

Ross Valley Fire Department - 2025-2026 Proposed Budget Summary

	2024-2025 Adopted Budget	2024-2025 Revised Budget	2024-2025 Estimated Actual	2025-2026 Proposed Budget	Change
Fund: 01 - GENERAL FUND					
Beginning Fund Balance	3,979,884	3,979,884	3,979,884	3,460,653	
Revenue					
00 - UNDESIGNATED	14,907,472	15,134,835	15,134,835	15,433,332	525,860
Expense					
00 - UNDESIGNATED	13,148,897	13,413,898	13,413,898	13,656,974	508,077
05 - ADMINISTRATION	374,555	374,555	374,555	456,532	81,977
10 - OPERATIONS	838,494	1,320,088	1,320,088	858,423	19,929
14 - FACILITIES	319,503	319,503	319,503	277,594	(41,909)
15 - COMMUNITY RISK REDUCTION	14,496	14,496	14,496	14,784	288
25 - FLEET	211,527	211,527	211,527	169,025	(42,502)
Total Expense	14,907,472	15,654,066	15,654,066	15,433,332	525,860
Ending Fund Balance	3,979,884	3,460,653	3,460,653	3,460,653	
Fund: 15 - APPARATUS FUND/SCBA					
Beginning Fund Balance	504,024	504,024	504,024	371,122	
Revenue					
00 - UNDESIGNATED	376,626	641,626	641,626	387,925	11,299
Expense					
00 - UNDESIGNATED	509,528	774,528	774,528	237,262	(272,266)
Ending Fund Balance	371,122	371,122	371,122	521,785	
Beginning Fund Balance - All Funds	4,483,908	4,483,908	4,483,908	3,831,775	
Total Revenue - All Funds	15,284,098	15,776,461	15,776,461	15,821,257	537,159
Total Expense - All Funds	15,417,000	16,428,594	16,428,594	15,670,594	253,594
Surplus/(Deficit)	(132,903)	(652,133)	(652,133)	150,663	
Ending Fund Balance - All Funds	4,351,005	3,831,775	3,831,775	3,982,438	
Fund Balances					
Nonspendable	28,300	28,300	28,300	28,300.00	
Compensated Absences	200,593	200,593	200,593	200,593	
Technology	106,409	106,409	106,409	106,409	
Apparatus Replacement	339,193	251,122	251,122	401,785	
Breathing Apparatus	120,000	120,000	120,000	120,000	
Prior Authority OPEB	-	-	-	-	
Unassigned	3,252,691	3,125,351	3,125,351	3,125,351	
Total	4,047,186	3,831,775	3,831,775	3,982,438	

Ross Valley Fire Department - 2025-2026 Proposed Budget

		2024-2025	2024-2025	2024-2025	2025-2026		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Fund: 01 - GENERAL FUND							
Revenue							
Department: 00 - UNDESIGNATED							
01.00.47501.00	FAIRFAX	2,729,988	2,729,988	2,729,988	2,917,976	187,988	6.89%
01.00.47502.00	ROSS	2,738,189	2,738,189	2,738,189	2,504,886	(233,303)	-8.52%
01.00.47503.00	SAN ANSELMO	4,748,772	4,748,772	4,748,772	5,075,839	327,067	6.89%
01.00.47504.00	SLEEPY HOLLOW	1,499,736	1,499,736	1,499,736	1,603,007	103,271	6.89%
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	80,000	80,000	80,000	82,400	2,400	3.00%
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	1,540,667	1,540,667	1,540,667	1,713,109	172,442	11.19%
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	317,511	317,511	317,511	294,127	(23,384)	-7.36%
01.00.49501.00	COUNTY OF MARIN	266,875	266,875	266,875	279,779	12,904	4.84%
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	-	-	-	-	
01.00.49506.00	RVPA RENTAL	8,360	17,138	17,138	-	(8,360)	-100.00%
01.00.49507.00	LAIF INTEREST	25,000	25,000	25,000	15,000	(10,000)	-40.00%
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	285,000	335,000	335,000	330,000	45,000	15.79%
01.00.49511.00	RE-SALE INSPECTION FEES	50,000	-	-	-	(50,000)	-100.00%
01.00.49512.00	MISCELLANEOUS INCOME	10,000	10,000	10,000	10,000	-	0.00%
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	218,585	218,585	-	-	
01.00.49517.00	WILDFIRE PREPAREDNESS COORDINATOR	96,740	96,740	96,740	99,474	2,734	2.83%
01.00.49523.00	APPARATUS REPLACEMENT	376,626	376,626	376,626	387,925	11,299	3.00%
01.00.49524.00	TECHNOLOGY FEES	26,718	26,718	26,718	27,520	802	3.00%
01.00.49526.18	STATION MAINT REVENUE #18	15,000	15,000	15,000	-	(15,000)	-100.00%
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		14,907,472	15,134,835	15,134,835	15,433,332	525,860	
Expense							
Department: 00 - UNDESIGNATED							
01.00.60000.00	REGULAR SALARIES	5,698,118	5,698,118	5,698,118	5,772,816	74,698	1.31%
01.00.60010.00	TEMPORARY HIRE	17,389	17,389	17,389	17,389	-	0.00%
01.00.60020.00	MINIMUM STAFFING	831,694	831,694	831,694	873,279	41,585	5.00%
01.00.60021.00	HOURLY OVERTIME	106,448	106,448	106,448	111,770	5,322	5.00%
01.00.60024.00	SHIFT DIFFERENTIAL OT	24,113	24,113	24,113	25,319	1,206	5.00%
01.00.60026.00	OT TRAINING	80,576	80,576	80,576	84,605	4,029	5.00%
01.00.60027.00	HOLIDAY	247,176	247,176	247,176	273,713	26,537	10.74%
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	37,177	37,177	37,177	33,943	(3,234)	-8.70%
01.00.60029.00	FLSA O/T	121,432	121,432	121,432	122,731	1,299	1.07%
01.00.60030.00	S/L BUY BACK	4,000	4,000	4,000	-	(4,000)	-100.00%
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	1,290,541	1,290,541	1,290,541	1,253,110	(37,431)	-2.90%
01.00.60100.00	PRIOR AUTHORITY RETIREMENT	1,540,667	1,540,667	1,540,667	1,713,109	172,443	11.19%
01.00.60200.00	CAFETERIA HEALTH PLAN	1,085,000	1,085,000	1,085,000	1,195,000	110,000	10.14%
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	43,641	43,641	43,641	64,688	21,047	48.23%
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	548,561	548,561	548,561	630,845	82,284	15.00%
01.00.60220.00	PAYROLL TAXES	108,331	108,331	108,331	110,637	2,306	2.13%
01.00.60223.00	UNIFORM REIMBURSEMENT	28,080	28,080	28,080	28,080	-	0.00%
01.00.60225.00	EDUCATION REIMBURSEMENT	139,341	139,341	139,341	162,930	23,589	16.93%
01.00.60231.00	RETIREEES' HEALTH INSURANCE	638,423	638,423	638,423	605,337	(33,086)	-5.18%
01.00.61115.00	LIABILITY INSURANCE	78,454	78,454	78,454	81,964	3,510	4.47%
01.00.62999.00	CONTINGENCY	41,510	41,510	41,510	46,184	4,674	11.26%
01.00.67099.00	TRANSFERS OUT - APPARATUS	376,626	641,626	641,626	387,925	11,299	3.00%
Total Undesignated		13,148,897	13,413,898	13,413,898	13,656,974	508,077	

Ross Valley Fire Department - 2025-2026 Proposed Budget

		2024-2025	2024-2025	2024-2025	2025-2026		
		Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change	
Department: 05 - ADMINISTRATION							
01.05.61103.00	AUDIT & BOOKKEEPING SERVICES	33,552	33,552	33,552	34,559	1,007	3.00%
01.05.61105.00	OTHER CONTRACT SERVICES	73,626	73,626	73,626	93,334	19,708	26.77%
01.05.61107.00	ATTORNEY/LEGAL FEES	18,000	18,000	18,000	18,540	540	3.00%
01.05.61112.00	PERS ADMINISTRATIVE FEE	2,900	2,900	2,900	2,900	-	0.00%
01.05.61120.00	CONTRACT SERVICES-SAN ANSELMO	95,555	95,555	95,555	136,000	40,445	42.33%
01.05.61121.00	COMPUTER SOFTWARE/IT SUPPORT	36,661	36,661	36,661	47,761	11,100	30.28%
01.05.61122.00	WEB PAGE DESIGN AND MAINTENANCE	8,960	8,960	8,960	13,229	4,269	47.64%
01.05.61127.00	HEALTH AND WELLNESS	58,991	58,991	58,991	58,991	-	0.00%
01.05.61129.00	HIRING EXPENSES	16,000	16,000	16,000	20,000	4,000	25.00%
01.05.61300.00	PUBLICATIONS AND DUES	10,162	10,162	10,162	10,467	305	3.00%
01.05.62000.00	OFFICE SUPPLIES	5,100	5,100	5,100	5,253	153	3.00%
01.05.62003.00	POSTAGE	1,115	1,115	1,115	1,148	33	2.96%
01.05.62200.00	GENERAL DEPARTMENT SUPPLIES	13,932	13,932	13,932	14,350	418	3.00%
Total Administration		374,555	374,555	374,555	456,532	81,977	
Department: 10 - OPERATIONS							
01.10.60065.02	EXPLORER POST	9,548	9,548	9,548	9,835	287	3.01%
01.10.61000.00	TRAINING AND EDUCATION	48,260	48,260	48,260	49,708	1,448	3.00%
01.10.61100.00	DISPATCH	386,830	868,424	868,424	402,321	15,491	4.00%
01.10.61101.00	RADIO REPAIR	5,305	5,305	5,305	5,464	160	3.01%
01.10.61102.00	HAZARDOUS MATERIAL REMOVAL	1,030	1,030	1,030	1,030	-	0.00%
01.10.61108.00	HAZARDOUS MATERIAL CONTRACT	10,332	10,332	10,332	13,998	3,666	35.48%
01.10.61110.00	MERA OPERATING EXPENSE	107,339	107,339	107,339	110,559	3,220	3.00%
01.10.61410.00	EQUIPMENT MAINTENANCE	12,625	12,625	12,625	13,004	379	3.00%
01.10.62203.00	EMERGENCY RESPONSE SUPPLIES	4,612	4,612	4,612	4,750	138	2.98%
01.10.62204.00	PARAMEDIC RESPONSE SUPPLIES	41,200	41,200	41,200	42,436	1,236	3.00%
01.10.62210.00	BREATHING APPARATUS	7,320	7,320	7,320	7,540	220	3.00%
01.10.62211.00	BREATHING APPARATUS-CONTRACT	7,758	7,758	7,758	7,991	233	3.00%
01.10.62213.00	PROTECTIVE CLOTHING	40,548	40,548	40,548	41,764	1,216	3.00%
01.10.63131.00	EQUIPMENT	41,200	41,200	41,200	30,000	(11,200)	-27.18%
01.10.63140.00	HYDRANTS	41,281	41,281	41,281	42,519	1,238	3.00%
01.10.63150.00	COMMUNICATIONS EQUIPMENT	22,947	22,947	22,947	23,635	688	3.00%
01.10.63160.00	TURNOUTS	50,359	50,359	50,359	51,870	1,511	3.00%
Total Operations		838,494	1,320,088	1,320,088	858,423	19,929	
Department: 14 - FACILITIES							
01.14.61500.00	BUILDING MAINTENANCE AND LANDSCAPING	18,500	18,500	18,500	18,500	-	0.00%
01.14.61500.18	BUILDING MAINTENANCE STATION 18	15,000	15,000	15,000		(15,000)	
01.14.61500.19	BUILDING MAINTENANCE STATION 19	15,000	15,000	15,000	15,000	-	
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000	15,000	15,000	15,000	-	
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000	15,000	15,000	15,000	-	
01.14.61702.00	GAS AND ELECTRIC	67,500	67,500	67,500	55,000	(12,500)	-18.52%
01.14.61703.00	WATER	11,750	11,750	11,750	9,500	(2,250)	-19.15%
01.14.61704.00	SEWER	4,532	4,532	4,532	5,483	951	20.98%
01.14.61705.00	TELEPHONE	84,721	84,721	84,721	72,263	(12,458)	-14.70%
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	10,609	10,609	10,609	10,927	318	3.00%
01.14.62501.00	FURNISHINGS	8,487	8,487	8,487	8,487	-	0.00%
01.14.63040.00	APPLIANCES	5,150	5,150	5,150	5,305	155	3.01%
01.14.63041.00	OFFICE EQUIPMENT	10,609	10,609	10,609	10,609	-	0.00%
01.14.63042.00	EXERCISE EQUIPMENT	10,927	10,927	10,927	9,000	(1,927)	-17.64%
01.14.63044.00	TECHNOLOGY PURCHASES	26,718	26,718	26,718	27,520	802	3.00%
Total Facilities		319,503	319,503	319,503	277,594	(41,909)	

Ross Valley Fire Department - 2025-2026 Proposed Budget

		2024-2025	2024-2025	2024-2025	2025-2026		
		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.	9,616	9,616	9,616	9,904	288	3.00%
Total Community Risk Reduction		14,496	14,496	14,496	14,784	288	
Department: 25 - FLEET							
01.25.61411.00	BURN TRAILER MAINTENANCE	10,162	10,162	10,162	-	(10,162)	-100.00%
01.25.61600.00	FLEET MAINTENANCE/REPAIRS	124,115	124,115	124,115	100,000	(24,115)	-19.43%
01.25.61601.00	VEHICLE LEASE	-	-	-	-	-	
01.25.62988.00	FUEL	59,225	59,225	59,225	51,000	(8,225)	-13.89%
01.25.62989.00	FLEET PARTS	18,025	18,025	18,025	18,025	-	0.00%
Total Fleet		211,527	211,527	211,527	169,025	(42,502)	
Total Expenses		14,907,472	15,654,066	15,654,066	15,433,332	525,860	
Fund: 15 - VEHICLE FUND / SCBA							
Revenue							
Department: 00 - UNDESIGNATED							
15.00.49512.00	PROCEED OF SALES	-	-	-	-	-	
15.00.51999.00	TRANSFERS IN	376,626	641,626	641,626	387,925	11,299	
Total Revenue		376,626	641,626	641,626	387,925	11,299	
Expense							
Department: 00 - UNDESIGNATED							
15.00.63154.00	VEHICLE PURCHASE	340,411	605,411	605,411	68,145	(272,266)	-79.98%
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		509,528	774,528	774,528	237,262	(272,266)	

ROSS VALLEY FIRE DEPARTMENT
2025-2026

Fire Service Cost by Agency

CURRENT AUTHORITY						2024/2025	
	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total		
Base Contribution	4,904,822	2,819,698	1,549,019	2,828,169	12,101,708	12,235,916	-1.10%
Vehicle Replacement Fund	157,226	90,386	49,654	90,658	387,925	376,626	3.00%
3rd Amendment to JPA - Ross Savings	171,017	98,278	53,988	-323,283	-	-	
Sub Total	5,233,065	3,008,362	1,652,661	2,595,544	12,489,632		

PRIOR AUTHORITY						2024/2025	
	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total		
Retirement Unfunded Liability	906,235	520,785	286,089		1,713,109	1,540,667	11.19%
OPEB Prior Liability	43,590	25,050	13,761		82,400	80,000	3.00%
Total Prior Authority	949,824	545,835	299,850		1,795,509	1,620,667	10.79%

Total 2025-2026 Contribution	6,182,889	3,554,197	1,952,511	2,595,544	14,285,142	1,620,667	781.44%
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2024-2025 contribution	5,758,752	3,310,424	1,818,595	2,826,207	13,713,978		
Change	424,137	243,773	133,916	-230,663	571,164		
	7.37%	7.36%	7.36%	-8.16%			