



KENTFIELD FIRE DISTRICT

2020-2021 Final Budget

Presented July 15, 2020



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
Final Budget 2020-2021**

Revenue

#	2020-21 Preliminary	Variance	Final Revision	Description
9001	\$4,969,776.24	\$0.00	\$4,969,776.24	Property Tax Current Secured
9002	\$92,066.00	\$0.00	\$92,066.00	Property Tax Current Unsecured
9006	\$2,600.00	\$0.00	\$2,600.00	Property Tax Prior Unsecured
9007	\$546,000.00	\$0.00	\$546,000.00	Special Assessment-Measure G at 7¢ per sq. ft.
9008	\$204,000.00	\$0.00	\$204,000.00	MWPA Property Tax - Measure C
9041	\$46,800.00	\$0.00	\$46,800.00	Supp. Assessment Current
9042	\$1,560.00	\$0.00	\$1,560.00	Supp. Assessment Unsecured
9043	\$1,845.00	\$0.00	\$1,845.00	Supp. Assessment redemption
9046	\$180,250.00	\$0.00	\$180,250.00	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	\$0.00	\$0.00	Other Aid - Grants
9900	\$25,000.00	\$0.00	\$25,000.00	Plan Check Fees
9905	\$83,265.20	\$0.00	\$83,265.20	AT&T Lease Agreement
9910	\$20,214.78	\$0.00	\$20,214.78	T-Mobile Lease Agreement
9920	\$79,440.81	\$0.00	\$79,440.81	Marin General Hospital Contract
9935	\$11,587.00	\$0.00	\$11,587.00	RVPA Medical Supplies
9945	\$36,016.01	\$0.00	\$36,016.01	Sprint - Crown Castle Lease Agreement
9950	\$210,000.00	\$0.00	\$210,000.00	State Fires - Reimbursement
9955	\$10,000.00	\$0.00	\$10,000.00	Shared Services Revenue
Total	\$6,556,921.04	\$0.00	\$6,556,921.04	

Kentfield Fire Protection District
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Personnel Cost

#	2020-21 Proposed	Variance	Final Revision	Description
1005	\$70,284.00	\$0.00	\$70,284.00	Salaries / Admn. Sec.
1009	\$130,119.00	\$0.00	\$130,119.00	Salaries / Fire Inspector
1010	\$50,000.00	\$0.00	\$50,000.00	Extra Hire / Temp. FF
1015	\$1,000.00	\$0.00	\$1,000.00	Fire and Drill pay for volunteers.
1020	\$42,129.70	\$0.00	\$42,129.70	FLSA O.T.
1025	\$73,481.10	\$0.00	\$73,481.10	Holiday pay
1030	\$423,318.00	\$0.00	\$423,318.00	Overtime
1035	\$70,000.00	\$0.00	\$70,000.00	Pay @ Retirement
1045	\$170,000.00	\$0.00	\$170,000.00	Volunteer Relief / Seasonal Firefighter/ MWPA
1050	\$1,670,121.60	-\$2,800.60	\$1,667,321.00	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	\$8,487.20	\$0.00	\$8,487.20	FICA
1515	\$620,839.80	\$0.00	\$620,839.80	Health Insurance
1520	\$135,960.00	\$0.00	\$135,960.00	Incentives
1525	\$28,901.80	\$0.00	\$28,901.80	Medicare
1530	\$1,044,718.00	\$0.00	\$1,044,718.00	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	\$336,000.00	\$0.00	\$336,000.00	OPEB
1705	\$28,697.10	\$0.00	\$28,697.10	Accountant
1710	\$12,000.00	\$0.00	\$12,000.00	Directors Fees
Total	\$4,987,857.29	-\$2,800.60	\$4,985,056.70	

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Service Supply

#	2020-21 Proposed	Variance	Final Revision	Description
2005	\$35,000.00	\$0.00	\$35,000.00	Administrative Expenses
2006	\$12,000.00	\$0.00	\$12,000.00	Consulting Fees
2007	\$8,000.00	\$0.00	\$8,000.00	Legal Fees
2010	\$15,284.00	\$0.00	\$15,284.00	Auditor
2015	\$5,000.00	\$0.00	\$5,000.00	Publications and Dues
2020	\$4,561.00	\$0.00	\$4,561.00	LAFCO
2025	\$16,995.00	\$0.00	\$16,995.00	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	\$-1,000.00	\$29,000.00	Building Repairs
2070	\$14,202.00	\$1,918.00	\$16,120.00	Insurance - General/Auto/Liability
2080	\$208,482.00	\$10,697.00	\$219,179.00	Insurance - Workers Compensation
2100	\$83,045.00	\$0.00	\$83,045.00	County of Marin SB2557
2105	\$65,974.00	\$4,230.00	\$70,204.00	Central Dispatch
2110	\$3,046.00	\$0.00	\$3,046.00	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	\$8,755.00	\$0.00	\$8,755.00	Garbage
2130	\$30,378.00	\$0.00	\$30,378.00	Gas / Electric / Sewer
2135	\$18,150.00	\$0.00	\$18,150.00	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	\$150,000.00	\$-10,000.00	\$140,000.00	MWPA Fire Prevention and Public Education
2155	\$3,000.00	\$0.00	\$3,000.00	Volunteer Subsistence
2200	\$25,000.00	\$0.00	\$25,000.00	Computer and IT Support
2205	\$23,000.00	\$-3,000.00	\$20,000.00	Fire Equipment
2210	\$11,000.00	\$0.00	\$11,000.00	Medical Supplies and Equipment
2215	\$6,500.00	\$0.00	\$6,500.00	Office Supplies
2220	\$6,000.00	\$0.00	\$6,000.00	Station Supplies
2300	\$12,500.00	\$0.00	\$12,500.00	Telephone - Landlines / wireless
2305	\$12,000.00	\$0.00	\$12,000.00	Training
2310	\$11,400.00	\$0.00	\$11,400.00	Vehicle allowance per contract
2315	\$13,000.00	\$0.00	\$13,000.00	Wellness/fitness
Total	\$914,333.00	\$2,845.00	\$917,178.00	

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Debt Service

#	2020-21 Proposed	Variance	Final Revision	Description
3110	\$277,356.00	\$0.00	\$277,356.00	Debt Service - Fire Station Renovation -Principal 6/30/24
3120	\$32,106.00	\$0.00	\$32,106.00	Debt Service - Fire Station Renovation Project - Interest
3130	\$6,568.00	\$0.00	\$6,568.00	Solar P.V. Debt Service 12/16/20
Total	\$316,030.00	\$0.00	\$316,030.00	

**Kentfield Fire Protection District
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Capital Outlay

#	2020-21 Proposed	Variance	Final Revision	Description
4005	\$35,000.00	\$0.00	\$35,000.00	MERA; Radios; CAD / Ipads
4010	\$7,500.00	\$0.00	\$7,500.00	Computers
4015	\$10,000.00	\$0.00	\$10,000.00	Fire equipment
4020	\$15,000.00	\$0.00	\$15,000.00	Hose
4035	\$8,000.00	\$0.00	\$8,000.00	Hydrants and Mains
4041	\$14,000.00	\$0.00	\$14,000.00	Personal Protective Equipment
4050	\$100,000.00	\$0.00	\$100,000.00	Building Repair
4055	\$16,500.00	-\$268.00	\$16,232.00	MERA Bond \$1,826.00 + \$14,406
4070	\$100,000.00	\$0.00	\$100,000.00	Apparatus Replacement
4075	\$20,000.00	\$0.00	\$20,000.00	Mapping and Planning
Total	\$326,000.00	-\$268.00	\$325,732.00	

Kentfield Fire Protection District

Reserve Allocations

#	Approved Balance	Description
6910	\$975,572.00	Apparatus Replacement
6915	\$647,899.00	Building Replacement/Renovation
6920	\$180,973.00	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	\$1,180,490.00	PERS Unfunded Liability
6942	\$497,689.00	OPEB Other Post Employment Benefits
6943	\$450,000.00	CEPPT
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	\$80,000.00	Heavy Rescue Equipment
6975	\$625,000.00	Debt Service Sinking Fund
Total	\$5,205,203.00	

These Reserve Allocation categories will be reviewed and authorized by BOD.

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Budget Analysis

Budget Analysis	2020-21 Proposed	Variance	Final Revision
Total Revenue	\$ 6,556,921.04	\$0.00	\$ 6,556,921.04
Total Personnel	\$ 4,987,857.29	-\$2,800.60	\$ 4,985,056.70
Total Service & Supply	\$ 914,333.00	\$2,845.00	\$ 917,178.00
Total Debt Service	\$ 316,030.00	\$0.00	\$ 316,030.00
Total Capital Outlay	\$ 326,000.00	\$ (268.00)	\$ 325,732.00
Total Projected Reserve Allocations	\$ -		\$ -
Projected Fund Balance	\$ 12,700.75	\$ (223.60)	\$ 12,924.34