



# **Kentfield Fire Protection District**

Mark Pomi  
Fire Chief

1004 Sir Francis Drake Boulevard  
Kentfield, CA 94904

Phone : (415) 453-7464  
Fax : (415) 453-4578



## **KENTFIELD FIRE DISTRICT**

### **2023-2024 Final Budget**

**Approved June 14, 2023**

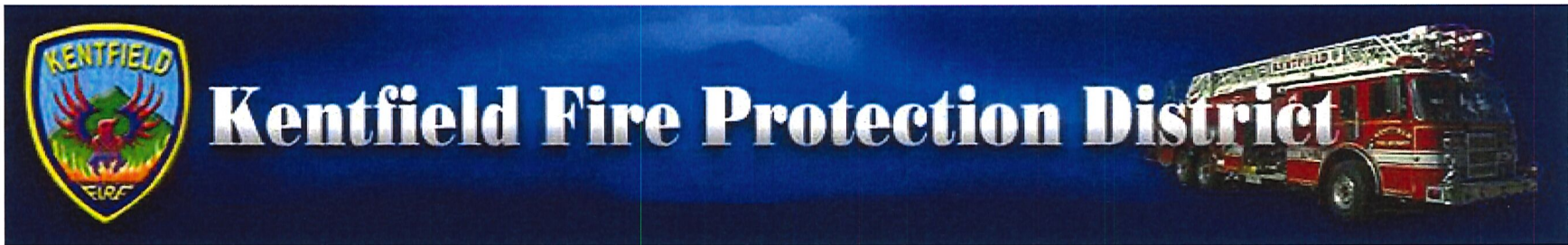


Kentfield Fire Protection District is a special district formed under the authority of the California Health and Safety Code. The District has an excellent Class 1 ISO (Insurance Services Office) rating. The Kentfield Fire Protection District provides all-risk emergency response. We care for, protect,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

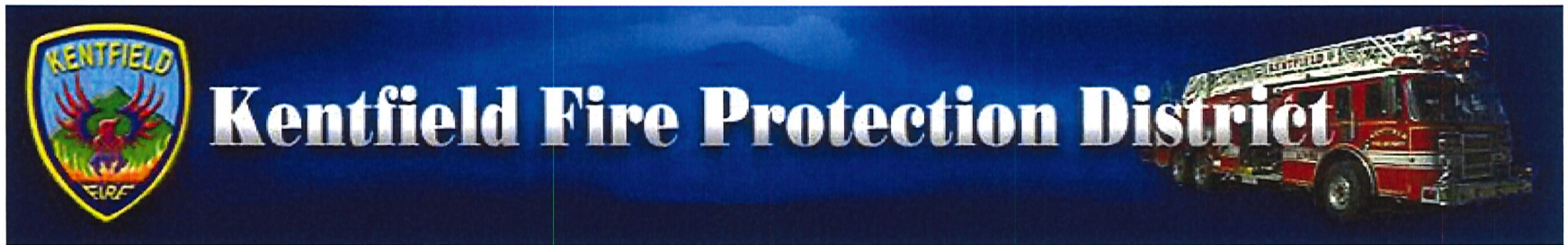


Our guiding principles remain a cornerstone of our relationship with the communities that we serve. Our ongoing commitment to solid, transparent, financial practices.

#### **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 2023-2024**

**Revenue**

#	2023-24 Preliminary	Variance	Final Revision	Description
9001	\$5,703,772	\$0	\$5,703,772.00	Property Tax Current Secured
9002	\$104,665	\$0	\$104,665	Property Tax Current Unsecured
9006	\$2,952	\$0	\$2,952	Property Tax Prior Unsecured
9007	\$546,000	\$0	\$546,000	Special Assessment - Measure G at 7¢ per sq.ft.
9008	\$283,040	\$0	\$283,040	MWPA Property Tax - Measure C
9041	\$52,132	\$0	\$52,132	Supp. Assessment Current
9042	\$1,771	\$0	\$1,771	Supp. Assessment Unsecured
9043	\$2,095	\$0	\$2,095	Supp. Assessment Redemption
9046	\$293,000	\$0	\$293,000	Excess ERAF
9201	\$36,750	\$0	\$36,750	Interest Income
9280	\$20,846	\$0	\$20,846	HOPTR State
9367	\$0	\$0	\$0	Other Aid - Grants
9900	\$27,500	\$0	\$27,500	Plan Check Fees
9905	\$91,200	\$0	\$91,200	AT&T Lease Agreement
9910	\$22,775	\$0	\$22,775	T-Mobile Lease Agreement
9920	\$88,440	\$0	\$88,440	Marin General Hospital Contract
9935	\$11,587	\$0	\$11,587	RVPA Medical Supplies
9945	\$39,355	\$0	\$39,355	Sprint - Crown Castle Lease Agreement
9950	\$250,000	\$0	\$250,000	State Fires - Reimbursement
9955	\$25,000	\$0	\$25,000	Shared Services Revenue
<b>Total</b>	<b>\$7,602,880</b>	<b>\$0</b>	<b>\$7,602,880.00</b>	

**Kentfield Fire Protection District  
Final Budget 2023-2024**

**Personnel Cost**

#	2023-24 Preliminary	Variance	Final Revision	Description
1005	\$86,077	\$0	\$86,077	Salaries / Admn. Sec.
1009	\$145,426	\$0	\$145,426	Salaries / Deputy Fire Marshal
1010	\$30,000	\$0	\$30,000	Extra Hire / Temp. FF
1015	\$1,000	\$0	\$1,000	Fire and Drill Pay for Volunteers
1020	\$48,942	\$0	\$48,942	FLSA O.T.
1025	\$82,101	\$0	\$82,101	Holiday pay
1030	\$742,522	\$0	\$742,522	Overtime
1035	\$70,000	\$0	\$70,000	Pay @ Retirement
1045	\$177,925	\$0	\$177,925	Volunteer Relief / Seasonal Firefighter / MWPA
1050	\$1,813,081	\$34,796	\$1,847,877	Salaries / Safety
1055	\$0	\$0	\$0	Provisional Firefighter Position (12 months)
1505	\$11,800	\$0	\$11,800	Clothing Allowance
1510	\$12,863	\$0	\$12,863	FICA
1515	\$802,562	\$0	\$802,562	Health Insurance
1520	\$169,401	\$0	\$169,401	Incentives
1525	\$44,126	\$0	\$44,126	Medicare
1530	\$1,303,256	\$0	\$1,303,256	PERS Retirement as agreed in MOU
1535	\$45,000	\$0	\$45,000	Deferred Comp / Sick Leave Accrual Reduction
1540	\$15,000	\$0	\$15,000	Vacation Pay Cash-out
1560	\$149,940	\$0	\$149,940	OPEB
1565	\$225,000	\$0	\$225,000	CEPPT
1705	\$31,657	\$0	\$31,657	Accountant
1710	\$12,000	\$0	\$12,000	Directors Fees
<b>Total</b>	<b>\$6,019,679</b>	<b>\$34,796</b>	<b>\$6,054,475</b>	

**Kentfield Fire Protection District**  
**Final Budget 2023-2024**  
**Service Supply**

#	2023-24 Preliminary	Variance	Final Revision	Description
2005	\$35,000	\$0	\$35,000	Administrative Expenses
2006	\$18,120	\$0	\$18,120	Consulting Fees
2007	\$15,000	\$0	\$15,000	Legal Fees
2010	\$17,110	\$0	\$17,110	Auditor
2015	\$3,000	\$0	\$3,000	Publications and Dues
2020	\$4,789	\$0	\$4,789	LAFCO
2025	\$27,472	\$0	\$27,472	MERA Operating Fee
2030	\$1,000	\$0	\$1,000	Website / Newsletter
2050	\$76,500	\$0	\$76,500	Auto and Equipment Repairs
2055	\$27,000	\$0	\$27,000	Building Repairs
2070	\$39,852	\$0	\$39,852	Insurance - General / Auto / Liability
2080	\$269,592	\$6,904	\$276,496	Insurance - Workers Compensation
2100	\$93,405	\$0	\$93,405	County of Marin SB2557
2105	\$175,555	\$0	\$175,555	Central Dispatch
2110	\$4,203	\$0	\$4,203	Domestic Water
2115	\$10,000	\$0	\$10,000	Emergency Fire Expense
2120	\$6,000	\$0	\$6,000	Fire Conferences and Seminars
2125	\$10,229	\$0	\$10,229	Garbage
2130	\$36,138	\$0	\$36,138	Gas / Electric / Sewer
2135	\$29,400	\$0	\$29,400	Gas and Oil
2140	\$2,951	\$0	\$2,951	HAZ-Mat JPA
2141	\$4,500	\$0	\$4,500	Mapping and Planning
2145	\$300	\$0	\$300	Pager System
2150	\$144,000	\$0	\$144,000	MWPA Fire Prevention and Public Education
2155	\$6,000	\$0	\$6,000	Volunteer / Resident Subsistence
2200	\$25,000	\$0	\$25,000	Computer and IT Support
2205	\$15,280	\$0	\$15,280	Fire Equipment
2210	\$9,900	\$0	\$9,900	Medical Supplies and Equipment
2215	\$6,000	\$0	\$6,000	Office Supplies
2220	\$5,850	\$0	\$5,850	Station Supplies
2300	\$25,725	\$0	\$25,725	Telephone - Landlines / Wireless
2305	\$10,800	\$0	\$10,800	Training
2310	\$0	\$0	\$0	Vehicle Allowance per contract
2315	\$13,800	\$0	\$13,800	Wellness / Fitness
<b>Total</b>	<b>\$1,169,471</b>	<b>\$6,904</b>	<b>\$1,176,375</b>	

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**Debt Service**

#	2023-24 Preliminary	Variance	Final Revision	Description
3110	\$152,144	\$0	\$152,144	Debt Service - Station Renovation - Principal 12/30/23
3120	\$2,586	\$0	\$2,586	Debt Service - Fire Station Renovation Project - Interest
3130	\$0	\$0	\$0	Solar P.V. Debt Service 12/16/20
<b>Total</b>	<b>\$154,730</b>	<b>\$0</b>	<b>\$154,730</b>	



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## Capital Outlay

#	2023-24 Preliminary	Variance	Final Revision	Description
4005	\$25,000	\$0	\$25,000	MERA; Radios; CAD / iPads
4010	\$15,000	\$0	\$15,000	Computers
4015	\$35,000	\$0	\$35,000	Fire Equipment
4020	\$13,500	\$0	\$13,500	Hose
4035	\$10,800	\$0	\$10,800	Hydrants and Mains
4041	\$18,000	\$0	\$18,000	Personal Protective Equipment
4050	\$90,000	\$0	\$90,000	Building Repair
4055	\$0	\$0	\$0	MERA Bond \$1,826.00
4070	\$605,000	\$0	\$605,000	Apparatus Replacement
4075	\$10,000	\$0	\$10,000	Mapping and Planning
<b>Total</b>	<b>\$822,300</b>	<b>\$0</b>	<b>\$822,300</b>	

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## Budget Analysis

Budget Analysis	2023-24 Preliminary	Variance	Final Revision
Total Revenue	\$ 7,602,880	\$0	\$ 7,602,880
Total Personnel	\$ 6,019,679	\$34,796	\$ 6,054,475
Total Service & Supply	\$ 1,169,471	\$6,904	\$ 1,176,375
Total Debt Service	\$ 154,730	\$0	\$ 154,730
Total Capital Outlay	\$ 822,300	\$0	\$ 822,300
Total Projected Reserve Allocations	\$ 505,000	\$100,000	\$ 605,000.00
<b>Projected Fund Balance</b>	<b>\$ (58,300)</b>		<b>\$0.00</b>
Total Expenditure			\$ 7,602,880

**Kentfield Fire Protection District**  
**Approved July 1, 2023**  
**Reserve Allocations**  
**Assigned Fund Balances**

#	Transfer	Fund Balance		Description
6910	\$505,000.00	\$2,020,572		Apparatus Replacement
6915		\$1,438,169		Building Replacement / Renovation
6920		\$320,973		Compensated Absence
6925		\$395,000		Emergency Contingencies
6930		\$30,000		Hose - LDH (Large Diameter Hose)
6935		\$37,580		MERA (Marin Emergency Radio Authority)
6940		\$1,190,490		PERS Unfunded Liability
6942		\$497,689		OPEB Other Post Employment Benefits
6943		\$750,000		CEPPT
6945		\$180,000		SCBA Replacement
6950		\$50,000		General Insurance Deductible
6955		\$50,000		Health Insurance Premium Reserve
6960		\$10,000		Hydrants and Mains
6965		\$60,000		Planning, Mapping and Veg. Management
6970		\$230,000		Heavy Rescue Equipment
6975	\$100,000.00	\$54,730		Debt Service Sinking Fund
6980		\$100,000		Health and Wellness
<b>Total</b>	<b>\$605,000.00</b>	<b>\$7,415,203</b>		
These Reserve Allocation categories will be reviewed and authorized by BOD.				