



# **KENTFIELD FIRE DISTRICT**

## **2019-2020 Final Budget**

**Presented July 10, 2019**



Kentfield Fire Protection District is a special district formed under the authority of the California Health and Safety Code. The District has an excellent Class 1 ISO (Insurance Services Office) rating. The Kentfield Fire Protection District provides all-risk emergency response. We care for, protect, and serve more than 12,000 residents.

The District operates on a fiscal year from July 1 through June 30. Each year, the Board must adopt a preliminary budget before June 30 to allow the District to spend funds effective July 1 the following fiscal year. The Board adopts a final budget by July or August.

**Our Vision** is to continue excellence in fire service delivery, operationally, financially, and politically.

**Our Mission:** The Kentfield Fire Protection District exists to care for, protect, and serve our communities.



Our guiding principles remain a cornerstone of our relationship with the communities that we serve. Our ongoing commitment to solid, transparent, financial practices.

#### **Our Guiding Principles:**

- We are committed to the protection of life, property and the environment.
- We believe that our communities are the reason for our existence.
- We will foster and sustain the trust of our communities and each other, while also protecting that confidence through our attitude, conduct, and actions.
- We will serve our communities with honesty, fairness, and integrity.
- We will pursue safe, effective, timely, economical, and measurable solutions.
- We will consistently provide professional, skilled, and compassionate customer service.
- We will be sensitive to the changing needs of our communities.





**Budget Objectives:**

- KFD will prepare responsible and accountable budgets that are tied to the adopted mission, and
- We will identify and implement efficiencies in existing expenditures in order to reduce existing costs when possible; and
- We will fund reserves in such a way that provides for some level of stability during economic downturns; and
- We will provide evidence to justify the community benefit of its adopted budgets, expenditures, and reserves.

**Kentfield Fire Protection District  
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## Revenue

#	2019-20 Preliminary	Variance	Final Revision	Description
9001	\$4,778,631.00	\$0.00	\$4,778,631.00	Property Tax Current Secured
9002	\$88,525.00	\$0.00	\$88,525.00	Property Tax Current Unsecured
9006	\$2,500.00	\$0.00	\$2,500.00	Property Tax Prior Unsecured
9007	\$546,000.00	\$0.00	\$546,000.00	Special Assessment-Measure G at 7¢ per sq. ft.
9041	\$45,000.00	\$0.00	\$45,000.00	Supp. Assessment Current
9042	\$1,500.00	\$0.00	\$1,500.00	Supp. Assessment Unsecured
9043	\$1,800.00	\$0.00	\$1,800.00	Supp. Assessment redemption
9046	\$225,000.00	\$0.00	\$225,000.00	Excess ERAF
9201	\$15,000.00	\$0.00	\$15,000.00	Interest Income
9280	\$21,500.00	\$0.00	\$21,500.00	HOPTR State
9367	\$0.00	\$135,000.00	\$135,000.00	Other Aid - Grants, etc
9900	\$25,000.00	\$0.00	\$25,000.00	Plan Check Fees
9905	\$80,840.00	\$0.00	\$80,840.00	AT&T Lease Agreement
9910	\$19,626.00	\$0.00	\$19,626.00	T-Mobile Lease Agreement
9920	\$77,127.00	\$0.00	\$77,127.00	Marin General Hospital Contract
9935	\$11,587.00	\$0.00	\$11,587.00	RVPA Medical Supplies
9945	\$34,967.00	\$0.00	\$34,967.00	Sprint - Crown Castle Lease Agreement
9950	\$250,000.00	\$0.00	\$250,000.00	State Fires - Reimbursement
<b>Total</b>	<b>\$6,224,603.00</b>	<b>\$135,000.00</b>	<b>\$6,359,603.00</b>	

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**Personnel Cost**

#	2019-20 Proposed	Variance	Final Revision	Description
1005	\$85,406.00	\$0.00	\$85,406.00	Salaries / Admn. Sec.
1009	\$111,117.00	\$0.00	\$111,117.00	Salaries / Fire Inspector
1010	\$73,000.00	\$0.00	\$73,000.00	Extra Hire / Temp. FF
1015	\$1,000.00	\$0.00	\$1,000.00	Fire and Drill pay for volunteers.
1020	\$39,745.00	\$0.00	\$39,745.00	FLSA O.T.
1025	\$69,982.00	\$0.00	\$69,982.00	Holiday pay
1030	\$403,160.00	\$0.00	\$403,160.00	Overtime
1035	\$70,000.00	\$0.00	\$70,000.00	Pay @ Retirement
1045	\$85,000.00	\$0.00	\$85,000.00	Volunteer Relief / Seasonal Firefighter
1050	\$1,645,440.00	\$0.00	\$1,645,440.00	Salaries / Safety
1055	\$0.00	\$0.00	\$0.00	Provisional Firefighter position (12 months)
1505	\$11,800.00	\$0.00	\$11,800.00	Clothing Allowance
1510	\$8,240.00	\$0.00	\$8,240.00	FICA
1515	\$591,276.00	\$0.00	\$591,276.00	Health Insurance
1520	\$132,000.00	\$0.00	\$132,000.00	Incentives
1525	\$28,060.00	\$0.00	\$28,060.00	Medicare
1530	\$951,269.00	\$0.00	\$951,269.00	PERS Retirement as agreed in MOU
1535	\$45,000.00	\$0.00	\$45,000.00	Deferred Comp / Sick Leave Accrual Reduction
1540	\$15,000.00	\$0.00	\$15,000.00	Vacation pay cash-out
1560	\$359,000.00	\$0.00	\$359,000.00	OPEB
1705	\$28,273.00	\$0.00	\$28,273.00	Accountant
1710	\$12,000.00	\$0.00	\$12,000.00	Directors Fees
<b>Total</b>	<b>\$4,765,768.00</b>	<b>\$0.00</b>	<b>\$4,765,768.00</b>	

**Kentfield Fire Protection District**  
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**Service Supply**

#	2019-20 Proposed	Variance	Final Revision	Description
2005	\$35,000.00	\$0.00	\$35,000.00	Administrative Expenses
2006	\$10,000.00	\$0.00	\$10,000.00	Consulting Fees
2007	\$10,000.00	\$0.00	\$10,000.00	Legal Fees
2010	\$14,767.00	\$0.00	\$14,767.00	Auditor
2015	\$7,000.00	\$0.00	\$7,000.00	Publications and Dues
2020	\$4,429.00	\$0.00	\$4,429.00	LAFCO
2025	\$16,165.00	\$0.00	\$16,165.00	MERA Operating Fee
2030	\$3,000.00	\$0.00	\$3,000.00	Website/Newsletter
2050	\$60,000.00	\$0.00	\$60,000.00	Auto and Equipment Repairs
2055	\$30,000.00	\$0.00	\$30,000.00	Building Repairs
2070	\$11,409.00	\$2,117.00	\$13,526.00	Insurance - General/Auto/Liability
2080	\$201,252.00	\$0.00	\$201,252.00	Insurance - Workers Compensation
2100	\$79,851.00	\$0.00	\$79,851.00	County of Marin SB2557
2105	\$66,030.00	\$0.00	\$66,030.00	Central Dispatch
2110	\$2,958.00	\$0.00	\$2,958.00	Domestic Water
2115	\$5,000.00	\$0.00	\$5,000.00	Emergency Fire Expense
2120	\$6,000.00	\$0.00	\$6,000.00	Fire Conferences and Seminars
2125	\$8,500.00	\$0.00	\$8,500.00	Garbage
2130	\$29,494.00	\$0.00	\$29,494.00	Gas / Electric / Sewer
2135	\$16,500.00	\$0.00	\$16,500.00	Gas and Oil
2140	\$2,811.00	\$0.00	\$2,811.00	HAZ-Mat JPA
2141	\$5,000.00	\$0.00	\$5,000.00	Mapping and Planning
2145	\$250.00	\$0.00	\$250.00	Pager System
2150	\$36,500.00	\$135,000.00	\$171,500.00	Fire Prevention and Public Education
2155	\$11,000.00	\$0.00	\$11,000.00	Volunteer Subsistence
2200	\$23,000.00	\$0.00	\$23,000.00	Computer and IT Support
2205	\$25,000.00	\$0.00	\$25,000.00	Fire Equipment
2210	\$11,000.00	\$0.00	\$11,000.00	Medical Supplies and Equipment
2215	\$9,800.00	\$0.00	\$9,800.00	Office Supplies
2220	\$6,000.00	\$0.00	\$6,000.00	Station Supplies
2300	\$15,000.00	\$0.00	\$15,000.00	Telephone - Landlines / wireless
2305	\$13,000.00	\$0.00	\$13,000.00	Training
2310	\$11,400.00	\$0.00	\$11,400.00	Vehicle allowance per contract
2315	\$12,000.00	\$0.00	\$12,000.00	Wellness/fitness
<b>Total</b>	<b>\$799,116.00</b>	<b>\$137,117.00</b>	<b>\$936,233.00</b>	

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**Debt Service**

#	2019-20 Proposed	Variance	Final Revision	Description
3110	\$268,161.00	\$0.00	\$268,161.00	Debt Service - Fire Station Renovation -Principal 6/30/24
3120	\$41,301.00	\$0.00	\$41,301.00	Debt Service - Fire Station Renovation Project - Interest
3130	<u>\$6,568.00</u>	<u>\$0.00</u>	<u>\$6,568.00</u>	Solar P.V. Debt Service 12/16/20
<b>Total</b>	<b>\$316,030.00</b>	\$0.00	<b>\$316,030.00</b>	



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**Capital Outlay**

#	2019-20 Proposed	Variance	Final Revision	Description
4005	\$40,000.00	\$0.00	\$40,000.00	MERA; Radios; CAD / Ipads
4010	\$7,500.00	\$0.00	\$7,500.00	Computers
4015	\$11,600.00	\$0.00	\$11,600.00	Fire equipment
4020	\$7,000.00	\$0.00	\$7,000.00	Hose
4035	\$8,000.00	\$0.00	\$8,000.00	Hydrants and Mains
4041	\$22,000.00	\$0.00	\$22,000.00	Personal Protective Equipment
4050	\$100,000.00	\$0.00	\$100,000.00	Building Repair
4055	\$16,220.00	\$0.00	\$16,220.00	MERA Bond \$1,826.00 + \$14,394
4070	\$100,000.00	\$0.00	\$100,000.00	Apparatus Replacement
4075	\$20,000.00	\$0.00	\$20,000.00	Mapping and Planning
<b>Total</b>	<b>\$332,320.00</b>	<b>\$0.00</b>	<b>\$332,320.00</b>	

Kentfield Fire Protection District

## Reserve Allocations

#	Approved Balance	Description
6910	\$725,572.00	Apparatus Replacement
6915	\$547,899.00	Building Replacement/Renovation
6920	\$130,973.00	Compensated Absence
6925	\$395,000.00	Emergency Contingencies
6930	\$30,000.00	Hose - LDH (Large Diameter Hose)
6935	\$37,580.00	MERA (Marin Emergency Radio Authority)
6940	\$800,490.00	PERS Unfunded Liability
6942	\$357,689.00	OPEB Other Post Employment Benefits
6945	\$0.00	SCBA Replacement
6950	\$10,000.00	General Insurance Deductible
6955	\$25,000.00	Health Insurance Premium Reserve
6960	\$10,000.00	Hydrants and Mains
6965	\$60,000.00	Planning, Mapping and Veg. Management
6970	\$50,000.00	Heavy Rescue Equipment
6975	\$625,000.00	Debt Service Sinking Fund
<b>Total</b>	<b>\$3,805,203.00</b>	
These Reserve Allocation catagories will be reviewed and authorized by BOD.		

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**Budget Analysis**

<b>Budget Analysis</b>	<b>2019-20 Proposed</b>	<b>Variance</b>	<b>Final Revision</b>
Total Revenue	\$ 6,224,603.00	\$ 135,000.00	\$ 6,359,603.00
Total Personnel	\$ 4,765,768.00	\$0.00	\$ 4,765,768.00
Total Service & Supply	\$ 799,116.00	\$ 137,117.00	\$ 936,233.00
Total Debt Service	\$ 316,030.00	\$0.00	\$ 316,030.00
Total Capital Outlay	\$ 332,320.00	\$0.00	\$ 332,320.00
Total Projected Reserve Allocations	\$ -		\$ -
<b>Projected Fund Balance</b>	<b>\$ 11,369.00</b>		<b>\$ 9,252.00</b>