



# Ross Valley Fire Department

777 San Anselmo Avenue, San Anselmo, CA 94960

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**AGENDAS & STAFF REPORTS ONLINE:** <https://rossvalleyfire.org/about/board/board-meetings>  
Email: [sstettler@rossvalleyfire.org](mailto:sstettler@rossvalleyfire.org)

**ROSS VALLEY FIRE DEPARTMENT  
BOARD OF DIRECTORS AGENDA  
Wednesday, November 13, 2024**

**San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo,  
CA 94960, and via Zoom.**

<https://us06web.zoom.us/j/84139842098>

**Or Telephone: +1 669 900 6833 | Webinar ID: 841 3984 2098**

**For callers \*9 to raise your hand \*6 to mute/unmute**

*Remote Access to Meeting Information: RVFD Board of Directors offers remote access to meetings via Zoom or through other internet or electronic access. Participation in the meeting via Zoom or other electronic access is provided as a courtesy to the public where no members of the Fire Board are attending the meeting via teleconference as defined in Government Code section 54953. When no members of the Fire Board are attending the meeting via teleconference if a technical error or outage occurs on the Zoom or electronic feed, the Fire Board may continue the meeting without waiting for Zoom or electronic access to return. Meetings are held in public at the San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960 unless otherwise noted in a specific agenda.*

**6:30 pm RVFD Board Meeting**

1. **Call to order – 6:30 pm.**
2. Chief Report – Verbal update by Fire Chief Mahoney
3. Consent Agenda: Items on the consent agenda may be removed and discussed separately. Discussion may take place at the end of the agenda. Otherwise, all items may be approved with one action.

- a) Acknowledge check register issued during October

[Item 3a – Check Register](#)

- b) Receive call report and out of jurisdiction report for October

[Item 3b – Call & Out of Jurisdiction Reports](#)

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- c) Receive current budget report

[Item 3c – Budget Report](#)

- d) Approve Minutes of the October 09, 2024, Board meeting

[Item 3d – Minutes October 09, 2024](#)

- e) Annual Independent Audit Report for Fiscal Year Ending June 30, 2024 – Fire Chief Mahoney and Finance Director Zuba

[Item 3e – Staff Report for FY2024 Audit Report](#)

[Item 3e – Attachment #1 – RVFD Basics FS FY2024](#)

4. Creation of Wildfire Preparedness Coordinator Position – Fire Chief Mahoney

[Item 4 – Staff Report for Wildfire Preparedness Coordinator](#)

[Item 4 – Attachment #1 – Wildfire Preparedness Coordinator Job Description](#)

[Item 4 – Attachment #2 – Resolution 24-09](#)

5. Town of Ross Station 18 One-Year Delay Closure Letter – Fire Chief Mahoney

[Item 5 – Staff Report for Town of Ross Delay Closure Letter](#)

[Item 5 – Attachment #1 – Town of Ross Letter](#)

[Item 5 – Attachment #2 – RVPA Board Packet for November 7, 2024](#)

6. Announce Adjournment to Closed Session:

**Convene in Closed Session:**

**a) Conference with Labor Negotiator (Government Code §54957.6)**

- i) Agency Designated Representative: Dan Mahoney/Dave Donery  
Employee Organization: Ross Valley Fire Chief Officers Association and  
Ross Valley Fire Fighter Association  
Regarding: Labor Negotiator Recommendation

**b) Conference with Labor Negotiator (Government Code §54957.6)**

- i) Agency Designated Representative: Dan Mahoney/Dave Donery  
Employee Organization: Ross Valley Fire Chief Officers Association and  
Ross Valley Fire Fighter Association  
Regarding: CalPERS Educational Incentive Audit

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7. Announce Action in Closed Session, if any.
8. Board requests for future agenda items, questions, and comments to staff, staff miscellaneous items.
9. Open time for public expression. The public is welcome to address the Board at this time on matters, not on the agenda. However, please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to take action on any matter not on the agenda unless it determines that an emergency exists or that the need to take action arose following the posting of the agenda.
10. Adjourn

The next meeting is scheduled for Wednesday, December 11, 2024, in person at the San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960, and via zoom.

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s/Samantha Stettler, Administrative Assistant

This agenda was posted in accordance with #54954.2 and #54954.3 of the Government Code. Any writings or documents provided to a majority of the Board regarding any item on this agenda after the distribution of the original packet will be made available for public inspection at the public counter at the Fire Station located at 777 San Anselmo Ave., San Anselmo. AMERICAN SIGN LANGUAGE INTERPRETERS AND ASSISTIVE LISTENING DEVICES MAY BE REQUESTED BY CALLING (415) 258-4686 AT LEAST 72 HOURS IN ADVANCE. COPIES OF DOCUMENTS ARE AVAILABLE IN ACCESSIBLE FORMATS UPON REQUEST.

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HEADQUARTERS: 777 San Anselmo Avenue, San Anselmo, CA 94960 TEL: (415) 258-4686 FAX: (415) 258-4689 [www.rossvalleyfire.org](http://www.rossvalleyfire.org)



Ross Valley Fire, CA

# Check Report

By Check Number

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-Accounts Payable						
01326	AMAZON.COM SERVICES LLC	10/03/2024	Regular	0.00	93.94	23988
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>1TTX-79NT-7FDT</u>	Invoice	09/30/2024	09.30.2024 - AA BATTERIES	0.00	93.94	
	<u>01.05.62200.00</u>		GENERAL DEPARTMENT S		93.94	
01295	Grier Argall Plumbing Inc	10/03/2024	Regular	0.00	1,411.21	23989
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>18137</u>	Invoice	09/27/2024	09.27.2024 - STN 19 - REPLACE BFD	0.00	1,411.21	
	<u>01.14.61500.19</u>		BUILDING MAINTENANCE		1,411.21	
01200	Kronos Inc	10/03/2024	Regular	0.00	450.00	23990
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>12303272</u>	Invoice	09/26/2024	09.26.2024 - SSO CONFIGURATION	0.00	450.00	
	<u>01.05.61121.00</u>		COMPUTER SOFTWARE/S		450.00	
01010	Redwood Security Systems Inc	10/03/2024	Regular	0.00	495.00	23991
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>4152668</u>	Invoice	10/01/2024	10.01.2024 - FIRE MONITORING/MNTNC -	0.00	495.00	
	<u>01.05.61105.00</u>		OTHER CONTRACT SERVI		495.00	
01095	Richards Watson Gershon	10/03/2024	Regular	0.00	177.00	23992
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>249804</u>	Invoice	09/30/2024	09.30.2024 - GENERAL LEGAL COUNSEL -	0.00	177.00	
	<u>01.05.61107.00</u>		ATTORNEY/LEGAL FEES		177.00	
01144	Town of San Anselmo	10/03/2024	Regular	0.00	23,888.75	23993
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>2024-25-MISC03</u>	Invoice	10/01/2024	10.01.2024 - Q2 FINANCIAL SVCS - OCT-D	0.00	23,888.75	
	<u>01.05.61120.00</u>		CONTRACT SERVICES-SAN		23,888.75	
01059	AT&T Mobility	10/14/2024	Regular	0.00	1,080.38	23994
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>287301083016X1</u>	Invoice	10/02/2024	10.02.2024 - WIRELESS - 09.03.24-10.02.2	0.00	1,080.38	
	<u>01.14.61705.00</u>		TELEPHONE		1,080.38	
01272	Diesel Direct West Inc	10/14/2024	Regular	0.00	2,001.78	23995
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>Item Description</b>	<b>Distribution Amount</b>			
<u>86110763</u>	Invoice	10/03/2024	10.03.2024 - GASOLINE UNL - 5.0 GAL	0.00	26.82	
	<u>01.25.62988.00</u>		FUEL		26.82	
<u>86110764</u>	Invoice	10/03/2024	10.03.2024 - ULSD CLEAR - 388.3 GAL	0.00	1,974.96	
	<u>01.25.62988.00</u>		FUEL		1,974.96	
01476	Emblem Enterprises, Inc.	10/14/2024	Regular	0.00	452.47	23996

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Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>932740</u>	Invoice	10/08/2024	10.08.2024 - ROSS VALLEY FD PATCHES	0.00	452.47	
	<u>01.05.62200.00</u>		GENERAL DEPARTMENT S		452.47	
01017	Fairfax Lumber	10/14/2024	Regular	0.00	24.27	23997
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>288382</u>	Invoice	10/05/2024	10.05.2024 - BAR AND CHAIN OIL/HARDW	0.00	24.27	
	<u>01.14.61500.00</u>		BUILDING MAINTENANCE		24.27	
01508	Locality Media, Inc.	10/14/2024	Regular	0.00	18,200.00	23998
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>2785</u>	Invoice	10/15/2024	10.15.2024 - RMS SOFTWARE	0.00	18,200.00	
	<u>01.05.61121.00</u>		COMPUTER SOFTWARE/S		18,200.00	
01426	Quest UCCS	10/14/2024	Regular	0.00	349.05	23999
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>134671</u>	Invoice	10/09/2024	10.09.2024 - QTRLY CHARGE - POST WARR	0.00	349.05	
	<u>01.14.61705.00</u>		TELEPHONE		349.05	
01474	Rose City Label	10/14/2024	Regular	0.00	374.00	24000
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>162287</u>	Invoice	09/30/2024	09.30.2024 - JR FIREFIGHTER STICKERS	0.00	374.00	
	<u>01.05.62200.00</u>		GENERAL DEPARTMENT S		374.00	
01147	Town of Ross	10/14/2024	Regular	0.00	7,518.00	24001
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>UTILITIES Q2 FYE</u>	Invoice	10/01/2024	10.01.2024 - PG&E/WATER - OCT TO DEC	0.00	7,518.00	
	<u>01.14.61702.00</u>		GAS AND ELECTRIC		6,587.00	
	<u>01.14.61703.00</u>		WATER		931.00	
01054	BoundTree Medical	10/17/2024	Regular	0.00	2,365.93	24002
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>85514652</u>	Invoice	10/07/2024	10.07.2024 - GENERAL MED SUPPLIES	0.00	2,138.80	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		2,138.80	
<u>85520216</u>	Invoice	10/10/2024	10.10.2024 - HALO VENT 2PK	0.00	227.13	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		227.13	
01279	County of Marin	10/17/2024	Regular	0.00	75.00	24003
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>13</u>	Invoice	09/26/2024	09.26.2024 - EMT/PARAMEDIC RENEWAL-	0.00	75.00	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		75.00	
01272	Diesel Direct West Inc	10/17/2024	Regular	0.00	1,936.34	24004
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>86132918</u>	Invoice	10/15/2024	10.15.2024 - GASOLINE UNL - 84.1 GAL	0.00	453.10	
	<u>01.25.62988.00</u>		FUEL		453.10	
<u>86132919</u>	Invoice	10/15/2024	10.15.2024 - ULSD CLEAR - 295.9 GAL	0.00	1,483.24	
	<u>01.25.62988.00</u>		FUEL		1,483.24	
01334	Teleflex LLC	10/17/2024	Regular	0.00	1,201.75	24005

## Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>9509078191</u>	Invoice	10/14/2024	10.14.2024 - MED SUPPLIES - EZ-IO 45M	0.00	1,201.75	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		1,201.75	
01098	Verizon Wireless	10/17/2024	Regular	0.00	841.97	24006
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>9975292165</u>	Invoice	10/01/2024	10.01.2024 - WIRELESS - 09.02.24-10.01.2	0.00	841.97	
	<u>01.14.61705.00</u>		TELEPHONE		841.97	
01509	Vestis Group, Inc. (f/k/a ARAMARK UNIFORM &	10/17/2024	Regular	0.00	151.01	24007
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>5080505955</u>	Invoice	09/30/2024	09.30.2024 - NON GARMENT WASH SERVI	0.00	45.60	
	<u>01.14.61705.00</u>		TELEPHONE		45.60	
<u>5080505956</u>	Invoice	09/30/2024	09.30.2024 - NON GARMENT WASH SERVI	0.00	50.34	
	<u>01.14.61705.00</u>		TELEPHONE		50.34	
<u>5080506706</u>	Invoice	10/01/2024	10.01.2024 - NON GARMENT WASH SERVI	0.00	55.07	
	<u>01.14.61705.00</u>		TELEPHONE		55.07	
01506	Wells Fargo Financial Leasing, INC	10/17/2024	Regular	0.00	360.52	24008
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>5031700765</u>	Invoice	10/10/2024	10.10.2024 - KYOCERA COPIER LEASE	0.00	360.52	
	<u>01.05.61105.00</u>		OTHER CONTRACT SERVI		360.52	
01326	AMAZON.COM SERVICES LLC	10/24/2024	Regular	0.00	75.08	24009
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>1CRC-3L3G-XTW</u>	Invoice	10/20/2024	10.20.2024 - REMARKABLE CABLE	0.00	35.76	
	<u>01.05.61121.00</u>		COMPUTER SOFTWARE/S		35.76	
<u>1WGF-VYRP-PLX</u>	Invoice	10/23/2024	10.23.2024 - FRIDGE WATER FILTER RPLC	0.00	39.32	
	<u>01.14.61500.18</u>		BUILDING MAINTENANCE		39.32	
01026	AT&T Calnet	10/24/2024	Regular	0.00	254.88	24010
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>575-10102024</u>	Invoice	10/10/2024	10.10.2024 - WIRELESS - 09.10.24 -10.09.	0.00	254.88	
	<u>01.14.61705.00</u>		TELEPHONE		254.88	
01054	BoundTree Medical	10/24/2024	Regular	0.00	2,467.91	24011
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>85418910</u>	Invoice	07/17/2024	07.17.2024 - MEDICAL SUPPLIES	0.00	884.58	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		884.58	
<u>85420467</u>	Invoice	07/18/2024	07.18.2024 - MEDICAL SUPPLIES	0.00	87.36	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		87.36	
<u>85488639</u>	Invoice	09/16/2024	09.16.2024 - MEDICAL SUPPLIES	0.00	797.40	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		797.40	
<u>85531572</u>	Invoice	10/21/2024	10.21.2024 - MEDICAL SUPPLIES	0.00	698.57	
	<u>01.10.62204.00</u>		PARAMEDIC RESPONSE S		698.57	
01117	Bryan Galli	10/24/2024	Regular	0.00	399.00	24012
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>INV0007520</u>	Invoice	10/19/2024	10.19.2024 - REIMB - CSFT CHIEF FIRE OFF	0.00	399.00	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		399.00	

## Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01050	Golden State Emergency Veh Svc	10/24/2024	Regular	0.00	20,554.07	24013
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">CI046435</a>	Invoice	08/10/2024	08.10.2024 - HUSKY12 MODULE	0.00	2,318.41	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		2,318.41	
<a href="#">CI046436</a>	Invoice	08/10/2024	08.10.2024 - POINTER KNOB	0.00	46.32	
	<a href="#">01.25.62989.00</a>		FLEET PARTS		46.32	
<a href="#">WI003101</a>	Invoice	10/18/2024	10.18.2024 - 2010 ALL WHEEL STEER - FO	0.00	18,189.34	
	<a href="#">01.25.61600.00</a>		FLEET MAINTENANCE/RE		18,189.34	
			10.18.2024 - 2010 ALL WHEEL S			
01305	Kyocera Document Solution Northern California	10/24/2024	Regular	0.00	3.61	24014
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">55E1801173</a>	Invoice	10/17/2024	10.17.2024 - KYOCERA COPIER LEASE	0.00	3.61	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		3.61	
			10.17.2024 - KYOCERA COPIER L			
01036	Marin County Tax Collector	10/24/2024	Regular	0.00	356.25	24015
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">INV0007519</a>	Invoice	10/09/2024	10.09.2024 - RADIO SHOP SEPT 2024 EXT	0.00	356.25	
	<a href="#">01.10.61101.00</a>		RADIO REPAIR		356.25	
			10.09.2024 - RADIO SHOP SEPT			
01095	Richards Watson Gershon	10/24/2024	Regular	0.00	1,445.50	24016
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">250007</a>	Invoice	10/14/2024	10.14.2024 - GENERAL LEGAL COUNSEL -	0.00	1,445.50	
	<a href="#">01.05.61107.00</a>		ATTORNEY/LEGAL FEES		1,445.50	
			10.14.2024 - GENERAL LEGAL C			
01181	Royce Wintermute	10/24/2024	Regular	0.00	450.00	24017
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">INV0007518</a>	Invoice	10/14/2024	10.14.2024 - REIMB - CSFT COMPANY OFF	0.00	450.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		450.00	
			10.14.2024 - REIMB - CSFT COM			
01357	The Knox Company	10/24/2024	Regular	0.00	721.00	24018
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">INV-KA-331711</a>	Invoice	09/16/2024	09.16.2024 - KNOXCONNECT CLOUD LICE	0.00	721.00	
	<a href="#">01.05.61105.00</a>		OTHER CONTRACT SERVI		721.00	
			09.16.2024 - KNOXCONNECT CL			
01125	Daniel J. Mahoney	10/31/2024	Regular	0.00	81.51	24019
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">INV0007521</a>	Invoice	10/25/2024	10.25.2024 - REIMB - B-SHIFT DINNER UT	0.00	81.51	
	<a href="#">01.05.62200.00</a>		GENERAL DEPARTMENT S		81.51	
			10.25.2024 - REIMB - B-SHIFT DI			
01077	Dean Barsocchini	10/31/2024	Regular	0.00	470.00	24020
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">INV0007524</a>	Invoice	10/24/2024	10.24.2024 - REIMB - CSFT INSTRUCTOR 1	0.00	470.00	
	<a href="#">01.10.61000.00</a>		TRAINING AND EDUCATIO		470.00	
			10.24.2024 - REIMB - CSFT INST			
01272	Diesel Direct West Inc	10/31/2024	Regular	0.00	1,168.93	24021
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number	Account Name	Item Description	Distribution Amount			
<a href="#">86152405</a>	Invoice	10/24/2024	10.24.2024 - ULSD CLEAR - 230.0 GAL	0.00	1,168.93	
	<a href="#">01.25.62988.00</a>		FUEL		1,168.93	
			10.24.2024 - ULSD CLEAR - 230.			
01500	Environmental & Lubrication Solutions, Inc.	10/31/2024	Regular	0.00	1,136.03	24022

## Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>00000908</u>	Invoice	10/21/2024	10.21.2024 - FIRE SUPPRESSION AGENT	0.00	1,136.03	
	<u>01.10.63131.00</u>		EQUIPMENT		1,136.03	
01017	Fairfax Lumber	10/31/2024	Regular	0.00	9.80	24023
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>289328</u>	Invoice	10/29/2024	10.29.2024 - DRAIN CLEANER ACID	0.00	9.80	
	<u>01.14.61500.21</u>		BUILDING MAINTENANCE		9.80	
01267	James Barona	10/31/2024	Regular	0.00	215.00	24024
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>INV0007525</u>	Invoice	10/24/2024	10.24.2024 - REIMB - EMS PALS	0.00	215.00	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		215.00	
01020	PG&E	10/31/2024	Regular	0.00	2,454.19	24025
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>758-10222024</u>	Invoice	10/22/2024	10.22.2024 - UTILITIES - SEP 2024	0.00	2,454.19	
	<u>01.14.61702.00</u>		GAS AND ELECTRIC		2,454.19	
01073	U.S. Bank (CalCARD)	10/31/2024	Regular	0.00	4,702.10	24026
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
<u>INV0007526</u>	Invoice	10/22/2024	09.24.2024 - MAHONEY - BJ'S RESTAURAN	0.00	123.31	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		123.31	
<u>INV0007527</u>	Invoice	10/22/2024	09.24.2024 - MAHONEY - COURTYARD M	0.00	369.29	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		369.29	
<u>INV0007528</u>	Invoice	10/22/2024	09.28.2024 - MAHONEY - MI PUEBLO	0.00	264.68	
	<u>01.15.62220.00</u>		COMMUNITY EDUCATION		264.68	
<u>INV0007529</u>	Invoice	10/22/2024	09.27.2024 - MAHONEY - GOOD EARTH	0.00	29.98	
	<u>01.05.62200.00</u>		GENERAL DEPARTMENT S		29.98	
<u>INV0007530</u>	Invoice	10/22/2024	10.03.2024 - MAHONEY - TRANSBAY LOCK	0.00	111.43	
	<u>01.25.62989.00</u>		FLEET PARTS		111.43	
<u>INV0007531</u>	Invoice	10/22/2024	10.11.2024 - MAHONEY - DROPBOX	0.00	119.88	
	<u>01.05.61121.00</u>		COMPUTER SOFTWARE/S		119.88	
<u>INV0007532</u>	Invoice	10/22/2024	10.15.2024 - MAHONEY - THE PLOT COST	0.00	188.42	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		188.42	
<u>INV0007533</u>	Invoice	10/22/2024	10.16.2024 - MAHONEY - YARD HOUSE	0.00	266.89	
	<u>01.00.49512.00</u>		MISCELLANEOUS INCOM		266.89	
<u>INV0007534</u>	Invoice	10/22/2024	10.15.2024 - MAHONEY - HILTON ORANG	0.00	333.36	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		333.36	
<u>INV0007535</u>	Invoice	10/22/2024	10.15.2024 - MAHONEY - HILTON ORANG	0.00	5.39	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		5.39	
<u>INV0007536</u>	Invoice	10/22/2024	10.17.2024 - MAHONEY - HILTON ORANG	0.00	553.86	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO		553.86	
<u>INV0007537</u>	Invoice	10/22/2024	09.23.2024 - BASTIANON - FEDEX OFFICE	0.00	189.36	
	<u>01.15.62220.00</u>		COMMUNITY EDUCATION		189.36	
<u>INV0007538</u>	Invoice	10/22/2024	10.19.2024 - HOGGAN - PS DETAIL PRODU	0.00	222.55	
	<u>01.10.61410.00</u>		EQUIPMENT MAINTENAN		222.55	
<u>INV0007539</u>	Invoice	10/22/2024	09.28.2024 - ARENAS - SAFEWAY	0.00	20.30	
	<u>01.05.62200.00</u>		GENERAL DEPARTMENT S		20.30	
<u>INV0007540</u>	Invoice	10/22/2024	10.08.2024 - POPPE - COSTCO.COM	0.00	131.07	
	<u>01.14.62206.00</u>		JANITORIAL MAINTENAN		131.07	

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Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<u>INV0007541</u>	Invoice	10/22/2024	10.09.2024 - POPPE - COSTCO.COM	0.00	63.32	
	<u>01.14.62206.00</u>		JANITORIAL MAINTENAN	10.09.2024 - POPPE - COSTCO.C	63.32	
<u>INV0007542</u>	Invoice	10/22/2024	10.09.2024 - POPPE - COSTCO.COM	0.00	194.36	
	<u>01.14.62206.00</u>		JANITORIAL MAINTENAN	10.09.2024 - POPPE - COSTCO.C	194.36	
<u>INV0007543</u>	Invoice	10/22/2024	10.10.2024 - POPPE - COSTCO.COM	0.00	65.52	
	<u>01.14.62206.00</u>		JANITORIAL MAINTENAN	10.10.2024 - POPPE - COSTCO.C	65.52	
<u>INV0007544</u>	Invoice	10/22/2024	10.18.2024 - POPPE - PLC INDUSTRIES ON	0.00	252.17	
	<u>01.14.62206.00</u>		JANITORIAL MAINTENAN	10.18.2024 - POPPE - PLC INDUS	252.17	
<u>INV0007545</u>	Invoice	10/22/2024	10.21.2024 - POPPE - ADCO SERVICE	0.00	363.66	
	<u>01.14.61500.19</u>		BUILDING MAINTENANCE	10.21.2024 - POPPE - ADCO SER	363.66	
<u>INV0007546</u>	Invoice	10/22/2024	09.24.2024 - STETTLER - STAMPS.COM	0.00	19.99	
	<u>01.05.62003.00</u>		POSTAGE	09.24.2024 - STETTLER - STAMP	19.99	
<u>INV0007547</u>	Invoice	10/22/2024	09.27.2024 - STETTLER - STAMPS.COM	0.00	135.24	
	<u>01.15.61904.00</u>		MWPA CORE FUNDS	09.27.2024 - STETTLER - STAMP	135.24	
<u>INV0007548</u>	Invoice	10/22/2024	09.27.2024 - STETTLER - MAILCHIMP	0.00	100.00	
	<u>01.05.61129.00</u>		HIRING EXPENSES	09.27.2024 - STETTLER - MAILC	100.00	
<u>INV0007549</u>	Invoice	10/22/2024	10.09.2024 - STETTLER - TACO JANES	0.00	106.90	
	<u>01.05.61129.00</u>		HIRING EXPENSES	10.09.2024 - STETTLER - TACO J	106.90	
<u>INV0007550</u>	Invoice	10/22/2024	10.08.2024 - STETTLER - MARIN COFFEE R	0.00	84.98	
	<u>01.05.61129.00</u>		HIRING EXPENSES	10.08.2024 - STETTLER - MARIN	84.98	
<u>INV0007551</u>	Invoice	10/22/2024	10.21.2024 - STETTLER/GALLI - MULTIPLE	0.00	40.42	
	<u>01.10.61000.00</u>		TRAINING AND EDUCATIO	09.26.2024 - GALLI - FASTSIGNS	586.92	
	<u>01.10.61410.00</u>		EQUIPMENT MAINTENAN	09.27.2024 - GALLI - HOME DEP	-1,431.60	
	<u>01.15.62220.00</u>		COMMUNITY EDUCATION	10.21.2024 - STETTLER - POSITI	885.10	
<u>INV0007552</u>	Invoice	10/22/2024	10.03.2024 - GALLI - THE UPS STORE	0.00	256.70	
	<u>01.05.62003.00</u>		POSTAGE	10.03.2024 - GALLI - THE UPS ST	256.70	
<u>INV0007553</u>	Invoice	10/22/2024	09.29.2024 - GRASSER - TWILIO	0.00	40.07	
	<u>01.14.61705.00</u>		TELEPHONE	09.29.2024 - GRASSER - TWILIO	40.07	
<u>INV0007554</u>	Invoice	10/22/2024	10.07.2024 - GRASSER - JOTFORM	0.00	49.00	
	<u>01.05.61129.00</u>		HIRING EXPENSES	10.07.2024 - GRASSER - JOTFOR	49.00	
**Void**		10/31/2024	Regular	0.00	0.00	24027
**Void**		10/31/2024	Regular	0.00	0.00	24028

## Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	78	39	0.00	100,413.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>78</b>	<b>41</b>	<b>0.00</b>	<b>100,413.23</b>

## Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PY-Payroll Payable						
01013	AFLAC Business Services	10/04/2024	Regular	0.00	3,390.48	11507
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007460</u>	Invoice	10/15/2024	AFLAC	0.00	3,390.48	
	<u>01.00.20271.00</u>		AFLAC P/R DEDUCTION		3,390.48	
01004	CAPF	10/04/2024	Regular	0.00	501.50	11508
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007463</u>	Invoice	10/15/2024	DISABILITY INSURANCE	0.00	486.75	
	<u>01.00.20275.00</u>		DISABILITY INSURANCE W		486.75	
<u>INV0007464</u>	Invoice	10/15/2024	DISABILITY INSURANCE	0.00	14.75	
	<u>01.00.20275.00</u>		DISABILITY INSURANCE W		14.75	
01161	Nationwide Retirement Solutions	10/04/2024	Regular	0.00	3,334.70	11509
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007466</u>	Invoice	10/15/2024	NATIONWIDE RETIREMENT	0.00	2,217.00	
	<u>01.00.20277.00</u>		DEFERRED COMP. W/ NR		2,217.00	
<u>INV0007467</u>	Invoice	10/15/2024	NATIONWIDE RETIREMENT	0.00	1,117.70	
	<u>01.00.20277.00</u>		DEFERRED COMP. W/ NR		1,117.70	
01069	Ross Valley Firefighters Association	10/04/2024	Regular	0.00	3,315.00	11510
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007478</u>	Invoice	10/15/2024	UNION DUES	0.00	3,315.00	
	<u>01.00.20289.00</u>		UNION DUES WITHHELD		3,315.00	
01013	AFLAC Business Services	10/22/2024	Regular	0.00	4,898.82	11515
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007492</u>	Invoice	10/31/2024	AFLAC	0.00	4,898.82	
	<u>01.00.20271.00</u>		AFLAC P/R DEDUCTION		4,898.82	
01004	CAPF	10/22/2024	Regular	0.00	501.50	11516
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007495</u>	Invoice	10/31/2024	DISABILITY INSURANCE	0.00	486.75	
	<u>01.00.20275.00</u>		DISABILITY INSURANCE W		486.75	
<u>INV0007496</u>	Invoice	10/31/2024	DISABILITY INSURANCE	0.00	14.75	
	<u>01.00.20275.00</u>		DISABILITY INSURANCE W		14.75	
01161	Nationwide Retirement Solutions	10/22/2024	Regular	0.00	2,217.00	11517
<b>Payable #</b>	<b>Payable Type</b>	<b>Post Date</b>	<b>Payable Description</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<b>Account Number</b>		<b>Account Name</b>		<b>Distribution Amount</b>	
<u>INV0007498</u>	Invoice	10/31/2024	NATIONWIDE RETIREMENT	0.00	2,217.00	
	<u>01.00.20277.00</u>		DEFERRED COMP. W/ NR		2,217.00	
01069	Ross Valley Firefighters Association	10/22/2024	Regular	0.00	3,315.00	11518

Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number	Account Name	Item Description	Distribution Amount		
INV0007509	Invoice	10/31/2024	UNION DUES	0.00	3,315.00	
	01.00.20289.00	UNION DUES WITHHELD	UNION DUES		3,315.00	

Bank Code PY Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	11	8	0.00	21,474.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	11	8	0.00	21,474.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	89	47	0.00	121,887.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	49	0.00	121,887.23

Fund Summary

Fund	Name	Period	Amount
98	POOLED PAYROLL	10/2024	21,474.00
99	POOLED CASH	10/2024	100,413.23
			121,887.23

# Ross Valley Fire Dept

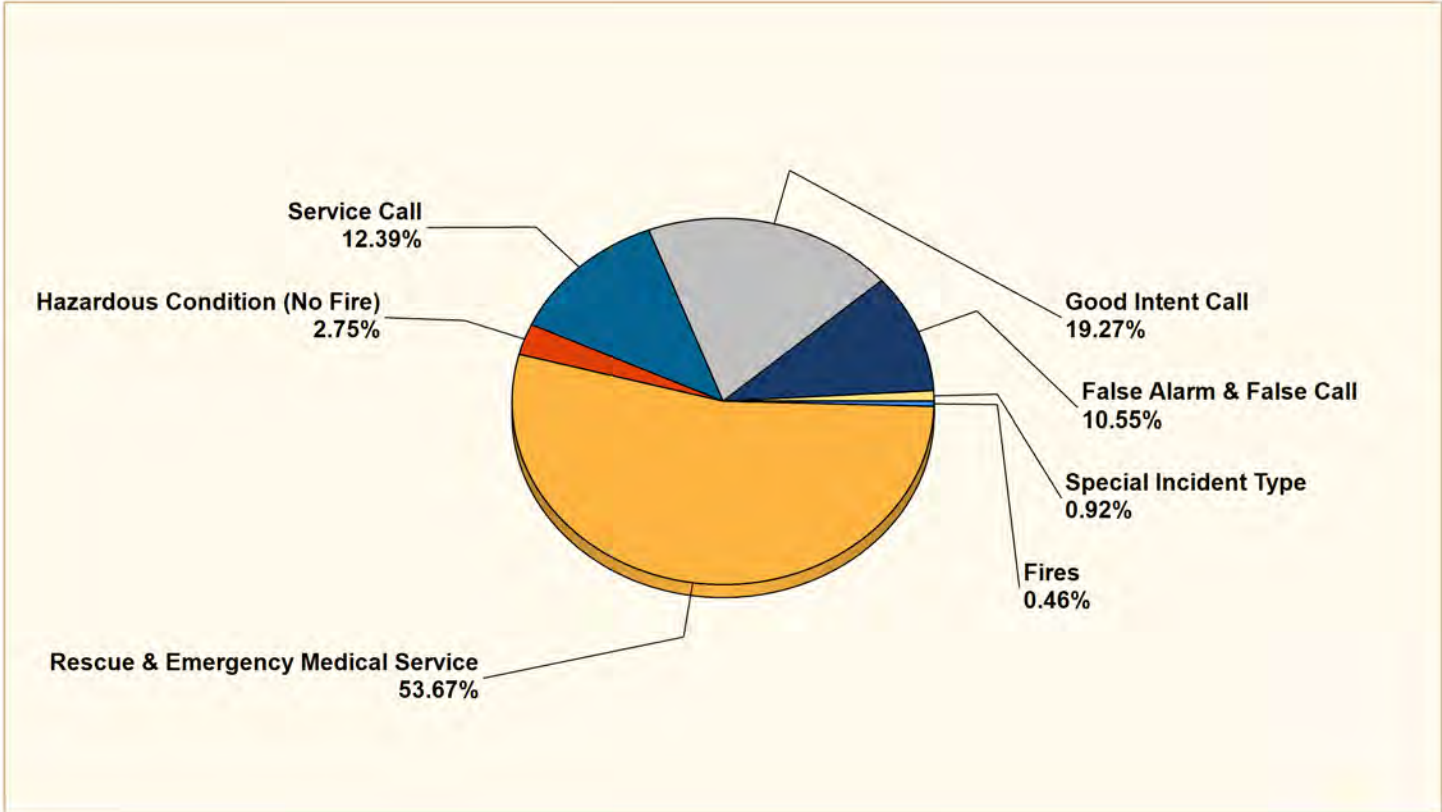
San Anselmo, CA

This report was generated on 11/5/2024 8:50:45 AM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2024 | End Date: 10/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	1	0.46%
Rescue & Emergency Medical Service	117	53.67%
Hazardous Condition (No Fire)	6	2.75%
Service Call	27	12.39%
Good Intent Call	42	19.27%
False Alarm & False Call	23	10.55%
Special Incident Type	2	0.92%
TOTAL	218	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



### Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
113 - Cooking fire, confined to container	1	0.46%
321 - EMS call, excluding vehicle accident with injury	112	51.38%
322 - Motor vehicle accident with injuries	3	1.38%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.46%
324 - Motor vehicle accident with no injuries.	1	0.46%
412 - Gas leak (natural gas or LPG)	4	1.83%
420 - Toxic condition, other	1	0.46%
442 - Overheated motor	1	0.46%
500 - Service Call, other	1	0.46%
520 - Water problem, other	1	0.46%
531 - Smoke or odor removal	3	1.38%
550 - Public service assistance, other	2	0.92%
551 - Assist police or other governmental agency	1	0.46%
552 - Police matter	3	1.38%
553 - Public service	4	1.83%
554 - Assist invalid	12	5.5%
600 - Good intent call, other	2	0.92%
611 - Dispatched & cancelled en route	28	12.84%
621 - Wrong location	1	0.46%
622 - No incident found on arrival at dispatch address	5	2.29%
651 - Smoke scare, odor of smoke	6	2.75%
733 - Smoke detector activation due to malfunction	7	3.21%
734 - Heat detector activation due to malfunction	1	0.46%
735 - Alarm system sounded due to malfunction	6	2.75%
736 - CO detector activation due to malfunction	1	0.46%
743 - Smoke detector activation, no fire - unintentional	4	1.83%
744 - Detector activation, no fire - unintentional	2	0.92%
745 - Alarm system activation, no fire - unintentional	2	0.92%
900 - Special type of incident, other	2	0.92%
<b>TOTAL INCIDENTS:</b>	<b>218</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

# Ross Valley Fire Dept

San Anselmo, CA

This report was generated on 11/5/2024 8:51:11 AM



## Incident Type Count per Station for Date Range

Start Date: 10/01/2024 | End Date: 10/31/2024

INCIDENT TYPE	# INCIDENTS
<b>Station: 18 - STATION 18 - Ross</b>	
321 - EMS call, excluding vehicle accident with injury	9
322 - Motor vehicle accident with injuries	1
412 - Gas leak (natural gas or LPG)	1
550 - Public service assistance, other	2
554 - Assist invalid	5
611 - Dispatched & cancelled en route	8
651 - Smoke scare, odor of smoke	1
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	1
900 - Special type of incident, other	1
<b># Incidents for 18 - Station 18 :</b>	<b>31</b>

<b>Station: 19 - STATION 19 - San Anselmo</b>	
321 - EMS call, excluding vehicle accident with injury	36
322 - Motor vehicle accident with injuries	1
324 - Motor vehicle accident with no injuries.	1
412 - Gas leak (natural gas or LPG)	1
551 - Assist police or other governmental agency	1
552 - Police matter	2
553 - Public service	3
554 - Assist invalid	2
611 - Dispatched & cancelled en route	8
621 - Wrong location	1
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	2
733 - Smoke detector activation due to malfunction	3
735 - Alarm system sounded due to malfunction	2
736 - CO detector activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	2
744 - Detector activation, no fire - unintentional	1
<b># Incidents for 19 - Station 19:</b>	<b>69</b>

<b>Station: 20 - STATION 20 - Sleepy Hollow</b>	
113 - Cooking fire, confined to container	1
321 - EMS call, excluding vehicle accident with injury	15

Only REVIEWED incidents included.



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INCIDENT TYPE	# INCIDENTS
322 - Motor vehicle accident with injuries	1
412 - Gas leak (natural gas or LPG)	1
500 - Service Call, other	1
531 - Smoke or odor removal	1
553 - Public service	1
554 - Assist invalid	2
600 - Good intent call, other	1
611 - Dispatched & cancelled en route	4
622 - No incident found on arrival at dispatch address	1
733 - Smoke detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	1

**# Incidents for 20 - Station 20:**

**32**

Station: 21 - STATION 21 - Fairfax	
321 - EMS call, excluding vehicle accident with injury	52
323 - Motor vehicle/pedestrian accident (MV Ped)	1
412 - Gas leak (natural gas or LPG)	1
420 - Toxic condition, other	1
442 - Overheated motor	1
520 - Water problem, other	1
531 - Smoke or odor removal	2
552 - Police matter	1
554 - Assist invalid	3
600 - Good intent call, other	1
611 - Dispatched & cancelled en route	8
622 - No incident found on arrival at dispatch address	2
651 - Smoke scare, odor of smoke	3
733 - Smoke detector activation due to malfunction	2
734 - Heat detector activation due to malfunction	1
735 - Alarm system sounded due to malfunction	2
744 - Detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	2
900 - Special type of incident, other	1

**# Incidents for 21 - Station 21:**

**86**

Only REVIEWED incidents included.



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Ross Valley Fire, CA

# Budget Report

## Group Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

SubCategory	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
475 - MEMBER CONTRIBUTIONS	13,337,352.00	13,337,352.00	1,111,446.01	4,445,784.12	-8,891,567.88	66.67%
495 - OUTSIDE / MISCELLANEOUS REVENUE	1,570,120.00	1,570,120.00	225,349.85	924,884.11	-645,235.89	41.09%
Revenue Total:	14,907,472.00	14,907,472.00	1,336,795.86	5,370,668.23	-9,536,803.77	63.97%
<b>Expense</b>						
600 - SALARIES AND WAGES	7,239,271.00	7,239,271.00	630,098.29	2,452,462.24	4,786,808.76	66.12%
601 - RETIREMENT	2,831,208.00	2,831,208.00	92,369.39	1,856,968.18	974,239.82	34.41%
602 - EMPLOYEE BENEFITS	2,591,377.00	2,591,377.00	142,818.07	1,124,814.05	1,466,562.95	56.59%
610 - TRAINING	48,260.00	48,260.00	3,694.55	15,309.94	32,950.06	68.28%
611 - OUTSIDE SERVICES	938,414.00	938,414.00	46,332.38	201,035.08	737,378.92	78.58%
613 - PUBLICATION / DUES	10,162.00	10,162.00	0.00	2,597.56	7,564.44	74.44%
614 - MAINTENANCE	23,787.00	23,787.00	-1,209.05	-76.80	23,863.80	100.32%
615 - BUILDING MAINTENANCE	78,500.00	78,500.00	437.05	8,472.52	70,027.48	89.21%
616 - VEHICLE MAINTENANCE	124,115.00	124,115.00	18,189.34	35,057.05	89,057.95	71.75%
617 - UTILITIES	168,503.00	168,503.00	12,593.61	41,292.89	127,210.11	75.49%
620 - OFFICE SUPPLIES	6,215.00	6,215.00	276.69	732.08	5,482.92	88.22%
622 - DEPARTMENT SUPPLIES	135,595.00	135,595.00	7,405.78	57,154.94	78,440.06	57.85%
625 - FURNISHINGS	8,487.00	8,487.00	0.00	0.00	8,487.00	100.00%
629 - MISCELLANEOUS	118,760.00	118,760.00	797.21	19,696.30	99,063.70	83.42%
630 - EQUIPMENT	53,404.00	53,404.00	0.00	1,569.89	51,834.11	97.06%
631 - CAPITAL OUTLAY	155,787.00	155,787.00	1,136.03	11,296.48	144,490.52	92.75%
644 - MERA BOND PAYMENT	0.00	0.00	0.00	74,199.00	-74,199.00	0.00%
670 - TRANSFERS OUT	376,626.00	376,626.00	0.00	0.00	376,626.00	100.00%
Expense Total:	14,908,471.00	14,908,471.00	954,939.34	5,902,581.40	9,005,889.60	60.41%
Fund: 01 - GENERAL FUND Surplus (Deficit):	-999.00	-999.00	381,856.52	-531,913.17	-530,914.17	53,144.56%
<b>Fund: 15 - VEHICLE FUND</b>						
<b>Revenue</b>						
519 - TRANSFERS IN	-376,626.00	-376,626.00	0.00	0.00	376,626.00	100.00%
Revenue Total:	-376,626.00	-376,626.00	0.00	0.00	376,626.00	100.00%
<b>Expense</b>						
631 - CAPITAL OUTLAY	340,411.00	340,411.00	0.00	-3,900.00	344,311.00	101.15%
640 - PRINCIPAL	161,252.59	161,252.59	0.00	161,252.59	0.00	0.00%
641 - INTEREST	7,864.63	7,864.63	0.00	7,864.63	0.00	0.00%
Expense Total:	509,528.22	509,528.22	0.00	165,217.22	344,311.00	67.57%
Fund: 15 - VEHICLE FUND Surplus (Deficit):	-886,154.22	-886,154.22	0.00	-165,217.22	720,937.00	81.36%
Report Surplus (Deficit):	-887,153.22	-887,153.22	381,856.52	-697,130.39	190,022.83	21.42%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-999.00	-999.00	381,856.52	-531,913.17	-530,914.17
15 - VEHICLE FUND	-886,154.22	-886,154.22	0.00	-165,217.22	720,937.00
Report Surplus (Deficit):	-887,153.22	-887,153.22	381,856.52	-697,130.39	190,022.83



Ross Valley Fire, CA

# Budget Report

## Account Summary

For Fiscal: 2024-2025 Period Ending: 10/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
<b>Fund: 01 - GENERAL FUND</b>							
<b>Revenue</b>							
<a href="#">01.00.47501.00</a>	FAIRFAX	2,729,988.00	2,729,988.00	227,499.00	909,996.00	-1,819,992.00	66.67 %
<a href="#">01.00.47502.00</a>	ROSS	2,738,189.00	2,738,189.00	228,182.42	912,729.68	-1,825,459.32	66.67 %
<a href="#">01.00.47503.00</a>	SAN ANSELMO	4,748,772.00	4,748,772.00	395,731.00	1,582,924.08	-3,165,847.92	66.67 %
<a href="#">01.00.47504.00</a>	SLEEPY HOLLOW	1,499,736.00	1,499,736.00	124,978.00	499,912.00	-999,824.00	66.67 %
<a href="#">01.00.47507.00</a>	PRIOR AUTHORITY RETIREE HEALTH	80,000.00	80,000.00	6,666.67	26,666.68	-53,333.32	66.67 %
<a href="#">01.00.47510.00</a>	PRIOR AUTHORITY RETIREMENT	1,540,667.00	1,540,667.00	128,388.92	513,555.68	-1,027,111.32	66.67 %
<a href="#">01.00.49501.00</a>	COUNTY OF MARIN	266,875.00	266,875.00	0.00	266,875.00	0.00	0.00 %
<a href="#">01.00.49504.00</a>	RVPA REIMBURSEMENT MEDIC PR	317,511.00	317,511.00	79,377.66	158,755.32	-158,755.68	50.00 %
<a href="#">01.00.49506.00</a>	RVPA RENTAL	8,360.00	8,360.00	8,777.92	17,137.84	8,777.84	205.00 %
<a href="#">01.00.49507.00</a>	LAIF INTEREST	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
<a href="#">01.00.49509.00</a>	RVPA AGENCY REIMBURSEMENT	47,290.00	47,290.00	0.00	47,290.00	0.00	0.00 %
<a href="#">01.00.49510.00</a>	PLAN CHECKING FEES	285,000.00	285,000.00	59,237.22	127,916.79	-157,083.21	55.12 %
<a href="#">01.00.49511.00</a>	RE-SALE INSPECTION FEES	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
<a href="#">01.00.49512.00</a>	MISCELLANEOUS INCOME	10,000.00	10,000.00	15.00	763.40	-9,236.60	92.37 %
<a href="#">01.00.49513.00</a>	WORKERS COMP REIMBURSEMENT	0.00	0.00	42,097.92	107,557.85	107,557.85	0.00 %
<a href="#">01.00.49517.00</a>	DISASTER COORDINATOR REIMB.	96,740.00	96,740.00	0.00	0.00	-96,740.00	100.00 %
<a href="#">01.00.49523.00</a>	APPARATUS REPLACEMENT	376,626.00	376,626.00	31,385.41	125,541.64	-251,084.36	66.67 %
<a href="#">01.00.49524.00</a>	TECHNOLOGY FEES	26,718.00	26,718.00	4,458.72	10,446.27	-16,271.73	60.90 %
<a href="#">01.00.49526.18</a>	STATION MAINT REVENUE #18	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.19</a>	STATION MAINT REVENUE #19	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.20</a>	STATION MAINT REVENUE #20	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49526.21</a>	STATION MAINT REVENUE #21	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
<a href="#">01.00.49528.00</a>	MWPA LOCAL FUNDS	0.00	0.00	0.00	62,600.00	62,600.00	0.00 %
<b>Revenue Total:</b>		<b>14,907,472.00</b>	<b>14,907,472.00</b>	<b>1,336,795.86</b>	<b>5,370,668.23</b>	<b>-9,536,803.77</b>	<b>63.97%</b>
<b>Expense</b>							
<a href="#">01.00.60000.00</a>	REGULAR SALARIES	5,698,118.00	5,698,118.00	407,313.48	1,614,066.01	4,084,051.99	71.67 %
<a href="#">01.00.60010.00</a>	TEMPORARY HIRE	17,389.00	17,389.00	0.00	0.00	17,389.00	100.00 %
<a href="#">01.00.60020.00</a>	MINIMUM STAFFING	831,694.00	831,694.00	185,630.45	694,117.63	137,576.37	16.54 %
<a href="#">01.00.60021.00</a>	HOURLY OVERTIME	106,448.00	106,448.00	4,538.71	18,423.58	88,024.42	82.69 %
<a href="#">01.00.60024.00</a>	SHIFT DIFFERENTIAL OT	24,113.00	24,113.00	4,494.80	17,219.60	6,893.40	28.59 %
<a href="#">01.00.60026.00</a>	OT TRAINING	80,576.00	80,576.00	583.44	4,407.21	76,168.79	94.53 %
<a href="#">01.00.60027.00</a>	HOLIDAY	247,176.00	247,176.00	18,412.98	72,666.69	174,509.31	70.60 %
<a href="#">01.00.60028.00</a>	PARAMEDIC TRAINING OVERTIME	37,177.00	37,177.00	0.00	0.00	37,177.00	100.00 %
<a href="#">01.00.60029.00</a>	FLSA O/T	121,432.00	121,432.00	8,224.43	29,061.52	92,370.48	76.07 %
<a href="#">01.00.60030.00</a>	S/L BUY BACK	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<a href="#">01.00.60035.00</a>	RETIRED S/L COMPENSATION	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<a href="#">01.00.60039.00</a>	EXECUTIVE OFFICER	3,600.00	3,600.00	300.00	1,200.00	2,400.00	66.67 %
<a href="#">01.00.60040.00</a>	BOARD MEMBER STIPEND	8,000.00	8,000.00	600.00	1,300.00	6,700.00	83.75 %
<a href="#">01.00.60100.00</a>	RETIREMENT	2,831,208.00	2,831,208.00	92,369.39	1,856,968.18	974,239.82	34.41 %
<a href="#">01.00.60200.00</a>	CAFETERIA HEALTH PLAN	1,085,000.00	1,085,000.00	84,196.44	330,966.37	754,033.63	69.50 %
<a href="#">01.00.60210.00</a>	RETIREE HEALTH SAVINGS MATCH	43,641.00	43,641.00	3,870.36	15,158.91	28,482.09	65.26 %
<a href="#">01.00.60215.00</a>	WORKERS' COMPENSATION INSUR	548,561.00	548,561.00	0.00	546,538.00	2,023.00	0.37 %
<a href="#">01.00.60220.00</a>	PAYROLL TAXES	108,331.00	108,331.00	9,101.23	50,304.43	58,026.57	53.56 %
<a href="#">01.00.60223.00</a>	UNIFORM REIMBURSEMENT	28,080.00	28,080.00	1,981.70	7,836.56	20,243.44	72.09 %
<a href="#">01.00.60225.00</a>	EDUCATION REIMBURSEMENT	139,341.00	139,341.00	10,807.80	42,031.37	97,309.63	69.84 %
<a href="#">01.00.60231.00</a>	RETIREE'S HEALTH INSURANCE	638,423.00	638,423.00	32,853.29	131,971.16	506,451.84	79.33 %
<a href="#">01.00.61103.00</a>	AUDIT & BOOKKEEPING SERVICES	0.00	0.00	0.00	65.99	-65.99	0.00 %
<a href="#">01.00.61115.00</a>	LIABILITY INSURANCE	78,454.00	78,454.00	0.00	71,273.00	7,181.00	9.15 %
<a href="#">01.00.62999.00</a>	CONTINGENCY	41,510.00	41,510.00	0.00	0.00	41,510.00	100.00 %
<a href="#">01.00.67099.00</a>	TRANSFERS OUT	376,626.00	376,626.00	0.00	0.00	376,626.00	100.00 %

## Budget Report

For Fiscal: 2024-2025 Period Ending: 10/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<a href="#">01.05.61103.00</a>	AUDIT & BOOKEEPING SERVICES	33,552.00	33,552.00	689.63	12,368.81	21,183.19	63.14 %
<a href="#">01.05.61105.00</a>	OTHER CONTRACT SERVICES	73,625.00	73,625.00	859.13	34,083.38	39,541.62	53.71 %
<a href="#">01.05.61107.00</a>	ATTORNEY/LEGAL FEES	18,000.00	18,000.00	1,445.50	2,231.50	15,768.50	87.60 %
<a href="#">01.05.61112.00</a>	PERS ADMINISTRATIVE FEE	2,900.00	2,900.00	261.36	1,097.00	1,803.00	62.17 %
<a href="#">01.05.61120.00</a>	CONTRACT SERVICES-SAN ANSELM	95,555.00	95,555.00	23,888.75	47,777.50	47,777.50	50.00 %
<a href="#">01.05.61121.00</a>	COMPUTER SOFTWARE/SUPPORT	36,661.00	36,661.00	18,355.64	19,026.74	17,634.26	48.10 %
<a href="#">01.05.61122.00</a>	WEB PAGE DESIGN AND MAINTENA	8,960.00	8,960.00	0.00	0.00	8,960.00	100.00 %
<a href="#">01.05.61127.00</a>	HEALTH AND WELLNESS	58,991.00	58,991.00	0.00	6,485.00	52,506.00	89.01 %
<a href="#">01.05.61129.00</a>	HIRING EXPENSES	16,000.00	16,000.00	340.88	5,684.01	10,315.99	64.47 %
<a href="#">01.05.61300.00</a>	PUBLICATIONS AND DUES	10,162.00	10,162.00	0.00	2,597.56	7,564.44	74.44 %
<a href="#">01.05.62000.00</a>	OFFICE SUPPLIES	5,100.00	5,100.00	0.00	362.18	4,737.82	92.90 %
<a href="#">01.05.62003.00</a>	POSTAGE	1,115.00	1,115.00	276.69	369.90	745.10	66.83 %
<a href="#">01.05.62200.00</a>	GENERAL DEPARTMENT SUPPLIES	13,932.00	13,932.00	584.26	1,747.44	12,184.56	87.46 %
<a href="#">01.10.60065.02</a>	EXPLORER POST	9,548.00	9,548.00	0.00	0.00	9,548.00	100.00 %
<a href="#">01.10.61000.00</a>	TRAINING AND EDUCATION	48,260.00	48,260.00	3,694.55	15,309.94	32,950.06	68.28 %
<a href="#">01.10.61100.00</a>	DISPATCH	386,830.00	386,830.00	0.00	0.00	386,830.00	100.00 %
<a href="#">01.10.61101.00</a>	RADIO REPAIR	5,305.00	5,305.00	356.25	356.25	4,948.75	93.28 %
<a href="#">01.10.61102.00</a>	HAZARDOUS MATERIAL REMOVAL	1,030.00	1,030.00	0.00	250.75	779.25	75.66 %
<a href="#">01.10.61103.00</a>	AUDIT & BOOKEEPING SERVICES	10,332.00	10,332.00	0.00	0.00	10,332.00	100.00 %
<a href="#">01.10.61110.00</a>	MERA OPERATING EXPENSE	107,339.00	107,339.00	0.00	0.00	107,339.00	100.00 %
<a href="#">01.10.61410.00</a>	EQUIPMENT MAINTENANCE	13,625.00	13,625.00	-1,209.05	-471.59	14,096.59	103.46 %
<a href="#">01.10.62203.00</a>	EMERGENCY RESPONSE SUPPLIES	4,612.00	4,612.00	0.00	284.56	4,327.44	93.83 %
<a href="#">01.10.62204.00</a>	PARAMEDIC RESPONSE SUPPLIES	41,200.00	41,200.00	4,266.25	15,197.22	26,002.78	63.11 %
<a href="#">01.10.62210.00</a>	BREATHING APPARATUS	7,320.00	7,320.00	0.00	0.00	7,320.00	100.00 %
<a href="#">01.10.62211.00</a>	BREATHING APPARATUS-CONTRACT	7,758.00	7,758.00	0.00	0.00	7,758.00	100.00 %
<a href="#">01.10.62213.00</a>	PERSONAL PROTECTIVE EQUIPMEN	40,548.00	40,548.00	0.00	9.80	40,538.20	99.98 %
<a href="#">01.10.63131.00</a>	EQUIPMENT	41,200.00	41,200.00	1,136.03	11,194.79	30,005.21	72.83 %
<a href="#">01.10.63140.00</a>	HYDRANTS	41,281.00	41,281.00	0.00	0.00	41,281.00	100.00 %
<a href="#">01.10.63150.00</a>	COMMUNICATIONS EQUIPMENT	22,947.00	22,947.00	0.00	101.69	22,845.31	99.56 %
<a href="#">01.10.63160.00</a>	TURNOUTS	50,359.00	50,359.00	0.00	0.00	50,359.00	100.00 %
<a href="#">01.10.64401.00</a>	MERA BOND PAYMENT PRIOR AUT	0.00	0.00	0.00	74,199.00	-74,199.00	0.00 %
<a href="#">01.14.61500.00</a>	BUILDING MAINTENANCE AND LAN	18,500.00	18,500.00	24.27	3,979.53	14,520.47	78.49 %
<a href="#">01.14.61500.18</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	39.32	487.40	14,512.60	96.75 %
<a href="#">01.14.61500.19</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	363.66	-538.35	15,538.35	103.59 %
<a href="#">01.14.61500.20</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	0.00	292.31	14,707.69	98.05 %
<a href="#">01.14.61500.21</a>	BUILDING MAINTENANCE STATION	15,000.00	15,000.00	9.80	4,251.63	10,748.37	71.66 %
<a href="#">01.14.61702.00</a>	GAS AND ELECTRIC	67,500.00	67,500.00	9,041.19	21,476.76	46,023.24	68.18 %
<a href="#">01.14.61703.00</a>	WATER	11,750.00	11,750.00	931.00	3,528.85	8,221.15	69.97 %
<a href="#">01.14.61704.00</a>	SEWER	4,532.00	4,532.00	0.00	0.00	4,532.00	100.00 %
<a href="#">01.14.61705.00</a>	TELEPHONE	84,721.00	84,721.00	2,621.42	16,287.28	68,433.72	80.78 %
<a href="#">01.14.62206.00</a>	JANITORIAL MAINTENANCE SUPPLI	10,609.00	10,609.00	706.44	1,326.50	9,282.50	87.50 %
<a href="#">01.14.62501.00</a>	FURNISHINGS	8,487.00	8,487.00	0.00	0.00	8,487.00	100.00 %
<a href="#">01.14.63040.00</a>	APPLIANCES	5,150.00	5,150.00	0.00	0.00	5,150.00	100.00 %
<a href="#">01.14.63041.00</a>	OFFICE EQUIPMENT	10,609.00	10,609.00	0.00	0.00	10,609.00	100.00 %
<a href="#">01.14.63042.00</a>	EXERCISE EQUIPMENT	10,927.00	10,927.00	0.00	899.78	10,027.22	91.77 %
<a href="#">01.14.63044.00</a>	TECHNOLOGY PURCHASES	26,718.00	26,718.00	0.00	670.11	26,047.89	97.49 %
<a href="#">01.15.60220.00</a>	PAYROLL TAXES - COMMUNITY EDU	0.00	0.00	7.25	7.25	-7.25	0.00 %
<a href="#">01.15.61131.00</a>	FIRE PREVENTION	4,880.00	4,880.00	0.00	199.91	4,680.09	95.90 %
<a href="#">01.15.61903.00</a>	MWPA Local Projects	0.00	0.00	0.00	35,410.60	-35,410.60	0.00 %
<a href="#">01.15.61904.00</a>	MWPA CORE FUNDS	0.00	0.00	135.24	135.24	-135.24	0.00 %
<a href="#">01.15.62220.00</a>	COMMUNITY EDUCATION & PREP.	9,616.00	9,616.00	1,848.83	3,178.82	6,437.18	66.94 %
<a href="#">01.25.61411.00</a>	BURN TRAILER MAINTENANCE	10,162.00	10,162.00	0.00	394.79	9,767.21	96.12 %
<a href="#">01.25.61600.00</a>	FLEET MAINTENANCE/REPAIRS	124,115.00	124,115.00	18,189.34	35,057.05	89,057.95	71.75 %
<a href="#">01.25.62988.00</a>	FUEL	59,225.00	59,225.00	685.78	15,402.70	43,822.30	73.99 %
<a href="#">01.25.62989.00</a>	FLEET PARTS	18,025.00	18,025.00	111.43	4,293.60	13,731.40	76.18 %
Expense Total:		14,908,471.00	14,908,471.00	954,939.34	5,902,581.40	9,005,889.60	60.41%
Fund: 01 - GENERAL FUND Surplus (Deficit):		-999.00	-999.00	381,856.52	-531,913.17	-530,914.17	53,144.56%

Budget Report

For Fiscal: 2024-2025 Period Ending: 10/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 15 - VEHICLE FUND							
Revenue							
<u>15.00.51999.00</u>	TRANSFERS IN	-376,626.00	-376,626.00	0.00	0.00	376,626.00	0.00 %
Revenue Total:		-376,626.00	-376,626.00	0.00	0.00	376,626.00	100.00%
Expense							
<u>15.00.63154.00</u>	VEHICLE PURCHASE	340,411.00	340,411.00	0.00	-3,900.00	344,311.00	101.15 %
<u>15.00.64010.00</u>	LEASE PAYMENT - PRINCIPAL	161,252.59	161,252.59	0.00	161,252.59	0.00	0.00 %
<u>15.00.64110.00</u>	LEASE PAYMENT - INTEREST	7,864.63	7,864.63	0.00	7,864.63	0.00	0.00 %
Expense Total:		509,528.22	509,528.22	0.00	165,217.22	344,311.00	67.57%
Fund: 15 - VEHICLE FUND Surplus (Deficit):		-886,154.22	-886,154.22	0.00	-165,217.22	720,937.00	81.36%
Report Surplus (Deficit):		-887,153.22	-887,153.22	381,856.52	-697,130.39	190,022.83	21.42%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND						
Revenue	14,907,472.00	14,907,472.00	1,336,795.86	5,370,668.23	-9,536,803.77	63.97%
Expense	14,908,471.00	14,908,471.00	954,939.34	5,902,581.40	9,005,889.60	60.41%
Fund: 01 - GENERAL FUND Surplus (Deficit):	-999.00	-999.00	381,856.52	-531,913.17	-530,914.17	53,144.56%
Fund: 15 - VEHICLE FUND						
Revenue	-376,626.00	-376,626.00	0.00	0.00	376,626.00	100.00%
Expense	509,528.22	509,528.22	0.00	165,217.22	344,311.00	67.57%
Fund: 15 - VEHICLE FUND Surplus (Deficit):	-886,154.22	-886,154.22	0.00	-165,217.22	720,937.00	81.36%
Report Surplus (Deficit):	-887,153.22	-887,153.22	381,856.52	-697,130.39	190,022.83	21.42%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-999.00	-999.00	381,856.52	-531,913.17	-530,914.17
15 - VEHICLE FUND	-886,154.22	-886,154.22	0.00	-165,217.22	720,937.00
Report Surplus (Deficit):	-887,153.22	-887,153.22	381,856.52	-697,130.39	190,022.83

## ROSS VALLEY FIRE DEPARTMENT

Minutes of the Ross Valley Fire Board Meeting of October 9, 2024

*Note: These are summary action minutes only. The zoom recording can be accessed by clicking [here](#). The passcode is Ryfd100924#*

### RVFD BOARD MEETING MINUTES

#### 1. 6:30pm Call to order.

**Board Present:** Kircher, Robbins, Burdo, Colbert, Finn, Hellman

**Board Absents:** Shortall, Cutrano

**Staff Present:** Mahoney, Zuba

**Town Managers Present:** Donery, Johnson, Abrams

#### Agenda – October 9, 2024

#### 2. Chief Report – Verbal Update by Interim Fire Chief Mahoney

**Emergency Preparedness Coordinator Update:** Expect to bring the position back to the November Board meeting for Board approval. Looking at changing the title and the job description.

**Firefighter Paramedic Recruit Update:** Our first Firefighter Paramedic, Darian Lockhart, is onboard and is almost done with his training. Another candidate we made an offer to is about one month out from completing paramedic school. Chief's interviews are in progress, one was done today and another is happening tomorrow with the hopes of making at least one conditional job offer. Difficult time recruiting. We went through three or four recruitments to make three conditional job offers.

**Ember Stomp:** Took place September 7th at the Civic Center. Great turnout. We had a booth and educated anyone that came through about the Greater Ross Valley Shaded Fuel Break. We had RVFD sunglasses that were a big hit.

**Sidewalk CPR in Fairfax:** Marin County EMS hosts Sidewalk CPR every year. We hosted a table at Station 21 in Fairfax and trained 95 people total and gave out 73 packages of Narcan. We might consider rotating the table between towns or see if another town is interested in hosting, but it does take time and involved the help of town volunteers.

**AB2408 Update:** The Assembly Bill was placed on hold. More research needs to be done. Will keep the Board up to date.

**Sleepy Hollow Celebrated 75th Anniversary:** Great event at the Sleepy Hollow Community Center. It was nice seeing everyone who attended.

#### **Incidents Since Last Meeting:**

60 Red Hill Structure Fire - Commercial building that caught fire around 4:30am. It quickly spread to the wildland and was threatening homes. No one was hurt. The house above did a fantastic job providing defensible space.

Town Manager Abrams thanked Chief Mahoney and staff for also participating in Fairfax's Evacuation Drill. 182 people walked in, 88 cars, 5 dogs, and 2 cats. Chief Mahoney said it was the most well attended evacuation drill he's ever attended and that there were a lot of engaged citizens.

Director Burdo attended the Fairfax Evacuation Drill volunteering with Fire Safe Marin. The booth was dialed in terms of information and the swag makes a big difference, especially when you have people coming with kids to these events.

Director Hellman asked for clarification on the Firefighter Paramedic recruitment. Chief Mahoney stated out of the three Firefighter Paramedic positions that were approved, two of the positions are filled. Technically there are three positions currently open - the third Firefighter Paramedic position and then two additional positions.

Director Hellman said it was good hearing about the defensible space from the Red Hill fire and wondered if we can use that as an example or do a webinar talking about the success of defensible space. Chief Mahoney did film a video following the fire where he talked about how the defensible space work the homeowners did, saved their home. *The video was shown after Item 5 on the Agenda - Board Requests.*

Chief Mahoney presented Kathleen Cutter with an appreciation plaque thanking her for her hard work and dedication. Her position moved to the Marin Wildfire Prevention Authority (MWPA) earlier this year.

**No public comment.**

- 3. Consent Agenda: Items on the consent agenda may be removed and discussed separately. Discussion may take place at the end of the agenda. Otherwise, all items may be approved with one action.**

**No public comment.**

**M/S Burdo/Robbins to approve consent agenda – roll call vote, six ayes: Kircher, Robbins, Colbert, Burdo, Finn, Hellman**

#### **4. Receive Presentation on Defensible Space Program – Kathleen Cutter**

Senior Wildfire Mitigation Specialist (WMS) Cutter presented her Defensible Space Program PowerPoint highlighting what has been unique this year.

Dynamic Risk Score is new this year, which involves modeling and algorithms about how fire behaves topographically in line with weather and climate change. Willow Labs superimposes data that the Defensible Space Program brings in and overlays it on the land. This allows the MWPA to get a risk score for a small group of parcels or neighborhoods, but not individual parcels.

Director Hellman asked if the Dynamic Risk Score modeling and methodology was created in-house and if the information gathered can be used by individuals with insurance carriers. MWPA has contracted with Willow Labs for the dynamic risk score. The best person to speak to the information being used with insurance carriers would be Mark Brown. MWPA is trying to figure out how all the work being done in Marin can be applied towards better insurance rates or more acceptable rates and less non-renewals.

A big ask from this Fire Board last year was better notification for the residents that inspectors were coming to town and to open their reports. This was achieved by sending emails, postcards, door hangers, and lawn signs. It really helped because there was a substantial increase in report open rates.

Director Robbins asked what the status of the Zone Zero Law is. WMS Cutter said it's expected to come into play, but that it's unknown when. The date keeps being pushed out.

President Finn shared what Sleepy Hollow Fire Protection District has been doing to support and encourage home hardening. They initiated their own inspection program in 2015 where Marin County Fire was hired to conduct inspections and they currently have their own direct assist program for residents. While at Ember Stomp, he heard a rumor that was shared among people who had received non-renewal notices or had their insurance canceled, that insurance companies had gotten a hold of data from the MWPA inspections and were using the information against homeowners. He emphasized that the MWPA does not share the data and information collected with insurance companies.

There's an arrangement with Willow Labs and other software companies MWPA is working with, that if the models we've created can be commercialized, we might be able to recover some of the cost.

Director Hellman asked how the MWPA responds to residents' inquiries when they receive a non-renewal notice or cancellation. When people call the MWPA because their insurance has been canceled or they received a non-renewal notice, they are directed to two places. The first thing is to Google "[Fire Safe Marin Wildfire Insurance](#)" because this web page lists a step by step process residents can take if they receive a non-renewal notice or if their insurance is canceled. The second is a non-profit, advocacy group called [United Policyholders](#). They help guide homeowners on buying insurance and navigating claims. There are options, but people just need to do their homework.

**No public comment.**

**5. Board requests for future agenda items, questions, and comments to staff, staff miscellaneous items.**

**No Board comment or public comment.**

**6. Open time for Public Expression: The public is welcome to address the Board on matters not on the agenda. Please be advised that pursuant to Government Code Section 54954.2, the Board is not permitted to take action on any matter not on the agenda unless it determines that an emergency exists and that the need to take action arose following the posting of the agenda.**

*The Board agreed to move Item 6 - Public Expression ahead of Item 3 - Consent Agenda*

Connie Valentine moved back to Fairfax about 5 years ago. The first thing to happen was her fire insurance was canceled because she lives in a fire hazard zone. Since then, she's been fire nervous. A couple of years later, a house collapsed on Pine Drive in Fairfax due construction. Residents have been hoping it would get resolved. Neighbors don't know what to do about the house. The fire department came out and said it's not an extreme hazard. Neighbors have a difference of opinion and don't know what to do. They would like the homeowner to be required to remove the boards. The neighbors are open to other ideas, but wanted to bring this to the Board. Chief Mahoney stated the Department has actively been engaged with this.

**7. Adjourn**

The next meeting is scheduled for November 13, 2024, San Anselmo Town Council Chambers, at 525 San Anselmo Ave. San Anselmo, CA 94960, and via Zoom.

Respectfully submitted,  
s/Samantha Stettler  
Administrative Assistant III

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of November 13, 2024

To: Board of Directors

From: Dan Mahoney, Fire Chief  
Jeff Zuba, Finance Director

Subject: Annual Independent Audit Report for Fiscal Year Ending June 30, 2024

---

**RECOMMENDATION**

That the Fire Board consider accepting the Annual Financial Report for the fiscal year ending June 30, 2024, prepared by Badawi & Associates.

**BACKGROUND**

Badawi & Associates has completed the annual independent auditor's report and basic financial statements for the fiscal year ending June 30, 2024. Following their examination of the Fire Department's records and procedures, they issued an "unmodified" opinion. Copies of these documents are included in the Fire Board packet and are available in the agenda packet on the Fire Department's website for public viewing. Once the Fire Board takes action, the documents will be available for public viewing in the Fire Department lobby for 30 days and will also be posted on the Department's website.

**BASIC FINANCIAL STATEMENTS**

The basic financial statements include a balance sheet and statement of revenues and expenditures to the Fire Department, and notes on several items designated by the auditor. This section also includes government-wide financial statements as required by the Governmental Accounting Standards Board (GASB) Statement #34. This information regarding the Fire Department's financial position includes such items as the valuation of the Fire Department's fixed assets, capitalization and depreciation of those assets, indebtedness related to those assets, and information on the debt service and employee benefit accruals.

Fiscal year 2023-2024 marks the ninth year of implementing the pension accounting standard GASB 68 and the sixth year of the Other Postemployment Benefits (OPEB) accounting standard GASB 75, both issued by the Governmental Accounting Standards Board (GASB). These

standards apply to all public agencies with defined benefit retirement plans and aim to improve the comparability of financial statements by requiring pension and OPEB assets and liabilities to be measured at fair value, utilizing a consistent definition and accepted valuation methods. For fiscal year ending June 30, 2024, the GASB 68 reporting reduced the Department's net position by \$12,639,868, with a net pension liability of \$19,395,576. Under GASB 75, the Department's net position as of June 30, 2024, decreased by \$3,698,723, with a net OPEB liability measured at \$4,727,635. Net position is one indicator of the Department's financial position. As of June 30, 2024, government-wide statements show that the Fire Department's net position is (\$10,369,075), a decrease of (\$798,316) as compared to last year. This is due to the actuarial increases in retirement obligations the Department has accrued as per its implementation of GASB 68 & 75.

As of June 30, 2024, the fund-level ending balance was \$4,483,908, reflecting an increase of \$436,722 from \$4,047,186 on June 30, 2023. This surplus exceeded the mid-year budget projection, which anticipated a deficit of (\$512,000). The positive variance was primarily due to additional revenue from OES reimbursements, unfilled positions, and careful financial management. Additionally, the Department did not make the anticipated one-time contribution of \$481,594 to Marin County Fire for Dispatch Services start-up costs during fiscal year 2023-24, as the County rescheduled this payment to December 2024 in fiscal year 2024-25.

At its June 14, 2023, meeting, the Board approved Resolution 23-10, establishing a 10% reserve policy for the Department. As of June 30, 2024, unassigned reserves stand at \$3,602,880. With the 2024-25 General Fund expenditures budgeted at \$14,907,235, this brings the Department's reserve level to 24.2%. As previously noted, one-time dispatch start-up costs will be funded from reserves in fiscal year 2024-25, along with the acquisition of two command vehicles for the Fire Chief and Battalion Chief, as approved by the Board.

The conclusion presented in the independent auditor's report is that the basic financial statements present fairly, in all material respects, the financial position of the Fire Department as of June 30, 2024. This conclusion is known as a "clean audit."

## **CONCLUSION**

The annual audit report summarized above offers the Fire Board a comprehensive overview of the Fire Department's fiscal condition as of June 30, 2024. The recommended action is for the Board to accept the auditor's report.

Respectfully submitted,

Dan Mahoney, Fire Chief

Jeff Zuba, Finance Director

**Audit documents:** Public viewing on website: [www.rossvalleyfire.org](http://www.rossvalleyfire.org)

Available with public viewing agenda packets

Following Board action, available for viewing in the lobby of the department Department for 30 days

### **FISCAL IMPACT**

There are no fiscal impacts to this report.

### **ATTACHMENTS**

**Attachment #1** – RVFD Basics FS FY2024

# Ross Valley Fire Department

San Anselmo, California

*Basic Financial Statements*

*For the year ended June 30, 2024*

Prepared by:  
Town of San Anselmo Finance Department



# Ross Valley Fire Department

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For the Year Ended June 30, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Ross Valley Fire Department  
San Anselmo, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities and the general fund of Ross Valley Fire Department (Department), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund information of the Department as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The Department's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

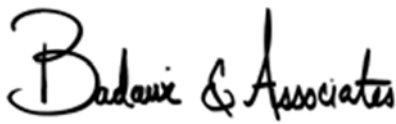
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Board of Directors  
of Ross Valley Fire Department  
San Anselmo, California  
Page Three

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information, defined benefit pension plan information, and OPEB plan information on pages 5-13 and pages 52-60 to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs  
Berkeley, California  
November 6, 2024

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**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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The Management Discussion and Analysis (MD&A) provides an overview of the Ross Valley Fire Department (the "Department") activities and financial performance for the fiscal year ended June 30, 2024. To obtain a complete understanding of the Department's financial condition, this document should be read in conjunction with the accompanying Basic Financial Statements and Notes to the Basic Financial Statements.

**FINANCIAL HIGHLIGHTS**

- The Department's Net Position year-over-year decreased by \$0.798M due to the actuarial increase in retirement obligations the Department has accrued for GASB 68 & 75.
- The Department's combined unassigned Fund Balance year-over-year increased by \$0.3M meaning more available funds for the Department to meet current obligations to its members' residents within the Joint Power's Authority (JPA).
- The Department's out-of-county services totaled \$0.4M. These additional services were earned from both the State of California from its Office of Emergency Services (OES) assistance for the California Wildfires and the federal agency.
- The Department's total expenditures decreased by \$0.516M due to the purchase of a fire engine in the prior year offset by additional personnel costs and contracted services.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Basic Financial Statements is presented in the following three sections:

- Management's Discussion and Analysis (MD&A)
- The Basic Financial Statements include all the financial activities of the Department. There are three components: Government-Wide Financial Statements, Fund Financial Statements and Notes to the Basic Financial Statements
- Required and Other Supplemental Information

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The Government-Wide Financial Statements provide a long-term view of the Department's activities as a whole. They also provide the overall financial condition of the Department using accounting methods similar to those used by private-sector businesses. They include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on all the Department's assets, deferred outflows of resources, liabilities, and deferred inflows of resources on a full accrual basis of accounting similar to what is used by private-sector companies. Over time, increases or decreases in the Department's net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The Statement of Activities provides information about the Department's revenues and expenses on a full accrual basis, with an emphasis on measuring net revenues or expenses for each of the Department's programs. The Statement of Activities explains in detail the change in net position

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

---

for the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The amount of the Statement of Net Position and the Statement of Activities are presented into the category called Governmental Activities. The Governmental Activities encompasses all the Department's basic fire services provided to the member Towns within the JPA. These services are primarily supported by the Department's intergovernmental revenues it receives from its members within the JPA.

### **FUND FINANCIAL STATEMENTS**

The Fund Financial Statements provide detailed information about each of the Department's most significant funds, or "major funds", not the Department as a whole. Therefore, each major fund is presented individually, while all non-major funds are combined in a single column on each fund statement. The General Fund is always considered a major fund and serves as the primary fund the Department uses for its operations.

The Department may choose or be required to establish additional funds to facilitate control over proceeds received or comply with either long-term debt covenants or grants.

The Fund Financial Statements display the Department's operations in more detail than the Government-Wide Financial Statements. All the Department's services can be reviewed through how money flows into and out of its funds as well as the balances left at year-end that are available for spending. This is possible due to the Governmental Fund Financial Statements being prepared on the modified accrual basis of accounting, which means they measure only current financial resources and uses. This information may be useful in evaluating the Department's ability to meet its near-term financial requirements as compared to the Government-Wide Financial Statements having a focus on the longer-term. From being able to review from both vantage points, the reader is better able to compare and understand the Department's financing needs and operations. Both the Governmental Fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to the Government-Wide Financial Statements to assist the reader with this comparison. The primary differences between the Government-Wide Financial Statements and the Governmental Fund Financial Statements are the capital assets and long-term liabilities being presented only on the Government-Wide Financial Statements.

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

The Notes to the Basic Financial Statements provide additional information that is essential to acquire a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes to the Financial Statements follow the basic financial statements.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**REQUIRED AND OTHER SUPPLEMENTAL INFORMATION**

In addition to the Basic Financial Statements and accompanying notes, the Required Supplemental Information presents required supplemental information, including budgetary comparison schedules and information on the Department's pension and OPEB plans. Required and other supplementary information can be found immediately following the Notes to the Basic Financial Statements.

**FINANCIAL ANALYSIS OF GOVERNMENT-WIDE FINANCIAL STATEMENTS**

This section focuses on the Department's net position and changes in net position of its governmental activities. The net position, for the Department as a whole, decreased \$0.798M or (8%), from (\$9.57M) on June 30, 2023, to (\$10.37M) on June 30, 2024. The change in net position year-over-year decreased (\$.812M) from \$0.014M on June 30, 2023, to (\$.798M) on June 30, 2024.

Details of the net position are presented in the summary area as follows:

*Analysis of Net Position*

	Governmental Activities		Total Dollar Change	Total Percent Change
	2024	2023		
Cash and investments	\$ 4,506,841	\$ 3,741,618	\$ 765,223	20%
Capital assets, net	3,143,783	3,373,071	(229,288)	-7%
Other assets	158,685	323,467	(164,782)	-50%
Total Assets	7,809,309	7,650,086	159,223	2%
OPEB related	1,730,645	1,851,618	(120,973)	
Pension related	8,187,395	8,587,963	(400,568)	
Total deferred outflows of resources	9,918,040	10,439,581	(521,541)	-50%
Current liabilities	413,569	529,110	(115,541)	-22%
Noncurrent liabilities	25,549,435	24,258,882	1,290,553	53%
Total liabilities	25,963,004	24,787,992	1,175,012	47%
OPEB related	701,733	935,191		
Pension related	1,431,687	1,937,243		
Total deferred inflows of resources	2,133,420	2,872,434	(739,014)	-26%
Net investment in capital assets	2,652,244	2,572,613	79,631	3%
Unrestricted	(13,021,319)	(12,143,372)	(877,947)	-7%
Net Position	<u>\$ (10,369,075)</u>	<u>\$ (9,570,759)</u>	<u>\$ (798,316)</u>	-8%

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

On June 30, 2024, the Department continues to report an overall negative Net Position balance primarily from the inclusion of the net pension liabilities and net OPEB liabilities. The Department's Net Position is segregated into two categories, the Net Investment in Capital Assets and the Unrestricted. The Department does utilize capital assets to provide services to the residents for the membership municipalities part of the JPA. The balance for its Net Investment in its Capital Assets is its current level of capital assets less any associated borrowings the Department has from purchasing its capital assets. Accordingly, these assets are not available for future spending. Although the Department's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities. The Unrestricted balance is the cumulative remaining funds the Department has from its operations. The overall balance is negative, meaning, the Department's Total Liabilities are over and above the stated value of the Department's Total Assets. This is primarily from the impact of the Department fully recognizing its proportionate shares of its net pension and OPEB liabilities the Department guaranteed to its plan members upon hire as per accounting implementation of GASB 68 and 75.

Information about changes in net position is presented in the summary schedule below:

*Analysis of Changes in Net Position*

	<b>Activities</b>		<b>Dollar</b>	<b>Percent</b>
	<b>2024</b>	<b>2023</b>	<b>Change</b>	<b>Change</b>
Revenues:				
Program revenues:				
Charges for services	\$ 13,990,108	\$ 13,694,058	\$ 296,050	2%
General revenues:				
Investment earnings	27,169	14,919	12,250	82%
Miscellaneous	46,476	47,871	(1,395)	-3%
Total Revenues	14,063,753	13,756,848	306,905	2%
Expenses:				
<b>Fire Services</b>	14,862,069	13,742,677	1,119,392	8%
Total Expenses	14,862,069	13,742,667	1,119,392	8%
Change	\$ (798,316)	\$ 14,171	\$ (813,487)	5732%

Total revenues increased approximately \$0.31M or 2%. The increase is attributable to the Department's charges to its JPA members for continual coverage of operations. The offsetting decrease is the actuarial increase in retirement obligations the Department has accrued for GASB 68 & 75.

Total expenses increased approximately \$1.1M or 8% compared to the prior year. This is primarily due to change in retirement obligations administered by CalPERS as well as its need to replace its equipment for continued services. The Department's actuarially determined and proportionate share of the total Net Pension Liability increased year-over-year by \$1.4M due to

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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the Pool's growing obligations to its members. This effect increases the Department's Personnel Services cost from the Safety Risk Pool's performance. The related accounting effects on the Department are part of the Department's adherence to implementation of GASB 68 & 75. The remaining balance in the expense is due to the Department's Personnel Services and Services & Supplies expenditures. These purchases are for the Department to continue providing necessary safety services to the residents of the member municipalities within the JPA.

Both impacts netted together are reflected within the Department's total Net Position change.

### **FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS**

As noted earlier, the Department uses fund accounting to ensure and demonstrate accountability and compliance with any finance-related legal requirements.

The focus of the Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Department's immediate financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance not yet limited to use for a particular purpose by either an external party, the Department itself, or an entity that has been delegated authority by the Board of Directors to assign resources for use at the end of the fiscal year.

As of June 30, 2024, the Department's governmental funds reported combined ending fund balances of \$4.5M. Approximately \$3.6M, or 80%, of the combined ending fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. The remaining balance is either nonspendable, restricted, committed or assigned to indicate that it is:

- 1) Not in spendable form because it has been committed to liquidate prepaid expenses from the prior fiscal period, or advances to other funds;
- 2) Restricted for particular purposes;
- 3) Committed for particular purposes; or
- 4) Assigned for particular purposes.

As also noted above, the General Fund is the primary fund of the Department. As of June 30, 2024, unassigned fund balance of the General Fund was \$3.6M; the remaining fund balance, including nonspendable, restricted and committed resources, was \$0.88M. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 24% of the subsequent 2024-25 General Fund budgeted expenditures, excluding expenditures related to pension and OPEB unfunded liability pay down.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	2024	2023	Dollar Change	Percent Change
Revenues:				
Intergovernmental:				
Town of San Anselmo (Contract)	\$ 4,187,309	\$ 3,931,536	\$ 255,773	6.50%
Town of Fairfax (Contract)	2,407,212	2,260,173	147,039	6.50%
Sleepy Hollow (Contract)	1,322,417	1,241,640	80,777	6.50%
County of Marin (Contract)	258,021	245,293	12,728	5.20%
Town of Ross (Contract)	2,414,444	2,266,963	147,481	6.50%
Prior Authority				
Retiree Health	51,520	48,856	2,664	5.50%
Retirement Contribution	1,277,806	1,301,864	(24,058)	-1.80%
Other Sources	1,724,853	1,861,088	(136,235)	-7.30%
Fire Prevention Fees	430,625	454,437	(23,812)	-5.20%
Investment Earnings	27,169	14,919	12,250	82.10%
Miscellaneous	46,476	55,971	(9,495)	-17.00%
Total Revenue	14,147,852	13,682,740	465,112	3.40%
Expenditures:				
Salary and Benefits	11,841,771	11,017,529	824,242	7.50%
Services and Supplies	1,394,046	1,704,984	(310,938)	-18.20%
Debt Service:				
Principal	308,919	352,045	(43,126)	-12.30%
Interest	14,910	21,785	(6,875)	-31.60%
Capital Outlay	151,484	1,131,400	(979,916)	-86.60%
Total Expenditures	13,711,130	14,227,743	(515,613)	-3.60%
Excess of Expenditures Over Revenues	436,722	(545,003)	981,725	180.10%
Other Financing Sources (Uses)				
Proceeds from Fin. Purchase	-	856,466	-	
Total Other Financing Sources (Uses)	-	856,466	-	
Fund Balances, Beginning of Year	4,047,186	3,735,723	311,463	8.30%
Fund Balances, End of Year	4,483,908	4,047,186	436,722	10.80%

General Fund revenues increased \$0.46M, or 3.4%, from the prior fiscal year to \$14.1M. Of that total, total membership contributions from each municipality within the JPA accounted for \$11.7M as of fiscal year-end and increased \$0.55M or 5.5% year-over-year. These contributions represent the Department's main source of funding for its operations from each proportionate member within the JPA. This increase is driven by the increase in obligations the Department budgets for continuing services to the residents within the JPA. As previously mentioned, the year-over-year decline in total revenue was primarily due to a decrease in collections from plan check fees and other sources that fund wildfire mitigation positions as those positions became vacant.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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General Fund expenditures decreased \$0.515M, or 3.6%, from the prior fiscal year to \$13.7M. Of that total expenditure decrease, Capital outlays for purchases of equipment and vehicles accounted for majority of decrease of \$0.98M. The other portion was a decrease of \$0.31M of services and supplies. The offsetting increase is primary due to an increase in Salaries & Benefit expenditures of \$.82M from the additional overtime earned by the Firefighters for assisting the State of California for combatting the wildfires, overtime due to minimum staffing, and a shift towards a stand-alone Fire Chief department. Both cost effects are what yielded a net decrease in year-over-year expenditures.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

In comparing the original and final budgets for the current fiscal year, the Department increased its total revenue and expenditures budgets by respectively \$0.37M and \$0.88M. The final total revenues budget was revised upward given the Department's increasing expectations on out-of-county service collections being made from its original estimate. Management is aware that the Department does periodically assist with both the County of Marin and other Fire Districts where it receives reimbursement for its fees. However, the historic wildfires in California were drawing more resources than normal—which the Department participated in to combat and slow the spread of the flames. In doing so, a budget revision of \$0.38M was approved by the Board of Directors for the incoming fees. With regards to the expenditures increase, the Board approved of an additional budget amount of \$0.88M for anticipated overtime costs from also participating in combatting the California wildfires, one-time dispatch costs for the transition to Marin County Fire, and personnel costs for the shift towards a stand-alone Fire Chief model.

Relative to the budget, the Department overall maintained its conservative approach in handling its finances with its actual fiscal activity. The Department remained within its means where it only expended funds up to where it had available. However, the Department did receive additional funds it did not budget for as the external events from the California Wildfires gave to an increase in revenues against the budget of \$0.18M. This additional funding, as previously noted, was collected from the State of California's OES program and FEMA for the Department's out of county services. The Department overall experienced a net increase in expenditures over revenue over and above the budgeted amount by \$0.5M.

Review of the Department's budget performance can be seen within the Required Supplementary Information section of the Basic Financial Statements.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets* – The capital assets of the Department are those assets which are used in the performance of the Department's functions. As of June 30, 2024, capital assets, net of accumulated depreciation, totaled \$3.1M. Its related depreciation on capital assets is recognized in the government-wide financial statements. Additional **information** about the Department's capital assets can be found in Note 3 of this report.

**Ross Valley Fire Department  
Capital Assets, Gross of Depreciation**

	2024	2023
Construction in Progress	\$ -	\$ 856,466
Vehicles	4,045,893	3,151,714
Machinery & Equipment	1,480,861	1,555,412
Furniture & Fixtures	93,062	81,900
Building Improvements	162,774	162,774
Total	<u>\$ 5,782,590</u>	<u>\$ 5,808,266</u>

*Long-Term Debt* – Long-term debt of the Department are those obligations of which serve as financing for acquisition of capital assets. As of June 30, 2024, long-term debt from external creditors totals \$0.5M, and has decreased by \$0.3M due to current fiscal year's principal payments. Additional information about the Department's long-term debt activity can be found in Note 6 of this report.

**Ross Valley Fire Department  
Long-Term Debt**

	2024	2023
Note Payable – Sleepy Hollow	\$ -	\$ 150,206
Note Payable – PNC Equipment	491,539	800,458
Total	<u>\$ 491,539</u>	<u>\$ 800,458</u>

**ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET**

The Department, though not directly funded with Property Taxes, does receive its majority of funding from its respective JPA members, of which are majority funded by local Property Taxes themselves. The local economy has been experiencing expansion in its tax base from increasing home improvement and/or home sales. Either project entails higher assessed valuations or additional fees earned by the Department either directly from inspection fees or higher annual contributions from its respective members. Both of which are reflected as increases within the Department's budget for fiscal year 2024-2025.

**ROSS VALLEY FIRE DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fire Chief, Ross Valley Fire Department, 777 San Anselmo Avenue, San Anselmo, CA 94960.

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# BASIC FINANCIAL STATEMENTS

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**Ross Valley Fire Department**  
**Statement of Net Position**  
**June 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 4,506,841
Accounts receivable	122,964
Interest receivable	7,578
Prepays	28,143
Total current assets	4,665,526
Noncurrent assets:	
Capital assets:	
Depreciable, net of accumulated depreciation	3,143,783
Total capital assets	3,143,783
Total noncurrent assets	3,143,783
<b>Total Assets</b>	<b>7,809,309</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - OPEB	1,730,645
Deferred outflows of resources - pension	8,187,395
<b>Total deferred outflows of resources</b>	<b>9,918,040</b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	90,271
Accrued liabilities	91,347
Compensated absences	65,455
Interest payable	5,243
Long-term debt	161,253
Total current liabilities	413,569
Noncurrent liabilities:	
Compensated absences	1,095,938
Long-term debt	330,286
Net OPEB liability	4,727,635
Net pension liability	19,395,576
Total noncurrent liabilities	25,549,435
<b>Total liabilities</b>	<b>25,963,004</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - OPEB	701,733
Deferred inflows of resources - pension	1,431,687
<b>Total deferred inflows of resources</b>	<b>2,133,420</b>
<b>NET POSITION</b>	
Net investments in capital assets	2,652,244
Unrestricted	(13,021,319)
<b>Total net position</b>	<b>\$ (10,369,075)</b>

**Ross Valley Fire Department**  
**Statement of Activities**  
**For the year ended June 30, 2024**

	Governmental Activities
<b>PROGRAM EXPENSES:</b>	
Public safety - fire protection:	
Personnel services	\$ 13,077,615
Services and supplies	1,478,760
Interest on long-term debt	11,527
Depreciation	294,167
<b>Total program expenses</b>	<b>14,862,069</b>
<b>PROGRAM REVENUES:</b>	
Charges for services	13,990,108
<b>Total program revenues</b>	<b>13,990,108</b>
Net program revenue over expenses	(871,961)
<b>GENERAL REVENUES:</b>	
Investment earnings	27,169
Miscellaneous	46,476
<b>Total general revenues</b>	<b>73,645</b>
<b>Change in net position</b>	<b>(798,316)</b>
Net position, beginning of year	(9,570,759)
Net position, end of year	\$ (10,369,075)

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# FUND FINANCIAL STATEMENTS

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**Ross Valley Fire Department**  
**Balance Sheet**  
**General Fund**  
**June 30, 2024**

	General Fund
<b>ASSETS</b>	
Cash and investments	\$ 4,506,841
Accounts receivable	122,964
Interest receivable	7,578
Prepays	28,143
<b>Total assets</b>	<b>\$ 4,665,526</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 90,271
Accrued liabilities	91,347
<b>Total liabilities</b>	<b>181,618</b>
<b>Fund Balances:</b>	
Nonspendable	28,143
Assigned:	
Compensated absences	232,261
Technologies	116,600
Equipment	504,024
Unassigned	3,602,880
<b>Total fund balances</b>	<b>4,483,908</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,665,526</b>

# Ross Valley Fire Department

## Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position

### June 30, 2024

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<b>Total Fund Balances - Total Governmental Funds</b>	<b>\$ 4,483,908</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Depreciable, net	3,143,783
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Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the Governmental Funds Balance Sheet.	(5,243)
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In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.

Deferred outflows of resources related to OPEB	1,730,645
Deferred outflows of resources related to pension	8,187,395
Deferred inflows of resources related to OPEB	(701,733)
Deferred inflows of resources related to pension	(1,431,687)

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

Accrued compensated absences - current	(65,455)
Accrued compensated absences - noncurrent	(1,095,938)
Long-term debt - due within one year	(161,253)
Long-term debt - due in more than one year	(330,286)
Net OPEB liability	(4,727,635)
Net pension liability	(19,395,576)

<b>Net Position of Governmental Activities</b>	<b>\$ (10,369,075)</b>
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**Ross Valley Fire Department**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**For the year ended June 30, 2024**

	General Fund
<b>REVENUES:</b>	
Intergovernmental:	
Town of San Anselmo (Contract)	\$ 4,187,309
Town of Fairfax (Contract)	2,407,212
Sleepy Hollow (Contract)	1,322,417
County of Marin (Contract)	258,021
Town of Ross (Contract)	2,414,444
Prior Authority:	
Retiree health	51,520
Retirement contributions	1,277,806
OES reimbursement	399,472
Other sources	1,325,381
Fire prevention fees	430,625
Investment earnings	27,169
Miscellaneous	46,476
<b>Total revenues</b>	<b>14,147,852</b>
<b>EXPENDITURES:</b>	
Current:	
Salaries and benefits	11,841,771
Services and supplies	1,394,046
Capital outlay	151,484
Debt service:	
Principal	308,919
Interest and fiscal charges	14,910
<b>Total expenditures</b>	<b>13,711,130</b>
<b>REVENUES OVER (UNDER)</b>	
<b>EXPENDITURES</b>	<b>436,722</b>
<b>Net change in fund balances</b>	<b>436,722</b>
<b>FUND BALANCES:</b>	
Beginning of year	4,047,186
End of year	\$ 4,483,908

# Ross Valley Fire Department

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Fund to the Government-Wide Statement of Activities For the year ended June 30, 2024

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Net Change in Fund Balances - Total Governmental Funds	\$	436,722
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Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:

Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense.

Capital outlay and other capitalized expenditures are added back to fund balance	66,770
Depreciation expense	(294,167)
Loss on disposal of capital assets	(1,891)

Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.

(158,343)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.

Long-term debt repayments	308,919
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Some revenue reported in the Statement of Activities do not represent current financial resources and therefore are not reported as revenue in governmental funds. This amount represents the change in deferred inflows.

(82,208)

Interest payments are recorded as expenditures in the governmental funds, however interest expense is recognized as expenses are incurred on the Government-Wide Statement of Activities

3,383

Current year employer OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.

743,563

OPEB expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.

(546,685)

Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.

2,298,727

Pension expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.

(3,573,106)

Change in Net Position of Governmental Activities	\$	(798,316)
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Ross Valley Fire Department
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Ross Valley Fire Department

The Ross Valley Fire Department (the "Department") was created in 1982. An Amended and Restated Joint Powers Agreement was entered into effective July 1, 2010, between the Town of Fairfax, Town of San Anselmo, and the Sleepy Hollow Fire Protection District ("Sleepy Hollow"), to provide fire protection, emergency medical and related services within their respective jurisdictions. On July 1, 2012, the Department entered into a First Amendment to the Amended and Restated Joint Powers Agreement to admit the Town of Ross as a member. The Department is governed by an eight-voting member Board of Directors, consisting of, two from the Fairfax Town Council, two from the San Anselmo Town Council, two from Sleepy Hollow Fire Protection District, and two from Ross Town Council. The Department is administered by the Town Manager (Executive Officer) and shall rotate among Fairfax, San Anselmo, and Ross for two-year terms, or such other terms as may be determined by the Board.

Effective July 1, 2012, the cost sharing percentages are as follows:

Town of San Anselmo	40.53%
Town of Fairfax	23.30%
Town of Ross	23.37%
Sleepy Hollow Fire Protection District	12.80%
	<u>100.00%</u>

B. Basis of Presentation

The accounting policies of the Department conform with accounting principles generally accepted in the United States of America and are applicable to governments. The following is a summary of the significant policies.

The accounts of the Department are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues and expenses or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In fiscal year 2024, the Department had one fund.

Government - Wide Financial Statements

The Department's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the Department. These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the Department's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The Government-Wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Department. In fiscal year 2023, the Department operated one government program.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors, granters, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Separate financial statements are provided for governmental funds. Fund financial statements report detailed information about the Department. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Major individual governmental funds are reported as separate columns in the governmental fund financial statements. Non-major funds are aggregated and presented in a single column. The Department had no non-major funds in the fiscal year ended June 30, 2023.

***Governmental Fund Financial Statements***

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. Accompanying schedules are presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements.

Revenues susceptible to accrual are interest revenue and charges for services. Licenses and permits are not susceptible to accrual because, generally, they are not measurable until received in cash.

Expenses are generally recognized when incurred under the modified accrual basis of accounting. Principal and interest on general long-term debt is recognized when due. All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenses and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenses and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenses of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Department, are intergovernmental revenues and interest. Expenses are recorded in the accounting period in which the related fund liability is incurred.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The Department's General Fund was the only major fund in the fiscal year ended June 30, 2023. The General Fund is the operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.

***C. Budgets and budgetary accounting***

The Department follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At the June Board meeting, the Chief and Executive Officer submit to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenses and the means of financing them.
2. The budget is legally enacted through the passage of a resolution.
3. Formal budgetary integration is employed as a management control device during the year for the General Fund.
4. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

***D. Encumbrances***

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expense of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. All appropriations lapse at fiscal year-end.

***E. Statement calculations and use of estimates***

Due to rounding, column and row calculations may approximate actual figures. Approximations may result when decimal places are eliminated to present whole numbers.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

***F. Fair Value Measurements***

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

Ross Valley Fire Department
Notes to the Basic Financial Statements
For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Fair Value Measurements, Continued

The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 inputs are inputs - other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

G. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position or balance sheet will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position or balance sheet will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

2. CASH AND INVESTMENTS

A. Policies

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Department's cash on deposit or first trust deed mortgage notes with a value of 150% of the Department's cash on deposit as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the Department's name and places the Department ahead of general creditors of the institution.

Investments are stated at cost, which approximates fair value at June 30, 2024

Classification

The Department's cash and investments consist of the following June 30, 2024:

Local Agency Investment Fund (LAIF)	\$ 671,655
Cash in checking accounts	3,835,186
Total cash and investments	<u>\$ 4,506,841</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**2. CASH AND INVESTMENTS, Continued**

***B. Fair Value Hierarchy***

The Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. At June 30, 2024, the Department held \$671,655 in Local Agency Investment Fund (LAIF), which is exempt from categorization.

***C. Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity is of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Department is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Department reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2024, these investments matured in an average of 260 days.

All of the Department's investments are held in LAIF and mature in less than twelve months.

***D. Credit Risk***

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the Department's investments are subject to credit ratings.

***E. Custodial Credit Risk***

Custodial credit risk for cash on deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Department will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**3. CAPITAL ASSETS**

The Department's capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Capital assets are recorded at cost and depreciated over their estimated useful lives. Depreciation is charged to governmental activities by function.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, accumulated depreciation, is reported on the Statement of Net Position as a reduction in the book value of capital assets.

Depreciation of capital assets in service is provided using the straight-line method, which means the cost of the asset is divided by its expected useful life in years, and the result is charged to expense each year until the asset is fully depreciated. The Department has assigned the useful lives listed below to capital assets:

Building improvements	5-40 years
Fire Trucks	15-20 years
Furniture and fixtures	5-10 years
Non-emergency vehicles	10 years
Machinery and equipment	3-10 years

A summary of changes in capital assets for the fiscal year ended June 30, 2024, is as follows:

	Balance at June 30, 2023	Additions	Deletions	Transfers	Balance at June 30, 2024
Capital assets not being depreciated:					
Construction in Progress	\$ 856,466	\$ -	\$ -	\$ (856,466)	\$ -
Total capital assets not being depreciated	856,466	-	-	(856,466)	-
Capital assets being depreciated:					
Vehicles	\$ 3,151,714	\$ 37,713	\$ -	\$ 856,466	\$ 4,045,893
Machinery and equipment	1,555,412	15,880	(90,431)	-	1,480,861
Furniture and fixtures	81,900	13,177	(2,015)	-	93,062
Building Improvements	162,774	-	-	-	162,774
	4,951,800	66,770	(92,446)	856,466	5,782,590
Less accumulated depreciation for:					
Vehicles	1,163,019	201,050	-	-	1,364,069
Machinery and equipment	1,113,441	79,234	(88,976)	-	1,103,699
Furniture and fixtures	63,311	8,445	(1,579)	-	70,177
Building Improvements	95,424	5,438	-	-	100,862
Total accumulated depreciation	2,435,195	294,167	(90,555)	-	2,638,807
Total capital assets being depreciated	2,516,605	(227,397)	(1,891)	856,466	3,143,783
<b>Total capital assets</b>	<b>\$ 3,373,071</b>	<b>\$ (227,397)</b>	<b>\$ (1,891)</b>	<b>\$ -</b>	<b>\$ 3,143,783</b>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**4. DEFERRED COMPENSATION ARRANGEMENT**

The Department provides a deferred compensation plan (the "Plan") according to Internal Revenue Code Section 457. The Plan is available to all employees and permits the deferral of a portion of the participating employees' salaries. Deferred amounts may not be withdrawn until termination, retirement, death, or unforeseeable emergency. Prior to August 20, 1996, the assets of the Plan were owned by the Department and were subject to claims from general creditors. On August 20, 1996, President Clinton signed into law changes affecting Internal Revenue Code Section 457. New plan agreements, which have been amended to comply with the amended provisions, require plans to hold assets in trust for the exclusive benefit of the participants and their beneficiaries. The Department has an obligation to ensure that the Plan's funds are prudently managed and invested. Participating employees may direct Plan investments to several categories of investment mutual funds provided by the Plan's trustee. Since the assets of the Plan are no longer available to general creditors, the respective assets and liabilities of the Plan are not included on the accompanying financial statements.

**5. COMPENSATED ABSENCES**

Employees of the Department accumulate vacation compensation based on years of service. Each employee may accumulate and carry forward a maximum of 1-1/2 years' vacation entitlement. Employees may also accumulate sick pay up to a maximum number of hours as set out in the current memorandum of understanding. At retirement, an employee may elect to convert unused sick pay to cash at one-half of the accumulated value.

Additionally, employees may earn 1-1/2 compensatory hours for each hour of off-duty attendance of qualified educational programs. Employees may accumulate a maximum of 240 hours.

Compensatory absences as shown on the Statement of Net Position include the value of accumulated vacation, the portion of sick pay benefits expected to be paid at retirement and the value of compensatory time accumulated.

The following is a schedule of changes in compensated absences for the fiscal year ended June 30, 2024:

Beginning Balance	\$ 1,003,050
Additions	669,284
Payments	<u>(510,941)</u>
Ending Balance	<u>\$ 1,161,393</u>
Current Portion	<u>\$ 65,455</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**6. LONG-TERM DEBT**

The following is a schedule of changes in long-term debt for the fiscal year ended June 30, 2024:

	Balance at June 30, 2023	Additions	Retirements	Balance at June 30, 2024	Current Portion
Private/Direct Debt:					
Note Payable	\$ 150,206	\$ -	\$ (150,206)	\$ -	\$ -
PNC Equipment Financing Lease	650,252	-	(158,713)	491,539	161,253
Total	<u>\$ 800,458</u>	<u>\$ -</u>	<u>\$ (308,919)</u>	<u>\$ 491,539</u>	<u>\$ 161,253</u>

**Note Payable:** On February 22, 2019, the Department entered into a loan agreement with Sleepy Hollow Fire Protection District (Lender) in the amount of \$708,535, bearing an interest rate of 3.00%. The funds will be used to finance a portion of the purchase of two fire engines which are also the collateral of this Note. Principal and interest payments are due annually, commencing February 2020, maturing in February 2024.

The outstanding note contains a provision that in an event of default, the Lender may declare the entire unpaid principal balance of this Note, together with all accrued interest thereon, immediately due and payable, or (b) exercise any and all rights and remedies available to it under applicable law, including the right to collect from the District all sums due under this Note. The District will pay all costs and expenses incurred by or on behalf of the Lender in connection with the Lender's exercise of any or all of its rights and remedies under this Note, including attorney's fees.

As of June 30, 2024, the outstanding balance of the loan, including accrued interest, was \$0.

**PNC Equipment Financing Lease:** On October 21, 2021, the Department entered into a financing purchase agreement with PNC Equipment Finance, LLC (Lender) in the amount of \$856,466, bearing an interest rate of 1.60%. The funds will be used to finance the purchase of one fire truck. Principal and interest payments are due annually, commencing October 2022, maturing in October 2026.

As of June 30, 2024, the outstanding balance of the debt, including accrued interest, was \$507,351.

The annual debt service requirements to mature the debts outstanding at June 30, 2024 were as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 161,253	\$ 7,865	\$ 169,118
2026	163,832	5,284	169,116
2027	166,454	2,663	169,117
Total	<u>\$ 491,539</u>	<u>\$ 15,812</u>	<u>\$ 507,351</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**7. NET POSITION AND FUND BALANCES**

Net Position is on the full accrual basis while Fund Balances are measured on the modified accrual basis for the year ended June 30, 2024.

***A. Net Position***

Net Position is the excess of all the Department's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the Department's capital assets, reduced by outstanding debt attributable to the acquisition, construction or improvement of these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Department cannot unilaterally alter. As of June 30, 2024, the Department did not have any restricted net position.

Unrestricted describes the portion of Net Position which is not restricted to use.

When both restricted and unrestricted resources are available, the Department's policy is to first apply restricted resources and then unrestricted resources as necessary.

***B. Fund Balances***

GASB Statement No. 54, Fund Balance and Governmental Fund Type Definitions (GASB 54) establishes Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Governmental Fund statements conform to this new classification. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

Non-spendable: Nonspendable fund balances includes amounts that cannot be spent because they are not in spendable form, such as prepaid items or items that are legally or contractually required to be maintained intact, such as principal of an endowment fund. As of June 30, 2024, the Department has nonspendable fund balances totaling \$28,143.

Restricted: Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by externally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation. As of June 30, 2024, the Department did not have any restricted fund balances.

Committed: Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally. The Board of Directors is considered the highest authority for the Department.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**7. NET POSITION AND FUND BALANCES, Continued**

***B. Fund Balances, Continued***

Assigned: Assigned fund balances include amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. The authority has not been delegated. As of June 30, 2024, the Department has assigned fund balances totaling \$852,885.

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. As of June 30, 2024 the Department has unassigned fund balance totaling \$3,602,880.

The Department's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

**8. PENSION PLAN**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

***A. General Information about the Pension Plans***

Plan Description - All qualified permanent and probationary employees are eligible to participate in the Department's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Rate Plans. The Department's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost - sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. Benefit provisions under the Plan are established by State statute and Department resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

***Benefits Provided*** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries . Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**8. PENSION PLAN, Continued**

**A. General Information about the Pension Plans, continued**

The Plan's provisions and benefits in effect at June 30, 2024 are summarized as follows:

	Safety	
	Prior to January 1, 2013	On of after January 1, 2013
Hire date		
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	50-57
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9.00%	12.75%
Required employer contribution rates	26.11%	14.50%
Unfunded Accrued Liability	\$ 1,228,414	\$ 8,044

	Miscellaneous	
	Prior to January 1, 2013	On of after January 1, 2013
Hire date		
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-67	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	15.95%	7.68%
Unfunded Accrued Liability	\$ -	\$ -

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Department is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the contributions to the Plan were as follows:

	Safety	Miscellaneous	Total
Contributions - employer	\$ 2,252,557	\$ 46,170	\$ 2,298,727

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**8. PENSION PLAN, Continued**

***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2024, the Department reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability(Asset)
Safety	\$ 19,152,894
Miscellaneous	242,682
Total Net Pension Liability	<u>\$ 19,395,576</u>

The Department's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan as of June 30, 2024 is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The Department's proportion of the net pension liability was based on a projection of the Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Department's proportionate share of the net pension liability for each Plan as of June 30, 2022 and 2023 was as follows:

	Safety	Miscellaneous	Total
Proportion - June 30, 2022	0.2594%	0.0041%	0.1560%
Proportion - June 30, 2023	0.2047%	0.0092%	0.2139%
Change - Increase (Decrease)	<u>-0.0547%</u>	<u>0.0051%</u>	<u>0.0579%</u>

For the year ended June 30, 2024, the Department recognized pension expense of \$3,573,106. At June 30, 2024, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,298,727	\$ -
Differences between actual and expected experience	1,418,573	122,307
Changes in assumptions	1,132,439	-
Differences in actual contributions and proportionate share of contributions	254,978	678,870
Changes in proportion	422,317	630,510
Net differences between projected and actual earnings on plan investments	2,660,361	-
Total	<u>\$ 8,187,395</u>	<u>\$ 1,431,687</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

\$2,298,727 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2025	\$ 1,400,225
2026	881,037
2027	2,101,432
2028	74,287
Total	<u>\$ 4,456,981</u>

**Actuarial Assumptions** - The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	Safety & Miscellaneous Plans
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90% <sup>(1)</sup>
Mortality	Derived using CalPERS Membership Data for all Funds <sup>(2)</sup>
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

- (1) Net of pension plan investment expenses and administrative expenses, including inflation  
(2) The mortality table used was developed based on CalPERS' Specific data. The rates incorporate Generational mortality to capture ongoing mortality improvement using 80% of scale MP 2020 published by the society of Actuaries. For more details on this table, please refer to the 2021 experience study report that can be found on the CalPERS website.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

**Discount Rate** - The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the expected real rate of return by asset class.

Asset Class	New Strategic Allocation	Real Return <sup>(1)(2)</sup>
Global Equity - cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.0%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management Study

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**8. PENSION PLAN, Continued**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued**

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate* - The following presents the Department's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>Total</u>
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	\$ 28,034,757	\$ 495,889	\$ 28,530,646
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	\$ 19,152,894	\$ 242,682	\$ 19,395,576
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability (Asset)	\$ 11,891,339	\$ 34,271	\$ 11,925,610

*Pension Plan Fiduciary Net Position* - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**9. OTHER POST EMPLOYMENT BENEFITS**

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Department's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**A. General Information about the Department's Other Post Employment Benefit (OPEB) Plan**

*Plan Description* - The Department's Post Employment Benefit Plan is an agent multiple-employer defined benefit OPEB Plan. CalPERS invests the plan's assets as part of the California Employer's Retiree Benefit Trust (CERBT). The Department provides lifetime retiree medical coverage.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

Ross Valley Fire Department  
 Notes to the Basic Financial Statements  
 For the Year Ended June 30, 2024

9. OTHER POST EMPLOYMENT BENEFITS, Continued

A. General Information about the Department's Other Post Employment Benefit (OPEB) Plan, continued

The employee must begin his or her retirement warrant within 120 days of terminating employment with the Department to be eligible to continue medical coverage through the Department and be entitled to the employer subsidy described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

*Benefits provided:* As a condition of participation in the CalPERS medical program, the Department is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued, as well as to a surviving spouse, if the spouse is entitled to survivor pension benefits.

Under the terms of the Department's current PEMHCA resolution, executed in 2013, all employees who satisfy the requirements under " Access to Coverage" above and continue their medical coverage through the Department in retirement will receive the PEMHCA minimum employer contribution (MEC). The MEC is \$151 per month in 2023 and increases to \$157 per month in 2024.

Instead of the minimum contribution described above, employees first covered by the Ross Valley Firefighters Association or the Ross Valley Fire Chief Officers Association prior to April 1, 2013 and Miscellaneous employees hired prior to April 1, 2013 will be reimbursed an amount equal to the Department's share of CalPERS medical premiums as of January 1, 2013, increased annually by a maximum of \$100 per month, until such time as the Department's share is the same as the Department's share for active employees.

For the year ended June 30, 2024, the Department's contributions to the Plan were \$664,891.

*Employees Covered by Benefit Terms* - Membership in the plan consisted of the following at the measurement date of June 30, 2023:

Active employees	33
Inactive employees or beneficiaries currently receiving benefit payments	32
Inactive employees entitled to but not yet receiving benefit payments	6
Total	71

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

**B. Net OPEB Liability**

*Actuarial Methods and Assumptions* - The Department's total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost, Level Percent of pay
Actuarial Assumptions:	
Discount Rate	6.10%
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.10% net of investment-related expenses
Mortality Rate	Mortality rates used were those published by CalPERS, adjusted to back to back out 15 years of Scale MP 2016 to central year 2015. then projected.
Mortality Improvement	Macleod Watts Scale 2022 applied generationally from 2017
Healthcare Trend Rate	6.5% in 2025 and grade down to 3.9% by 2075

The long-term expected rate of return on OPEB plan investments was determined using a building- block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	49.0%	4.50%
Fixed Income	23.0%	2.20%
Treasury Inflation Protection Securities	5.0%	3.90%
Global Real Estate Investment Trusts (REITs)	20.0%	1.30%
Commodities	3.0%	1.20%
Total	100.0%	

*Discount Rate* - The discount rate used for accounting purposes for the measurement period ended June 30, 2023 is 6.10%.

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

**C. Changes in Net OPEB Liability**

The changes in the net OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/ (Asset)
	(a)	(b)	(a) - (b)
Balance at Measurement Date 6/30/2022	\$ 9,918,778	\$ 5,106,750	\$ 4,812,028
Changes Recognized for the Measurement Period:			
Service Cost	311,233		311,233
Interest on the total OPEB liability	612,753		612,753
Net investment income		318,072	(318,072)
Contributions from the employer		664,891	(664,891)
Administrative expenses		(1,482)	1,482
Differences between expected and actual experience	(87,474)		(87,474)
Investment Experience		9,775	(9,775)
Benefit payments	(533,099)	(533,099)	-
Changes of assumptions	70,351		70,351
Net changes	373,764	458,157	(84,393)
Balance at Measurement Date 6/30/2023	\$ 10,292,542	\$ 5,564,907	\$ 4,727,635

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CalPERS. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$105,140.

**D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates**

The following presents the net OPEB liability of the Department, as well as what the Department's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1 - percentage-point higher than the current discount rate:

Net OPEB Liability/ (Asset)		
Discount Rate -1%	Current Discount Rate	Discount Rate +1%
(5.10%)	(6.10%)	(7.10%)
\$ 6,074,448	\$ 4,727,635	\$ 3,616,276

The following presents the net OPEB liability of the Department, as well as what the Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1- percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Net OPEB Liability/ (Asset)		
Current Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
(5.5% grade down to 2.9%)	(6.5% grade down to 3.9%)	(7.5% grade down to 4.9%)
\$ 3,739,491	\$ 4,727,635	\$ 5,908,060

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

**9. OTHER POST EMPLOYMENT BENEFITS, Continued**

***E. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB***

For the year ended June 30, 2024, the Department recognized OPEB expense of \$546,685. At June 30, 2024, the Department reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement date	\$ 743,563	\$ -
Differences between actual and expected experience	-	701,733
Changes of assumptions	630,622	-
Net differences between projected and actual earnings on plan investments	356,460	-
Total	<u>\$ 1,730,645</u>	<u>\$ 701,733</u>

\$743,563 reported as deferred outflows of resource s related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2025	\$ (104,372)
2026	(46,142)
2027	277,891
2028	49,987
2029	91,538
Thereafter	16,447
Total	<u>\$ 285,349</u>

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**10. PUBLIC ENTITY RISK POOLS**

*Fire Agencies Self Insurance System*

Effective September 1993, the Department was self-insured for workers' compensation coverage as a member of the Fire Agencies Self-Insurance System (the "System"). The System is a public authority risk pool created pursuant to a joint powers agreement between the approximately 200 member fire agencies. The System manages one pool for all member agencies. Each member pays an annual premium to the System based on the number of personnel, and estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenses are available, an adjustment to the year's annual premium is made. The System reinsures through a commercial carrier for claims in excess of \$500,000 for each insured event. The System is not a component entity of the Department for purposes of Government Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Self Insurance System  
1750 Creekside Oaks Drive, Suite 200  
Sacramento, CA 95833  
[www.fasis.brstest.com](http://www.fasis.brstest.com)

*Fire Agencies Insurance Risk Authority*

Effective July 1, 1989 Ross Valley Fire Department was self-insured for property damages and general liability coverage as a member of the Fire Agencies Insurance Risk Authority (the "Risk Authority"). The Risk Authority is a public authority risk pool created pursuant to a joint powers agreement between approximately 100 member fire agencies. The Risk Authority manages one pool for all member agencies. Each member pays an annual premium to the Risk Authority based on an actuarial calculation. The Risk Authority purchases first dollar coverage for general liability, auto liability, auto physical damage, and property, from the American Alternative Insurance Company, a subsidiary of the Glatfelter Insurance Group. The Risk Authority's current policy through American Alternative Insurance Company is in force through July 1, 2022. Currently the Risk Authority continues to be fully insured for all lines of coverage including: General Liability, Auto Liability, Property, Director and Officers Errors and Omissions, and Medical Malpractice. The Risk Authority is not a component entity of Ross Valley Fire Department for purposes of Government Accounting Standards Board Statement No. 14. The most recent condensed financial information for the system can be obtained by contacting the System at the following address or website:

Fire Agencies Insurance Risk Authority  
1255 Battery Street, Suite 450  
San Francisco, CA 94111  
[www.faira.org](http://www.faira.org)

**Ross Valley Fire Department**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**11. CONTINGENCIES**

On February 4, 1991, the Department was awarded a judgment of \$464,000, plus interest, relating to embezzlements committed by a former employee over several years. On July 18, 2006, the judgment was renewed to extend the period of enforceability through to July 17, 2016, and the total renewed judgment was \$277,567. On March 24, 2016, an application for renewal of judgment was submitted by the Department, which extends the period of enforceability through March 24, 2026, and the total renewed judgment was \$540,035. As of June 30, 2024, the balance owed was \$1,026,067 which includes interest of \$486,032 at 10% per annum. The Department has offset this receivable with an allowance for doubtful accounts since there have been no collections on the judgment. Therefore, this receivable is not recorded in the accompanying Statement of Net Position.

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# REQUIRED SUPPLEMENTARY INFORMATION

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**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2024**

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**1. COST-SHARING EMPLOYER DEFINED PENSION PLAN:**

***A. Schedule of Proportionate Share of the Net Pension Liability***

This schedule reports the proportion (percentage) of the collective net pension liability, the proportionate share (amount) of the collective net pension liability, the employer's covered payroll, the proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll and the pension plan's fiduciary net position as a percentage of the total pension liability.

***B. Schedule of Pension Contributions***

This schedule reports the cost sharing employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered payroll.

**2. AGENT-MULTIPLE EMPLOYER OTHER POSTEMPLOYMENT BENEFIT PLAN:**

***A. Schedule of Changes in the Net OPEB Liability and Related Ratios***

This schedule reports the changes in the net OPEB liability, the employer's covered employee payroll, the net OPEB liability as a percentage of the employer's covered employee payroll and the OPEB plan's fiduciary net position as a percentage of the total OPEB liability.

***B. Schedule of OPEB Contributions***

This schedule reports the employer's contributions to the plan which are actuarially determined, the employer's actual contributions, the difference between the actual and actuarially determined contributions, and a ratio of the actual contributions divided by covered employee payroll.

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

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*Schedule of Proportionate Share of Net Pension Liability and Related Ratios - Last 10 Years*

Measurement date	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Proportion of the net pension liability (asset)	0.12218%	0.11365%	0.12254%	0.12450%
Proportionate share of the net pension liability (asset)	\$ 7,679,794	\$ 7,800,932	\$ 10,603,794	\$ 12,347,230
Covered payroll during measurement period	\$ 3,098,740	\$ 3,661,763	\$ 3,462,466	\$ 3,963,936
Proportionate share of the net pension liability (asset) as a percentage of covered payroll	247.84%	213.04%	306.25%	311.49%
Plan fiduciary net position as a percentage of the total pension liability	79.82%	78.40%	74.06%	73.31%
Proportionate share of aggregate employer contributions	\$ 1,327,172	\$ 1,216,394	\$ 1,200,884	\$ 1,289,736

Notes to Schedule

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018, and decreased to 6.9% in 2023.  
The CalPERS mortality assumptions were adjusted in fiscal year 2019.

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6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
0.12994%	0.13379%	0.13995%	0.16355%	0.15597%	0.15547%
\$ 12,520,916	\$ 13,709,015	\$ 15,226,658	\$ 8,845,238	\$ 18,016,209	\$ 19,395,576
\$ 3,781,313	\$ 4,099,185	\$ 3,650,227	\$ 3,995,858	\$ 4,251,976	\$ 4,609,096
331.13%	334.43%	417.14%	221.36%	423.71%	420.81%
75.26%	75.26%	75.10%	85.57%	72.08%	70.89%
\$ 1,675,902	\$ 1,658,659	\$ 2,237,745	\$ 2,780,093	\$ 3,079,887	\$ 1,884,583

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Pension Contributions - Last 10 Years*

Cost-Sharing Multiple Employee Defined Pension Plan

Fiscal year	Safety		
	2015	2016	2017
Actuarially determined contribution	\$ 1,291,372	\$ 1,192,485	\$ 1,083,105
Contributions in relation to the actuarially determined contributions	(1,291,372)	(1,192,485)	(1,083,105)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll during fiscal year	\$ 3,499,269	\$ 3,285,846	\$ 3,677,391

Contributions as a percentage of covered payroll	36.90%	36.29%	29.45%
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Fiscal year	Miscellaneous		
	2015	2016	2017
Actuarially determined contribution	\$ 35,800	\$ 23,266	\$ 28,516
Contributions in relation to the actuarially determined contributions	(35,800)	(23,266)	(28,516)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll during fiscal year	\$ 162,494	\$ 176,620	\$ 286,545

Contributions as a percentage of covered payroll	10.84%	13.17%	9.95%
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**Note to Schedule**

Valuation date:	6/30/2013	6/30/2014	6/30/2015
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Varies, not more than 30 years

Asset valuation method	15 yer smoothed	Market Value	Market Value
Inflation	2.75%	2.75%	2.75%
Salary increases	Varies by entry age and service		
Investment rate of return	7.50%	7.50%	7.50%
Payroll Growth	3.00%	3.00%	3.00%

Safety						
2018	2019	2020	2021	2022	2023	2024
\$ 1,159,683	\$ 1,338,894	\$ 1,531,354	\$ 1,756,149	\$ 1,961,684	\$ 2,162,883	\$ 2,252,557
(1,159,683)	(1,338,894)	(1,531,354)	(1,756,149)	(1,961,684)	(2,162,883)	(2,252,557)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,565,056	\$ 3,889,989	\$ 3,358,275	\$ 3,642,002	\$ 3,791,210	\$ 4,021,975	\$ 4,155,459
32.53%	34.42%	45.60%	48.22%	51.74%	53.78%	54.21%
Miscellaneous						
2018	2019	2020	2021	2022	2023	2024
\$ 25,799	\$ 28,436	\$ 38,265	\$ 40,496	\$ 51,442	\$ 64,105	\$ 46,170
(25,799)	(28,436)	(38,265)	(40,496)	(51,442)	(64,105)	(46,170)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 216,257	\$ 209,196	\$ 291,952	\$ 353,856	\$ 460,766	\$ 587,121	\$ 449,205
11.93%	13.59%	13.11%	11.44%	11.16%	10.92%	10.28%
6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022

Entry Age Normal  
Level percentage of payroll, closed  
Varies, not more than 30 years

Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
2.75%	2.75%	2.500%	2.500%	2.500%	2.500%
Varies by entry age and service					
7.50%	7.375%	7.25%	7.00%	7.00%	7.00%
3.00%	3.00%	2.875%	2.750%	2.750%	2.750%

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years\**

OPEB Plan - Agent Multiple Employer

Measurement Date	6/30/2017	6/30/2018	6/30/2019
<b>Total OPEB Liability</b>			
Service cost	\$ 188,230	\$ 194,348	\$ 215,840
Interest	624,233	654,393	680,634
Differences between actual and expected experience	-	-	(1,694,852)
Changes in assumptions	-	345,115	6,241
Benefit payments	(382,896)	(422,295)	(474,032)
<b>Net change in the total OPEB liability</b>	429,567	771,561	(1,266,169)
<b>Total OPEB liability - beginning</b>	8,613,336	9,042,903	9,814,464
<b>Total OPEB liability - ending (a)</b>	<u>\$ 9,042,903</u>	<u>\$ 9,814,464</u>	<u>\$ 8,548,295</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 785,990	\$ 1,108,061	\$ 1,002,745
Net investment income	167,198	171,917	177,139
Administrative expense	(854)	(1,151)	(642)
Benefit payments	(382,896)	(422,295)	(474,032)
Other expenses	-	(2,858)	-
<b>Net change in plan fiduciary net position</b>	569,438	853,674	705,210
<b>Plan fiduciary net position - beginning</b>	1,590,112	2,159,550	3,013,224
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 2,159,550</u>	<u>\$ 3,013,224</u>	<u>\$ 3,718,434</u>
<b>Net OPEB liability - ending (a) - (b)</b>	<u>\$ 6,883,353</u>	<u>\$ 6,801,240</u>	<u>\$ 4,829,861</u>
 Plan fiduciary net position as a percentage percentage of the total OPEB liability	 23.88%	 30.70%	 43.50%
Covered-employee payroll	\$ 3,963,937	\$ 3,781,313	\$ 4,099,185
Net OPEB liability as a percentage of covered employee payroll	173.65%	179.86%	117.82%

\* Fiscal year 2018 was the 1st year of implementation.

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6/30/2020	6/30/2021	6/30/2022	6/30/2023
\$ 258,232	\$ 265,979	\$ 263,345	\$ 311,233
580,614	602,131	601,212	612,753
-	(372,771)	-	(87,474)
-	21,319	741,660	70,351
(536,159)	(524,175)	(530,904)	(533,099)
302,687	(7,517)	1,075,313	373,764
8,548,295	8,850,982	8,843,465	9,918,778
\$ 8,850,982	\$ 8,843,465	\$ 9,918,778	\$ 10,292,542

\$ 901,184	\$ 754,259	\$ 786,295	\$ 664,891
133,881	1,158,676	(749,910)	327,847
(1,817)	(1,595)	(1,419)	(1,482)
(536,159)	(524,175)	(530,904)	(533,099)
-	-	-	-
497,089	1,387,165	(495,938)	458,157
3,718,434	4,215,523	5,602,688	5,106,750
\$ 4,215,523	\$ 5,602,688	\$ 5,106,750	\$ 5,564,907
\$ 4,635,459	\$ 3,240,777	\$ 4,812,028	\$ 4,727,635

47.63%	63.35%	51.49%	54.07%
\$ 4,055,818	\$ 3,995,857	\$ 4,251,976	\$ 4,609,096
114.29%	81.10%	113.17%	102.57%

**Ross Valley Fire Department**  
**Required Supplementary Information**  
**For the year ended June 30, 2024**

*Schedule of OPEB Contributions - Last 10 Years\**

OPEB Plan - Agent Multiple Employer

<b>Fiscal year ended June 30,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Actuarially determined contribution	\$ 696,858	\$ 727,745	\$ 750,115
Contributions in relation to the actuarially determined contribution	1,108,061	1,002,745	901,184
Contribution deficiency (excess)	<u>\$ (411,203)</u>	<u>\$ (275,000)</u>	<u>\$ (151,069)</u>
Covered employee payroll	\$ 3,781,313	\$ 4,099,185	\$ 4,055,818
Contributions as a percentage of covered employee payroll	29.30%	24.46%	22.22%

**Notes to schedule**

Valuation date	June 30, 2015	June 30, 2017	June 30, 2017
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level	Level	Level
Asset valuation method	percentage pay	percentage pay	percentage pay
Inflation	Market value	Market value	Market value
Discount rate	2.75%	2.75%	2.75%
Salary increases	7.25%	7.25%	7.25%
Retirement age	3.25%	3.25%	3.25%
Amortization period	50 to 75 years	50 to 75 years	50 to 75 years
Healthcare cost trend rates	22 years closed	21 years closed	20 years closed
	7.5% in 2017 to	8.0% in 2018 to 5% in steps	
	4.5% in steps of	of 0.5%	
	0.5%		

Mortality CalPERS 2014 Experience Study

Mortality improvement MW Scale 2014 generationaly MW Scale 2017 generationaly MW Scale 2017 generationaly

\*Fiscal year 2018 was the first year of implementation.

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2021	2022	2023	2024
\$ 631,593	\$ 520,319	\$ 536,878	\$ 554,371
754,259	786,295	664,891	743,563
\$ (122,666)	\$ (265,976)	\$ (128,013)	\$ (189,192)
\$ 3,995,857	\$ 4,251,976	\$ 4,609,096	\$ 4,747,000
18.88%	18.49%	14.43%	15.66%

June 30, 2019      June 30, 2021      June 30, 2021      June 30, 2023

Entry age Level	Entry age Level	Entry age Level	Entry age Level
percentage pay	percentage pay	percentage pay	percentage pay
Market value	Market value	Market value	Market value
2.50%	2.50%	2.50%	2.50%
6.80%	6.80%	6.80%	6.10%
3.00%	3.00%	3.00%	3.00%
50 to 75 years	50 to 75 years	50 to 75 years	50 to 75 years
19 years closed	18 years closed	18 years closed	16 years closed
5.4% in 2021	5.7% in 2021	5.7% in 2022	6.5% in 2025
fluctuating	fluctuating	fluctuating	fluctuating
down to 4% by	down to 4% by	down to 4% by	down to 3.9%
2076	2076	2076	by 2075
CalPERS 2017	CalPERS 2017	CalPERS 2017	CalPERS 2021
Experience	Experience	Experience	Experience
Study	Study	Study	Study
MW Scale 2018	MW Scale 2020	MW Scale 2020	MW Scale 2022
generationally	generationally	generationally	generationally

# Ross Valley Fire Department

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual General Fund

For the year ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental:				
Town of San Anselmo (Contract)	\$ 4,187,309	\$ 4,187,309	\$ 4,187,309	\$ -
Town of Fairfax (Contract)	2,407,212	2,407,212	2,407,212	-
Sleepy Hollow (Contract)	1,322,417	1,322,417	1,322,417	-
County of Marin (Contract)	258,021	258,021	258,021	-
Town of Ross (Contract)	2,414,444	2,414,444	2,414,444	-
Prior Authority:				
Retiree health	51,519	51,519	51,520	1
Retirement contributions	1,277,806	1,277,806	1,277,806	-
Other sources	1,173,130	1,542,378	1,724,853	182,475
Fire prevention fees	355,940	355,940	430,625	74,685
Investment earnings	20,000	20,000	27,169	7,169
Miscellaneous	70,000	70,000	46,476	(23,524)
<b>Total revenues</b>	<b>13,537,798</b>	<b>13,907,046</b>	<b>14,147,852</b>	<b>240,806</b>
<b>EXPENDITURES:</b>				
Current:				
Salaries and benefits	11,594,646	11,988,540	11,841,771	146,769
Services and supplies	1,462,466	1,944,060	1,394,046	550,014
Capital outlay	213,030	213,030	151,484	61,546
Debt service:				
Principal	308,919	308,919	308,919	-
Interest and fiscal charges	14,910	14,910	14,910	-
<b>Total expenditures</b>	<b>13,593,971</b>	<b>14,469,459</b>	<b>13,711,130</b>	<b>758,329</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>(56,173)</b>	<b>(562,413)</b>	<b>436,722</b>	<b>999,135</b>
<b>Net change in fund balances</b>	<b>\$ (56,173)</b>	<b>\$ (562,413)</b>	<b>436,722</b>	<b>\$ 999,135</b>
<b>FUND BALANCES:</b>				
Beginning of year			4,047,186	
End of year			<u>\$ 4,483,908</u>	

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of November 13, 2024

To: Board of Directors

From: Dan Mahoney, Fire Chief

Subject: Establishing a new position and compensation package for the Wildfire Preparedness Coordinator as a limited-term (five-year) full-time, non-safety position.

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**RECOMMENDATION**

Staff recommends that the Board approves Resolution 24-09 establishing a new position and compensation package for the Wildfire Preparedness Coordinator as a limited-term (five-year) full-time, non-safety position.

**BACKGROUND**

In 2019, the Board approved the establishment of a limited-term (two-year) Disaster Coordinator non-safety position. This was the Department's first of its kind. Throughout the following two-years, the position was reclassified into an Emergency Preparedness Coordinator position with adjustments to salary and benefits as recruitment for this position proved challenging. In February 2022, the position was filled. However, in November 2023, the position became vacant. The position continues to remain vacant.

**DISCUSSION**

The Department has evaluated this position from its inception as community needs/expectations have evolved through the last five-years. Within the last two-years, this position has focused on increased emergency preparedness and resiliency throughout the Ross Valley. Examples of this are: (a) prepare residents for wildfire, (b) support existing and creation of new FireWise communities, (c) re-energizing the Get Ready/Community Emergency Response Teams (CERT) Programs, (d) develop and support neighborhood response groups, and (e) provide leadership and coordination with local agency disaster councils and/or emergency preparedness committees. The overall goal was to increase resident resiliency, focusing on self-sufficiency for the first 72 hours post-disaster.

The passing of Measure C in 2020 allowed for the formation of the Marin Wildfire Prevention Authority (MWPA), creating additional opportunities for this position, such as combining the position's original intent as mentioned above, while also providing deliverables in the following MWPA Goals:

- Goal 1: Vegetation Management/Project Management
- Goal 2: Detection, Alert & Evacuation
- Goal 3: Grants
- Goal 4: Public Outreach & Education
- Goal 5: Defensible Space & Home Hardening

Staff recommends a reclassification of the position to include the following:

- Position Title: *Wildfire Preparedness Coordinator*
- New Job Description: *Attachment #1*
- Duration of Position: *Change from limited-term two-years to five-years*
- Salary Increase: *Adjust to median rate for like positions in Marin County*
- Benefit Change: *Adjust to same benefits as RVFD Miscellaneous employees*

The Ross Valley Fire Department will continue to host the five-year limited-term position on behalf of Member agencies. The responsibility of the Department will include providing office space, daily oversight, and general employment requirements. Further, the Department will work closely with the Towns and Districts on work plans and projects for this position.

### **FISCAL IMPACT**

The annual salary is \$85,165 - \$89,424 plus up to \$43,502 in retirement and benefits with a fully burdened cost of \$132,927.

Member agencies will pay their portion of the position as listed below. This was a previously agreed proportionment based on the position costs and population for each Member agency:

- San Anselmo: 45%
- Fairfax: 32.5%
- Ross: 11.25%
- Sleepy Hollow Fire Protection District: 11.25%

The fully burdened cost of this position will be funded by:

- 90% of the position cost is funded by the MWPA local funds received by the Towns (Ross, San Anselmo, and Fairfax) and Sleepy Hollow Fire Protection District.
  - Fairfax: \$38,881.10
  - San Anselmo: \$53,835.37
  - Ross: \$13,458.84
  - Sleepy Hollow Fire Protection District: \$13,458.84

- 10% of the position cost is funded by each Member agency through the Towns (Ross, San Anselmo, and Fairfax) and Sleepy Hollow Fire Protection District budgets.
  - Fairfax: \$4,320.12
  - San Anselmo: \$5,981.71
  - Ross: \$1,495.43
  - Sleepy Hollow Fire Protection District: \$1,495.43

There will be no fiscal impacts on the RVFD FY 24/25 budget. Each Member agency will be invoiced quarterly for the position.

### **ATTACHMENTS**

**Attachment #1** – Wildfire Preparedness Coordinator Job Description

**Attachment #2** – Resolution 24-09

# Wildfire Preparedness Coordinator

## 248.1 SECTION TITLE

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Class specifications are not intended to reflect all duties performed within a job.

## 248.2 DEFINITION

With the Marin Wildfire Prevention Authority (MWPA) mission as a guideline, under general direction, this position serves as Ross Valley Fire Department's Wildfire Preparedness Coordinator for a range of activities associated with wildfire-related emergency preparedness and prevention. They will be responsible for Vegetation Management Projects, Detection/Alert/Evacuation Projects, Public Outreach/Education, Defensible Space/Home Hardening Education and maintenance, education, and implementation of emergency preparedness programs. At times, emergency preparedness topics may include but are not limited to fires, floods, earthquakes, and life-saving skills. This position may perform other related work as required

## 248.3 CLASS CHARACTERISTICS

This is a single-class position. The incumbent will work as a miscellaneous (non-safety) employee under the direction of the Ross Valley Fire Department. Under general supervision, the incumbent is responsible for developing awareness, preparedness, and resiliency.

## 248.4 EXAMPLES OF DUTIES

Note: The following duties are performed by employees in this classification. However, employees may perform other related duties at an equivalent level.

- Detection/Alert/Evacuation: Coordinate with local agencies with the planning and implementation of; Maintain state-of-the-art fire detection and monitoring systems, Encourage redundant Information, Alert and warning systems for all residents & visitors, Provide resources and best practices to improve the safety of evacuation routes, Support partnership between fire, law enforcement and public works to plan and train for evacuation, Establish and maintain formal Temporary Refuge Areas (TRAs), Provide resources and best practices to identify and support Access & Functional Needs (AFN) residents evacuation planning, Provide resources and best practices for Evacuation Needs and Planning of Pets and Large animals.
- Vegetation Management: Coordinate with local agencies with the planning and implementation of; Maintaining appropriate Vegetation Management in areas between neighborhoods and wildlands, maintaining appropriate Vegetation Management in the wildlands, maintaining appropriate Roadside Vegetation Management, and maintaining appropriate Fire Roads Vegetation Management.
- Public Outreach/Education: Conduct outreach and education activities in support of; Detection, Alert and Evacuation, Defensible Space, and Home Hardening, provide inclusive outreach and education activities for unique needs communities.

# Ross Valley Fire Department

## Policies

### *Wildfire Preparedness Coordinator*

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Coordination with Fire Safe Marin will be imperative. Coordinate the development, implementation, and maintenance of various community-based emergency preparedness programs (i.e., Fire Safe Marin, Fire Wise Communities, Neighborhood Response Groups, Get Ready, CERT, and Disaster Councils). Coordinate the development of emergency prevention and emergency management public education programs and materials among Towns and District. Present and assist in presenting community resiliency and emergency preparedness public education and training programs; speak to groups of various ages, educational levels, and socio-economic backgrounds.

- Defensible Space/Home Hardening: Conduct outreach and education activities as they relate to the Defensible Space Inspection program objectives of; Reducing structural ignitability, Creating and maintaining appropriate defensible space on all parcels, providing resources and best practices on fire-adapted structural, defensible space codes and code enforcement.
- Grants: Conduct outreach and education activities, as they relate to the MWPA grant programs to include but not limited to; the creation of defensible, hardening of structures and homes, fire-adapted landscapes or other grant opportunities through various agencies that are beneficial to supporting the definition of this position. Seek and participate in the development of various emergency management grants. Identify grant opportunities and seek funding specific to this position.
- Administrative: Prepare accurate graphics, records, and reports; maintain accurate records and files. Utilize standard personal computer software, including word processing and spreadsheet programs; develop various forms, reports, and statistical analysis; and use software tools to evaluate program effectiveness and develop alternative solutions. Maintain accurate records and files; prepare various statistical and narrative reports, including incident status reports for reimbursement by state and federal agencies. Provide consultation services and evaluations regarding wildfire preparedness. Work with community volunteers, coordinate their activities, provide instructions and motivation, ensure volunteer activities are effective, and provide appropriate recognition.
- Coordinate with federal, state, county, cities, towns, and other local emergency management organizations, as well as the public and stakeholders, to gain and maintain effective working relationships and communication.
- Serve as a support team member in the Emergency Operations Centers during an emergency or disaster response situations.
- In emergencies, the employee may be required to work under significant pressure, be subjected to extended work hours, and be on-call in case of emergencies.
- Required to work on some weekends and evenings; work at any location in the County; attend meetings and classes both; work under various adverse and hazardous conditions; perform routine and repetitive work; personally maintain all certifications and licenses required for job class, assist in training agency employees; wear uniform; and maintain clean and neat appearance.

## *Wildfire Preparedness Coordinator*

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### **248.5 MINIMUM QUALIFICATIONS**

Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying of the job as listed below:

- Experience in managing and coordinating multiple projects simultaneously.
- Experience preparing and presenting public information, teaching, and public speaking.
- Knowledgeable of wildfire preparedness, defensible space techniques and practices.
- Familiar with California Standardized Emergency Management System (SEMS), Incident Command System (ICS), the National Incident Management System (NIMS), and emergency operations communications systems.
- Principles and practices of program coordination, development, budgeting, administration, supervision, training, and evaluation.
- Basic understanding and familiarity with various software programs, such as word processing, spreadsheets, databases, presentation programs, and email marketing.
- High School Diploma or GED.
- Valid California Driver's License with a satisfactory driving record.
- CPR Certified (In possession or the ability to obtain a Healthcare Provider CPR certificate issued by a training center approved by the California EMS Authority. Healthcare Provider cards issued by the American Heart Association and the American Red Cross meet the CPR requirement.)

### **248.6 PHYSICAL REQUIREMENTS**

The ideal candidate must be capable of carrying out all items in both emergency and non-emergency situations.

- Be self-motivated to work independently to complete assigned duties and responsibilities promptly.
- Develop and present training programs for staff and the public that address emergency management systems, procedures, and responses.
- Develop and coordinate wildfire/emergency preparedness exercises.

# Ross Valley Fire Department

## Policies

### *Wildfire Preparedness Coordinator*

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- Interpret and explain wildfire/emergency preparedness services, policies, and procedures.
- Interpret and apply federal, state, and local laws, rules, and regulations.
- Learn and retain local geography and resources as they relate to wildfire/emergency preparedness planning and operations.
- Stay abreast of wildfire/emergency preparedness requirements and standards.
- Analyze and evaluate new program techniques.
- Prepare clear and concise reports; express ideas and communicate clearly and concisely, both orally and in writing.
- Coordinate, train, oversee, and evaluate volunteers.
- Logically and creatively utilize a variety of analytical techniques to solve complex wildfire/emergency preparedness challenges.
- Gain the respect, confidence, and cooperation of municipal leaders and the public and maintain effective working relationships with those contacted in the course of work.
- Participate in the development and administration of goals, objectives, procedures, and budgets.
- Work cooperatively with the public and emergency response agencies.
- Identify and analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations to support goals.
- Research, analyze, and evaluate new service delivery methods and techniques.
- Build and maintain positive working relationships with stakeholders to ensure that assigned wildfire/emergency preparedness coordination efforts are successful.
- Managing and coordinate multiple projects simultaneously

## *Wildfire Preparedness Coordinator*

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### **248.7 ABILITY TO**

The ideal candidate must be capable of carrying out all items in both emergency and non-emergency situations.

- Be self-motivated to work independently to complete assigned duties and responsibilities promptly.
- Develop and present training programs for staff and the public that address emergency management systems, procedures, and responses.
- Develop and coordinate wildfire/emergency preparedness exercises.
- Interpret and explain wildfire/emergency preparedness services, policies, and procedures.
- Interpret and apply federal, state, and local laws, rules, and regulations.
- Learn and retain local geography and resources as they relate to wildfire/emergency preparedness planning and operations.
- Stay abreast of wildfire/emergency preparedness requirements and standards.
- Analyze and evaluate new program techniques.
- Prepare clear and concise reports; express ideas and communicate clearly and concisely, both orally and in writing.
- Coordinate, train, oversee, and evaluate volunteers.
- Logically and creatively utilize a variety of analytical techniques to solve complex wildfire/emergency preparedness challenges.
- Gain the respect, confidence, and cooperation of municipal leaders and the public and maintain effective working relationships with those contacted in the course of work.
- Participate in the development and administration of goals, objectives, procedures, and budgets.
- Work cooperatively with the public and emergency response agencies.

# Ross Valley Fire Department

## Policies

### *Wildfire Preparedness Coordinator*

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- Identify and analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations to support goals.
- Research, analyze, and evaluate new service delivery methods and techniques.
- Build and maintain positive working relationships with stakeholders to ensure that assigned wildfire/emergency preparedness coordination efforts are successful.
- Managing and coordinate multiple projects simultaneously

**ROSS VALLEY FIRE DEPARTMENT**

**RESOLUTION 24-09**

**A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT ESTABLISHING THE  
POSITION AND COMPENSATION PACKAGE FOR THE WILDFIRE PREPAREDNESS  
COORDINATOR**

**WHEREAS**, Ross Valley Fire Department hereby establishes a limited-term (five-year) position of  
Wildfire Preparedness Coordinator as a non-safety position within the Department; and

**WHEREAS**, the duties, responsibilities, and compensation of the Wildfire Preparedness Coordinator  
have been compared with positions in other municipalities throughout Marin County; and

**NOW THEREFORE BE IT RESOLVED**, that the following are the salary and benefits for this  
position; and

**BE IT FURTHER RESOLVED** that Ross Valley Department adopts the following terms and  
conditions for this position effective November 13, 2024;

<b>Wildfire Preparedness Coordinator</b>	<b><u>Step A</u></b>	<b><u>Step B</u></b>
	\$7,097	7,452

*\*Step placement and advancement shall be in accordance with the provisions of Section 11 of the  
Authority's Civil Service Rules and Regulations.*

**Salary Adjustments:** The Fire Board will review the Wildfire Preparedness Coordinator  
compensation annually.

**Health Insurance after Retirement:** The Authority agrees to maintain health insurance coverage and  
to pay the amount required by P.E.R.S. toward the premium cost thereof, provided the retiree remits to  
the Authority any further payment due, secures Medicare coverage when eligible, and subject to the  
following:

For retirees who meet the eligibility requirements for retiree healthcare insurance, the Authority's  
monthly contribution for the retiree and the retiree's eligible dependents shall be One Hundred and  
Fifty-Seven dollars (\$157) per month and shall adjust in accordance with the Minimum Employer  
Contribution (MEC) established by the Public Employees Medical and Hospital Care Act (PEMHCA).

Medicare eligible retirees must apply for and receive Medicare benefits to be eligible for full reimbursement.

### **Retirement Health Saving Plan (RHS)**

All employees hired after March 31, 2013, upon retirement, will be eligible for the Minimum Employer Contribution (MEC) established by PEMHCA, with no additional reimbursement from the Authority. On August 1, 2013, the Authority established a Retirement Health Savings plan (RHS) for all employees hired after March 31, 2013. An amount equal to four (4) percent of the "Step E" salary for the Firefighter/Engineer, as established in Section 2, Salaries. The four (4) percent contribution includes the recognition of the two (2) percent salary contribution. The employee may elect to contribute the equivalent of 48 hours of vacation in addition to their 2.0% contribution, however the additional contribution will not be matched by the Authority.

### **Retirement Health Saving Plan (RHS) Contributions**

Authority Contribution 2.0% of the Step E Firefighter/Engineer base Salary

Employee Contribution 2.0% of the Step E Firefighter/Engineer base Salary

**Retirement:** PERS Miscellaneous retirement; contribution and entry levels are set by Ross Valley Fire Department agreement with CalPERS.

Effective July 1, 2019 there is a vacation cap equal to 300 hours; for those over the 300 cap in hours on July 1, 2019, the cap becomes effective when the vacation accrual drops below 300 hours or on June 30, 2023, whichever occurs first.

### **Vacation Leave Schedule:**

Hired after July 1, 2019	1 to 36 Months	10 days
	36 to 144 Months	15 days
	145 to 240 Months	20 days
	Over 240 Months	24 days

**Holidays:** 13 Days off per year: New Year's Day; Martin Luther King, Jr. Day; Lincoln's Birthday; Washington's Birthday; Memorial Day; Independence Day; Labor Day; Admission Day; Veterans' Day; Thanksgiving Day; Friday after Thanksgiving Day; December 24, 1/2 day; Christmas Day; December 31, 1/2 day. In addition to the above, any other single day appointed by the President of the United States or the Governor of California and observed by the Authority as a public fast, Thanksgiving or holiday.

**Sick Leave:** 12 days per year

**Uniform:** Uniform allowance of \$60 per month.

**Plan Health Insurance:** The Authority's monthly contribution for employee and the employee's eligible dependents shall be One Hundred and Fifty-Seven dollars (\$157) per month and shall adjust in accordance with the Minimum Employer Contribution (MEC) established by the Public Employees Medical and Hospital Care Act (PEMHCA).

**Cafeteria Plan:** The Authority's monthly contribution to the cafeteria plan shall be an amount equal to the full family cost of Kaiser (PERS Kaiser Bay Area Plan) less the Minimum Employer Contribution (MEC) established by the PEMHCA. Cafeteria benefits may be used for health insurance, dental insurance, life insurance, disability insurance, and cash back to the employee. The cashback, however, cannot exceed \$270 per month.

I do hereby certify that the above Resolution 24-09 is a true and correct copy as passed by the Ross Valley Fire Board on November 13, 2024, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Thomas Finn, Board President

Attest:

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Samantha Stettler, Administrative Assistant

**ROSS VALLEY FIRE DEPARTMENT  
STAFF REPORT**

For the meeting of November 13, 2024

To: Board of Directors

From: Dan Mahoney, Fire Chief

Subject: Receive an Update on Receipt of a Letter from Ross Requesting a “One-Year Delay in the Closure of the Ross Fire Station 18” and a Recommendation from Staff to Defer Any Action Until After December 5, 2024.

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**RECOMMENDATION**

Staff recommends that the RVFD Board receive an update regarding the receipt of a letter from Ross Town Manager Christa Johnson requesting “an amendment to the Ross Valley Fire Department (RVFD) Joint Powers Authority Agreement (JPA) dated January 1, 2022, to allow for a one-year delay in the closure of the Ross Fire Station 18”. Staff also recommends the Board defer any action until after December 5, 2024.

**BACKGROUND AND DISCUSSION**

On November 11, 2021 the Board voted unanimously to close Fire Station 18. Effective January 1, 2022 all Members entered into the Third Amendment of the Joint Powers Authority (JPA) identifying that Station 18 “ shall be closed on July 1, 2025, or upon a written agreement among all Members to close on an earlier date” (Section 9.2(d)).

On October 14, 2024, Ross Valley Fire Board President Thomas Finn received a letter from Ross Town Manager Christa Johnson (directed to do so by the Ross Town Council in a 5-0 vote) requesting “an amendment to the Ross Valley Fire Department (RVFD) Joint Powers Authority Agreement (JPA) dated January 1, 2022, to allow for a one-year delay in the closure of the Ross Fire Station 18” (Attachment # 1).

The letter states the one-year delay will enable the Ross Valley Paramedic Authority (RVPA) to complete its comprehensive study and engage in transparent Board discussions about the future of the RVPA Joint Powers Agreement. An email was also received by RVPA Executive Officer Chief Jason Weber stating that the Town of Ross is requesting a lease agreement be agreed on before December 31, 2024.

The following RVPA meetings have taken place or are scheduled:

- **November 7, 2024** - An RVPA Special Meeting (Attachment #2) was held that included a presentation of the much anticipated Citygate “EMS Deployment And Fiscal Assessment Review” comprehensive study. A question and answer session, as well as public comment, were taken to allow the RVPA Board to consider the information presented. Citygate Public Safety Principal Stewart Gary, specialized legal Counsel Andrew Schouten, General Counsel Emily Longfellow, and staff were available for questions. Due to the complexity of the issues and details of the report, RVPA staff did not seek any formal decisions from the Board at this meeting.
- **November 21, 2024** - An RVPA Special Meeting has been scheduled to engage the RVPA Board in deliberations regarding reaching an agreement (lease terms) with Ross to continue housing Medic 18 in its current location, the Town of Ross.
- **December 5, 2024** - An RVPA Regular Meeting is scheduled.

At this time, staff feels a proactive approach has been taken by both RVPA (scheduling Special meetings) and the Town of Ross (providing a December 31, 2024 timeline for a lease agreement), therefore allowing for additional deliberations to occur on the RVPA Board would be beneficial before taking action on the letter received from Ross regarding “ a one-year delay in the closure of the Ross Fire Station 18”.

Staff recommends the Board take receipt of the letter and defer any action until after the November 21, 2024, RVPA Special meeting and the Regularly scheduled RVPA December 5, 2024 meeting. These upcoming RVPA meetings will provide needed insight into whether the letter request should be acted upon or at least considered by the RVFD Board.

Staff will remain engaged with the RVPA discussions and will provide a staff report update with recommendations at the December 11, 2024, RVFD Board meeting.

### **FISCAL IMPACT**

There are no fiscal impacts to this report.

### **ATTACHMENTS**

**Attachment #1** – Town of Ross Letter

**Attachment #2** – RVPA Board Packet for November 7, 2024



October 14, 2024

Mr. Thomas Finn  
Chairperson  
Board of Directors  
Ross Valley Fire Department  
777 San Anselmo Avenue  
San Anselmo, CA 94960

Dear Chairperson Finn,

On behalf of the Town of Ross Town Council, I am writing to request an amendment to the Ross Valley Fire Department (RVFD) Joint Powers Agreement (JPA), dated January 1, 2022, to allow for a one-year delay in the closure of the Ross Fire Station 18.

Since the RVFD JPA was amended in January 2022, the RVFD has been steadily moving toward its implementation which requires the closure of Station 18 by July 1, 2025. The RVFD Board and Chief Mahoney have been making personnel decisions and purchasing decisions based on this anticipated closure. The Towns of Fairfax and San Anselmo have been planning to renovate their fire stations in part to accommodate the six firefighters that will be transferred from Ross Station 18 to the other RVFD fire stations. Significantly, the RVFD Board voted earlier this year to increase staffing on its engines from two to three persons. This action is made financially feasible by the anticipated closure of Station 18 which allows six of the required nine additional positions to be gained from the transfer from Ross to the other three RVFD stations. The remaining three positions required by the increased staffing are funded via a substantial increase in annual costs to all four RVFD member agencies. The Town of Ross voted to implement this increased staffing model and has been cooperating with Chief Mahoney over this past year as he works towards the station's planned closure.

The Ross Valley Paramedic Authority (RVPA) has operated one of its two paramedic ambulances out of the Ross Fire Station since the early 1980's. On June 15, 2023 the Ross Town Council adopted a Master Facilities Plan that included a new paramedic ambulance facility. The estimated cost (based on 2023 construction estimates) to build this new paramedic facility is \$2 million. In December 2023, the Ross Town Council requested a long-term commitment from the RVPA to continue to base the paramedic ambulance in Ross. At the urging of Central Marin Fire Chief Martin, the RVPA Board decided to conduct a deployment study to confirm that Ross is still the best location in Ross Valley

to house its paramedic ambulance. The RVPA Board was not willing to enter into a long-term lease with Ross without conducting a deployment study.

On February 23, 2024 Larkspur City Manager Dan Schwarz sent a letter to the RVPA asking that the study scope be expanded, stating, "It also seems timely to evaluate whether a restructuring of the governance model for ambulance and paramedic services in the Ross Valley is warranted. Allowing Corte Madera and Larkspur to leave RVPA by authorizing CMFA to be the service provider for these jurisdictions might better align governance to the stewardship of jurisdictionally-generated taxes and resources." Due to this request and the difficulties of obtaining reliable data, the expanded study has not yet been completed. Please see RVPA Chief Weber's staff report to the RVPA Board for its October 7, 2024 meeting for an update regarding the status of the study (attached). In particular, please note the attachment to the staff report which lists the questions the expanded study seeks to answer. Specifically, Question #8 asks "Is the current service model adequate for the greater Ross Valley?" The results of this study will concern every member agency in the RVFD.

Unfortunately, the events and discussions unfolding at the Ross Valley Paramedic Authority (RVPA) over the past ten months have paralyzed Ross's ability to move forward with its plans to renovate its civic center campus with resulting cost increases of over \$800,000 annually. More importantly, the events and discussions at RVPA have compromised the foundation on which the Ross Town Council made its 2021 decision to close its fire station. The decision was based on the belief that the emergency medical function in Ross would continue to be provided by RVPA. If RVFD Station 18 closes and the RVPA reduces its jurisdictional boundaries as requested by the Larkspur City Manager or if the RVPA ceases to exist as a result of financial instability caused by the loss of the eastern portion of the RVPA, no emergency response personnel will be based in Ross resulting in a two-minute increase in response time for medical emergencies. The resulting ten-minute response time is considered an "edge suburban to rural level of response" time and would be a significant decrease in service levels to the Town of Ross. (Please see page 56 of the 2019 RVFD Standards of Coverage Study, revised on November 10, 2023 by Citygate Assoc, LLC)

As recently as November 2023, RVPA Chief Executive Officer Jason Weber stated that the paramedics have operated out of the Ross station for 40 years without problems and he nor the RVPA Board have indicated their interest nor intention of relocating the RVPA paramedics to another location. However, over the past ten months it has become increasingly clear that this stated intention to remain in Ross may not be reliable enough to ensure that adequate emergency medical response will be available to Ross residents if the RVFD Station 18 closes on June 30, 2025. Therefore, the Town of Ross is requesting a one-year delay in the closure of RVFD Fire Station 18.

The one-year delay will enable the RVPA to complete its comprehensive study and engage in transparent Board discussion about the future of the JPA. Depending on the actions taken by the City of Larkspur and the Town of Corte Madera, the Marin County Local Emergency Medical Services Authority may become involved as this agency oversees the provision of emergency medical services in all of Marin County. This agency would need to approve any changes to the RVPA jurisdictional boundaries. During this time, the 2019 Standards of Coverage study could be updated to determine RVFD response times in the event the RVPA dissolves or changes boundaries. Other options for ensuring that all RVFD member agencies receive adequate emergency medical services could be explored.

In conclusion, in 2021 no one understood that the RVPA's jurisdictional boundaries or entire existence were in jeopardy. Three years later, the fragility of the RVPA JPA is clear and its viability is in question. It is reasonable to request a one-year delay in the closure of Ross Fire Station 18 so that every member of the RVFD and the RVPA can determine how best to maintain adequate levels of emergency medical response in the greater Ross Valley.

Thank you for your consideration. Please contact me at 415-453-1453 ext. 107 or at [cjohnson@townofross.org](mailto:cjohnson@townofross.org) if you have questions regarding the Town of Ross's request.

Sincerely,



Christa Johnson  
Ross Town Manager

Attachments:

Chief Weber's staff report for the October 7, 2024 RVPA Board meeting

2019 RVFD Standards of Coverage Study, revised on November 10, 2023 by Citygate Assoc, LLC

cc: Board of Directors, Ross Valley Fire Department  
Ross Town Council  
RVFD Chief Dan Mahoney  
RVPA Chief Executive Officer Jason Weber  
Fairfax Town Manager  
San Anselmo Town Manager

TOWN OF ROSS ● P.O. BOX 320 ● ROSS, CA 94957-0320  
(415) 453-1453 ● FAX (415) 453-1950



# Ross Valley Paramedic Authority

## MEMBER AGENCIES

Town of Corte Madera  
Town of Fairfax  
Kentfield Fire Dist.  
City of Larkspur  
County of Marin  
Town of Ross  
Town of San Anselmo  
Sleepy Hollow Fire Dist.

## BOARD OF DIRECTORS SPECIAL MEETING

Thursday, November 7, 2024, at 6:30 p.m.

300 Tamalpais Dr., Corte Madera, CA 94925

Corte Madera Town Hall Council Chambers

<https://us06web.zoom.us/j/83138148133?pwd=8s9EyAhAS0T8YYwcwx49BcssOEg3iQ.1>

Webinar ID: 831 3814 8133 - Passcode: 890029 - Phone: 1-669-900-6833

Pursuant Government Code section 54953(b), Boardmember Roger Meagor will participate in the meeting from a remote teleconference location: 2777 S. Kihei Rd., B103, Kihei, HI 96753. Any votes, should they occur, shall be by roll call.

Please be advised those participating in the meeting remotely via Zoom do so at their own risk. The RVPA regular Board meeting will not be cancelled if any technical problems occur during the meeting. Thank you.

1. Call to Order- Board Chair
2. Roll Call- Executive Officer
3. Pledge of Allegiance – Board Chair
4. Open Time for Public Input. Members of the Public have an opportunity to comment on items not on tonight's agenda. Each member of the public has two minutes in which to speak. Board members and staff are not able to engage in dialogue, answer questions or act on any of the items brought forward. At the Board's discretion, matters brought forth may be placed on a future agenda.
5. Review and approve Meeting Minutes:
  - a. **Staff recommendation:** Approve and adopt the meeting minutes from the October 7, 2024, Special RVPA Board meeting.
6. NEW BUSINESS
  - a. Presentation by Citygate Associates with Mr. Stewart Gary regarding EMS deployment and fiscal assessment issues, and possible direction to staff.
    - i. **Staff recommendation:** Staff recommends you receive the Report from Citygate and direct staff with any follow up items in preparation for the November 21, 2024, Special Meeting where formal Board action/motions will be requested.
7. OLD BUSINESS
  - a. No old business
8. Announcements/Future Agenda Items.
9. Adjournment.

Submitted, /s/ Jason Weber, Executive Officer



**MEMBER AGENCIES**

Town of Corte Madera  
Town of Fairfax  
Kentfield Fire Dist.  
City of Larkspur  
County of Marin  
Town of Ross  
Town of San Anselmo  
Sleepy Hollow Fire Dist.

# Ross Valley Paramedic Authority

## Item 5: Meeting Minutes

ROSS VALLEY PARAMEDICS AUTHORITY  
Held a Special Meeting  
6:30 p.m. Thursday, October 7, 2024  
250 Doherty Drive, Larkspur, 94939

1. Call to Order- Chair Meagor called the meeting to order at 6:30 p.m.
2. Roll Call  
Board Member Attendance: Chair Meagor, Blash, Breen, Corbett, Finn, Robbins, Thomas  
Staff Present: Weber, Martin, Pomi, Longfellow
3. Pledge of Allegiance
4. Open Time for Public Input

There were no comments.

5. New Business
  - a. Procurement of 8-new LIFEPACK 35 cardiac monitors

Executive Officer Weber presented a staff report.

Chair Meagor opened the meeting to public comments.

There were no comments.

Chair Meagor closed the meeting to public comments.

M/s, Breen/Finn, motion to approve and authorize the Executive Officer to procure eight new LP35 Cardiac Monitors from Stryker utilizing a cooperative purchasing agreement through Sourcewell in an amount not to exceed \$485,000 and direct RVPA Finance Officer to transfer funds from the fund balances into the FY24-25 budget to execute the purchase is approved.  
Ayes: All

- b. RVPA Deployment Study Update including additional budget authority

Executive Officer Weber presented the staff report. He recommends the authorization of an additional \$40,000 to complete the study.

A Board member asked what the subcommittee would be doing. Executive Officer Weber stated they would serve as a sounding board and prior to making a presentation to the full Board.

Board member Robbins stated it would be helpful if Board members could meet with the community they represent to obtain input. Executive Officer Weber agreed that was important but asked the Board to be mindful of the time that might take.

Board member Finn favored the continuation of the subcommittee and its use by the Board as a resource. Some of the issues are a bit discreet while others are ready to be addressed by the Board.

A Board member wondered if the subcommittee would be viewed as extraneous. It might make more sense, politically, to keep the process at the Board level.

Chair Meagor opened the meeting to public comments.

Ms. Christa Johnson, Town Manager of Ross, asked when the subcommittee first met and if it consists of representatives from the Town of Corte Madera and the City of Larkspur. The Town of Ross would like to see some closure on this issue and is concerned about the lack of progress being made. These are very important issues that affect the future of emergency medical services in the Ross Valley.

Chair Meagor closed the meeting to public comments.

Executive Officer Weber explained the timeline of the process and what has occurred. He was confident they could meet the deadline.

Legal Counsel Longfellow explained the three options for the Board to consider: 1) Pause the subcommittee; 2) Open the subcommittee meetings to the public; 3) Keep the subcommittee as is with the option of adding another member. She discussed the next steps.

M/s, Robbins/Thomas, motion to allocate an additional \$40,000 to complete the deployment study and to have the subcommittee paused once material information are brought to the full board.

Ayes: All

- c. Second Amendment Lease Agreement with the Town of Ross and Ross Valley Fire Department for the RVPA ambulance quarters at Station 18 in Ross.

Executive Officer Weber presented a staff report.

Chair Meagor opened the meeting to public comments.

There were no comments.

Chair Meagor closed the meeting to public comments.

M/s, Finn/Corbett, motion to authorize the Executive Officer to execute the Second Amendment Lease Agreement with the Town of Ross and Ross Valley Fire Department for the RVPA ambulance quarters at Station 18 in Ross.

Ayes: All

6. Old Business

There were no Old Business Items

7. Announcements/Future Agenda Items

There were no announcements or requests for future agenda items.

8. Adjournment- Chair Meagor adjourned the meeting at 7:01p.m.

Respectfully submitted,

Toni DeFrancis,  
Recording Secretary



**MEMBER AGENCIES**

Town of Corte Madera  
Town of Fairfax  
Kentfield Fire Dist.  
City of Larkspur  
County of Marin  
Town of Ross  
Town of San Anselmo  
Sleepy Hollow Fire Dist.

# Ross Valley Paramedic Authority

## Item 6: New Business

# RVPA Staff Report

**TO:** RVPA Board

**FROM:** Jason Weber, Executive Officer

**SUBJECT:** Presentation of Citygate's EMS Deployment Governance and Fiscal Review of RVPA

**MEETING DATE:** November 7, 2024

## **BACKGROUND:**

Over the last year your Board was asked to consider several policy options with both short- and long-term impacts. The first is surrounding the lease with the Town of Ross, including terms and conditions to continue housing Medic 18 in the Town. The second is a request from the City of Larkspur Manager to expand the scope of the proposed study to consider changes in the contractual jurisdictions and restructuring of the governance model for ambulance and paramedic services, with Larkspur and Corte Madera leaving RVPA.

## **DISCUSSION:**

At your March 2024 meeting, your Board directed staff to engage the services of Citygate to conduct a review and draft a report regarding RVPA's EMS deployment, fiscal structures, and governance (Report). The Board also directed the retention of special legal counsel from the firm of Wright, L'Estrange & Ergastolo. Over the last seven months staff has worked with Citygate and special counsel to develop the attached Report and today's presentation.

The presentation and subsequent question and answer setting, as well as public comment, will give your Board the opportunity to consider the information presented, speak directly with Citygate Public Safety Principal Stewart Gary, specialized legal Counsel Andrew Schouten, General Counsel Emily Longfellow, and staff. Due to the complexity of the issues and detail of the report, staff does not seek any formal decisions from the Board at this meeting.

As outlined in the Report, Citygate and staff propose next steps for the Board as follows:

Near term:

1. Review the Report and ask questions in preparation for November 21, 2024, meeting.

2. Reach agreement to stop consideration to separate RVPA into two parts and document in revised JPA Agreement.
3. Reach agreement with the Town of Ross to continue housing Medic 18 in its current location the Town of Ross.
4. Revise and modernize the JPA Agreement to clearly define policies, fiscal structure, and long-term stability, creating equitable cost recovery for ambulance host agencies and preserving excellent emergency medical services within the greater Ross Valley.

Longer term:

5. Refine as needed Capital Equipment replacement plans and multi-year cost allocations. Provide for an excess revenue true-up calculation to member agencies if reserves are fully funded.
6. Design a more layered, robust backup ambulance plan.
7. Monitor response performance against adopted goals.

Staff will return to your Board on November 21, 2024, with policy questions that need Board action, including the aforementioned near and long-term items. Specifically, the Ross lease and appropriately modernizing the JPA the JPA policies and the JPA fiscal structure around stability and preserving the excellent EMS delivery our constituents and members have enjoyed for over 40years.

**RECOMMENDATION:**

Staff recommends you receive the Report from Citygate and direct staff with any follow up items in preparation for the November 21, 2024, Special Meeting where formal Board action/motions will be requested.

**FISCAL IMPACT:**

Receipt of this report has no immediate fiscal impact.

Respectfully submitted,

Jason Weber, Executive Officer

Attachments:

- a. Citygate EMS Deployment, Fiscal and Governance Review



CITY GATE  
FIRE & EMS

# EMS DEPLOYMENT AND FISCAL ASSESSMENT REVIEW

## ROSS VALLEY PARAMEDIC AUTHORITY

### NOVEMBER 1, 2024



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FIRE & EMS

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**ROSS VALLEY**  
Paramedic Authority

Item 5  
Attachment #2  
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### **Attachments**

#### **Attachment A—RVPA Response Zones**

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## SECTION 1—EXECUTIVE SUMMARY

The Ross Valley Paramedic Authority (RVPA) retained Citygate Associates, LLC (Citygate) to conduct a review of the agency’s EMS deployment, fiscal structures, and governance. In brief, Citygate’s assessment of RVPA governance included the regulations under which RVPA operates and what choices the partners might have should they choose to organize differently. Together, all components of Citygate’s analysis comprise a very detailed review by which RVPA can manage immediate and longer-term program issues.

This report is presented in seven sections: this Executive Summary; Agency Background; Incident Data Analysis; RVPA Structural / Relationship Analysis; RVPA Fiscal Analysis; RVPA Separation (Scenario) Analysis; and finally, a comprehensive and sequential list of all findings and recommendations. Throughout this report, Citygate makes key findings and, where appropriate, specific action item recommendations. Overall, there are **22 key findings** and **11 actionable recommendations**.

### 1.1 POLICY CHOICES FRAMEWORK

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In the United States, the provision of emergency services is a local control issue. Thus, the level of services provided, and any resultant cost, is a local policy choice. While over the decades in California, there has been a large increase in safety regulations related to *fire-related* services, the regulatory environment as it relates to *ambulance* services is *very different*. Citygate highlights this distinction as RVPA and fire agency elected officials are very experienced in day-to-day fire services and local control. However, while the provision of ambulance services may be seen today as a longstanding operation under the supervision of the RVPA Board of Directors and partner agencies, it is **not**.

As Section 6 of this study will explain, Local Emergency Medical Service Agencies (LEMSA) including Marin County EMS have authority under the California Health and Safety Code (§§ 1797.85 and 1797.224) to establish exclusive ambulance operating areas—which restrict operations within an area to one or more designated emergency ambulance providers. RVPA operates in a **non-exclusive** operating area (EOA) that was never placed out to competitive bid per statutes.

Marin County EMS designated Service Area C as a non-exclusive service area with RVPA as the designated provider for the area. Given that, long ago, ambulance transport was not economically viable to be put out to bid in the non-exclusive areas of Marin County, it is apparent that County EMS allowed the RVPA to operate as it was an *integrated sole provider* that provided stable services within the County’s revenue structures. Changing this relationship is the sole regulatory purview of the County EMS agency.

## **1.2 EVALUATION SUMMARY**

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In brief, RVPA provides quality paramedic ambulance and first responder services meeting best practices for patient care. Over the years, the structural relationship between the partners has evolved into multiple, overlapping Joint Powers Authorities (JPAs) and contracts for services. There is a significant need for the agreements and fiscal operations to be updated, integrated, and operated with increased transparency under fiscal best practices as they relate to local government operations. There are upcoming operational challenges to be addressed given ever-increasing ambulance service requests. Services provided are *very good*; however, the structures have become far too layered due to the patchwork of decisions made over several decades. It is time to step back, reassess the situation, adjust, and realign business operations to better prepare the partners and the Greater Ross Valley for future challenges.

## **1.3 CORE REVIEW ISSUES – SUMMARY FINDINGS**

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Citygate's scope of work included addressing several questions which can be viewed across the themes summarized within this subsection. Our technical findings, recommendations, and opinions cover the questions asked in detail.

### **1.3.1 Incident Workload and Medic 18 Location**

- ◆ Response times are in compliance with best practices for a suburban set of communities that are dispersed across a topography that is difficult to serve.
- ◆ At peak hours of the day, the capacity of the two ambulances is strained, and an improved backup system should be designed.
- ◆ Leave Medic 18 in the Town of Ross as it is economically and operationally well positioned in that location. Any movement from Ross generates these impacts:
  - Moving it west creates too much volume to be managed by Medic 14.
  - Moving it west also removes too much transport revenue from RVPA for Medic 18, destabilizing RVPA's fiscal solvency.
  - Central Marin Fire Authority should not move the Medic 14 ambulance north if doing so shifts transport revenue area from RVPA Medic 18. If it is moved, it should not have a negative revenue impact on Medic 18.
  - Moving Medic 18 to the east places it too far from the western communities and increases usage on County Fire Medic 96.
- ◆ There is no policy regarding how and when to increase transport capacity.

### 1.3.2 JPA Organization

- ◆ RVPA has too many separate agreements to manage, making common governance and fiscal oversight very cumbersome. The shared governance contracts all sit “on top of each other.”
- ◆ The JPA is more of a cluster of contracts than a typical JPA under a single governance board, managing all revenues and expenditures for the common operational goal.
- ◆ The JPA rules are inadequate to guide who governs what, and how exactly all operating to revenues expense decisions are made.

### 1.3.3 JPA Fiscal Structures

- ◆ The overall JPA agreement, and the JPA to other agency contracts, combined and matched to the available fiscal documents do not define items such as:
  - How rent is handled by the parties for both medic units.
  - How rent is calculated (other than a legacy “ask”).
  - The holdback of Corte Madera revenues lacks transparency to tie to what their actual, complete expenditures are other than a simplistic statement of “costs exceed revenues.”
- ◆ If reserves exceed need, there is not a clear formula to return the excess to the partners.
- ◆ There is no written policy detailing what the ambulance deployment boundaries to revenue collection should be.
- ◆ Given fragmented agreements; and incomplete policies, terms, and formulas—combined with the separation of all revenues to expenditures—the JPA Board would have difficulty simply explaining to the taxpayers how RVPA is fiscally responsible.
- ◆ In Citygate’s experience, RVPA is overly complicated for a small services operation.

### 1.3.4 Implications of Agency Separation(s)

- ◆ RVPA is operating a paramedic ambulance system under the control of the County EMS agency.

- ◆ Any change to operations and resultant fiscal stability would require approval from County EMS and, in some cases, the Board of Supervisors.
- ◆ It is more than likely that County EMS would see separation of the partners as being unstable and thus trigger a new, statutory-compliant process for designating County Service Area C as an exclusive operating area and designating an exclusive ambulance services provider within RVPA boundaries.

#### **1.4 CORE REVIEW ISSUES – SUMMARY RECOMMENDATIONS**

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1. The JPA should be restored to a singular, unified operation for all revenues and expenditures.
2. The JPA agreement needs a robust overhaul to define how all operating and economic terms are handled within the singular control of the JPA Board for the common good.
3. The current ambulance deployment system is nearing capacity and should not rely on mutual aid from either County Fire or bayside fire department partners. A more robust backup plan must be designed.
4. To protect all of its options for decades into the future, the new Town of Ross facility should provide the necessary spaces for a minimum two-person ambulance or paramedic/firefighter squad.
5. Any separation of who provides the two ambulances in County Service Area C (RVPA) should be avoided. RVPA is providing capable paramedic services and fragmentation only will lead to disruption and loss of local control.

#### **1.5 SUGGESTED NEXT STEPS**

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Based on our comprehensive analysis, Citygate offers the following key decision steps:

##### **1.5.1 Near Term**

- ◆ Review and absorb the content, findings, and recommendations of this report.
- ◆ Create a mutual understanding with the Town of Ross to continue to deploy Medic 18 in the Town.
- ◆ Reach written agreement(s) to stop any further consideration regarding the separation of RVPA into two parts.

### 1.5.2 Longer Term

- ◆ Update the RVPA agreement to clearly state operating policies and gain one set of revenues to expenditures with Corte Madera / Central Marin Fire Authority.
- ◆ Refine as needed Capital Equipment replacement plans and multi-year cost allocations. Provide for an excess revenue true-up calculation to member agencies if reserves are fully funded.
- ◆ Design a more layered, robust backup ambulance plan.
- ◆ Monitor response performance against adopted goals.

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## SECTION 2—AGENCY BACKGROUND

### 2.1 HOW THE STUDY WAS CONDUCTED

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Citygate utilized multiple sources to gather, understand, and model information about RVPA services, partner agencies, governance, and fiscal structures. Citygate requested a large amount of relevant background data and information to better understand current costs, service levels, the history of service level decisions, and other prior studies.

In virtual and on-site meetings, Citygate conducted focused interviews with RVPA leadership and other key project stakeholders. Citygate reviewed demographic information related to the RVPA's service area, including the potential for future growth and development. Citygate also obtained map and electronic response data from which to model current and projected first responder paramedic and ambulance deployment, with the goal to identify the location(s) of stations and the number of personnel required to best serve RVPA's service area.

### 2.2 ROSS VALLEY PARAMEDIC AUTHORITY DESCRIPTION AND HISTORY

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RVPA is an eight-member Joint Powers Authority (JPA) formed in 1982 as authorized by the California Joint Exercise of Powers Act (Government Code Sections 6500, et seq.), which expressly permits the parties to contract for such services with each other. The joint powers agreement is between the Town of Corte Madera, the City of Larkspur, the Town of Ross, the Town of San Anselmo, the Town of Fairfax, the Kentfield Fire Protection District, the Sleepy Hollow Fire Protection District, and the County of Marin for the purpose of having a single, consolidated agency provide paramedic/life support services throughout the Ross Valley area and across jurisdictional boundaries.

On August 17, 1999, RVPA and the County of Marin entered a contract entitled "Agreement Advanced and Basic Life Support Service." Under this agreement, Marin County contracted with RVPA for RVPA to provide basic and advanced life support services within a designated service area consistent with *minimum requirements promulgated by the County*. The foregoing 1999 agreement has continuously been in full force and effect from 1999 to the present. The County and RVPA will continue operating under this 1999 agreement for the foreseeable future on a year-to-year basis by mutual consent of the parties. The original model entailed the JPA employing paramedics directly and included a "Paramedic Chief." This model was replaced within a few years by a contract with Marin County Fire to staff the RVPA-owned ambulance—a contract relationship which still exists today.

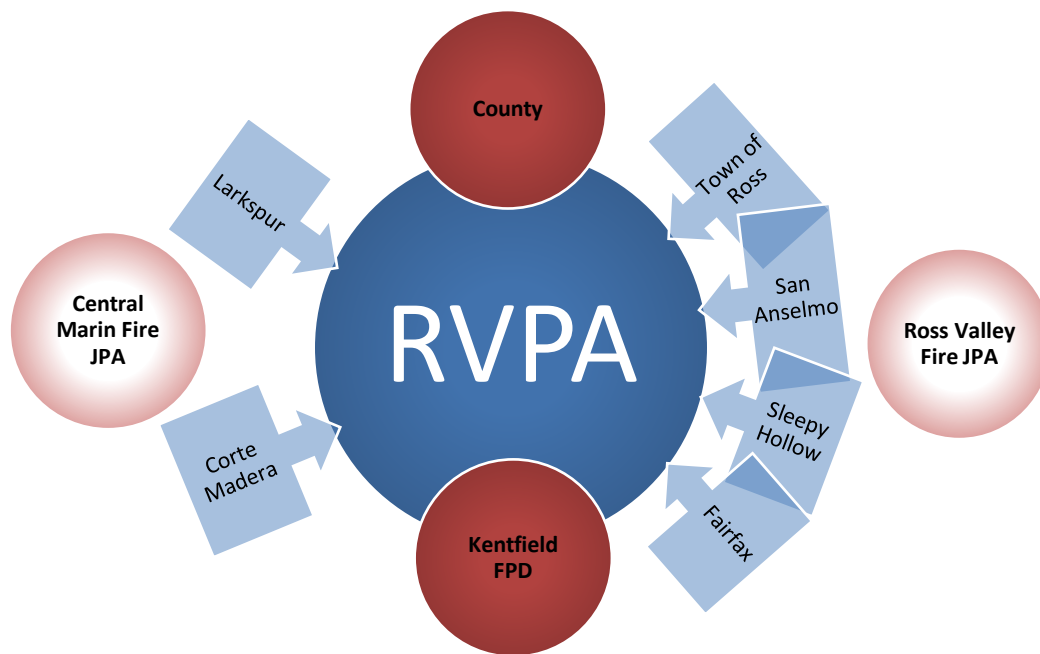
At present, RVPA fiscally supports eight first responder engine companies. Five are Advanced Life Support (ALS) paramedic-staffed, and three are Basic Life Support (BLS) EMT-staffed. For patient transport, RVPA provisions two paramedic Ambulances. Due to the mergers of some of

the community-based fire departments over the years, today, there are three fire agencies, two of which are themselves JPAs—Central Marin Fire Authority and Ross Valley Fire—with the third agency being the Kentfield Fire Protection District. Finally, there is one County Service Area (CSA 27) that is also served via the County-RVPA contract.

RVPA is funded through two principal sources: (1) transport revenue and (2) property tax assessments, which are placed on a ballot by all eight members individually every four years.

The following figure provides a visualization of RVPA’s partner structure and composition.

**Figure 1—Ross Valley Paramedic Authority Composition**



### 2.2.1 Current Unit Daily Staffing Profile

#### *Central Marin Fire*

- ◆ E13 – 3 personnel [ALS](#)
- ◆ M14 – 2 personnel [ALS Ambulance](#)
- ◆ E15 – 3 personnel [ALS](#)
- ◆ E16 – 3 Personnel [ALS](#)

***Kentfield Fire***

- ◆ E17 – 3 personnel **BLS**

***RVPA Ambulance***

- ◆ M18 – 2 personnel **ALS Ambulance**

***Ross Valley Fire***

- ◆ E18 – 2 personnel **BLS**
- ◆ E19 – 2 personnel **BLS**
- ◆ E20 – 2 personnel **ALS**
- ◆ E21 – 2 personnel **ALS**

***Marin County Fire***

- ◆ M96 – 2 personnel **ALS Ambulance**

**2.2.2 Current Population Estimates**

The following table shows current population estimates for RVPA-associated communities in the RVPA service area.

**Table 1—RVPA Fire Station Area Population Estimates**

Station Area	Population
Corte Madera	9,065
Larkspur	11,978
Town of Ross	2,415
San Anselmo	12,336
Sleepy Hollow	2,411
Fairfax	7,441
Kentfield Fire	6,544
Total	52,190

County of Marin CSA 27 – no official estimate

### 2.2.3 Housing Element Potential Growth (2023–2031)

- ◆ **Fairfax** – 600 homes
- ◆ **San Anselmo** – 800 homes
- ◆ **Ross** – 111 homes
- ◆ **Larkspur** – 979 homes
- ◆ **Corte Madera** – 725 homes

#### *Unincorporated*

- ◆ **Kentfield** – 211 homes
- ◆ **Sleepy Hollow** – 54 homes
- ◆ **CSA 27** – 330 homes

While the above numbers are from community and regional planning sources, given the topography and zoning challenges in the RVPA service area, Citygate believes these estimates are very optimistic growth numbers that will likely not be fully realized.

Even if all the above units were to be built, totaling 3,810 units—and if, on average, they contained 2.3 people per dwelling unit—the resultant increase in service area population of 8,763 would only add approximately **51 EMS incidents per year** at the current rate of EMS incidents per 1,000 population, or .14 per day. This would represent a minor impact to RVPA EMS services.

## SECTION 3—INCIDENT DATA ANALYSIS

This study was tasked to conduct an in-depth analysis of the incident workloads on RVPA ambulances and, from that analysis, review locations, capacity, and the resultant impacts to revenues. Among other metrics, this section covers—in detail—multiple measures of volume, time-of-day usage, and response times. In the delivery of first responder paramedic fire engines and transport ambulances, no single measure tells the entire story. Multiple metrics must be combined into a composite picture of the service need. This forms the foundation upon which to understand the cost of services and, in the case of RVPA, leads to the following question: *Does the combination of transport revenues and property tax assessments adequately fund the needed operation?*

### 3.1 DATASET IDENTIFICATION AND INCIDENT COUNT MEASURES

The Marin County Sheriff’s Office provided computer-aided dispatch (CAD) data to Citygate. From the data received, Citygate built two Microsoft Excel tables consisting of “Incidents” and “Apparatus Response Times” for data year 2023. Due to the data received being Countywide CAD data, the record set received by Citygate was reduced to only those incidents occurring within the RVPA JPA “beats” (so named in CAD), or fire station response areas, as shown in the following table.

**Table 2—RVPA Fire Station Area IDs and Local Area Name**

<b>Fire Station Response Areas</b>	<b>13</b>	Corte Madera
	<b>15</b>	Larkspur
	<b>16</b>	Larkspur
	<b>17</b>	Kentfield
	<b>18</b>	Ross
	<b>19</b>	San Anselmo
	<b>20</b>	San Anselmo
	<b>21</b>	Fairfax

The record set was further reduced to only those fire agency apparatus unit numbers assigned within the JPA. Due to reserve units being seen by CAD as “primary” units, reserve apparatus ID responses were then folded into primary resource IDs. This merging resulted in a list of active resource IDs, as shown in the following table.

**Table 3—RVPA Active Apparatus Resources**

Active Apparatus
M14
M18
M96
E13
E15
E16
E17
E18
E19
E20
E21

With the stations reduced to *only* RVPA stations involving JPA response apparatus, the following table reflects *adjusted* 2023 incident counts.

**Note:** While the following tables that count responses include Medic 96 (the County Fire unit coming from the Woodacre station), it responds mostly as a mutual aid backfill unit to RVPA incidents, and only accounts for 3.7 percent of all responses.

**Table 4—All Incident Types by Station Area (2023)**

Station	Total
13	1,030
15	919
16	1,693
17	1,394
18	252
19	1,046
20	550
21	1,083
<b>Total</b>	<b>7,967</b>

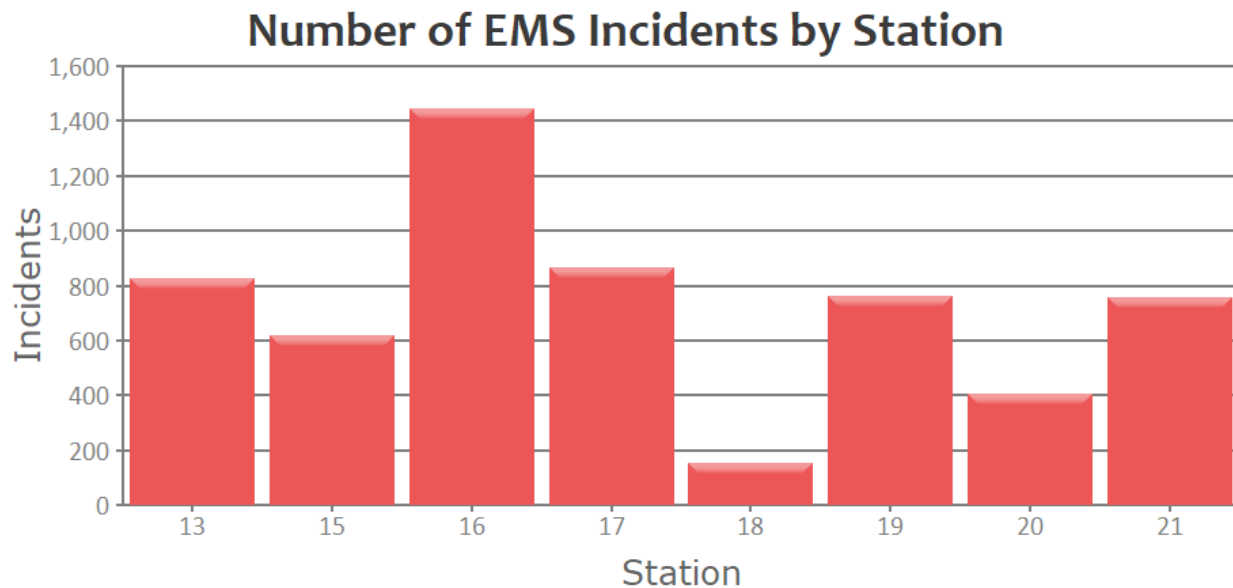
The following table counts EMS incidents by station area when all JPA incidents are further reduced to only EMS incidents.

**Table 5—Number of EMS Incidents by Station Area (2023)**

Station	Incidents	Percent of Total
13	829	14.18%
15	617	10.56%
16	1,445	24.72%
17	867	14.83%
18	155	2.65%
19	765	13.09%
20	407	6.96%
21	760	13.00%
Total	5,845	100%

The following figure shows the same EMS incident counts by volume graph.

**Figure 2—Number of EMS Incidents by Station Area (2023)**



This following set of tables breaks down EMS demand by fire department, agency ID, and community, respectively.

**Table 6—EMS Demand by Fire Department (2023)**

Fire Department	Incidents
Central Marin	2,891
Ross Valley Fire	2,087
Kentfield Fire Dist.	867
<b>Total</b>	<b>5,845</b>

**Table 7—EMS Demand by Community (2023)**

Community	Incidents
Larkspur/Greenbrae	1,445
Unincorporated Kentfield	867
Corte Madera	829
San Anselmo	765
Fairfax	760
Larkspur	617
San Anselmo/Sleepy Hollow	407
Ross	155
<b>Total</b>	<b>5,845</b>

The following set of tables quantifies the demand for only paramedic ambulance responses by Fire Department / Community. As mentioned previously, the two following tables count incidents for Medic 96 (the County Fire unit coming from the Woodacre station), which responds mostly as a mutual aid backfill unit to RVPA incidents, and only accounts for 3.7 percent of all responses.

**Table 8—Ambulance Demand by Fire Department (2023)**

Fire Department	M14	M18	M96	Total	Percent
Central Marin	1,809	584	2	2,395	54%
Kentfield Fire Dist.	127	486	5	618	14%
Ross Valley Fire	159	1,124	159	1,442	32%
<b>Total</b>	<b>2,095</b>	<b>2,194</b>	<b>166</b>	<b>4,455</b>	<b>100%</b>

**Table 9—Ambulance Demand by Community (2023)**

Community	Medic ID				Percent
	M14	M18	M96	Total	
Corte Madera	603	91	1	695	16%
Fairfax	17	428	102	547	12%
Larkspur	437	56	0	493	11%
Larkspur/Greenbrae	769	437	1	1,207	27%
Ross	27	68	1	96	2%
San Anselmo	104	382	14	500	11%
San Anselmo / Sleepy Hollow	11	246	42	299	7%
Unincorporated Kentfield	127	486	5	618	14%
<b>Total</b>	<b>2,095</b>	<b>2,194</b>	<b>166</b>	<b>4,455</b>	<b>100%</b>

**Finding #1:** The volume of ambulance and paramedic first responder engine need varies significantly by population density.

**Finding #2:** When ambulance demand is compared by fire departments providing response—Ross Valley Fire JPA and Kentfield FPD at a combined 46 percent versus Central Marin Fire Authority at 54 percent—there is 8 percent more ambulance demand in the Central Marin Fire Service Area.

### 3.2 INCIDENT DEMAND PATTERNS

The following table shows RVPA total EMS activity by hour of the day and day of the week for 2023. Green areas have the least activity, while red areas have the heaviest activity. The greatest incident activity is in the late morning through early-evening hours. This is a very typical pattern following the population’s more active waking hours.

**Table 10—EMS Incident County by Hour by Day of Week (2023)**

Hour	1 Mon	2 Tue	3 Wed	4 Thu	5 Fri	6 Sat	7 Sun	Total
00:00-00:59	21	13	15	16	18	19	15	117
01:00-01:59	12	15	18	9	11	27	15	107
02:00-02:59	16	10	11	22	24	19	14	116
03:00-03:59	7	13	13	10	13	11	18	85
04:00-04:59	18	11	14	13	17	16	22	111
05:00-05:59	13	10	15	23	21	13	7	102
06:00-06:59	26	20	25	15	25	14	14	139
07:00-07:59	31	34	22	32	32	21	25	197
08:00-08:59	33	47	38	38	39	39	42	276
09:00-09:59	49	49	62	48	67	41	41	357
10:00-10:59	42	49	61	47	64	48	48	359
11:00-11:59	53	52	54	58	55	40	44	356
12:00-12:59	47	49	51	52	63	59	46	367
13:00-13:59	55	46	48	58	60	53	41	361
14:00-14:59	44	57	57	57	44	52	45	356
15:00-15:59	36	42	53	52	56	40	48	327
16:00-16:59	38	56	42	60	40	40	39	315
17:00-17:59	53	38	59	46	48	35	37	316
18:00-18:59	56	44	38	61	48	56	31	334
19:00-19:59	43	35	42	29	39	41	53	282
20:00-20:59	38	34	41	31	47	47	54	292
21:00-21:59	31	27	28	28	37	36	35	222
22:00-22:59	29	21	21	33	21	32	24	181
23:00-23:59	22	20	23	28	38	23	16	170
<b>Total</b>	<b>813</b>	<b>792</b>	<b>851</b>	<b>866</b>	<b>927</b>	<b>822</b>	<b>774</b>	<b>5,845</b>

**Finding #3:** Across the RVPA, the peak-demand hours for ambulances is 9:00 am to 7:00 pm, six days per week. This is an important factor to track when there are only two primary ambulances in the central and eastern sections of RVPA’s service area.

### 3.2.1 Incident Counts by EMS Incident Types

The following table shows the activity rankings of EMS incidents by dispatch CAD incident type. “AM 1” represents the period from 10:00 am to 5:59 am, “AM 2” represents the period from 6:00 am to 11:59 am, “PM 1” represents the period from 12:00 pm to 5:59 pm, and “PM 2” represents the period from 6:00 pm to 11:59 pm. There are some fire/rescue incidents in this list, but they required the response of an ambulance, so for workload demand service time, they are included.

**Table 11—Number of EMS Incidents All Types (2023)**

EMS Incident Type	AM 1	AM 2	PM 1	PM 2	Total
Falls	136	336	419	262	1,153
Sick Person	77	237	298	168	780
Unconscious/Fainting or Near Fainting	33	102	156	138	429
Unknown Prob / Person Down / Alarm	28	86	98	77	289
Breathing Problems	42	81	92	63	278
Chest Pain	47	74	85	65	271
Traffic / Motor Vehicle Accident	9	60	91	56	216
Stroke/CVA	21	50	63	49	183
Convulsions/Seizures	14	50	58	24	146
Hemorrhage/Bleeding	14	45	37	49	145
Abdominal Pain	22	26	28	46	122
Heart Problem	13	27	47	25	112
Overdose/Poisoning/Ingestion	13	16	25	39	93
Psychiatric/Behavioral Problem	8	14	24	34	80
Traumatic Injuries – Specific	3	26	34	14	77
Cardiac/Respiratory Arrest	11	21	25	15	72
Traumatic Injury	7	22	29	10	68
Back Pain	8	20	21	16	65
Assault or Rape	9	14	17	24	64
Diabetic Problem	4	15	14	21	54
Extrication Traffic / Motor Vehicle Accident	4	8	15	14	41
Allergic Reaction	5	9	18	9	41
Vehicle Vs Ped		12	13	5	30
Interface/Helicopter Transfer	2	6	13	8	29
Choking	1	2	13	10	26
Confirm Death – Cardiac Arrest		9	8	5	22

EMS Incident Type	AM 1	AM 2	PM 1	PM 2	Total
Assault/Rape	2	3	8	9	22
Vehicle Accident	1	4	9	3	17
Headache	3	5	5	2	15
Interfacility Transfer	3	4	3	2	12
Pregnancy/Birth/Miscarriage	1	1	2	2	6
Heat/Cold Exposure	2	1	3		6
Eye Problems		1	3	1	5
Drowning			4		4
Stabbing / Gunshot Wound		1	2		3
Carbon Monoxide / Inhalation Hazard	1		2		3
Animal Bites			2	1	3
Inaccessible Inc / Entrapment			1	1	2
Unknown Problem	1				1
Burns				1	1

From the above list of incident types (as reported to 9-1-1), it is apparent in today's healthcare system that not all requests for an ambulance represent life-threatening emergencies. Such incidents and responses do, however, take an ambulance out of service for the duration of the incident. The ambulance system is like life insurance in that the system must have stand-by capacity for low-volume, high-risk events. A major consideration for any small ambulance operation is how to handle the high-volume, less acute incidents and still ensure that a resource is available should a severe incident also occur. This is called the rate of simultaneous demand, which is measured in the following subsection.

### 3.3 SIMULTANEOUS INCIDENT DEMAND AND UNIT WORKLOAD PATTERNS

#### 3.3.1 Simultaneous Analysis – All EMS Incidents

Simultaneous incidents occur when other incidents are underway at the time a new incident begins. In 2023, 30.02 percent of RVPA EMS incidents occurred while one or more other incidents were already underway. This is all EMS requests, but not all result in an ambulance transport.

The following table shows the percentage of simultaneous incidents broken down by number of simultaneous incidents.

**Table 12—RVPA Simultaneous Incident Frequency**

Percentage	Simultaneous Incidents
30.02%	2 or more
8.82%	3 or more
2.13%	4 or more
.38%	5 or more

***Number of Simultaneous EMS Incidents***

The following table illustrates the number of (one or more) simultaneous incidents by hour of the day and day of the week in 2023. The redder the cell, the more likely there will be multiple simultaneous incidents.

**Table 13—Number of Simultaneous Incidents by Hour by Day and Day of Week (2023)**

Hour	1 Mon	2 Tue	3 Wed	4 Thu	5 Fri	6 Sat	7 Sun	Total
00:00-00:59	6	2	3	9	6	4	1	31
01:00-01:59	3	2	2	3	1	5	3	19
02:00-02:59	4	4	0	4	5	3	1	21
03:00-03:59	0	2	0	1	0	2	2	7
04:00-04:59	4	1	2	1	5	3	8	24
05:00-05:59	2	2	1	7	3	1	2	18
06:00-06:59	4	4	3	2	5	2	0	20
07:00-07:59	10	8	6	6	21	3	3	57
08:00-08:59	16	20	10	11	16	14	20	107
09:00-09:59	19	26	32	23	40	16	20	176
10:00-10:59	22	26	33	21	41	20	19	182
11:00-11:59	23	29	23	25	40	20	22	182
12:00-12:59	22	25	19	16	30	24	23	159
13:00-13:59	24	19	20	31	30	25	21	170
14:00-14:59	30	26	23	22	20	21	23	165
15:00-15:59	14	33	17	32	24	18	23	161
16:00-16:59	22	25	17	30	22	15	16	147
17:00-17:59	30	21	42	20	21	12	18	164
18:00-18:59	21	20	20	34	25	29	8	157
19:00-19:59	24	16	18	13	17	23	18	129
20:00-20:59	14	8	14	10	22	17	28	113
21:00-21:59	9	10	17	4	14	9	13	76
22:00-22:59	7	5	9	13	3	6	7	50
23:00-23:59	7	6	11	9	13	8	3	57
<b>Total</b>	<b>337</b>	<b>340</b>	<b>342</b>	<b>347</b>	<b>424</b>	<b>300</b>	<b>302</b>	<b>2,392</b>

As the table shows, peak hours for two or more simultaneous incidents occur on Fridays in the late-morning hours. The single busiest hour of the week occurs on Wednesdays during the early evening.

### 3.3.2 Ambulance Mutual Aid Capacity

When the two primary RVPA ambulances are responding to incidents, and a third or fourth is needed, County Fire Medic 96 is utilized for further response. However, Medic 96 covers a very

large area for County Fire. When it is not available, RVPA must request mutual aid from the bayside agencies. These other agencies all operate a small number of ambulances and, like RVPA, are very busy during daylight hours. Secondly, at times, these agencies also ask for and receive mutual aid from RVPA.

### ***San Rafael***

The city has four ambulance units (two staffed, two cross-staffed by engine crews) that respond throughout San Rafael and Marinwood. In 2021–2022, the two dedicated, staffed medic units were committed to incidents simultaneously at a rate of six times per day and increasing.

### ***Southern Marin Emergency Medical Paramedic System***

In 2023, the Southern Marin Emergency Medical Paramedic System’s (SME MPS’) Medic 4 and Medic 1 were busy from 11:00 am to 5:00 pm with a simultaneous call rate of 31 percent for two or more incidents at a time. The simultaneous incident rate has been increasing year over year.

### ***Novato Fire District***

In 2023, NFPD’s three ambulances were even more busy from late morning to early evening hours than San Rafael’s ambulance units. When it comes to the potential for RVPA to require backup assistance, two of NFPD’s three ambulances are simultaneously committed to incidents *nine times per day on average*.

RVPA should not continue to assume that “free” ambulance mutual from other bayside agencies will always be available. Area fire departments do not staff large quantities of ambulances, and they are all very busy.

<p><b>Finding #4:</b> The rate of simultaneous demand, at 30 percent, is high for a response system with two primary ambulances, and more so during hours of traffic congestion when ambulances must clear the hospital and get back into their primary coverage area. RVPA’s mutual aid partners are also very busy, and thus should not be the sole source of backup ambulances for RVPA.</p>
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## **3.3.3 Unit-Hour Utilization**

The unit-hour utilization (UHU) percentage for apparatus is calculated using the number of responses and the duration of those responses to show the percentage of time a unit is committed to an active incident during a given hour of the day. In Citygate’s experience, a unit-hour utilization workload of 30 percent or higher over *multiple consecutive hours* for 24-hour duty scheduled firefighters becomes the point at which other responsibilities, such as training, do not get completed.

The utilization percentage for apparatus is calculated by two primary factors: (1) the *number* of responses, and (2) the *duration* of responses. The following table shows a UHU summary for RVPA engine companies. The busiest engines are listed first.

**Table 14—Engine Unit-Hour Utilization (2023)**

Hour	E16	E21	E17	E13	E15	E19	E20	E18
00:00	3.19%	3.67%	2.78%	0.97%	1.72%	2.10%	1.22%	0.42%
01:00	2.08%	2.34%	2.61%	2.18%	2.19%	1.11%	0.96%	0.53%
02:00	8.06%	2.09%	2.75%	2.00%	1.97%	1.60%	1.26%	0.42%
03:00	2.33%	1.86%	2.25%	0.54%	0.77%	1.00%	1.02%	0.09%
04:00	2.16%	3.92%	2.10%	1.42%	1.64%	1.81%	1.02%	0.92%
05:00	2.63%	1.78%	3.69%	1.49%	0.74%	1.39%	0.93%	0.65%
06:00	4.95%	2.55%	2.26%	4.56%	2.02%	1.67%	1.20%	1.13%
07:00	9.02%	3.72%	5.89%	6.29%	5.40%	3.47%	2.31%	1.90%
08:00	11.23%	9.12%	7.51%	7.62%	6.62%	3.34%	5.68%	2.87%
09:00	10.44%	15.52%	11.54%	6.36%	7.15%	9.43%	6.13%	5.46%
10:00	13.64%	16.52%	8.32%	7.45%	8.03%	7.50%	5.62%	7.03%
11:00	11.42%	5.92%	5.49%	6.20%	7.55%	5.30%	3.96%	5.21%
12:00	10.55%	8.04%	5.02%	6.03%	4.97%	6.22%	5.06%	3.39%
13:00	9.78%	8.03%	10.19%	7.90%	5.33%	5.64%	4.57%	3.78%
14:00	11.35%	8.75%	10.80%	5.72%	6.52%	4.61%	4.09%	2.94%
15:00	10.08%	8.12%	7.33%	5.29%	6.03%	4.86%	3.92%	3.49%
16:00	9.92%	6.19%	7.96%	5.75%	5.61%	3.40%	3.73%	3.41%
17:00	6.48%	14.68%	7.86%	6.08%	5.13%	4.88%	4.22%	2.59%
18:00	7.83%	5.56%	6.88%	5.83%	5.18%	5.99%	3.40%	3.34%
19:00	5.30%	7.35%	6.95%	3.48%	3.67%	3.27%	4.24%	1.95%
20:00	7.94%	4.56%	4.15%	4.67%	4.56%	4.45%	3.64%	1.85%
21:00	4.05%	4.86%	4.38%	4.51%	4.83%	3.52%	2.16%	1.35%
22:00	4.14%	4.04%	3.62%	2.47%	2.85%	3.17%	2.97%	1.08%
23:00	3.38%	2.71%	3.57%	2.70%	2.33%	2.62%	2.15%	1.24%
<b>Runs</b>	<b>1,683</b>	<b>994</b>	<b>1,087</b>	<b>1,024</b>	<b>972</b>	<b>833</b>	<b>669</b>	<b>460</b>

The following table provides a UHU summary for RVPA’s primary ambulance companies.

**Table 15—Ambulance Unit-Hour Utilization (2023)**

Hour	M18	M14
00:00	10.10%	6.62%
01:00	7.98%	8.52%
02:00	8.47%	8.54%
03:00	8.21%	3.17%
04:00	10.55%	6.75%
05:00	10.44%	5.87%
06:00	10.38%	10.41%
07:00	13.91%	15.91%
08:00	23.01%	18.18%
09:00	27.51%	22.19%
10:00	23.59%	26.08%
11:00	27.34%	24.62%
12:00	26.69%	25.73%
13:00	30.44%	24.45%
14:00	27.21%	28.68%
15:00	26.35%	21.89%
16:00	23.90%	24.38%
17:00	22.37%	23.76%
18:00	19.52%	26.35%
19:00	21.38%	20.39%
20:00	20.45%	21.45%
21:00	15.74%	15.03%
22:00	14.39%	9.49%
23:00	14.50%	10.87%
Runs	2,240	2,186

As the table shows, the 12-hour block from 8:00 am to 8:00 pm is the busiest—covering both commuter periods when traffic congestion is heaviest along the Valley floor in the western area of the JPA.

<b>Finding #5:</b>	The unit-hour utilization (UHU) rate for paramedic first responder engines is not yet close to even 20 percent, as the engines can clear an incident long before an ambulance can if it must transport a patient to the hospital.
<b>Finding #6:</b>	The UHU rate for the two core RVPA ambulances is running hour-over-hour in the mid- to high-20 <sup>th</sup> percentile from 10:00 am to 6:00 pm. M18, with the longest travel distances, touched 30 percent UHU, Citygate's upper threshold.
<b>Finding #7:</b>	The serious UHU rate for the two primary ambulances, combined with the high daylight-hour simultaneous incident rates, means RVPA must have a robust plan to immediately field a third ambulance from RVPA resources as needed.

### 3.4 RESPONSE TIME PERFORMANCE

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This subsection tracks response time performance for the first apparatus (engine or ambulance) to arrive on the scene of JPA EMS incidents. The following response time analysis does not include Medic 96—the County Fire unit coming from the Woodacre station, which responds mostly as a mutual aid backfill unit to RVPA incidents, and which only accounts for 3.7 percent of all responses. The response time data needs to focus on and balance the use and locations of the RVPA's two primary ambulances.

The following measurements are the number of minutes and seconds necessary for 90 percent completion of the following measures.

- ◆ **Call Processing**
- ◆ **Turnout**
- ◆ **Travel**
- ◆ **Dispatch to Arrival**
- ◆ **Call to Arrival**

#### 3.4.1 Call Processing Time

Call processing measures the time from the first incident time record (timestamp) until apparatus are notified of the request for assistance. Call-processing performance depends on what is being measured. The first incident timestamp takes place when the County Sheriff public safety answering point (PSAP) receives a 9-1-1 call and processes the request up to the point where the

responding unit is notified, thus dispatch-handling time. Not all requests for assistance are received via 9-1-1.

The following table shows call-processing performance overall within the JPA area.

**Table 16—EMS Call-Processing Analysis (2023)**

Station	Overall Performance Time (Count)
Department-Wide	1:49 (4,152)

A best practice goal for a dispatch center to answer a call, process, and provide crew notification is 1:30 minutes, with some calls taking longer due to language barriers or confusion related to a caller's location. Marin County fire agencies have now formed a separate fire dispatch center and Citygate believes the above dispatch time will improve.

### 3.4.2 Turnout Time

Crew turnout measures the time interval from completion of the dispatch notification until the start of vehicle movement to the emergency incident. While the NFPA<sup>1</sup> recommends 1:00 to 1:20 minutes for crew turnout depending on the type of protective clothing that must be donned, Citygate has found that few agencies can meet this performance standard, and thus has long recommended 2:00 minutes averaged across a 24-hour day as an achievable goal for on-duty station personnel.

The following table summarizes 90<sup>th</sup> percentile crew turnout performance.

**Table 17—EMS Turnout Time Analysis (2023)**

Station	Overall Performance Time (Count)
Department-Wide	2:31 (2,902)

**Finding #8:** EMS turnout time is too sluggish—more so given that crews do not have to don heavy structure fire protective clothing, but rather, easier-to-don EMS protection. All RVPA fire departments should make an aggressive effort to lower turnout time with data feedback and training provided to crews.

<sup>1</sup> NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operation to the Public by Career Fire Departments (2020 Edition).

### 3.4.3 First-Unit Travel Time

First-unit travel measures the time interval from the start of apparatus travel until arrival at the emergency incident. In most urban/suburban jurisdictions, a 90<sup>th</sup> percentile first-unit travel time goal of 4:00 minutes<sup>2</sup> would be considered highly desirable to achieve desired outcomes. In many California EMS systems with a paramedic first responder system, the ambulance can arrive after the engine does, and a typical travel time for the ambulance can be 8:00 minutes.

The following table shows travel time performance within the JPA area for any first-arriving unit, whether engine or ambulance.

**Table 18—EMS Travel Time Analysis (2023)**

Station	Overall Performance Time (Count)
Department-Wide	7:10 (4,444)
Station 13	6:25 (692)
Station 15	6:29 (510)
Station 16	8:37 (1,104)
Station 17	6:09 (611)
Station 18	5:53 (104)
Station 19	6:22 (536)
Station 20	7:04 (307)
Station 21	6:21 (580)

As the table shows, 90<sup>th</sup> percentile first-unit travel performance was more than 7:00 minutes, or 3:10 minutes *slower* than the recommended 4:00-minute best practice goal to facilitate desired outcomes in urban/suburban-density communities.

**Finding #9:** EMS travel time for first-arriving units is not close to a best practice goal of 4:00 minutes for urban/suburban jurisdictions. This is due to the topography and limited road network of the RVPA service area. However, it would not be cost effective to add multiple fire stations in effort to meaningfully lower this number for response to a very small quantity of incidents.

<sup>2</sup> Source: NFPA 1710 – Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments (2020 Edition).

### 3.4.4 Call to Arrival

Call-to-first-unit arrival measures the time interval from receipt of the 9-1-1 call until the first response apparatus arrives at the emergency incident and is an agency's true customer service measure. While RVPA has not established a formal total response performance goal, Citygate has long recommended a 7:30-minute call-to-first-unit-arrival goal at 90 percent compliance to achieve positive outcomes in urban/suburban-density communities. As the following table illustrates, call-to-first-unit-arrival performance, in 2023, was 2:27 minutes *slower* than a 7:30-minute goal.

The following table shows overall call-to-arrival performance within the JPA area.

**Table 19—EMS Call to Arrival Analysis (2023)**

Station	Overall Performance Time (Count)
Department-Wide	9:57 (4,887)
Station 13	8:49 (739)
Station 15	9:06 (543)
Station 16	11:21 (1,238)
Station 17	9:10 (672)
Station 18	9:12 (119)
Station 19	9:05 (598)
Station 20	10:18 (331)
Station 21	9:49 (647)

### 3.4.5 Ambulance-Only Response Time Performance by Station Area

This subsection tracks performance for ambulances only by RVPA station area. These times are taken from the times provided in the Patient Care Report (PCR). **These times are for emergency EMS incidents only.** Times are the number of minutes and seconds necessary for 90 percent completion of the following measures.

- ◆ Call Processing
- ◆ Turnout
- ◆ Travel
- ◆ Dispatch to Arrival
- ◆ Call to Arrival
- ◆ Travel Time to Hospital
- ◆ Hospital Duration
- ◆ Time On-Scene Duration
- ◆ Total Duration

The following tables reflect each of these measures by apparatus and station for 2023.

**Table 20—Call-Processing Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	1:35 (2,804)	1:30 (1,247)	1:36 (1,550)

The call-processing time for incidents with dispatched ambulances is 14 seconds faster than the data set which also includes the engines. This may indicate that, for more serious/emergent calls, the dispatch center was responding more quickly.

**Table 21—Turnout Time Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	2:32 (2,744)	1:55 (1,220)	2:49 (1,516)

Ambulance crew turnout time is nearly identical to the data from the engine crew. Either measure indicates the need for improvement to crew turnout time.

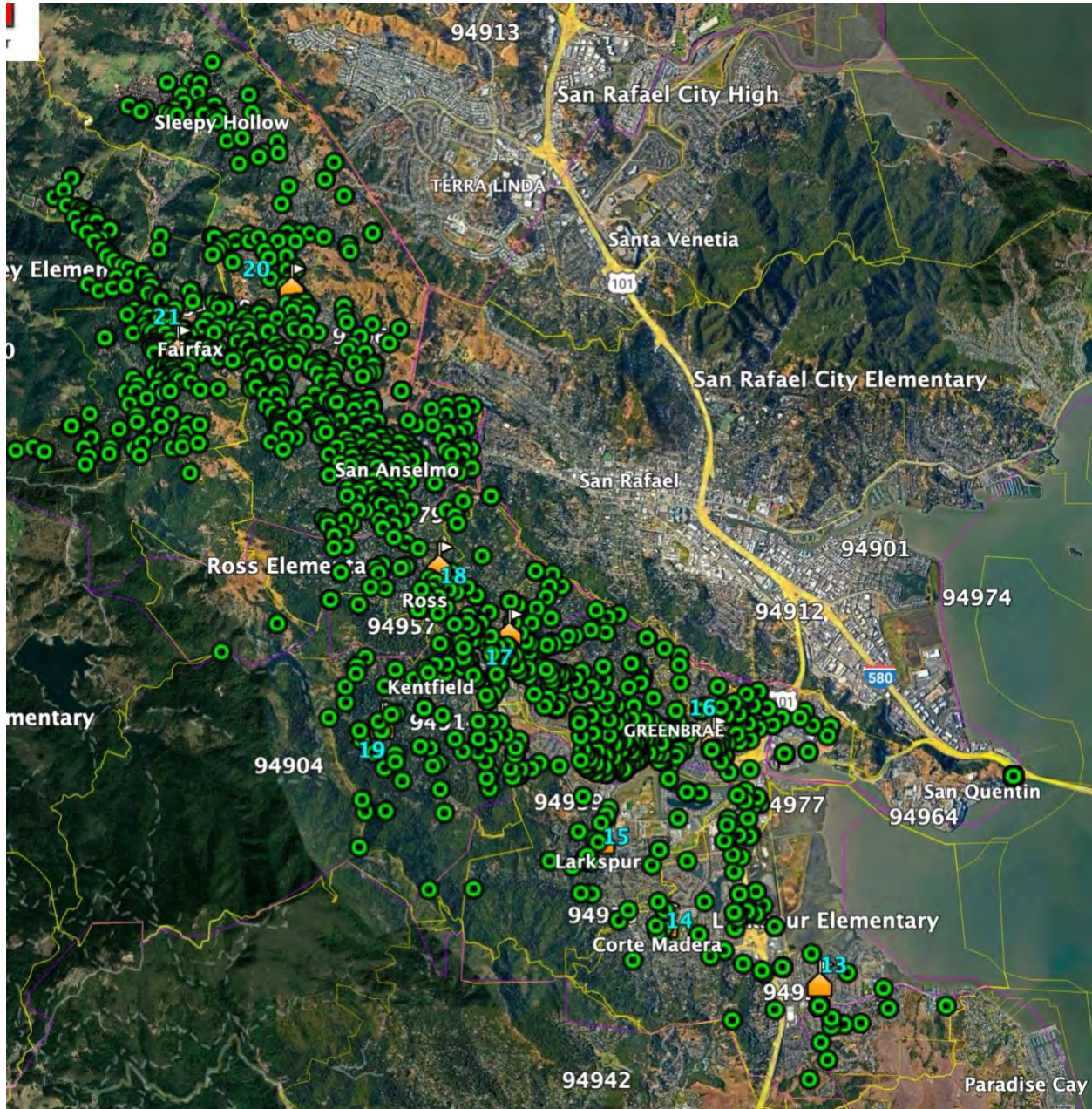
**Table 22—Travel Time Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	9:58 (2,536)	9:34 (1,176)	10:05 (1,354)
Station 13	8:19 (370)	7:06 (333)	11:05 (37)
Station 15	8:03 (300)	7:21 (266)	10:34 (34)
Station 16	9:43 (750)	9:58 (466)	9:13 (283)
Station 17	8:21 (401)	9:43 (59)	7:22 (340)
Station 18	10:26 (66)	14:10 (14)	7:07 (51)
Station 19	10:13 (270)	13:42 (34)	7:24 (236)
Station 20	11:25 (131)	14:59 (1)	11:24 (130)
Station 21	11:37 (248)	13:46 (3)	11:37 (243)

**Finding #10:** Ambulance travel time to 90 percent of incidents, at 9:58 minutes, is 2:48 minutes *slower* than the 7:10-minute performance reflected in the combined data including engines. This clearly shows that only two ambulances struggle to quickly cover and backfill for each other across RVPA’s difficult-to-serve geography.

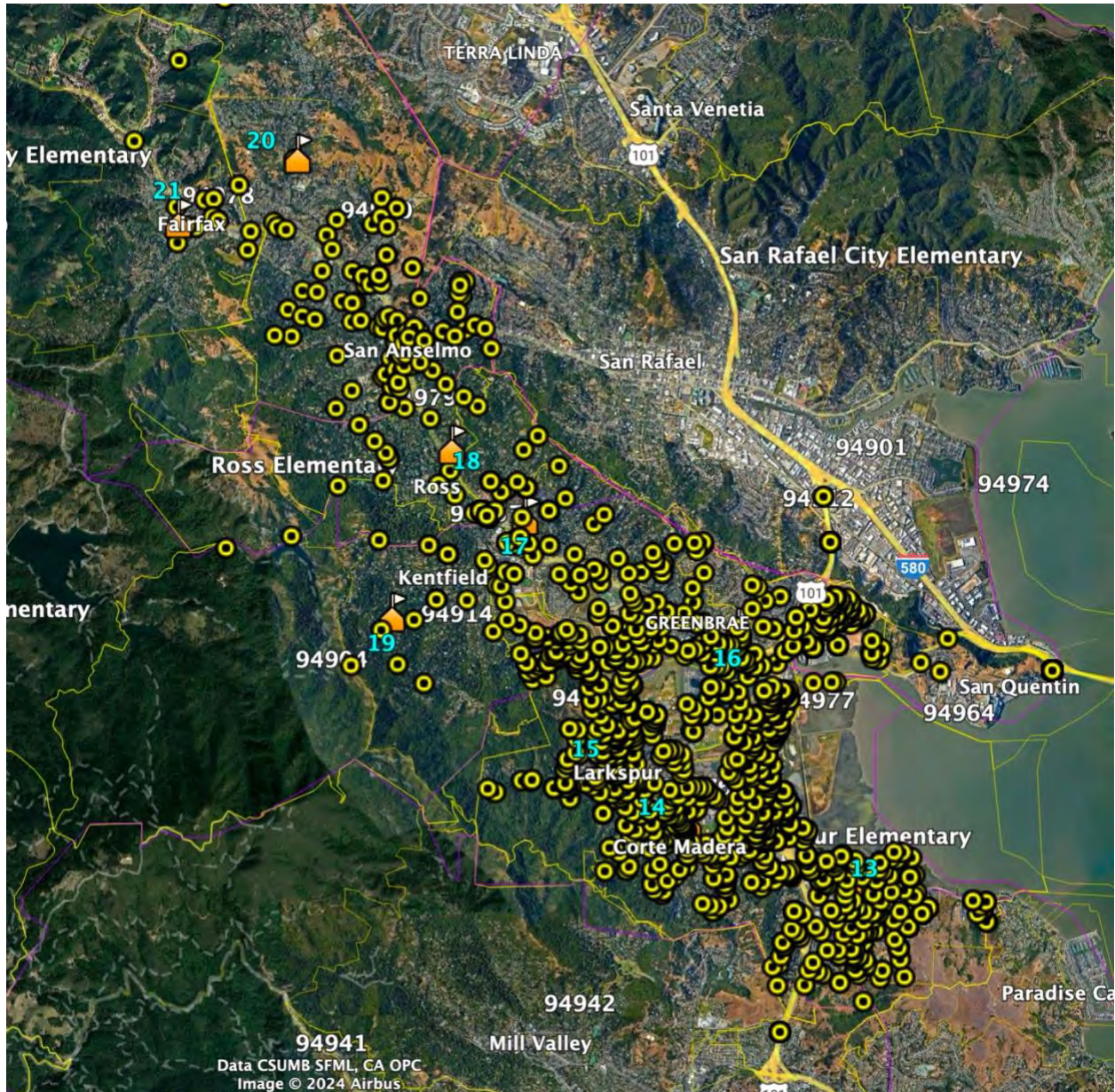
The following map shows all incident locations responded to by Medic 18 across the entire service area in 2023.

**Figure 3—Medic 18 Incident Response Locations (2023)**



The following map shows all incident locations responded to by Medic 14 in 2023.

**Figure 4—Medic 14 Incident Response Locations (2023)**



The two previous maps are very similar. As the data shows, there are slightly more incidents (8 percent) in the eastern half of the RVPA service area. At peak hours of the day, each ambulance may end up anywhere within the RVPA service area. The reduced available capacity presents a very real risk for the RVPA when both ambulances are at the ends of the service area.

**Table 23—Call to Arrival Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	12:50 (2,560)	11:50 (1,186)	13:25 (1,368)
Station 13	11:04 (372)	09:10 (334)	13:33 (38)
Station 15	10:34 (305)	09:58 (269)	13:48 (36)
Station 16	12:14 (756)	12:12 (468)	12:05 (287)
Station 17	10:51 (399)	11:45 (59)	10:04 (338)
Station 18	13:00 (67)	17:03 (15)	09:52 (51)
Station 19	14:06 (274)	16:09 (36)	10:24 (238)
Station 20	14:28 (134)	16:24 (1)	14:16 (133)
Station 21	15:02 (253)	18:53 (4)	14:57 (247)

**Finding #11:** The ambulance call-to-arrival time to 90 percent of incidents, at 13:25 minutes, is at the outer limits of best practices related to patient care for critical patients. As the travel time and simultaneous data indicated, the two ambulances are busy at peak hours of the day and are not always available for a call in their primary response area.

### 3.5 INCIDENT DURATION MEASURES

The next set of tables measure the time it takes for an ambulance to drive to the hospital, transfer care to emergency department personnel, and then be available for another call—even if they have not yet returned to their assigned primary area.

**Table 24—Scene Duration Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	33:50 (2,599)	28:07 (1,197)	37:43 (1,395)
Station 13	26:02 (374)	26:48 (336)	21:06 (38)
Station 15	28:35 (303)	27:06 (268)	36:37 (35)
Station 16	28:17 (762)	26:45 (469)	29:38 (291)
Station 17	39:16 (413)	46:47 (63)	35:57 (348)
Station 18	41:19 (69)	20:07 (16)	41:27 (52)
Station 19	32:17 (278)	26:35 (39)	32:42 (239)
Station 20	41:13 (135)	13:16 (1)	41:13 (134)
Station 21	49:43 (265)	15:23 (5)	49:43 (258)

**Table 25—Travel Time to Hospital Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	<b>20:04 (1,731)</b>	<b>19:02 (920)</b>	<b>21:37 (807)</b>
Station 13	16:52 (269)	17:11 (245)	15:11 (24)
Station 15	19:56 (215)	19:37 (199)	16:11 (16)
Station 16	17:08 (588)	17:49 (390)	15:40 (198)
Station 17	17:05 (224)	16:11 (36)	16:59 (186)
Station 18	24:18 (40)	24:18 (13)	19:06 (26)
Station 19	22:06 (166)	22:14 (32)	22:06 (134)
Station 20	24:22 (72)	35:34 (1)	23:35 (71)
Station 21	24:48 (157)	32:30 (4)	24:48 (152)

**Table 26—Hospital Duration Analysis by Ambulance by Station (2023)**

Station	Overall	M14	M18
Department-Wide	<b>41:45 (1,813)</b>	<b>42:57 (990)</b>	<b>40:34 (819)</b>
Station 13	43:31 (293)	43:31 (267)	37:11 (26)
Station 15	40:28 (230)	40:41 (213)	29:23 (17)
Station 16	39:49 (612)	40:24 (412)	37:15 (200)
Station 17	47:46 (237)	72:02 (48)	47:10 (187)
Station 18	26:33 (41)	22:30 (12)	28:53 (28)
Station 19	48:52 (166)	52:52 (33)	48:52 (133)
Station 20	30:00 (75)	15:53 (1)	30:00 (74)
Station 21	40:56 (159)	63:01 (4)	40:56 (154)

**Table 27—Total Duration Analysis by Apparatus by Station (2023)**

Station	Overall	M14	M18
Department-Wide	81:43 (2,844)	77:55 (1,259)	87:10 (1,577)
Station 13	76:29 (401)	76:29 (346)	71:47 (55)
Station 15	76:03 (314)	73:30 (273)	77:03 (41)
Station 16	77:23 (808)	78:06 (483)	75:30 (323)
Station 17	93:54 (453)	84:29 (76)	95:16 (374)
Station 18	83:22 (75)	71:14 (19)	94:46 (55)
Station 19	81:34 (318)	88:19 (55)	81:34 (263)
Station 20	86:57 (162)	81:07 (2)	86:57 (160)
Station 21	93:29 (313)	135:48 (5)	92:59 (306)

**Finding #12:** When an ambulance transports to the hospital, its total out-of-service time (duration) ranges from 78 to 87 minutes. If, at peak hours of the day, two incidents only overlap for 30 minutes, the duration loss is over an hour, meaning RVPA has no dedicated, staffed ambulances available at that time.

### 3.6 LOCATION OF MEDIC 18

The total ambulance incident count of 4,455 is the sum of the individual incident responses of the three RVPA ambulances:

- ◆ M14 – 2,095
- ◆ M18 – 2,194
- ◆ M96 – 166

There are 166 responses that represent the County’s M96 unit traveling from Woodacre as backup into Fairfax and Sleepy Hollow only. San Rafael and SMEMPS are utilized East of Fairfax and Sleepy Hollow when both M14 and M18 are committed. If these 166 responses are subtracted from the total of 4,455, the split becomes 2,095 incidents for M14 and 2,194 to M18—a difference of only 99 more incidents being responded to by M18. This essentially represents a 50/50 split in the number of incident engagements per unit.

However, there is another way to view this data: If M18 was not stationed in the Town of Ross, how many RVPA incidents are either west or east of the Ross location? If the 96 incidents in Ross

are subtracted to get a count for either side of Ross, the result is 3,013 incidents east of Ross, and 1,346 incidents west of Ross.

There has been consideration by some RVPA members of moving M18 to be stationed either west or east of where it is currently stationed. In its current Ross location, it is effectively splitting the incident workload, but it is not splitting the geographic coverage of incident locations with M14.

There is no written policy as to how the response zones for the two medic units were created; there is only a map. Oral history also suggests that when the agreement was made with Corte Madera to retain their revenue, there was no consideration as to impact on billing revenue.

There are **four measurable impacts** to be considered in relation to moving the M18 unit.

1. In its current Ross location, it is effectively splitting the incident demand by accident, but it is assigned response areas in Greenbrae and Larkspur. [See: Attachment A]
2. If M18 was moved **west**, it would have to travel farther to get to incidents in the eastern part of RVPA's service area, thus possibly transferring workload to M14.
3. If M18 was moved **east**, it would have to travel farther to incidents west of Ross. An eastern move would effectively place the two medic units closer together.
4. As the fiscal section of this report will model, if M18 was stationed in a more **western** location, and M14 was tasked to respond to the areas in Greenbrae and Larkspur as a result, the associated transport revenue would accrue instead to Corte Madera and damage the remaining economics to RVPA for M18.

**Finding #13:** Medic 18's current location in the Town of Ross should continue as long as RVPA is served by only two ambulances.

**Finding #14:** The workload of the two primary RVPA ambulances is approaching full saturation. RVPA is dependent on County Medic 96 and mutual aid from eastern partner agencies, but those agencies all have large service areas and are themselves busy at peak hours of the day.

**Recommendation #1:** Medic 18 should remain in its present location in the Town of Ross if the agencies can reach agreement on the cost and terms of leasing the facility, as that is the best location for balancing the multiple needs of volume, response time, and allocation of billed revenue.

**Recommendation #2:** Due to significant peak-hour demand and limited mutual aid, RVPA needs to design and fund a more robust third ambulance capacity.

## SECTION 4—RVPA STRUCTURAL / RELATIONSHIP ANALYSIS

Before the fiscal analysis of RVPA can be understood, the complex relationship of RVPA partners must be clearly understood for both service (operating) expense decisions as well as the revenues from all sources needed for the desired level of operations.

RVPA was created in 1980–81 after the eight current members joined to cooperatively staff an ambulance. The original model had the JPA employing paramedics directly and included a “Paramedic Chief.” This model was replaced within a few years by a contract with Marin County Fire to staff the RVPA-owned ambulance—a contract which continues today. At the inception of RVPA, the greater Ross Valley had six fire agencies. Due to mergers via JPAs, it currently has three. Other, unincorporated pockets of the greater Ross Valley (CSA 31 and CSA 27) are the responsibility of the Marin County Fire Department (MCFD) but are covered under contract by the Ross Valley Fire Department (RVFD).

In the late 1990s, the Town of Corte Madera was concerned about the response times of the single paramedic unit. The Town proposed leaving the RVPA and starting its own ambulance service. Ultimately, after negotiations with RVPA, and input from the County of Marin Local EMS Agency (LEMSA), the parties (RVPA and Corte Madera) agreed to allow Corte Madera to staff a second paramedic ambulance, *but to do so*, the Town would retain its paramedic property tax and transport revenue.

Originally, the Corte Madera ambulance service area only included the Town of Corte Madera and providing backup to the RVPA’s M18 unit for service to other areas within the greater Ross Valley. Between 2000 and 2012, additional boundary changes were made to broaden Corte Madera’s M14 zone to include portions of Larkspur. Those boundary shifts were made without a response data analysis or financial analysis. The changes ultimately led to a reduction in revenue as well as increased expenditures to the RVPA.

For these reasons, the agreement with Corte Madera was re-negotiated around 2016. The current RVPA response zone map shows three geographical response areas within RVPA named A, B, and C (Attachment A). The two primary ambulances, M18 and M14, receive backup in the west from County Fire M96 from the Woodacre station, and on the east side via mutual aid—either from Southern Marin FPD or the City of San Rafael.

### 4.1 GOVERNANCE AND AGREEMENTS

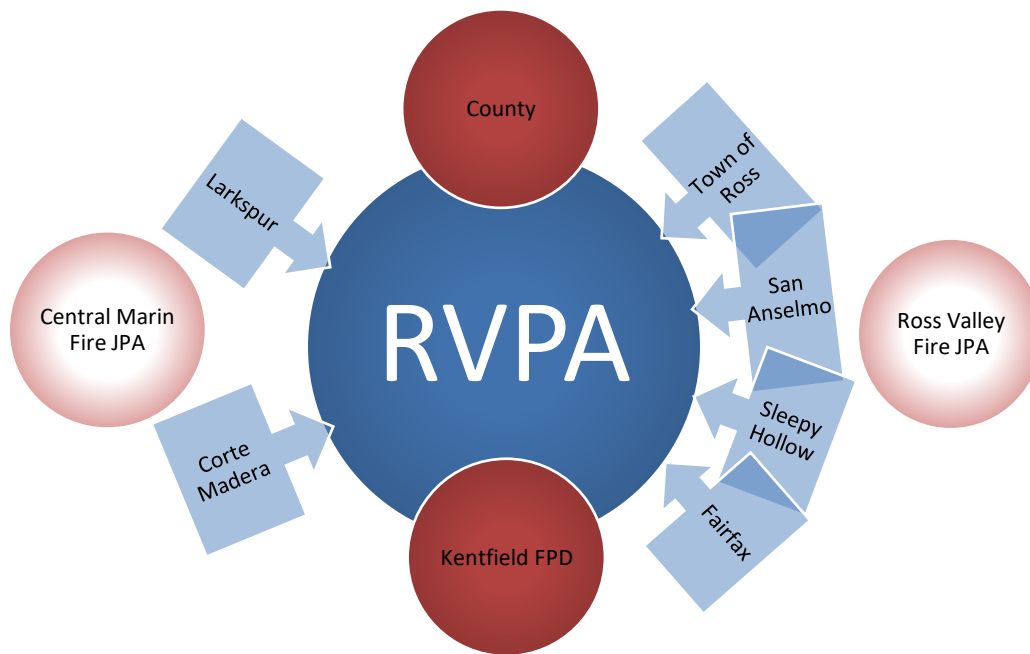
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RVPA’s partner relationships are best understood visually as the current JPA agreement is a very high-level document that did not foresee the creation of multiple fire department JPAs. In the following figure are the eight JPA members—two non-merged fire departments in darker red, and

six local governments in light blue. There are also the two newer JPA fire departments in light red, next to the core RVPA agencies in those JPAs.

The eight core RVPA partners each have one seat on the RVPA Board. Some are elected officials appointed by their city / town / special district, and some are appointed public members, such as the member from Marin County and San Anselmo. Ideally, all RVPA Board members should be elected and, if possible, also be shared fire service Board members.

**Figure 5—RVPA Core Partners**



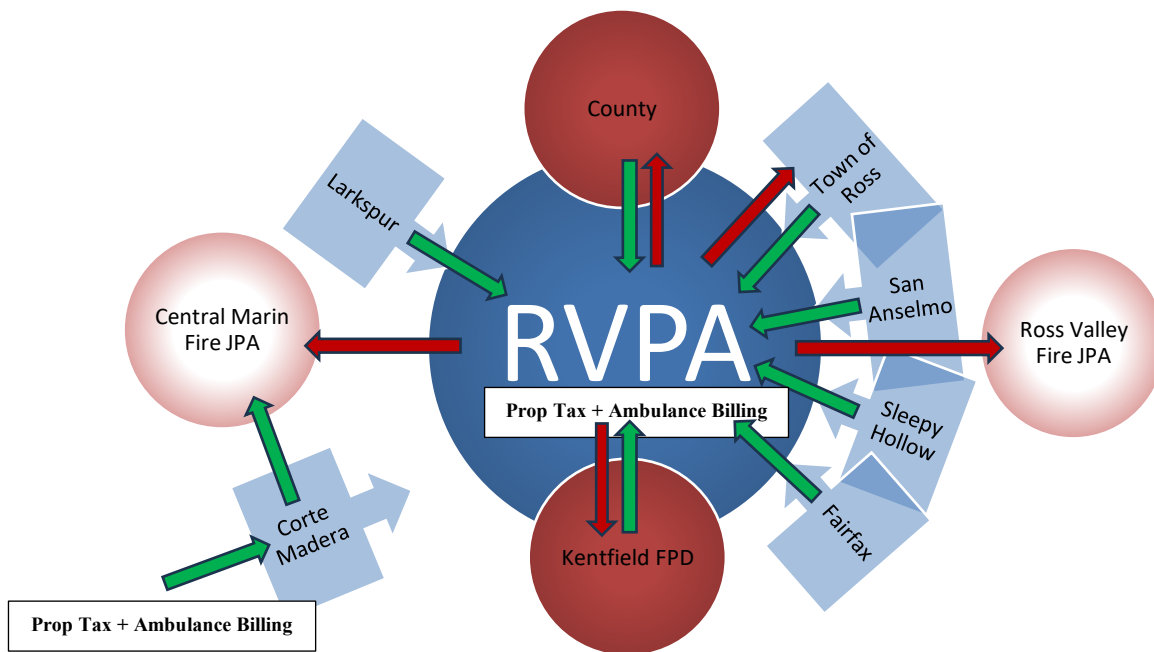
When the RVPA Board meets, some Board members can be representing a core agency while also being on a fire JPA board simultaneously. In a simpler JPA, it is easier to be a JPA member and represent the larger service area from the singular view of their appointive agency. In these JPAs, each city / town / special district team rarely pushes its representative to take a specific JPA position or try to change the JPA itself. The JPA is viewed as a regional service provider.

Given two fire JPAs are now the service providers to six RVPA core members, the various elected official and town manager views regarding what RVPA should or should not do could become complicated. In the above grouping, there are easily **40** total elected officials among the eight core members. Additionally, the three JPAs contribute the overlapping perspectives of **18** further elected officials. All of this representation exists to operate a two-ambulance paramedic first responder system which costs approximately \$5.2 million dollars per year.

The RVPA agreement is vague regarding many issues, and even less clear concerning fiscal revenue or cost apportionment. Some examples include how the revenue retainment with Corte Madera should be treated against expenditures, the issues of payment formulas for services to and from RVPA, and the sharing of revenues more than expenditures.

In the following figure, the fiscal lines of authority are shown in **green arrows** overlaid on the JPA structure. In comparison, the **red arrows** show the direction of RVPA expenditures.

**Figure 6—RVPA Fiscal Authority and Expenses**



All partner agencies that separately have EMS parcel tax paramedic assessments submit that revenue to RVPA. Corte Madera does not. RVPA bills for M18 transport, while Corte Madera bills for M14 and retains that revenue. Additionally, where expenditures are concerned, RVPA pays for some of the cost of services and supplies directly, and also pays for enhanced paramedic staffing services to three paramedic engine-staffed fire agencies and the Town of Ross for facility rent. All of these revenues and costs will be detailed in the section to follow.

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## SECTION 5—RVPA FISCAL ANALYSIS

### 5.1 RVPA FISCAL ANALYSIS

RVPA departs from a centralized revenue collection model typically followed by JPAs throughout the state. Revenues to support RVPA's mission are collected by RVPA and separately by the Town of Corte Madera. The Town of Corte Madera collects its own parcel tax revenues as well as the transport revenues associated with M14. RVPA collects parcel tax revenues for its other member agencies (Kentfield Fire District, City of Larkspur, County Service Area 27, Town of Fairfax, Town of Ross, Sleepy Hollow Fire District, Town of San Anselmo) and parcel tax revenues associated with the Boardwalk area in Larkspur. RVPA also collects transport revenues associated with M18 and investment income.

#### 5.1.1 Revenue Collections

The following table details revenue collection entities within RVPA.

**Table 28—RVPA Revenue Collection Entities**

Entity	RVPA*	Town of Corte Madera
Kentfield Fire District parcel tax	\$274,134	
City of Larkspur parcel tax	\$701,204	
County Service Area 27 parcel tax, including unincorporated Boardwalk / Greenbrae / Corte Madera	\$70,929	
Town of Fairfax parcel tax	\$363,432	
Town of Ross parcel tax	\$92,991	
Sleepy Hollow Fire District parcel tax	\$88,400	
San Anselmo parcel tax	\$578,616	
Corte Madera parcel tax		\$530,494
<b>Subtotal Tax Revenues:</b>	<b>\$2,169,706</b>	<b>\$530,494</b>
Transport Revenues Medic 18 (FY 23/24 actuals)	\$1,363,531	
Transport Revenues Medic 14 (FY 23/24 actuals)		\$1,477,074
Investments	\$3,000	
<b>Total Revenues</b>	<b>\$3,536,237</b>	<b>\$2,007,568</b>

\*Figures based on FY 24/25 Approved Budget unless otherwise indicated

### 5.1.2 Ambulance Revenue

RVPA and Corte Madera bill for ambulance transport to the patient and the patient's insurance (if any)—commercial, Medicare and MediCal. When a patient is a resident paying property tax, their insurance is billed once and, if no payment or a low payment is made, there is no further effort on the agency's part to obtain full revenue as allowed by the insurer.

- ◆ Collected Ambulance Transport Revenue for **RVPA M18**:
  - FY 21/22 = \$1,232,072
  - FY 22/23 = \$1,377,881
- ◆ Collected Ambulance Transport Revenue for **Central Marin Fire Authority M14** retained by Corte Madera:
  - FY 21/22 = \$1,159,766
  - FY 22/23 = \$1,014,505

The following tables show the payor mix ratios for all transported patients (resident or not) in 2023.

**Table 29—RVPA M18**

Source	Bill Percentage
Medicare	64%
Medi-Cal	12%
Insurance	15%
Private	9%

**Table 30—Central Marin M14**

Source	Bill Percentage
Medicare	68%
Medi-Cal	11%
Insurance	15%
Private Pay	7%

In Citygate's experience, the ratios of type follow most California communities with the socio-demography of RVPA's service area. The low Medi-Cal rate means that the newer California full offset payment (Public Provider Intergovernmental Transfer, or PPIGT) is a very small component

and does not materially increase revenues—due to both low percentages and Medi-Cal incident volumes.

Overall, the *collected* revenue in calendar 2023 averages out to \$1,570 per transport for both units combined. This is below any reasonable RVPA cost per transport of approximately \$2,887 per transport (RVPA expenditures budget of \$5,222,014 divided by 1,809 transports). This deficit creates the historic need for the EMS supplemental property tax.

While billing practices could be more aggressive to collect full payment from at least private and public insurance companies, even those revenue increases would not fully support RVPA without a property tax.

### **5.1.3 Property Tax Revenue**

Since the formation of the RVPA, a special property tax assessment has been used to offset costs not covered by transport billed revenue. These assessments must be renewed every four years by each RVPA local agency (not JPA) member. A sample ballot statement has been:

*To maintain rapid 9-1-1 emergency response times and preserve the number of on-duty paramedics ready to respond to accidents / medical emergencies, shall the Ross Valley Paramedic Authority measure be adopted continuing for four years the paramedic services special tax of \$94.50 per residential living unit or 1,500 square feet of developed nonresidential property, adjusted up to \$3 per year, generating approximately \$xxx,xxx annually, subject to annual audits, public spending disclosure and all funds for local paramedic services?*

[Note: Corte Madera maintains its own assessment for paramedic services and retains that funding.]

### **5.1.4 Revenue Transfers**

The RVPA and the Town of Corte Madera both transfer some of the collected revenues to the Central Marin Fire Authority—although this study could not identify documentation or agreements for the contractual basis or itemized contributions for some of these transfers. The Town of Corte Madera funds Central Marin Fire Authority (CMFA) with an annual contribution of \$5,658,990, which does not itemize RVPA specifically and includes other services provided by CMFA to the Town outside of the ambulance program. It is generally understood that Corte Madera parcel tax revenues and M14 transport revenues are part of this annual contribution. The parcel tax revenues collected by RVPA for the Boardwalk area in the City of Larkspur are also transferred to CMFA. The net revenue received by CMFA after these transfers is budgeted at \$2,018,896 in FY 24/25.

The following table shows revenue transfers from RVPA and Corte Madera to CMFA based on the approved budget for FY 24/25.

**Table 31—Revenue Transfers (FY 24/25)**

Revenue Element	RVPA	CMFA	Town of Corte Madera
Corte Madera parcel tax*		\$530,494	(\$530,494)
Unincorporated Boardwalk / Greenbrae / Corte Madera parcel tax	(\$11,328)	\$11,328	
Transport Revenues Medic 14*		\$1,477,074	(\$1,477,074)
<b>Net Transfers</b>	<b>(\$11,328)</b>	<b>2,018,896</b>	<b>(\$2,007,568)</b>

\*These transfers are assumed to be part of the annual contribution from the Town of Corte Madera to Central Marin Fire Authority

**Finding #15:** The Central Marin Fire Authority JPA agreement does not specifically outline the funding mechanisms related to the ambulance program.

Accounting for these transfers, the net revenues available to each entity are represented in the following table.

**Table 32—Total Revenues After Transfers:**

Revenue Element	RVPA	CMFA	Town of Corte Madera
Kentfield Fire District parcel tax	\$274,134		
City of Larkspur parcel tax	\$701,204		
County Service Area 27 parcel tax, except unincorporated Boardwalk / Greenbrae / Corte Madera	\$59,601		
Town of Fairfax parcel tax	\$363,432		
Town of Ross parcel tax	\$92,991		
Sleepy Hollow Fire District parcel tax	\$88,400		
San Anselmo parcel tax	\$578,616		
Corte Madera parcel tax		\$530,494	
Unincorporated Boardwalk / Greenbrae / Corte Madera parcel tax		\$11,328	
<b>Subtotal Tax Revenues</b>	<b>\$2,158,378</b>	<b>\$541,822</b>	<b>\$0</b>
Transport Revenues Medic 18	\$1,363,531		
Transport Revenues Medic14		\$1,477,074	
Investments	\$3,000		
<b>Revenue Grand Total</b>	<b>\$3,524,909</b>	<b>\$2,018,896</b>	<b>\$0</b>

When considered as the intended paramedic *system*, the total revenues available to support RVPA’s mission (including both ambulances and all paramedic engine companies) is \$5,543,805 in FY 24/25, with RVPA managing 64 percent of total revenues and CMFA managing the other 36 percent.

## **5.2 EXPENDITURES**

### **5.2.1 Direct Expenditures**

RVPA incurs several categories of direct expenditures (administrative costs related to the JPA itself and operating costs related to Medic 18). *Separately*, CMFA, a member agency of RVPA, incurs other expenditures as it directly expenses the operations of Medic 14. The expense decisions of CMFA are independent of RVPA.

The following table details direct expenditures for both agencies.

**Table 33—RVPA and CMFA – Direct Expenditures**

Direct Expenditure	RVPA	CMFA
Part-time Clerk	\$4,800	
Financial Services (subcontract)	\$57,615	
Consultant	\$30,000	
Legal	\$25,000	
Prints & Photos	\$1,061	
Postage	\$1,639	
Misc.	\$1,093	
Insurance	\$6,010	
Tax collection service (for all jurisdictions)	\$9,270	
Defibrillators: Cardiac monitors annual maintenance	\$13,113	
M18 Transports billing fees	\$55,729	
Auto fuel	\$19,500	
Disposable Medical Supplies	\$81,955	
Automotive Equipment Repairs	\$7,649	
PP-GMET IGT	\$128,750	
Other Equipment / building	\$2,575	
Equipment replacement	\$175,000	
Personnel cost to operate M14 (6 paramedics) (1)		\$1,773,408
Medical Billing (2)		\$52,367
Medical Supplies (2)		\$82,171
Ambulance Maintenance (2)		\$8,846
Fuel (2)		\$13,989
<b>Subtotal Direct Expenditures</b>	<b>\$620,759</b>	<b>\$1,930,781</b>

(1) The personnel costs incurred by Central Marin Fire for the operation of Medic 14 include a 25 percent overhead fee

(2) These expenditures are not supported by documentation from Central Marin Fire's fiscal system

The table illustrates that, while CMFA is a member agency of RVPA, it separately incurs an important fraction of the paramedic ambulance system's expenditures. Furthermore, the Town of Corte Madera, as the fiscal agent for CMFA, does not organize RVPA / Medic 14 expenditures in a separate account or expenditure category. This means that the accounting of exact expenditures associated with the ambulance and engine medic program by CMFA cannot easily be tracked.

**Finding #16:** The paramedic expenditures of the Central Marin Fire Authority are not supported by interagency agreements and sufficient details, especially for overhead, to be tracked by the RVPA under governmental accounting best practice.

### 5.2.2 Indirect Expenditures

As a JPA with no employees or staff, RVPA has entered into several agreements and subcontracts to fulfill its mission. The following table lists RVPA's indirect expenditures for services related to the operation of Medic 18 and the staffing of engines with paramedics across its jurisdiction. Separately, CMFA also pays indirect expenditures for the provision of medical supervision services for M14.

The following table details indirect expenditures for both agencies.

**Table 34—RVPA and CMFA – Indirect Expenditures**

Indirect Expenditures	RVPA	CMFA
Payments to other agencies (RVPA share of Medical Director, CQI, Nurse Educator and EMS Specialist; CQI and Medical Director / Clinical Educator for CMFA)	\$115,000	\$37,302
Contract with Ross Valley FD for M18 rent & quarters	\$36,060	
Contract with MCFD to staff M18 (1)	\$1,809,000	
Contract with Ross Valley FD for 10 Engine Paramedics	\$317,240	
Contract with CMFA for incentive pay for 7 Engine Paramedic (2)	\$163,450	
<b>Total Indirect Expenditures</b>	<b>\$2,435,989</b>	<b>\$37,302</b>

(1) MCFD provides Executive Officer and Medic 96 Reserve ambulance at no additional cost; the administrative cost for the staffing of Medic 18 is set at 7.5 percent of the base hourly pay.

(2) Appendix E of the 07/01/23 subcontract between RVPA and CMFA specifies an annual cost of \$158,689 + 3 percent annual adjustment for a FY 24/25 total of \$163,450. RVPA's approved FY 24/25 Budget sets this expense at \$158,689, omitting the inflator. There are no published and agreed to formulas as to how these expenditures are derived.

The following table shows that, as is the case for the transfer of revenues, RVPA pays its member agencies for training costs and ALS backup (from CMFA).

**Table 35—Reimbursements by Agency**

Reimbursements	RVPA	Central Marin	Kentfield	Ross Valley
EMS Training / Supply Reimbursements (1)				
CMFA Training Reimbursement	(\$35,306)	\$35,306		
RVFD Training Reimbursement	(\$47,290)			\$47,290
Kentfield Training Reimbursement	(\$11,587)		\$11,587	
ALS Backup Reimbursement	(\$103,000)	\$103,000		
<b>Reimbursements Subtotal</b>	<b>(\$197,183)</b>	<b>\$138,306</b>	<b>\$11,587</b>	<b>\$47,290</b>

(1) The EMS training / supply reimbursement program was approved in FY 14/15 or earlier as part of the budget approval process. It was approved as a flat-fee reimbursement program with no year-to-year increase. This same program is also detailed in the subcontracts with CMFA and Ross Valley Fire (there is no subcontract with Kentfield).

**Finding #17:** The RVPA payment to Central Marin Fire District for “ALS Backup” is not notated as to why the payment is made and how it is calculated.

**Finding #18:** Given that RVPA pays Central Marin Fire District for ALS (ambulance) backup, there is no reciprocal payment for RVPA’s backup to Central Marin. This appears to be an imbalanced payment structure.

Altogether, expenditures related to the combined Ross Valley paramedic system are summarized in the following table.

**Table 36—Total Paramedic System Expenditures**

Fiscal Element	RVPA	Central Marin
<b>Direct Expenditures</b>	\$620,759	\$1,930,781
<b>Indirect Expenditures</b>	\$2,633,172	\$37,302
<b>Reimbursements</b>	(\$197,183)	\$138,306
<b>Total</b>	<b>\$3,253,931</b>	<b>\$1,968,083</b>

In line with the current revenue appropriation structures, 62 percent of expenditures are incurred by RVPA, while CMFD spends the other 38 percent of total expenditures.

The following table compares total revenues and total expenditures after all transfers and reimbursements, illustrating a projected total net revenue (after expenditures) of \$321,791 in FY 24/25.

**Table 37—Total Paramedic System Revenues to Expenditures**

<b>Fiscal Element</b>	<b>RVPA</b>	<b>CMFA</b>	<b>Total</b>
<b>Revenues</b>	\$3,524,909	\$2,018,896	\$5,543,805
<b>Expenditures</b>	\$3,253,931	\$1,968,083	\$5,222,014
<b>Net</b>	<b>\$270,978</b>	<b>\$50,813</b>	<b>\$321,791</b>

### 5.3 RESERVES AND REPLACEMENT FUNDS

As of the beginning of FY 24/25, RVPA holds an unassigned “General Fund” balance of \$761,997, an assigned “Reserve” fund balance of \$1,100,000 (equivalent to 21 percent of the expenditure budget for the entire system, consistent with policy), and an assigned “Equipment Replacement” fund balance of \$1,190,000. This is consistent with the June 2023 Approved Resolution 23-02 for the Classification of Fund Balances as required by GASB 54 and Adoption of the Fund Balance Policy.

Equipment and vehicles associated with medical transport are expensive and must be replaced periodically. RVPA maintains an equipment replacement schedule for the M18 ambulance only, as well as for the cardiac monitors it procures for the entire system. While RVPA contributes \$175,000 to its assigned Equipment Replacement fund annually, the absence of a separate account for RVPA-related expenditures within CMFA makes it difficult to identify whether a replacement fund exists for the M14 ambulance.

The following table details RVPA’s equipment replacement schedule.

**Table 38—RVPA Equipment Replacement Schedule**

<b>Equipment</b>	<b>Ambulance</b>	<b>Cardiac Monitors</b>
<b>Quantity</b>	1 (M18)	8
<b>Last Purchased</b>	2019	2017
<b>Lifespan</b>	6 years	8 years
<b>Next Replacement</b>	2025	2025
<b>Next Replacement Cost</b>	\$525,000	\$460,011
<b>Cost Inflation</b>	5%	5%

A projection of the next two replacement cycles for this equipment is provided in the following table, beginning with the replacement of the M18 ambulance and the purchase of new cardiac monitors in the current fiscal year. The table shows the budgeted annual reserve contribution, projected equipment replacement expenditures, and the equipment fund balance by fiscal year.

**Table 39—Projected Equipment Replacement Schedule**

Fiscal Year	Reserve Contribution	Equipment Replacement	Equipment Fund Balance
FY 23/24	\$75,000		\$1,190,000
FY 24/25 (current cardiac monitors / ambulance [M18] replacements)	\$175,000	\$985,011	\$379,989
FY 25/26	\$175,000		\$554,989
FY 25/26	\$175,000		\$729,989
FY 26/27	\$175,000		\$904,989
FY 27/28	\$175,000		\$1,079,989
FY 28/29	\$175,000		\$1,254,989
FY 29/30 (next ambulance replacement)	\$175,000	\$703,550	\$726,439
FY 30/31	\$175,000		\$901,439
FY 31/32 (next cardiac monitors replacement)	\$175,000	\$679,646	\$396,793
FY 32/33	\$175,000		\$571,793
FY 33/34	\$175,000		\$746,793
FY 34/35	\$175,000		\$921,793
FY 35/36 (ambulance replacement)	\$175,000	\$942,825	\$153,968
FY 36/37	\$175,000		\$328,968
FY 37/38	\$175,000		\$503,968
FY 38/39	\$175,000		\$678,968
FY 39/40 (cardiac monitors replacement)	\$175,000	\$1,004,146	(\$150,178)

**Finding #19:** All equipment needs and replacement plan payments are not expensed to only the RVPA due to the separate handling of revenues and expenditures by CMFA, under the prior RVPA agreement with Corte Madera.

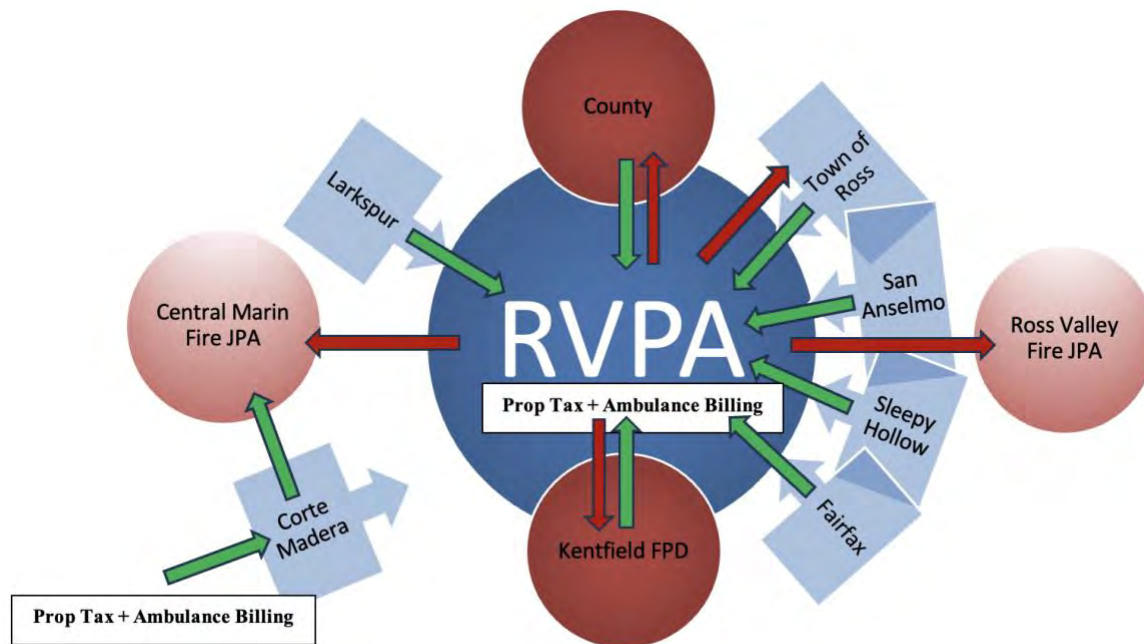
**Recommendation #3:** Include the M14 ambulance and other CMFA equipment needs in the RVPA equipment replacement schedule, provided all revenues and expenses are pooled within the RVPA. Re-assess the equipment replacement fund balance and annual contribution.

**Recommendation #4:** While reserves appear sufficient, a projection to FY 39/40 based on current assumptions shows costs outpacing the fund balance in FY 39/40. Consider replacing the flat fee contribution with a formula associated with inflation.

### 5.3.1 Fiscal Decision Structure

As the fiscal review laid out and the governance review of JPA documents identified, the “rules of engagement” for RVPA as to how revenues and expenditures are controlled and audited for public clarity are **not** documented well enough for something so complicated.

**Figure 7—RVPA Fiscal Authority and Expenditures**



## **5.4 FISCAL OPERATION RECOMMENDATIONS**

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Based on our review and technical findings, Citygate offers the following recommendations.

- Recommendation #5:** All revenues and expenditures should be centrally booked and managed by the RVPA Board of Directors.
- Recommendation #6:** Absent Recommendation #5 being implemented, the Town of Corte Madera, as the fiscal agent for the Central Marin Fire Authority, should track expenditures related to services provided to RVPA in an enterprise account.
- Recommendation #7:** There should be one purchasing agent for all equipment and materials related to the RVPA system.
- Recommendation #8:** Overhead and administrative costs should be set and applied identically for RVPA agreements. Overhead rates should conform with an agency's adopted fee schedule or, absent that, federal accounting rules for overhead by agencies receiving grants.
- Recommendation #9:** The replacement schedule should be updated to include replacement costs for the Central Marin Fire Authority ambulance, with net revenues contributing to funding replacements for both ambulances and all medical transport equipment.
- Recommendation #10:** If all revenues and expenses are pooled within RVPA, RVPA payments to partners will require common formulas, such as rent for both medic units. Secondly, after the approval of a reserve policy, a true-up mechanism should be implemented to refund member agencies any remaining revenues after expenditures.

## SECTION 6—RVPA SEPARATION ANALYSIS

This section examines the possibility of one or more RVPA partner agencies separating from the RVPA and operating their own paramedic ambulance transport system. This section will begin with the regulatory rule set and then examine the fiscal impacts of a separation scenario based on the fiscal analysis from Section 5 of this report.

### 6.1 AGENCY SEPARATION REGULATORY ANALYSIS

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The RVPA exists to provide two services: (1) paramedic-level ambulance transport, and (2) paramedic first responder engine capability at some locations. While overall EMS care is regulated by the state and County, the provision of ambulance care is heavily regulated by California statute, powers delegated by the state to counties, and a large set of case law from 1980 up to the present.

This section provides an abbreviated overview of the complexity of *ambulance* transport regulations. Up front, RVPA partners need to clearly understand that they provide ambulance service as allowed by the Marin County Local Emergency Medical Service Agency (LEMSA) and, as such, the partners have zero self-determination as to who can provide transport if the RVPA is even slightly changed for transport providers.

#### 6.1.1 EMS Regulatory Framework

LEMSAs including the Marin County EMS have the authority under California Health and Safety Code (§§ 1797.85 and 1797.224) to establish exclusive ambulance operating areas, which restrict operations within the area to one or more designated emergency ambulance providers. This authority extends to ensuring that emergency service providers have a territory that is sufficiently populated, generating enough revenue (typically from fees to insurance) to make these services economically viable.<sup>3</sup>

RVPA operates in a **non**-exclusive operating area (EOA). Marin County EMS designated Service Area C as a non-exclusive service area with RVPA as the designated provider for the area. (Marin County 2020–2022 EMS Plan.) Since its inception, RVPA currently acts as a de facto exclusive provider for Service Area C. Without exclusivity or a regulated, coordinated response system, multiple providers who selectively choose calls will harm the economic viability of other providers' services. As noted, RVPA has effectively acted as an exclusive provider historically.

Given that ambulance transport was not economical to be put out to bid in the non-exclusive areas of Marin County, it is apparent that County EMS was never pressured by another public or private

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<sup>3</sup> County of San Bernardino v. City of San Bernardino, 15 Cal. 4th 909, 931 (1997); Redwood Empire Life Support v. County of Sonoma, 190 F.3d 949, 954 (9th Cir. 1999) (Sections 1797.85 and 1797.2245 “contemplate[] a regulatory ‘deal’ in which an exclusive operator receives protection from competition in profitable, populous areas of a county in exchange for the obligation to serve unprofitable, sparsely populated areas”).

provider to serve the Ross Valley region. In effect, the County let the RVPA operate, as it was an *integrated sole provider* that provided stable services within its revenue structures.

In 1997, the Town of Corte Madera sought to withdraw from RVPA. At that time, Marin County LEMSA did not want to split up Service Area C and was against Corte Madera's proposed withdrawal. Marin County LEMSA cautioned that if RVPA and Corte Madera could not reach an agreement to maintain Corte Madera as a member, it would consider turning Service Area C into an exclusive operating area and put it out to public *and private* competitive bidding. Ultimately, the parties came to an agreement, keeping RVPA intact.

### **6.1.2 JPA, Local Tax, and County EMS Agency Regulatory Framework**

RVPA is funded in large part through special taxes approved by member jurisdictions. In 2022, member jurisdictions' voters approved a special tax for the continuation of RVPA as a JPA entity in its current configuration. Unilateral withdrawal from RVPA is likely prohibited until the next EMS tax election cycle in 2026.

The inability to withdraw from RVPA on short notice is evidenced in many ways. For example:

1. Ballot arguments refer to the tax as the "Ross Valley Paramedic Tax."
2. The Council resolutions submitting the tax refer specifically to continued funding for RVPA.
3. The ballot questions state, "Shall the Ross Valley Paramedic Authority measure be adopted..."

Given that taxpayers specifically approved funding for the RVPA, these monies cannot be used for other emergency services without taxpayer approval at the next election cycle in 2026.

The Joint Power Authority Act is silent regarding member withdrawal and essentially treats the matter as an agreement between parties. Nothing in JPA law specifically prevents withdrawal or changes. The Joint Powers Act, Government Code section 6510 provides: "*The agreement may be continued for a definite term or until rescinded or terminated. The agreement may provide for the method by which it may be rescinded or terminated by any party.*" The state of California desires JPAs to be flexible and adapt over time; however, the RVPA's second source of ambulance service revenue is tied to a special tax that is only re-authorized every four years.

Currently, RVPA is the approved ALS provider by Marin County LEMSA through the August 17, 1999, Agreement (Agreement for Advanced and Basic Life Support Service). Larkspur is an approved (engine-based) ALS provider by virtue of its subcontract (provided by CMFA to RVPA and dated July 1, 2023), not independently. CMFA is the party to the subcontract with RVPA, not Larkspur. If Corte Madera or Larkspur desired to leave RVPA to provide ambulance services independently, they would no longer be under RVPA's subcontract with CMFA, and that change

would need to be separately approved by Marin County EMS. The same issues would likely confront the RVPA partners.

Secondly, any separation of RVPA partners could leave other partners economically damaged to the point of not being able to continue under existing revenues. County ambulance regulations would have to apply in non-exclusive areas. Under the Emergency Services Act, public and private EMS providers must be approved by the LEMSA to provide advanced life support (ALS) and limited advanced life support (LALS) services.<sup>4</sup> As such, an RVPA-separating party would need written approval from Marin County EMS. No ambulance service can operate without LEMSA approval.

Conceptually, the following separation pathway scenario uses the bayside partner agencies, as Corte Madera is not pooling its EMS revenues with RVPA.

- ◆ In addition to receiving Marin County EMS approval, Corte Madera, Larkspur, or CMFA would need to obtain a “Certificate of Operation” from Marin County to operate its ambulances on public streets, and Vehicle Permits for each ambulance.<sup>5</sup> County Ambulance Regulations establish requirements for ambulance services and vehicles operating in the County.
- ◆ An application for a Certificate of Operation to operate emergency transport services is required and decided through a public vote of the Marin County Board of Supervisors.<sup>6</sup> The County Ambulance Ordinance and Regulations do not specify the standard the Board of Supervisors will apply in evaluating an application for a Certificate of Operation, leaving it to the Board’s discretion. Regardless of whether Marin County EMS recommends approval or denial of the certificate of operation, the Board of Supervisors may deny in its discretion.

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<sup>4</sup> Health & Safety Code § 1797.178 – “No person or organization shall provide [ALS] or [LALS] unless that person or organization is an authorized part of the emergency medical services system of the local EMS agency...”; Cal. Code Regs. tit. 22, § 100168(b)(4) – “An approved paramedic [i.e., ALS] service provider shall: ...Have a written agreement with the LEMSA to participate in the EMS system and to comply with all applicable State regulations and local policies and procedures, including participation in the LEMSA’s EMSQIP as specified in Chapter 12 of this Division.”; Cal. Code Regs. tit. 22, § 100126(b)(4) – “An approved Advanced EMT [i.e., LALS] service provider shall: ...Have a written agreement with the LEMSA to participate in the LALS program and to comply with all applicable State regulations, and local policies and procedures, including participation in the LEMSA’s EMSQIP as specified in Section 100107.1.”

<sup>5</sup> The County Ambulance Ordinance (Marin County Code ch.7.60) and Regulations for Ambulance Transport Vehicles and Service Operating in Marin County, Marin County Board Of Supervisors Resolution No. 2020-96, dated Sep. 15, 2020 (“County Ambulance Regulations”).

<sup>6</sup> “No person, entity, firm or corporation shall operate, or cause to be operated, an ambulance transport service using the streets or roadways of Marin County without having been issued a certificate of operation by the Marin County emergency medical services agency pursuant to the order of the board of supervisors and in accordance with the regulations promulgated hereunder.” (Marin County Code § 7.60.050; County Ambulance Regulations § V.a.)

- ◆ Marin County EMS determines whether to issue a vehicle permit for an ambulance.<sup>7</sup>

However, rather than processing a new paramedic ambulance provider application from an agency separating from the RVPA, the County EMS agency would be within its statutory authority to choose to change Service Area C into a publicly bid EOA. The LEMSA could choose to issue a Request for Proposals (RFP) for an exclusive ambulance contract. If this occurred, parties would submit bids—including private service providers. Generally, private service providers with experience in responding to RFPs submit highly competitive bids at lower price points than fire departments and public entities, which may have difficulty competing. Public entities that are not experienced in submitting bids will usually need to incur significant costs to prepare a proposal. In such a scenario, the probable result is that Service Area C would then be awarded to a private company.

The County's rationale in making such a change would likely be due to the fact that exclusivity in an operating area reduces costs and maintains the economic viability of the service. Ambulance service providers have high fixed costs for operational readiness, and an area with low transport volume (such as RVPA) does not necessarily generate the needed revenue, and thus cannot fund the deployment "standby hours" needed. Federal and state law limits reimbursements for Medicare and Medi-Cal patients, and recovery against indigent persons is impractical. If an EOA were to be split, the addition of a new provider means that the existing provider would respond to fewer calls and obtain less transport revenue, though fixed costs would remain the same.

**Finding #20:** Citygate sees no viable regulatory pathway which allows the RVPA ambulance transport JPA be split into two viable operations. Even processing the question would likely trigger the County EMS Agency to competitively bid all of Service Area C and, if the service area was then awarded to a private provider, the firefighter paramedics currently staffing ambulances could be laid off.

**Finding #21:** Given the four-year tax renewal needed in 2026, should one or more RVPA partners choose to pursue separation, they need to do so by January 2025 so that County EMS has at least a year to reconfigure the system before public budgets and tax requests to the voters are set forth in early 2026.

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<sup>7</sup> Vehicle Permit Requirement: "No person, entity, firm, or corporation shall operate or cause to be operated, any ambulance transport vehicle upon the streets or roadways of Marin County unless a valid vehicle permit has been issued by the Marin County emergency medical services agency pursuant to verification of a valid certificate of operation." (Marin County Code § 7.60.060; County Ambulance Regulations § IX.a.)

## 6.2 AGENCY SEPARATION FISCAL ANALYSIS

If the RVPA service area were to be split—with the City of Larkspur, Town of Corte Madera, and the unincorporated area of Kentfield FPD being serviced separately by CMFA—the following fiscal scenario analysis assumes that the following zip codes would no longer be serviced by M18, and instead, the associated transport revenues would go to Central Marin / Larkspur / Corte Madera: 94904, 94925, 94939, and 94976. Additionally, the City of Larkspur parcel tax would no longer be collected by RVPA. Under this scenario, the following table illustrates the corresponding change in revenue allocations.

**Table 40—Revenue Allocation Changes in Separation of Partners**

Revenue Element	RVPA without CMFA/CM	CMFA / CM + Larkspur without RVPA	Change Compared to Status Quo
Kentfield Fire District Tax	\$274,134		Same
City of Larkspur Tax		\$701,204	Revenue collection shifts from RVPA to Larkspur
CSA 27 parcel tax, including unincorporated Boardwalk / Greenbrae / Corte Madera	\$59,601	\$11,328	Same (after transfer)
Town of Fairfax Tax	\$363,432		Same
Town of Ross Tax	\$92,991		Same
Sleepy Hollow Fire District Tax	\$88,400		Same
San Anselmo Tax	\$578,616		Same
Corte Madera Tax		\$530,494	Same
<b>Subtotal Tax Revenues</b>	<b>\$1,457,174</b>	<b>\$1,243,026</b>	
Transport Revenues RVPA M18	\$681,765		RVPA M18 loses 50% of its transport revenue, or \$681,765
Transport Revenues CM M14		\$2,158,839	Central Marin revenues increase by 46%, or \$681,765
Investments	\$3,000		
<b>Revenue Grand Total</b>	<b>\$2,141,939</b>	<b>\$3,401,865</b>	

The changes in revenue allocation would be significant for RVPA, which would experience a *loss* of 39 percent, or \$1,382,969, of total revenue (transport revenue for an enlarged M14 area and loss in parcel tax revenue for Larkspur). By contrast, CMFA’s revenue would *increase* by 69 percent, or \$1,382,969.

While direct expenditures to CMFA from RVPA would decrease by only 11 percent, RVPA would continue to operate M18 and manage all other surviving JPA expenditures, but would no longer have to cover either (1) the expense paid to CMFA for fire engine paramedics and related training costs or (2) ALS backup reimbursement. This projection also assumes a drop in Medi-Cal supplemental funding (GMET) state overhead costs of 50 percent for RVPA.

The absence of enterprise accounting for the paramedic program within CMFA / Town of Corte Madera leads to difficulties in estimating the exact impact of the separation on expenditures for CMFA, so this study assumes that CMFA will continue to incur all expenditures as outlined under the status quo scenario detailed previously. The following table illustrates the net projected effect of a separation.

**Table 41—Net Effect of Separation to Revenue and Expenditures**

Fiscal Element	RVPA	Central Marin	Total
Revenues	\$2,141,939	\$3,401,865	\$5,543,805
Expenditures	\$2,892,561	\$2,162,078	\$5,054,639
Net	<b>(\$750,622)</b>	<b>\$1,239,788</b>	<b>\$489,166</b>

**Finding #22:** The net fiscal effect of a separation of bayside RVPA partners would be that the RVPA cannot remain solvent, while the Central Marin Fire Authority would generate a net profit from its parcel tax and transport revenues of over \$1,300,000, with only about 10 percent in increased additional expenditures.

**Recommendation #11:** Given state and County EMS ambulance regulations, along with the RVPA being supported by additional EMS special taxes, Citygate does not recommend that the RVPA try to separate into two parts. Trying to do so would likely vacate the current non-exclusive operating understanding with the Marin County EMS agency.

## SECTION 7—TECHNICAL FINDINGS AND RECOMMENDATIONS LIST

For ease of reading, this section provides all technical analysis Findings and Recommendations contained within this report. They are presented here comprehensively and sequentially.

### 7.1 KEY FINDINGS

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- Finding #1:** The volume of ambulance and paramedic first responder engine need varies significantly by population density.
- Finding #2:** When ambulance demand is compared by fire departments providing response—Ross Valley Fire JPA and Kentfield FPD at a combined 46 percent versus Central Marin Fire Authority at 54 percent—there is 8 percent more ambulance demand in the Central Marin Fire Service Area.
- Finding #3:** Across the RVPA, the peak-demand hours for ambulances is 9:00 am to 7:00 pm, six days per week. This is an important factor to track when there are only two primary ambulances in the central and eastern sections of RVPA’s service area.
- Finding #4:** The rate of simultaneous demand, at 30 percent, is high for a response system with two primary ambulances, and more so during hours of traffic congestion when ambulances must clear the hospital and get back into their primary coverage area. RVPA’s mutual aid partners are also very busy, and thus should not be the sole source of backup ambulances for RVPA.
- Finding #5:** The unit-hour utilization (UHU) rate for paramedic first responder engines is not yet close to even 20 percent, as the engines can clear an incident long before an ambulance can if it must transport a patient to the hospital.
- Finding #6:** The UHU rate for the two core RVPA ambulances is running hour-over-hour in the mid- to high-20<sup>th</sup> percentile from 10:00 am to 6:00 pm. M18, with the longest travel distances, touched 30 percent UHU, Citygate’s upper threshold.
- Finding #7:** The serious UHU rate for the two primary ambulances, combined with the high daylight-hour simultaneous incident rates, means RVPA must have a robust plan to immediately field a third ambulance from RVPA resources as needed.
- Finding #8:** EMS turnout time is too sluggish—more so given that crews do not have to don heavy structure fire protective clothing, but rather, easier-to-don EMS protection. All RVPA fire departments should make an aggressive effort to lower turnout time with data feedback and training provided to crews.

- Finding #9:** EMS travel time for first-arriving units is not close to a best practice goal of 4:00 minutes for urban/suburban jurisdictions. This is due to the topography and limited road network of the RVPA service area. However, it would not be cost effective to add multiple fire stations in effort to meaningfully lower this number for response to a very small quantity of incidents.
- Finding #10:** Ambulance travel time to 90 percent of incidents, at 9:58 minutes, is 2:48 minutes *slower* than the 7:10-minute performance reflected in the combined data including engines. This clearly shows that only two ambulances struggle to quickly cover and backfill for each other across RVPA’s difficult-to-serve geography.
- Finding #11:** The ambulance call-to-arrival time to 90 percent of incidents, at 13:25 minutes, is at the outer limits of best practices related to patient care for critical patients. As the travel time and simultaneous data indicated, the two ambulances are busy at peak hours of the day and are not always available for a call in their primary response area.
- Finding #12:** When an ambulance transports to the hospital, its total out-of-service time (duration) ranges from 78 to 87 minutes. If, at peak hours of the day, two incidents only overlap for 30 minutes, the duration loss is over an hour, meaning RVPA has no dedicated, staffed ambulances available at that time.
- Finding #13:** Medic 18’s current location in the Town of Ross should continue as long as RVPA is served by only two ambulances.
- Finding #14:** The workload of the two primary RVPA ambulances is approaching full saturation. RVPA is dependent on County Medic 96 and mutual aid from eastern partner agencies, but those agencies all have large service areas and are themselves busy at peak hours of the day.
- Finding #15:** The Central Marin Fire Authority JPA agreement does not specifically outline the funding mechanisms related to the ambulance program.
- Finding #16:** The paramedic expenditures of the Central Marin Fire Authority are not supported by interagency agreements and sufficient details, especially for overhead, to be tracked by the RVPA under governmental accounting best practice.
- Finding #17:** The RVPA payment to Central Marin Fire District for “ALS Backup” is not notated as to why the payment is made and how it is calculated.

- Finding #18:** Given that RVPA pays Central Marin Fire District for ALS (ambulance) backup, there is no reciprocal payment for RVPA's backup to Central Marin. This appears to be an imbalanced payment structure.
- Finding #19:** All equipment needs and replacement plan payments are not expensed to only the RVPA due to the separate handling of revenues and expenditures by CMFA, under the prior RVPA agreement with Corte Madera.
- Finding #20:** Citygate sees no viable regulatory pathway which allows the RVPA ambulance transport JPA be split into two viable operations. Even processing the question would likely trigger the County EMS Agency to competitively bid all of Service Area C and, if the service area was then awarded to a private provider, the firefighter paramedics currently staffing ambulances could be laid off.
- Finding #21:** Given the four-year tax renewal needed in 2026, should one or more RVPA partners choose to pursue separation, they need to do so by January 2025 so that County EMS has at least a year to reconfigure the system before public budgets and tax requests to the voters are set forth in early 2026.
- Finding #22:** The net fiscal effect of a separation of bayside RVPA partners would be that the RVPA cannot remain solvent, while the Central Marin Fire Authority would generate a net profit from its parcel tax and transport revenues of over \$1,300,000, with only about 10 percent in increased additional expenditures.

## **7.2 RECOMMENDATIONS**

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- Recommendation #1:** Medic 18 should remain in its present location in the Town of Ross if the agencies can reach agreement on the cost and terms of leasing the facility, as that is the best location for balancing the multiple needs of volume, response time, and allocation of billed revenue.
- Recommendation #2:** Due to significant peak-hour demand and limited mutual aid, RVPA needs to design and fund a more robust third ambulance capacity.
- Recommendation #3:** Include the M14 ambulance and other CMFA equipment needs in the RVPA equipment replacement schedule, provided all revenues and expenses are pooled within the RVPA. Re-assess the equipment replacement fund balance and annual contribution.
- Recommendation #4:** While reserves appear sufficient, a projection to FY 39/40 based on current assumptions shows costs outpacing the fund balance in FY

39/40. Consider replacing the flat fee contribution with a formula associated with inflation.

- Recommendation #5:** All revenues and expenditures should be centrally booked and managed by the RVPA Board of Directors.
- Recommendation #6:** Absent Recommendation #5 being implemented, the Town of Corte Madera, as the fiscal agent for the Central Marin Fire Authority, should track expenditures related to services provided to RVPA in an enterprise account.
- Recommendation #7:** There should be one purchasing agent for all equipment and materials related to the RVPA system.
- Recommendation #8:** Overhead and administrative costs should be set and applied identically for RVPA agreements. Overhead rates should conform with an agency's adopted fee schedule or, absent that, federal accounting rules for overhead by agencies receiving grants.
- Recommendation #9:** The replacement schedule should be updated to include replacement costs for the Central Marin Fire Authority ambulance, with net revenues contributing to funding replacements for both ambulances and all medical transport equipment.
- Recommendation #10:** If all revenues and expenses are pooled within RVPA, RVPA payments to partners will require common formulas, such as rent for both medic units. Secondly, after the approval of a reserve policy, a true-up mechanism should be implemented to refund member agencies any remaining revenues after expenditures.
- Recommendation #11:** Given state and County EMS ambulance regulations, along with the RVPA being supported by additional EMS special taxes, Citygate does not recommend that the RVPA try to separate into two parts. Trying to do so would likely vacate the current non-exclusive operating understanding with the Marin County EMS agency.

## **ATTACHMENT A—RVPA RESPONSE ZONES**

