

Ross Valley Fire Department

2014-2015 Adopted Budget

	2013-14			2014-15
	Adopted Budget	Revised Budget	Estimated Actual	Proposed Budget
Beginning Balance	796,892	883,285	883,285	604,042
Revenue				
Member Contributions	7,774,926	7,774,927	7,551,083	7,876,975
Outside Revenues	477,612	690,748	690,748	492,257
Total Revenue	8,252,538	8,465,675	8,241,831	8,369,232
Total Resources	9,049,430	9,348,960	9,125,116	8,973,273
Expenses				
Salaries:	3,537,074	3,443,048	3,486,268	3,473,214
Benefits:	1,798,216	1,760,350	1,768,365	1,719,369
Reimbursable Costs:	111,547	111,547	105,620	108,015
Overtime:	576,116	778,116	867,085	663,660
Volunteers:	26,700	24,350	26,700	26,700
Retirees:	463,378	463,378	463,378	463,378
Insurance:	444,800	442,545	463,300	444,800
Vehicle Maintenance:	129,000	129,000	129,000	133,200
Maintenance:	19,875	19,875	19,875	21,875
Contract Services:	271,579	273,279	271,579	282,116
Utilities:	50,640	51,014	50,640	51,100
Office Expenses:	22,600	22,600	22,600	24,600
Other Services & Supplies:	122,950	108,350	147,950	142,100
Capital Outlay:	63,241	46,400	63,241	81,841
Debt Service	635,473	635,473	635,473	653,095
Sub Total Expenses	8,273,189	8,309,325	8,521,074	8,289,063
Reserves				
Budget Contingency:	30,000	5,000	0	30,000
Retired S/L Comp Contingency	44,000	0	0	50,000
Total Exp, Res				
Total Expenses	8,347,189	8,314,325	8,521,074	8,369,063
Ending Balance	478,398	810,791	604,042	604,210
Compensated Absences	29,489	49,023	49,023	49,023
Apparatus Replacement	153,886	157,534	157,534	291,434
Unassigned	191,856	470,502	262,153	262,153
Fairfax	31,363	40,655	40,655	0
San Anselmo	54,575	70,744	70,744	0
Sleepy Hollow	17,229	22,333	22,333	0
Prior Authority Apparatus Replacement	0	0	0	0

ROSS VALLEY FIRE DEPARTMENT							
<i>FY 2014-15 Budget - Adopted</i>							
			2013-14	2013-14	Estimated	2014-15	
			Adopted	Revised	Actual	Proposed	Difference
			Budget	Budget		Budget	
REVENUE:							
Member Contributions:							
3030 - Fairfax			\$ 1,585,077	\$ 1,585,077	\$ 1,539,477	\$ 1,594,624	9,547
3035 - Ross			\$ 1,589,159	\$ 1,589,159	\$ 1,589,159	1,639,490	50,331
3040 - San Anselmo			2,757,898	2,757,898	2,678,548	2,774,501	16,603
3042 - Sleepy Hollow			870,772	870,772	845,722	876,017	5,246
3044 - Prior Authority Side Fund Payment			549,393	549,393	549,393	565,912	16,519
3048 - Prior Authority Retiree Health			168,329	168,329	168,329	168,329	-
3049 - Prior Authority MERA Bond			38,219	38,219	38,219	38,219	(0)
3054 - Debt Service Contributions			216,080	216,080	86,080	85,983	(130,097)
3062- Apparatus Replacement			-	-	56,156	133,900	133,900
	Total		<u>7,774,926</u>	<u>7,774,927</u>	<u>7,551,083</u>	<u>7,876,975</u>	102,049
							-
Outside Revenues:							
3045 - County of Marin			131,135	131,135	131,135	135,404	4,269
3056 - OES Reimbursement Out of County				100,916	100,916		-
3058 - RVPA Reimb. - Medic Program			175,713	177,215	177,215	183,435	7,722
3064 - RVPA Rental			26,123	26,123	26,123	26,776	653
3070 - LAIF Interest			1,800	1,800	1,800	1,800	-
3078 - Surplus Equipment							-
3093 - RVPA EMS Trng/Supply Reimb.			47,341	47,341	47,341	47,341	-
3095 - Plan Checking Fees			78,000	80,572	80,572	80,000	2,000
3096 - Re-sale Inspection Fees			10,000	12,006	12,006	10,000	
3100 - Miscellaneous Income			2,500	2,500	2,500	2,500	-
3101 - Workers Comp Reimbursement				105,540	105,540		-
3115 - MLFT Training Reimbursement			5,000	5,600	5,600	5,000	-
3350 - Prior Year Adjustment			-	-	-	-	-
	Total		<u>477,612</u>	<u>690,748</u>	<u>690,748</u>	<u>492,257</u>	14,644
							-
	Total Income		<u>8,252,538</u>	<u>8,465,675</u>	<u>8,241,831</u>	<u>8,369,232</u>	116,693
EXPENSES:							
Salaries:							
5010 - Regular Salaries			3,128,450	3,020,316	3,060,355	3,286,675	158,225
5011 - Holiday			141,974	139,048	139,729	150,538	8,564
5012 - S/L Buyback			16,000	13,500	16,000	16,000	-
5013 - Retired S/L Compensation			230,650	250,184	250,184		(230,650)
5016 - Temporary Hire			20,000	20,000	20,000	20,000	-
	Total		<u>3,537,074</u>	<u>3,443,048</u>	<u>3,486,268</u>	<u>3,473,214</u>	(63,860)
Benefits:							
5020 - Retirement			1,027,126	989,260	999,987	877,641	(149,485)
5021 - Cafeteria Health Plan			658,333	658,333	658,333	729,943	71,610
5022 - Housing Allowance			48,200	48,200	42,402	40,500	(7,700)
5023 - Medicare/FICA			56,152	56,152	59,237	59,835	3,683
5024 - PERS Admin. Fee			2,500	2,500	2,500	2,500	-
5025 - Retiree Health Savings Match			5,905	5,905	5,905	8,950	3,045
	Total		<u>1,798,216</u>	<u>1,760,350</u>	<u>1,768,365</u>	<u>1,719,369</u>	(78,847)

ROSS VALLEY FIRE DEPARTMENT							
<i>FY 2014-15 Budget - Adopted</i>							
		2013-14	2013-14	Estimated	2014-15		
		Adopted	Revised	Actual	Proposed		Difference
		Budget	Budget		Budget		
Reimbursable Costs:							
5040 - Uniform		23,820	23,820	23,264	23,340		(480)
5041 - Education		79,727	79,727	74,356	76,675		(3,052)
5043 - Board Member Stipend		8,000	8,000	8,000	8,000		-
	Total	111,547	111,547	105,620	108,015		(3,532)
Overtime:							
5050 - Regular/Standby		375,000	580,000	616,000	450,000		75,000
5051 - FLSA		77,116	77,116	74,543	79,660		2,544
5052 - Hourly Overtime		53,000	53,000	53,000	53,000		-
5053 - Shift Differential		30,000	35,000	30,000	30,000		-
5054 - Reimbursed Overtime		16,000	8,000	16,000	16,000		-
5055 - OT - OES Response				52,542			-
5056 - OT - Training		25,000	25,000	25,000	35,000		10,000
	Total	576,116	778,116	867,085	663,660		87,544
Volunteers:							
5060 - Response/Standby		3,500	4,250	3,500	3,500		-
5061 - CSFA Dues/Insurance		3,500	3,500	3,500	3,500		-
5062 - Supplies		1,200	1,200	1,200	1,200		-
5063 - Drills		4,000	3,000	4,000	4,000		-
5064 - Vol. Length of Service		5,600	3,500	5,600	5,600		-
5065 - Explorer Post		4,400	4,400	4,400	4,400		-
5066 - Volunteer Recruit Academy Expenses		4,500	4,500	4,500	4,500		-
		26,700	24,350	26,700	26,700		
Retirees':							
5070 - Health Insurance		463,378	463,378	463,378	463,378		-
	Total	463,378	463,378	463,378	463,378		-
Insurance:							
6005 - Workers Comp Claims		300	300	300	300		-
6006 - Worker's Comp Insurance		420,000	420,000	438,500	420,000		-
6007 - Liability Insurance		24,500	22,245	24,500	24,500		-
	Total	444,800	442,545	463,300	444,800		-
Vehicle Maintenance:							
6010 - Fuel		35,800	35,800	35,800	40,000		4,200
6011 - Parts		3,200	3,200	3,200	3,200		-
6012 - Repairs		90,000	90,000	90,000	90,000		-
	Total	129,000	129,000	129,000	133,200		4,200
Maintenance:							
6020 - Equipment		4,275	4,275	4,275	4,275		-
6026 - Building and Landscaping		4,000	4,000	4,000	6,000		2,000
6028 - General Maintenance Supplies		2,600	2,600	2,600	2,600		-
6029 - Hydrant Maintenance		5,000	5,000	5,000	5,000		-
94040 - Burn Trailer Maintenance		4,000	4,000	4,000	4,000		-
	Total	19,875	19,875	19,875	21,875		2,000

ROSS VALLEY FIRE DEPARTMENT						
<i>FY 2014-15 Budget - Adopted</i>						
		2013-14 Adopted Budget	2013-14 Revised Budget	Estimated Actual	2014-15 Proposed Budget	Difference
Contract Services:						
6040 - Dispatch		126,872	126,872	126,872	135,194	8,322
6041 - Radio Repair		4,000	4,000	4,000	4,000	-
6042 - Hazardous Material Removal		1,000	1,000	1,000	1,000	-
6043 - Audit and Bookkeeping services		23,500	23,500	23,500	23,500	-
6044 - Payroll Service Fees		4,000	4,000	4,000	4,000	-
6045 - Other Contract Services		24,949	24,949	24,949	24,949	-
6046 - Executive Officer		3,600	3,600	3,600	3,600	-
6047 - Attorney/Legal Fees		3,000	4,000	3,000	3,000	-
6048 - Hazardous Material Contract		7,202	7,902	7,202	8,000	798
6049 - MERA Bond Payment -Prior Authority		38,219	38,219	38,219	38,219	(0)
6050 - MERA Operating Expense		35,237	35,237	35,237	36,654	1,417
	Total	<u>271,579</u>	<u>273,279</u>	<u>271,579</u>	<u>282,116</u>	10,537
Utilities:						
6060 - Gas & Electric		23,750	23,750	23,750	23,750	-
6061 - Telephone		21,500	21,500	21,500	21,500	-
6062 - Water		3,850	3,850	3,850	3,850	-
6063 - Sewer		1,540	1,914	1,540	2,000	460
	Total	<u>50,640</u>	<u>51,014</u>	<u>50,640</u>	<u>51,100</u>	460
Office Expenses:						
6070 - Publications & Dues		2,400	2,400	2,400	4,000	1,600
6072 - Computer Software/Support		12,000	12,000	12,000	12,000	-
6075 - Web Page Design and Maint.		3,100	3,100	3,100	3,100	-
6080 - Office Supplies		4,500	4,500	4,500	4,500	-
6081 - Postage		600	600	600	1,000	400
	Total	<u>22,600</u>	<u>22,600</u>	<u>22,600</u>	<u>24,600</u>	2,000
Other Services & Supplies:						
6090 - General Department Supplies		16,000	16,000	16,000	20,000	4,000
6091 - Emergency Response Supplies		4,000	4,000	4,000	4,000	-
6092 - Paramedic Response Supplies		12,000	12,000	12,000	12,000	-
6093 - Physicals		4,500	4,500	4,500	18,000	13,500
6094 - New Hire		3,350	3,350	28,350	3,500	150
6100 - Emergency Medical Supply		7,500	7,500	7,500	7,500	-
6111 - Fire Prevention		4,500	4,500	4,500	4,500	-
6112 - Training and Education		35,500	35,500	35,500	35,500	-
6119 - Breathing Apparatus - Supplies		5,700	2,000	5,700	5,700	-
6121 - Breathing App. - Maint Contract		6,900	1,000	6,900	6,900	-
6130 - Protective Clothing		6,500	6,500	6,500	8,000	1,500
6150 - Tools/Equipment		6,500	1,500	6,500	6,500	-
6180 - Community Education & Preparedness		10,000	10,000	10,000	10,000	-
	Total	<u>122,950</u>	<u>108,350</u>	<u>147,950</u>	<u>142,100</u>	19,150
Contingency:						
6201 - Budget Contingency		30,000	5,000	-	30,000	-
6210 - Retired S/L Comp Contingency		44,000	-	-	50,000	6,000
		<u>74,000</u>	<u>5,000</u>	<u>0</u>	<u>80,000</u>	6,000

ROSS VALLEY FIRE DEPARTMENT							
<i>FY 2014-15 Budget - Adopted</i>							
			2013-14	2013-14	Estimated	2014-15	
			Adopted	Revised	Actual	Proposed	Difference
			Budget	Budget		Budget	
Income	<u>Contract:</u>		5,774,851		7,551,083		
	<u>Non-Contract Reimbursements:</u>		<u>479,688</u>		<u>690,748</u>		
	Total Income		<u>6,254,539</u>		<u>8,241,831</u>	<u>-</u>	
Expenses	<u>Salaries:</u>		3,537,074		3,486,268	3,473,214	(63,860)
	<u>Benefits:</u>		1,798,216		1,768,365	1,719,369	(78,847)
	<u>Reimbursable Costs:</u>		111,547		105,620	108,015	(3,532)
	<u>Overtime:</u>		576,116		867,085	663,660	87,544
	<u>Volunteers:</u>		26,700		26,700	26,700	-
	<u>Retirees':</u>		463,378		463,378	463,378	-
	<u>Insurance:</u>		444,800		463,300	444,800	-
	<u>Vehicle Maintenance:</u>		129,000		129,000	133,200	4,200
	<u>Maintenance:</u>		19,875		19,875	21,875	2,000
	<u>Contract Services:</u>		271,579		271,579	282,116	10,537
	<u>Utilities:</u>		50,640		50,640	51,100	460
	<u>Office Expenses:</u>		22,600		22,600	24,600	2,000
	<u>Other Services & Supplies:</u>		122,950		147,950	142,100	19,150
	<u>Contingency:</u>		74,000		-	80,000	6,000
	<u>Capital Outlay:</u>		63,241		63,241	81,841	18,600
	<u>Debt Service</u>		635,473		635,473	653,095	17,623
							-
	Total Expenses		<u>8,347,189</u>		<u>8,521,074</u>	<u>8,369,063</u>	21,874
							-
	Personnel related costs		\$ 5,805,048		\$ 7,180,716	\$ 6,899,136	1,094,088
	Non-Personnel related costs		\$ 675,990		\$ 1,340,358	\$ 1,389,927	713,937
	Contingency		10,000		-	80,000	70,000

ROSS VALLEY FIRE DEPARTMENT*FY 2014-15 Budget - Adopted***Fire Service Cost by Agency**

	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total
Contribution	2,845,245	1,635,279	898,351	1,639,490	7,018,364
Side Fund	299,367	172,037	94,507		565,912
Debt Service	45,485	26,139	14,359		85,983
Apparatus Replacement Fund	54,283	31,199	17,139	31,279	133,900
OPEB Prior Liability	89,046	51,172	28,111		168,329
MERA Bond	20,218	11,619	6,383		38,219
Sub Total	3,353,644	1,927,444	1,058,850	1,670,769	8,010,707
From Prior Authority Reserves	(70,744)	(40,654)	(22,333)		(133,732)
Total	3,282,900	1,886,790	1,036,517	1,670,769	7,876,976
13/14 Contribution	3,137,615	1,803,293	990,647	1,619,527	10,630,789
Change	\$ 145,285	\$ 83,497	\$ 45,869	\$ 51,242	
	4.43%	4.43%	4.43%	3.07%	