



Kentfield Fire Protection District

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KENTFIELD FIRE DISTRICT

2017-2018 Approved Final Budget

Presented July 12, 2017

**Kentfield Fire Protection District
Final Budget 2017-2018**

Revenue

#	2016-17 Approved	2017-18 Preliminary	Variance	Final Revision	Description
9001	\$4,124,071.00	\$4,330,274.00	\$206,203.00	\$4,348,083.00	Property Tax Current Secured
9002	\$80,740.00	\$83,160.00	\$2,420.00	\$84,261.00	Property Tax Current Unsecured
9006	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	Property Tax Prior Unsecured
9007	\$543,000.00	\$543,000.00	\$0.00	\$543,000.00	Special Assessment-Measure G at 7¢ per sq. ft.
9041	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	Supp. Assessment Current
9042	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	Supp. Assessment Unsecured
9043	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00	Supp. Assessment redemption
9046	\$225,000.00	\$225,000.00	\$0.00	\$225,000.00	Excess ERAF
9201	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	Interest Income
9280	\$21,500.00	\$21,500.00	\$0.00	\$21,500.00	HOPTR State
9367	\$0.00	\$0.00	\$0.00	\$0.00	Other Aid - Grants, etc
9900	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	Plan Check Fees
9905	\$74,160.00	\$76,200.00	\$2,040.00	\$76,200.00	AT&T Lease Agreement
9910	\$20,471.00	\$18,500.00	-\$1,971.00	\$18,500.00	T-Mobile Lease Agreement
9920	\$70,658.00	\$72,700.00	\$2,042.00	\$72,700.00	Marin General Hospital Contract
9935	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	RVPA Medical Supplies
9945	\$32,137.00	\$32,960.00	\$823.00	\$32,960.00	Sprint - Crown Castle Lease Agreement
9950	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	State Fires - Reimbursement
Total	\$5,480,537.00	\$5,692,094.00	\$211,557.00	\$5,711,004.00	

**Kentfield Fire Protection District
Final Budget 2017-2018
Personnel Costs**

#	2016-17 Approved	2017-18 Proposed	Variance	Final Revision	Description
1005	\$77,408.00	\$79,730.00	\$2,322.00	\$79,730.00	Salaries / Admn. Sec.
1009	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	Fire Inspector / part time
1010	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	Extra Hire
1015	\$2,000.00	\$1,000.00	-\$1,000.00	\$1,000.00	Fire and Drill pay for volunteers.
1020	\$38,800.00	\$35,800.00	-\$3,000.00	\$35,800.00	FLSA O.T.
1025	\$60,300.00	\$62,300.00	\$2,000.00	\$62,300.00	Holiday pay
1030	\$350,000.00	\$372,000.00	\$22,000.00	\$372,000.00	Overtime
1035	\$75,000.00	\$100,000.00	\$25,000.00	\$100,000.00	Pay @ Retirement
1045	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	Volunteer Relief / Seasonal Firefighter
1050	\$1,378,000.00	\$1,467,036.00	\$89,036.00	\$1,467,036.00	Salaries / Safety
1055	\$87,375.00	\$89,996.00	\$2,621.00	\$89,996.00	Provisional Firefighter position (12 months)
1505	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	Clothing Allowance
1510	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	FICA
1515	\$526,000.00	\$552,300.00	\$26,300.00	\$552,300.00	Health Insurance
1520	\$103,000.00	\$127,000.00	\$24,000.00	\$127,000.00	Incentives
1525	\$28,130.00	\$24,400.00	-\$3,730.00	\$24,400.00	Medicare
1530	\$591,200.00	\$698,063.00	\$106,863.00	\$698,063.00	PERS Retirement as agreed in MOU
1535	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	Deferred Comp / Sick Leave Accrual Reduction
1540	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	Vacation pay cash-out
1560	\$275,000.00	\$345,000.00	\$70,000.00	\$345,000.00	OPEB
1705	\$25,625.00	\$26,394.00	\$769.00	\$26,394.00	Accountant
1710	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	Directors Fees
Total	\$3,847,838.00	\$4,211,019.00	\$363,181.00	\$4,211,019.00	

Kentfield Fire Protection District
Final Budget 2017-2018
Service Supply

#	2016-17 Approved	2017-18 Proposed	Variance	Final Revision	Description
2005	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	Administrative Expenses
2006	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	Consulting Fees
2007	\$8,500.00	\$8,500.00	\$0.00	\$8,500.00	Legal Fees
2010	\$13,500.00	\$13,860.00	\$360.00	\$13,860.00	Auditor
2015	\$8,900.00	\$8,900.00	\$0.00	\$8,900.00	Publications and Dues
2020	\$2,829.00	\$3,096.00	\$267.00	\$3,096.00	LAFCO
2025	\$15,326.00	\$15,614.00	\$288.00	\$15,614.00	MERA Operating Fee
2030	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	Website/Newsletter
2050	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	Auto and Equipment Repairs
2055	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	Building Repairs
2070	\$9,300.00	\$11,160.00	\$1,860.00	\$9,786.00	Insurance - General/Auto/Liability
2080	\$172,200.00	\$195,200.00	\$23,000.00	\$195,200.00	Insurance - Workers Compensation
2100	\$61,000.00	\$72,500.00	\$11,500.00	\$72,500.00	County of Marin SB2557
2105	\$62,278.00	\$64,691.00	\$2,413.00	\$64,691.00	Central Dispatch
2110	\$1,995.00	\$2,450.00	\$455.00	\$2,450.00	Domestic Water
2115	\$1,500.00	\$5,000.00	\$3,500.00	\$5,000.00	Emergency Fire Expense
2120	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	Fire Conferences and Seminars
2125	\$6,500.00	\$7,250.00	\$750.00	\$7,250.00	Garbage
2130	\$25,000.00	\$26,500.00	\$1,500.00	\$26,500.00	Gas / Electric / Sewer
2135	\$14,000.00	\$12,500.00	\$-1,500.00	\$12,500.00	Gas and Oil
2140	\$2,550.00	\$2,550.00	\$0.00	\$2,550.00	HAZ-Mat JPA
2141	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	Mapping and Planning
2145	\$1,200.00	\$900.00	\$-300.00	\$900.00	Pager System
2150	\$14,500.00	\$16,500.00	\$2,000.00	\$16,500.00	Fire Prevention and Public Education
2155	\$11,000.00	\$11,000.00	\$0.00	\$11,000.00	Volunteer Subsistence
2200	\$25,000.00	\$20,000.00	\$-5,000.00	\$20,000.00	Computer and IT Support
2205	\$22,000.00	\$22,000.00	\$0.00	\$22,000.00	Fire Equipment
2210	\$11,000.00	\$14,000.00	\$3,000.00	\$14,000.00	Medical Supplies and Equipment
2215	\$7,000.00	\$9,800.00	\$2,800.00	\$9,800.00	Office Supplies
2220	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	Station Supplies
2300	\$17,500.00	\$15,000.00	\$-2,500.00	\$15,000.00	Telephone - Landlines / wireless
2305	\$13,000.00	\$13,000.00	\$0.00	\$13,000.00	Training
2310	\$11,400.00	\$11,400.00	\$0.00	\$11,400.00	Vehicle allowance per contract
2315	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	Wellness/fitness
Total	\$692,978.00	\$737,371.00	\$44,393.00	\$735,997.00	

Kentfield Fire Protection District
Final Budget 2017-2018

Debt Service

#	Approved 2016-17	2017-18 Proposed	Final Revision	Description
3110	\$242,364.23	\$250,675.00	\$250,675.00	Debt Service - Fire Station Renovation Project - Principal
3120	\$67,097.47	\$58,787.00	\$58,787.00	Debt Service - Fire Station Renovation Project - Interest
3130	<u>\$6,568.00</u>	<u>\$6,568.00</u>	<u>\$6,568.00</u>	Solar P.V. Debt Service
Total	\$ 316,029.70	\$316,030.00	\$316,030.00	

Kentfield Fire Protection District
Final Budget 2017-2018
Capital Outlay

#	2016-17 Approved	2017-18 Proposed	Variance	Final Revision	Description
4005	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	MERA; High Band / Low Band radios;CAD
4010	\$13,800.00	\$7,500.00	-\$6,300.00	\$7,500.00	Computers
4015	\$9,600.00	\$11,600.00	\$2,000.00	\$11,600.00	Fire equipment
4020	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	Hose
4035	\$12,000.00	\$8,000.00	-\$4,000.00	\$8,000.00	Hydrants and Mains
4041	\$12,200.00	\$16,200.00	\$4,000.00	\$16,200.00	Personal Protective Equipment
4050	\$200,000.00	\$100,000.00	-\$100,000.00	\$100,000.00	Building Repair
4055	\$17,152.00	\$16,243.00	-\$909.00	\$16,243.00	MERA Bond \$1,826.00 + \$14,417
4070	\$20,000.00	\$100,000.00	\$80,000.00	\$100,000.00	Apparatus Replacement
4075	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	Mapping and Planning
Total	\$309,752.00	\$359,543.00	\$49,791.00	\$359,543.00	

Kentfield Fire Protection District
Final Budget 2017-2018
Budget Analysis

Budget Analysis	Approved 2016-17	2017-18 Proposed	Variance	Final Revision
Total Revenue	\$ 5,480,537.00	\$ 5,692,094.00	\$ 211,557.00	\$ 5,711,004.00
Total Personnel	\$ 3,847,838.00	\$ 4,211,019.00	\$ 363,181.00	\$ 4,211,019.00
Total Service & Supply	\$ 692,978.00	\$ 737,371.00	\$ 44,393.00	\$ 735,997.00
Total Debt Service	\$ 316,029.70	\$ 316,030.00	\$ 0.30	\$ 316,030.00
Total Capital Outlay	\$ 309,752.00	\$ 359,543.00	\$ 49,791.00	\$ 359,543.00
Total Projected Reserve Allocations*	\$ -	\$ -		\$ -
Projected Fund Balance	\$ 313,939.30	\$ 68,131.00		\$ 88,415.00

*Reserve Proposals will be reviewed and authorized by BOD after the 2016-17 budget has been closed and final adjustments completed.

Kentfield Fire Protection District
Final Budget 2017-2018
Reserve Allocations

#	Current Balance 2016-17	2017-18 Proposed	Description
6910	\$325,572.00	\$0.00	Apparatus Replacement
6915	\$202,899.00	\$0.00	Building Replacement
6920	\$130,973.00	\$0.00	Compensated Absence
6925	\$395,000.00	\$0.00	Emergency Contingencies
6930	\$30,000.00	\$0.00	Hose - LDH (Large Diameter Hose)
6935	\$37,580.00	\$0.00	MERA (Marin Emergency Radio Authority)
6940	\$800,490.00	\$0.00	PERS Unfunded Liability
6942	\$274,983.00	\$0.00	Employer Provided Post Employment Benefits
6945	\$0.00	\$0.00	SCBA Replacement
6950	\$10,000.00	\$0.00	General Insurance Deductible
6955	\$25,000.00	\$0.00	Health Insurance Premium Reserve
6960	\$10,000.00	\$0.00	Hydrants and Mains
6965	\$30,000.00	\$0.00	Fire District Planning, Mapping and Veg. Management
6970	\$25,000.00	\$0.00	Heavy Rescue Equipment
6975	\$250,000.00	\$0.00	Debt Service Sinking Fund
Total	\$2,547,497.00	\$0.00	
These Reserve Allocation categories will be reviewed and authorized by BOD after the 2016-17 budget has been closed and final adjustments completed.			