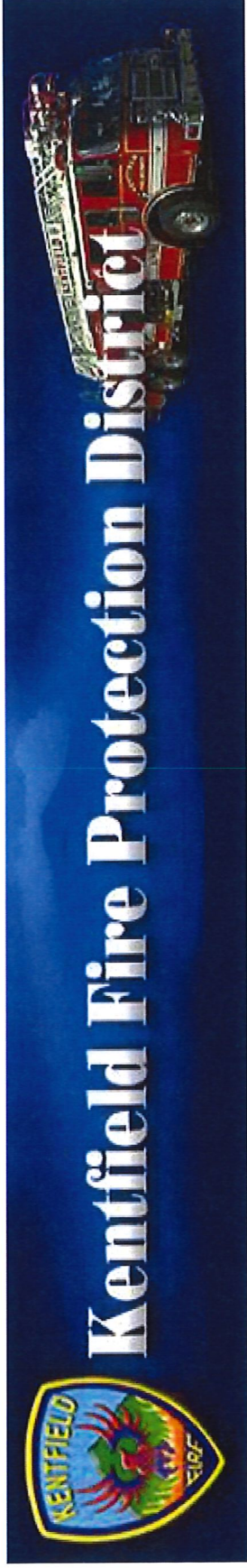


# KENTFIELD FIRE DISTRICT

## 2022-2023 Final Budget

Presented June 8, 2022



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 the end of July.

**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.

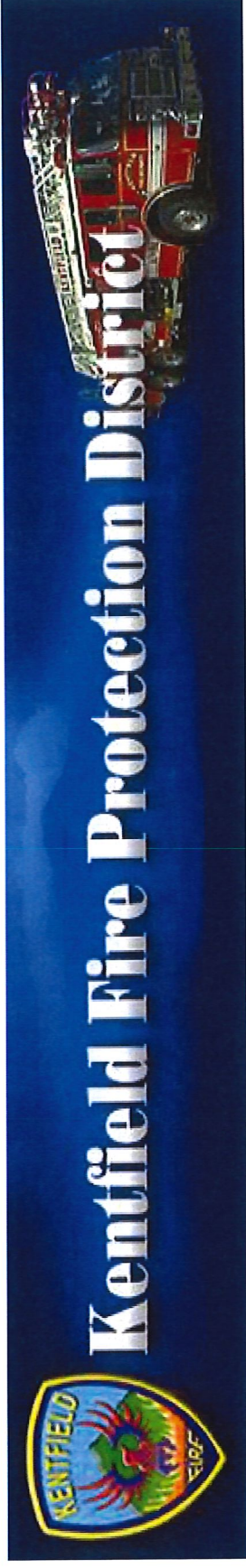


Our guiding principles remain a cornerstone of our relationship with the communities that we serve. Our ongoing commitment to solid, transparent, financial practices.

#### **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 2022-2023**

## Revenue

| #            | 2022-23 Preliminary Approved | Variance      | Final Revision     | Description                                    |
|--------------|------------------------------|---------------|--------------------|------------------------------------------------|
| 9001         | \$5,432,164                  | \$0.00        | \$5,432,164        | Property Tax Current Secured                   |
| 9002         | \$99,569                     | \$0.00        | \$99,569           | Property Tax Current Unsecured                 |
| 9006         | \$2,812                      | \$0.00        | \$2,812            | Property Tax Prior Unsecured                   |
| 9007         | \$546,000                    | \$0.00        | \$546,000          | Special Assessment-Measure G at 7¢ per sq. ft. |
| 9008         | \$262,000                    | \$0.00        | \$262,000          | MVPA Property Tax - Measure C                  |
| 9041         | \$49,650                     | \$0.00        | \$49,650           | Supp. Assessment Current                       |
| 9042         | \$1,687                      | \$0.00        | \$1,687            | Supp. Assessment Unsecured                     |
| 9043         | \$1,996                      | \$0.00        | \$1,996            | Supp. Assessment redemption                    |
| 9046         | \$273,000                    | \$0.00        | \$273,000          | Excess ERAF                                    |
| 9201         | \$36,750                     | \$0.00        | \$36,750           | Interest Income                                |
| 9280         | \$22,575                     | \$0.00        | \$22,575           | HOPTR State                                    |
| 9367         | \$0                          | \$0.00        | \$0                | Other Aid - Grants                             |
| 9900         | \$27,500                     | \$0.00        | \$27,500           | Plan Check Fees                                |
| 9905         | \$88,336                     | \$0.00        | \$88,336           | AT&T Lease Agreement                           |
| 9910         | \$21,446                     | \$0.00        | \$21,446           | T-Mobile Lease Agreement                       |
| 9920         | \$83,443                     | \$0.00        | \$83,443           | Marin General Hospital Contract                |
| 9935         | \$11,587                     | \$0.00        | \$11,587           | RVPA Medical Supplies                          |
| 9945         | \$38,209                     | \$0.00        | \$38,209           | Sprint - Crown Castle Lease Agreement          |
| 9950         | \$220,000                    | \$0.00        | \$220,000          | State Fires - Reimbursement                    |
| 9955         | \$0                          | \$0.00        | \$0                | Shared Services Revenue                        |
| <b>Total</b> | <b>\$7,218,724</b>           | <b>\$0.00</b> | <b>\$7,218,724</b> |                                                |

**Kentfield Fire Protection District**  
**Final Budget 2022-2023**

## Personnel Cost

| #            | 2022-23 Preliminary Approved | Variance      | Final Revision     | Description                                    |
|--------------|------------------------------|---------------|--------------------|------------------------------------------------|
| 1005         | \$79,701                     | \$0.00        | \$79,701           | Salaries / Admn. Sec.                          |
| 1009         | \$138,442                    | \$0.00        | \$138,442          | Salaries / Deputy Fire Marshal                 |
| 1010         | \$50,000                     | \$0.00        | \$50,000           | Extra Hire / Temp. FF                          |
| 1015         | \$1,000                      | \$0.00        | \$1,000            | Fire and Drill pay for volunteers.             |
| 1020         | \$47,060                     | \$0.00        | \$47,060           | FLSA O.T.                                      |
| 1025         | \$77,380                     | \$0.00        | \$77,380           | Holiday pay                                    |
| 1030         | \$446,538                    | \$0.00        | \$446,538          | Overtime                                       |
| 1035         | \$70,000                     | \$0.00        | \$70,000           | Pay @ Retirement                               |
| 1045         | \$170,000                    | \$0.00        | \$170,000          | Volunteer Relief / Seasonal Firefighter/ MWVPA |
| 1050         | \$1,760,273                  | \$0.00        | \$1,760,273        | Salaries / Safety                              |
| 1055         | \$0                          | \$0.00        | \$0                | Provisional Firefighter position (12 months)   |
| 1505         | \$11,800                     | \$0.00        | \$11,800           | Clothing Allowance                             |
| 1510         | \$12,251                     | \$0.00        | \$12,251           | FICA                                           |
| 1515         | \$727,081                    | \$0.00        | \$727,081          | Health Insurance                               |
| 1520         | \$153,950                    | \$0.00        | \$153,950          | Incentives                                     |
| 1525         | \$42,025                     | \$0.00        | \$42,025           | Medicare                                       |
| 1530         | \$1,190,098                  | \$0.00        | \$1,190,098        | PERS Retirement as agreed in MOU               |
| 1535         | \$45,000                     | \$0.00        | \$45,000           | Deferred Comp / Sick Leave Accrual Reduction   |
| 1540         | \$15,000                     | \$0.00        | \$15,000           | Vacation pay cash-out                          |
| 1560         | \$142,800                    | \$0.00        | \$142,800          | OPEB                                           |
| 1565         | \$225,000                    | \$0.00        | \$225,000          | CEPPT                                          |
| 1705         | \$30,150                     | \$0.00        | \$30,150           | Accountant                                     |
| 1710         | \$12,000                     | \$0.00        | \$12,000           | Directors Fees                                 |
| <b>Total</b> | <b>\$5,447,549</b>           | <b>\$0.00</b> | <b>\$5,447,549</b> |                                                |

Kentfield Fire Protection District  
Final Budget 2022-2023  
**Service Supply**

| #            | 2022-23 Preliminary Approved | Variance      | Final Revision     | Description                               |
|--------------|------------------------------|---------------|--------------------|-------------------------------------------|
| 2005         | \$40,000                     | \$0.00        | \$40,000           | Administrative Expenses                   |
| 2006         | \$14,400                     | \$0.00        | \$14,400           | Consulting Fees                           |
| 2007         | \$8,000                      | \$0.00        | \$8,000            | Legal Fees                                |
| 2010         | \$16,373                     | \$0.00        | \$16,373           | Auditor                                   |
| 2015         | \$5,000                      | \$0.00        | \$5,000            | Publications and Dues                     |
| 2020         | \$4,789                      | \$0.00        | \$4,789            | LAFCO                                     |
| 2025         | \$22,011                     | \$0.00        | \$22,011           | MERA Operating Fee                        |
| 2030         | \$3,000                      | \$0.00        | \$3,000            | Website/Newsletter                        |
| 2050         | \$85,000                     | \$0.00        | \$85,000           | Auto and Equipment Repairs                |
| 2055         | \$30,000                     | \$0.00        | \$30,000           | Building Repairs                          |
| 2070         | \$29,516                     | \$0.00        | \$29,516           | Insurance - General/Auto/Liability        |
| 2080         | \$245,084                    | \$0.00        | \$245,084          | Insurance - Workers Compensation          |
| 2100         | \$88,958                     | \$0.00        | \$88,958           | County of Marin SB2557                    |
| 2105         | \$99,848                     | \$0.00        | \$99,848           | Central Dispatch                          |
| 2110         | \$3,655                      | \$0.00        | \$3,655            | Domestic Water                            |
| 2115         | \$10,000                     | \$0.00        | \$10,000           | Emergency Fire Expense                    |
| 2120         | \$6,000                      | \$0.00        | \$6,000            | Fire Conferences and Seminars             |
| 2125         | \$9,663                      | \$0.00        | \$9,663            | Garbage                                   |
| 2130         | \$32,853                     | \$0.00        | \$32,853           | Gas / Electric / Sewer                    |
| 2135         | \$28,000                     | \$0.00        | \$28,000           | Gas and Oil                               |
| 2140         | \$2,811                      | \$0.00        | \$2,811            | HAZ-Mat JPA                               |
| 2141         | \$5,000                      | \$0.00        | \$5,000            | Mapping and Planning                      |
| 2145         | \$300                        | \$0.00        | \$300              | Pager System                              |
| 2150         | \$140,000                    | \$0.00        | \$140,000          | MWPA Fire Prevention and Public Education |
| 2155         | \$9,000                      | \$0.00        | \$9,000            | Volunteer/Resident Subsistence            |
| 2200         | \$25,000                     | \$0.00        | \$25,000           | Computer and IT Support                   |
| 2205         | \$20,000                     | \$0.00        | \$20,000           | Fire Equipment                            |
| 2210         | \$11,000                     | \$0.00        | \$11,000           | Medical Supplies and Equipment            |
| 2215         | \$6,500                      | \$0.00        | \$6,500            | Office Supplies                           |
| 2220         | \$6,000                      | \$0.00        | \$6,000            | Station Supplies                          |
| 2300         | \$25,725                     | \$0.00        | \$25,725           | Telephone - Landlines / wireless          |
| 2305         | \$12,000                     | \$0.00        | \$12,000           | Training                                  |
| 2310         | \$12,800                     | \$0.00        | \$12,800           | Vehicle allowance per contract            |
| 2315         | \$14,500                     | \$0.00        | \$14,500           | Wellness/fitness                          |
| <b>Total</b> | <b>\$1,072,786</b>           | <b>\$0.00</b> | <b>\$1,072,786</b> |                                           |

Kentfield Fire Protection District  
Final Budget 2022-2023

## Debt Service

| #            | 2022-23 Preliminary Approved | Variance      | Final Revision   | Description                                               |
|--------------|------------------------------|---------------|------------------|-----------------------------------------------------------|
| 3110         | \$296,701                    | \$0.00        | \$296,701        | Debt Service - Station Renovation -Principal 12/30/23     |
| 3120         | \$12,760                     | \$0.00        | \$12,760         | Debt Service - Fire Station Renovation Project - Interest |
| 3130         | \$0                          | \$0.00        |                  | Solar P.V. Debt Service 12/16/20                          |
| <b>Total</b> | <b>\$309,461</b>             | <b>\$0.00</b> | <b>\$309,461</b> |                                                           |



Kentfield Fire Protection District  
Final Budget 2022-2023

## Capital Outlay

| #            | 2022-23 Preliminary Approved | Variance      | Final Revision   | Description                   |
|--------------|------------------------------|---------------|------------------|-------------------------------|
| 4005         | \$35,000                     | \$0.00        | \$35,000         | MERA; Radios; CAD / Ipads     |
| 4010         | \$20,000                     | \$0.00        | \$20,000         | Computers                     |
| 4015         | \$55,000                     | \$0.00        | \$55,000         | Fire equipment                |
| 4020         | \$15,000                     | \$0.00        | \$15,000         | Hose                          |
| 4035         | \$12,000                     | \$0.00        | \$12,000         | Hydrants and Mains            |
| 4041         | \$15,500                     | \$0.00        | \$15,500         | Personal Protective Equipment |
| 4050         | \$100,000                    | \$0.00        | \$100,000        | Building Repair               |
| 4055         | \$1,826                      | \$0.00        | \$1,826          | MERA Bond \$1,826.00          |
| 4070         | \$405,000                    | \$0.00        | \$405,000        | Apparatus Replacement         |
| 4075         | \$20,000                     | \$0.00        | \$20,000         | Mapping and Planning          |
| <b>Total</b> | <b>\$679,326</b>             | <b>\$0.00</b> | <b>\$679,326</b> |                               |

Kentfield Fire Protection District  
Approved

**Reserve Allocations  
Assigned Fund Balances**

| #                                                                           | Allocation       | Approved Fund      | Final Balance      | Description                            |
|-----------------------------------------------------------------------------|------------------|--------------------|--------------------|----------------------------------------|
| 6910                                                                        | -\$305,000       | \$1,925,572        | \$1,620,572        | Apparatus Replacement                  |
| 6915                                                                        |                  | \$947,899          | \$947,899          | Building Replacement/Renovation        |
| 6920                                                                        |                  | \$280,973          | \$280,973          | Compensated Absence                    |
| 6925                                                                        |                  | \$395,000          | \$395,000          | Emergency Contingencies                |
| 6930                                                                        |                  | \$30,000           | \$30,000           | Hose - LDH (Large Diameter Hose)       |
| 6935                                                                        |                  | \$37,580           | \$37,580           | MERA (Marin Emergency Radio Authority) |
| 6940                                                                        |                  | \$1,180,490        | \$1,180,490        | PERS Unfunded Liability                |
| 6942                                                                        |                  | \$497,689          | \$497,689          | OPEB Other Post Employment Benefits    |
| 6943                                                                        |                  | \$750,000          | \$750,000          | CEPPT                                  |
| 6945                                                                        |                  | \$180,000          | \$180,000          | SCBA Replacement                       |
| 6950                                                                        |                  | \$30,000           | \$30,000           | General Insurance Deductible           |
| 6955                                                                        |                  | \$25,000           | \$25,000           | Health Insurance Premium Reserve       |
| 6960                                                                        |                  | \$10,000           | \$10,000           | Hydrants and Mains                     |
| 6965                                                                        |                  | \$60,000           | \$60,000           | Planning, Mapping and Veg. Management  |
| 6970                                                                        |                  | \$180,000          | \$180,000          | Heavy Rescue Equipment                 |
| 6975                                                                        |                  | \$445,000          | \$445,000          | Debt Service Sinking Fund              |
| <b>Total</b>                                                                | <b>\$305,000</b> | <b>\$6,975,203</b> | <b>\$6,670,203</b> |                                        |
| These Reserve Allocation categories will be reviewed and authorized by BOD. |                  |                    |                    |                                        |

Kentfield Fire Protection District  
Final Budget 2022-2023

Budget Analysis

| Budget Analysis                     | 2022-23 Preliminary | Approved  | Variance | Final Revision |
|-------------------------------------|---------------------|-----------|----------|----------------|
| Total Revenue                       | \$                  | 7,218,724 | \$0.00   | \$ 7,218,724   |
| Total Personnel                     | \$                  | 5,447,549 | \$0.00   | \$ 5,447,549   |
| Total Service & Supply              | \$                  | 1,072,786 | \$0.00   | \$ 1,072,786   |
| Total Debt Service                  | \$                  | 309,461   | \$0.00   | \$ 309,461     |
| Total Capital Outlay                | \$                  | 679,326   | \$0.00   | \$ 679,326     |
| Total Projected Reserve Allocations | \$                  | 305,000   |          | \$ 305,000     |
| Projected Fund Balance              | \$                  | 14,602    |          | \$ 14,602      |