	17,500	17,500	18,025	525	3.00%
Total Fleet		205,366	205,366	205,366	211,527	6,161	
Total Expenses		13,537,798	14,413,287	14,413,287	14,909,996	1,372,199	
Fund: 15 - VEHICLE FUND / SCBA							
Revenue							
Department: 00 - UNDESIGNATED							
15.00.49512.00	PROCEED OF SALES	-	-	-	-	-	
15.00.51999.00	TRANSFERS IN	365,656	365,656	365,656	376,626	10,970	
Total Revenue		365,656	365,656	365,656	376,626	10,970	
Expense							
Department: 00 - UNDESIGNATED							
15.00.63154.00	VEHICLE PURCHASE	98,000	98,000	98,000	340,411	242,411	247.36%
15.00.64010.00	FIRE ENGINE LEASE PAYMENT - PRINCIPAL	308,919	308,919	308,919	169,117	(139,802)	-45.26%
15.00.64110.00	FIRE ENGINE LEASE PAYMENT - INTEREST	14,910	14,910	14,910	-	(14,910)	-100.00%
Total Expenses		421,829	421,829	421,829	509,528	87,699	

ROSS VALLEY FIRE DEPARTMENT
2024-2025

Fire Service Cost by Agency

CURRENT AUTHORITY						2023/2024	
	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total		
Base Contribution	4,750,725	2,731,110	1,500,352	2,739,315	11,721,502	10,331,382	13.46%
Vehicle Replacement Fund	152,646	87,754	48,208	88,017	376,626	365,656	3.00%
Total Current Authority	4,903,371	2,818,864	1,548,560	2,827,332	12,098,127	10,697,038	13.10%
Prior Year Current Authority	4,335,509	2,492,410	1,369,221	2,499,898	10,697,038		
% Change	13.10%	13.10%	13.10%	13.10%			

PRIOR AUTHORITY						2023/2024	
Retirement Unfunded Liability	815,013	468,363	257,291		1,540,667	1,277,806	20.57%
OPEB Prior Liability	42,320	24,320	13,360		80,000	51,520	55.28%
Total Prior Authority	857,333	492,683	270,651		1,620,667	1,329,326	21.92%
Prior Year Prior Authority	703,213	404,115	221,998		1,329,326		
% Change	21.92%	21.92%	21.92%				

Total 2024-2025 Contribution	5,760,704	3,311,546	1,819,212	2,827,332	13,718,794	12,026,364	14.07%
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2023-2024 contribution	5,038,723	2,896,525	1,591,218	2,499,898	12,026,364		
Change	721,981	415,021	227,993	327,435	1,692,430		
	14.33%	14.33%	14.33%	13.10%			

TOTAL EXPENSE **14,909,996**
MEMBER CONTRIBUTIONS **13,718,794**
OTHER REVENUE **1,191,202**

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%

2024-2025 RVFD BUDGET

Comparison to 2023-24 Adopted Budget

	<u>2024-2025</u>	<u>2023-2024</u>		
Salary, Benefits, and Insurance (not including prior authority unfunded liability payment or opeb)	11,154,130	10,327,372	826,758	8.01%
* 3.0% Contractual Salary increase				
* CalPERS employers rate increase (see below)				
* Estimated 8% health insurance increase				
* Hiring of Fire Chief, BC-40, and 3 FF's				
Prior Authority Unfunded Pension	1,540,667	1,277,806	262,861	20.57%
Prior Authority OPEB	80,000	51,519	28,481	55.28%
Supplies and Operations	1,748,369	1,629,101	119,268	7.32%
Dispatch	386,830	252,000	134,830	53.50%
	14,909,996	13,537,797	1,372,199	

PERS employer normal cost rates
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	2023-2024	2023-2024
Safety classic	26.11%	26.29%
Safety PEPR	14.50%	14.72%
Miscellaneous Classic	15.95%	16.02%
Miscellaneous PEPR	7.68%	7.87%