

Ross Valley Fire Department - 2026-2027 Proposed Budget Summary

	2025-2026 Adopted Budget	2025-2026 Revised Budget	2026-2027 Proposed Budget	Change from Prior Adopted Budget
Fund: 01 - GENERAL FUND				
Beginning Fund Balance	3,387,231	3,387,231	3,387,231	
Revenue				
00 - UNDESIGNATED	15,412,254	15,576,526	16,206,026	793,772
Expense				
00 - UNDESIGNATED	13,635,896	13,725,223	14,302,628	666,732
05 - ADMINISTRATION	456,532	456,532	542,640	86,108
10 - OPERATIONS	858,423	858,423	886,633	28,210
14 - FACILITIES	277,594	277,594	279,049	1,455
15 - COMMUNITY RISK REDUCTION	14,784	14,784	15,082	298
25 - FLEET	169,025	169,025	179,994	10,969
Total Expense	15,412,254	15,501,581	16,206,026	793,772
Ending Fund Balance	3,387,231	3,462,176	3,387,231	
Fund: 15 - VEHICLE/EQUIPMENT FUND				
Beginning Fund Balance	686,170	686,170	686,170	
Revenue				
00 - UNDESIGNATED	387,925	387,925	399,563	(11,638)
Expense				
00 - UNDESIGNATED	237,262	237,262	169,117	68,145
Ending Fund Balance	836,833	836,833	916,616	
Beginning Fund Balance - All Funds	4,073,401	4,073,401	4,073,401	
Total Revenue - All Funds	15,800,179	15,964,451	16,605,589	
Total Expense - All Funds	15,649,516	15,738,843	16,375,143	
Surplus/(Deficit)	150,663	225,608	230,446	
Ending Fund Balance - All Funds	4,224,064	4,299,009	4,303,847	
Fund Balances	2025-2026	2025-2026	2025-2026	
Nonspendable	55,044	55,044	55,044	
Compensated Absences	232,261	232,261	232,261	
Technology	105,124	105,124	105,124	
Vehicle Replacement	716,833	716,833	947,279	
Equipment	120,000	120,000	120,000	
Prior Authority OPEB	-	-	-	
Unassigned	2,994,802	3,069,747	2,844,139	
Total	4,224,064	4,299,009	4,303,847	

Ross Valley Fire Department - 2026-2027 Budget

	2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Estimated Actual	2026-2027 Proposed Budget	Change	
Fund: 01 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
01.00.47501.00	FAIRFAX	2,916,687	2,927,370	2,927,370	3,046,998	130,311 4.47%
01.00.47502.00	ROSS	2,491,975	2,456,832	2,456,832	2,593,003	101,028 4.05%
01.00.47503.00	SAN ANSELMO	5,073,598	5,092,189	5,092,189	5,298,722	225,124 4.44%
01.00.47504.00	SLEEPY HOLLOW	1,602,299	1,608,168	1,608,168	1,672,996	70,697 4.41%
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	82,400	82,400	82,400	51,554	(30,846) -37.43%
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	1,713,109	1,713,109	1,713,109	1,881,259	168,150 9.82%
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	294,127	294,127	294,127	326,727	32,600 11.08%
01.00.49501.00	COUNTY OF MARIN	279,779	279,779	279,779	308,297	28,518 10.19%
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	114,773	114,773	-	-
01.00.49507.00	LAIF INTEREST	17,500	17,500	17,500	25,000	7,500 42.86%
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,290	47,290	47,290	47,290	- 0.00%
01.00.49510.00	PLAN CHECKING FEES	330,000	330,000	330,000	350,000	20,000 6.06%
01.00.49512.00	MISCELLANEOUS INCOME	10,000	10,000	10,000	10,000	- 0.00%
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	49,499	49,499	-	-
01.00.49517.00	WILDFIRE PREPAREDNESS COORDINATOR	93,045	93,045	93,045	121,271	28,226 30.34%
01.00.49523.00	APPARATUS REPLACEMENT	387,925	387,925	387,925	399,563	11,638 3.00%
01.00.49524.00	TECHNOLOGY FEES	27,520	27,520	27,520	28,346	826 3.00%
01.00.49526.18	STATION MAINT REVENUE #18	-	-	-	-	- #DIV/0!
01.00.49526.19	STATION MAINT REVENUE #19	15,000	15,000	15,000	15,000	- 0.00%
01.00.49526.20	STATION MAINT REVENUE #20	15,000	15,000	15,000	15,000	- 0.00%
01.00.49526.21	STATION MAINT REVENUE #21	15,000	15,000	15,000	15,000	- 0.00%
01.00.49527.00	MWPA Defensible Space	-	-	-	-	-
01.00.49528.00	MWPA Local Funds	-	-	-	-	-
	Total Revenue	15,412,254	15,576,526	15,576,526	16,206,026	793,772
Expense						
Department: 00 - UNDESIGNATED						
01.00.60000.00	REGULAR SALARIES	5,753,396	5,753,396	5,753,396	6,198,407	445,011 7.73%
01.00.60010.00	TEMPORARY HIRE	17,389	17,389	17,389	17,389	- 0.00%
01.00.60020.00	MINIMUM STAFFING	873,279	873,279	873,279	932,225	58,946 6.75%
01.00.60021.00	HOURLY OVERTIME	111,770	111,770	111,770	119,315	7,545 6.75%
01.00.60024.00	SHIFT DIFFERENTIAL OT	25,319	25,319	25,319	27,028	1,709 6.75%
01.00.60025.00	OT OES RESPONSE	-	89,327	89,327	-	-
01.00.60026.00	OT TRAINING	84,605	84,605	84,605	88,835	4,230 5.00%
01.00.60027.00	HOLIDAY	271,606	271,606	271,606	292,711	21,105 7.77%
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	33,943	33,943	33,943	38,138	4,195 12.36%
01.00.60029.00	FLSA O/T	121,534	121,534	121,534	132,295	10,761 8.85%
01.00.60030.00	S/L BUY BACK	-	-	-	-	- #DIV/0!
01.00.60035.00	ACCURED LEAVE PAYOUT	50,000	50,000	50,000	50,000	- 0.00%
01.00.60039.00	EXECUTIVE OFFICER	3,600	3,600	3,600	3,600	- 0.00%
01.00.60040.00	BOARD MEMBER STIPEND	8,000	8,000	8,000	8,000	- 0.00%
01.00.60100.00	RETIREMENT	1,252,796	1,252,796	1,252,796	1,293,352	40,556 3.24%
01.00.60100.00	PRIOR AUTHORITY RETIREMENT	1,713,109	1,713,109	1,713,109	1,881,259	168,150 9.82%
01.00.60200.00	CAFETERIA HEALTH PLAN	1,195,000	1,195,000	1,195,000	1,327,897	132,897 11.12%
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	69,805	69,805	69,805	70,038	233 0.33%
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	630,845	630,845	630,845	300,514	(330,331) -52.36%
01.00.60220.00	PAYROLL TAXES	110,303	110,303	110,303	116,005	5,702 5.17%
01.00.60223.00	UNIFORM REIMBURSEMENT	28,080	28,080	28,080	28,080	- 0.00%
01.00.60225.00	EDUCATION REIMBURSEMENT	162,602	162,602	162,602	181,490	18,888 11.62%
01.00.60231.00	RETIREE'S HEALTH INSURANCE	605,337	605,337	605,337	698,839	93,502 15.45%
01.00.61115.00	LIABILITY INSURANCE	79,469	79,469	79,469	82,648	3,179 4.00%
01.00.62999.00	CONTINGENCY	46,184	46,184	46,184	15,000	(31,184) -67.52%
01.00.67099.00	TRANSFERS OUT - APPARATUS	387,925	387,925	387,925	399,563	11,638 3.00%
	Total Undesignated	13,635,896	13,725,223	13,725,223	14,302,628	666,732

Ross Valley Fire Department - 2026-2027 Budget

		2025-2026	2025-2026	2025-2026	2026-2027		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Department: 05 - ADMINISTRATION							
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	34,559	34,559	34,559	34,559	-	0.00%
01.05.61105.00	OTHER CONTRACT SERVICES	93,334	93,334	93,334	176,134	82,800	88.71%
01.05.61107.00	ATTORNEY/LEGAL FEES	18,540	18,540	18,540	26,000	7,460	40.24%
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900	2,900	2,900	1,500	(1,400)	-48.28%
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	136,000	136,000	136,000	140,080	4,080	3.00%
01.05.61121.00	COMPUTER SOFTWARE/IT SUPPORT	47,761	47,761	47,761	47,761	-	0.00%
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	13,229	13,229	13,229	5,031	(8,198)	-61.97%
01.05.61127.00	HEALTH AND WELLNESS	58,991	58,991	58,991	69,761	10,770	18.26%
01.05.61129.00	HIRING EXPENSES	20,000	20,000	20,000	10,000	(10,000)	-50.00%
01.05.61300.00	PUBLICATIONS AND DUES	10,467	10,467	10,467	10,781	314	3.00%
01.05.62000.00	OFFICE SUPPLIES	5,253	5,253	5,253	5,253	-	0.00%
01.05.62003.00	POSTAGE	1,148	1,148	1,148	1,000	(148)	-12.89%
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	14,350	14,350	14,350	14,780	430	3.00%
Total Administration		456,532	456,532	456,532	542,640	86,108	
Department: 10 - OPERATIONS							
01.10.60065.02	EXPLORER POST	9,835	9,835	9,835	10,130	295	3.00%
01.10.61000.00	TRAINING AND EDUCATION	49,708	49,708	49,708	105,581	55,873	112.40%
01.10.61100.00	DISPATCH	402,321	402,321	402,321	433,535	31,215	7.76%
01.10.61101.00	RADIO REPAIR	5,464	5,464	5,464	-	(5,464)	-100.00%
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,030	1,030	1,030	1,000	(30)	-2.91%
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	13,998	13,998	13,998	14,698	700	5.00%
01.10.61110.00	MERA OPERATING EXPENSE	110,559	110,559	110,559	-	(110,559)	-100.00%
01.10.61410.00	EQUIPMENT MAINTENANCE	13,004	13,004	13,004	13,394	390	3.00%
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,750	4,750	4,750	4,893	143	3.01%
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	42,436	42,436	42,436	43,709	1,273	3.00%
01.10.62210.00	BREATHING APPARATUS	7,540	7,540	7,540	7,540	-	0.00%
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,991	7,991	7,991	7,991	-	0.00%
01.10.62213.00	PROTECTIVE CLOTHING	41,764	41,764	41,764	96,443	54,679	130.92%
01.10.63131.00	EQUIPMENT	30,000	30,000	30,000	30,000	-	0.00%
01.10.63140.00	HYDRANTS	42,519	42,519	42,519	53,871	11,352	26.70%
01.10.63150.00	COMMUNICATIONS EQUIPMENT	23,635	23,635	23,635	63,848	40,213	170.14%
01.10.63160.00	TURNOUTS	51,870	51,870	51,870	-	(51,870)	-100.00%
Total Operations		858,423	858,423	858,423	886,633	28,210	
Department: 14 - FACILITIES							
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	18,500	18,500	18,500	25,000	6,500	35.14%
01.14.61500.18	BUILDING MAINTENANCE STATION 18					-	
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000	15,000	15,000	15,000	-	
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000	15,000	15,000	15,000	-	
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000	15,000	15,000	15,000	-	
01.14.61702.00	GAS AND ELECTRIC	55,000	55,000	55,000	58,000	3,000	5.45%
01.14.61703.00	WATER	9,500	9,500	9,500	14,330	4,830	50.84%
01.14.61704.00	SEWER	5,483	5,483	5,483	5,760	277	5.05%
01.14.61705.00	TELEPHONE	72,263	72,263	72,263	72,263	-	0.00%
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,927	10,927	10,927	11,255	328	3.00%
01.14.62501.00	FURNISHINGS	8,487	8,487	8,487	8,487	-	0.00%
01.14.63040.00	APPLIANCES	5,305	5,305	5,305	-	(5,305)	-100.00%
01.14.63041.00	OFFICE EQUIPMENT	10,609	10,609	10,609	10,609	-	0.00%
01.14.63042.00	EXERCISE EQUIPMENT	9,000	9,000	9,000	-	(9,000)	-100.00%
01.14.63044.00	TECHNOLOGY PURCHASES	27,520	27,520	27,520	28,345	825	3.00%
Total Facilities		277,594	277,594	277,594	279,049	1,455	

Ross Valley Fire Department - 2026-2027 Budget

		2025-2026	2025-2026	2025-2026	2026-2027		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Department: 15 - COMMUNITY RISK REDUCTION							
01.15.61131.00	FIRE PREVENTION	4,880	4,880	4,880	4,880	-	0.00%
01.15.62220.00	COMMUNITY EDUCATION & PREP.	9,904	9,904	9,904	10,202	298	3.01%
Total Community Risk Reduction		14,784	14,784	14,784	15,082	298	
Department: 25 - FLEET							
01.25.61411.00	BURN TRAILER MAINTENANCE	-	-	-	-	-	#DIV/0!
01.25.61600.00	FLEET MAINTENACE/REPAIRS	100,000	100,000	100,000	103,000	3,000	3.00%
01.25.61601.00	VEHICLE LEASE	-	-	-	-	-	
01.25.62988.00	FUEL	51,000	51,000	51,000	57,994	6,994	13.71%
01.25.62989.00	FLEET PARTS	18,025	18,025	18,025	19,000	975	5.41%
Total Fleet		169,025	169,025	169,025	179,994	10,969	
Total Expenses		15,412,254	15,501,581	15,501,581	16,206,026	793,772	
Fund: 15 - VEHICLE FUND / SCBA							
Revenue							
Department: 00 - UNDESIGNATED							
15.00.49512.00	PROCEED OF SALES	-	-	-	-	-	
15.00.51999.00	TRANSFERS IN	387,925	387,925	387,925	399,563	11,638	
Total Revenue		387,925	387,925	387,925	399,563	11,638	
Expense							
Department: 00 - UNDESIGNATED							
15.00.63154.00	VEHICLE PURCHASE	68,145	68,145	68,145	-	(68,145)	-100.00%
15.00.64010.00	FIRE ENGINE LEASE PAYMENT - PRINCIPAL	169,117	169,117	169,117	169,117	-	0.00%
15.00.64110.00	FIRE ENGINE LEASE PAYMENT - INTEREST	-	-	-	-	-	#DIV/0!
Total Expenses		237,262	237,262	237,262	169,117	(68,145)	

ROSS VALLEY FIRE DEPARTMENT
Proposed 2026-2027

Fire Service Cost by Agency

CURRENT AUTHORITY						
	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total	
Base Contribution	5,106,069	2,935,391	1,612,575	2,944,210	12,598,245	
3rd Amendment to JPA - Ross Savings	186,590	107,228	58,905	-352,723	-	
Vehicle Replacement Fund	161,943	93,098	51,144	93,378	399,563	
3rd Amendment to JPA - Ross Savings	7,727	4,440	2,439	-14,606	-	
Wildfire Preparedness Coordinator (10%)	6,064	4,379	1,516	1,516	13,475	
Sub Total	5,468,392	3,144,537	1,726,579	2,671,775	13,011,283	

PRIOR AUTHORITY						
Retirement Unfunded Liability	995,186	571,903	314,170		1,881,259	
OPEB Prior Liability	27,272	15,672	8,610		51,554	
Total Prior Authority	1,022,458	587,575	322,780		1,932,813	
Total	6,490,850	3,732,112	2,049,359	2,671,775	14,944,096	
25/26 contribution	6,199,239	3,563,591	1,957,672	2,547,490	14,267,992	
Change	291,611	168,521	91,687	124,285	676,104	
	4.70%	4.73%	4.68%	4.88%	4.74%	

TOTAL EXPENSE
MEMBER CONTRIBUTIONS
OTHER REVENUE

2026-2027

16,206,026
14,944,096
1,261,930