Ross Valley Fire Department - 2026-2027 Adopted Budget Summary

	2025-2026 Adopted Budget	2025-2026 Revised Budget	2026-2027 Adopted Budget	Change from Prior Adopted Budget
Fund: 01 - GENERAL FUND				
Beginning Fund Balance	**3,387,231**	**3,387,231**	**3,582,176**	
Revenue				
00 - UNDESIGNATED	**15,412,254**	**15,576,526**	**16,230,321**	818,067
Expense				
00 - UNDESIGNATED	13,635,896	13,725,223	14,326,369	690,473
05 - ADMINISTRATION	456,532	456,532	543,194	86,662
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**	**16,230,321**	818,067
Ending Fund Balance	**3,387,231**	**3,462,176**	**3,582,176**	
Fund: 15 - VEHICLE REPLACEMENT FUND				
Beginning Fund Balance	**686,170**	**686,170**	**716,833**	
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**	**947,279**	
Beginning Fund Balance - All Funds	**4,073,401**	**4,073,401**	**4,299,009**	
Total Revenue - All Funds	15,800,179	15,964,451	16,629,884	
Total Expense - All Funds	15,649,516	15,738,843	16,399,438	
Surplus/(Deficit)	150,663	225,608	230,446	
Ending Fund Balance - All Funds	**4,224,064**	**4,299,009**	**4,529,455**	

Fund Balances	**2025-2026**	**2025-2026**	**2026-2027**
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	3,069,747
Total	**4,224,064**	**4,299,009**	**4,529,455**

Ross Valley Fire Department - 2026-2027 Budget

		2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Estimated Actual	2026-2027 Adopted Budget	Change	
Fund: 01 - GENERAL FUND							
Revenue							
	Department: 00 - UNDESIGNATED						
01.00.47501.00	FAIRFAX	2,916,687	2,927,370	2,927,370	3,045,669	128,982	4.42%
01.00.47502.00	ROSS	2,491,975	2,456,832	2,456,832	2,591,670	99,695	4.00%
01.00.47503.00	SAN ANSELMO	5,073,598	5,092,189	5,092,189	5,296,410	222,812	4.39%
01.00.47504.00	SLEEPY HOLLOW	1,602,299	1,608,168	1,608,168	1,672,266	69,967	4.37%
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	308,296	28,517	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	380,000	50,000	15.15%
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**	**16,230,321**	**818,067**	
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	RETIREES' 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	91,389	11,920	15.00%
01.00.62999.00	CONTINGENCY	46,184	46,184	46,184	30,000	(16,184)	-35.04%
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**	**14,326,369**	**690,473**	

Ross Valley Fire Department - 2026-2027 Budget

		2025-2026 Adopted Budget	2025-2026 Revised Budget	2025-2026 Estimated Actual	2026-2027 Adopted 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	176,688	83,354	89.31%
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**	**543,194**	**86,662**	
	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 Adopted Budget	2025-2026 Revised Budget	2025-2026 Estimated Actual	2026-2027 Adopted 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**	**16,230,321**	**818,067**	
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

Adopted 2026-2027

Fire Service Cost by Agency

CURRENT AUTHORITY					
	San Anselmo	**Fairfax**	**Sleepy Hollow**	**Ross**	**Total**
Base Contribution	5,103,756	2,934,062	1,611,845	2,942,877	12,592,540
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	5,466,080	3,143,207	1,725,849	2,670,441	**13,005,578**

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	**6,488,538**	**3,730,783**	**2,048,629**	**2,670,441**	**14,938,391**

25/26 contribution	**6,199,239**	**3,563,591**	**1,957,672**	**2,547,490**	**14,267,992**
Change	**289,299**	**167,192**	**90,957**	**122,951**	**670,399**
	4.67%	4.69%	4.65%	4.83%	4.70%

	2026-2027
TOTAL EXPENSE	**16,230,321**
MEMBER CONTRIBUTIONS	**14,938,391**
OTHER REVENUE	**1,291,930**