



KENTFIELD FIRE DISTRICT

2021-2022 Final Budget

Presented July 14, 2021



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

#	2021-22 Preliminary	Variance	Final Revision	Description
9001	\$5,168,567.04	\$0.00	\$5,168,567.04	Property Tax Current Secured
9002	\$94,828.00	\$0.00	\$94,828.00	Property Tax Current Unsecured
9006	\$2,678.00	\$0.00	\$2,678.00	Property Tax Prior Unsecured
9007	\$546,000.00	\$0.00	\$546,000.00	Special Assessment-Measure G at 7¢ per sq. ft.
9008	\$240,000.00	\$0.00	\$240,000.00	MWPA Property Tax - Measure C
9041	\$48,204.00	\$0.00	\$48,204.00	Supp. Assessment Current
9042	\$1,607.00	\$0.00	\$1,607.00	Supp. Assessment Unsecured
9043	\$1,901.00	\$0.00	\$1,901.00	Supp. Assessment redemption
9046	\$260,000.00	\$0.00	\$260,000.00	Excess ERAF
9201	\$35,000.00	\$0.00	\$35,000.00	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	\$85,763.00	\$0.00	\$85,763.00	AT&T Lease Agreement
9910	\$20,821.00	\$0.00	\$20,821.00	T-Mobile Lease Agreement
9920	\$81,824.00	\$0.00	\$81,824.00	Marin General Hospital Contract
9935	\$11,587.00	\$0.00	\$11,587.00	RVPA Medical Supplies
9945	\$37,096.00	\$0.00	\$37,096.00	Sprint - Crown Castle Lease Agreement
9950	\$220,000.00	\$0.00	\$220,000.00	State Fires - Reimbursement
9955	\$0.00	\$0.00	\$0.00	Shared Services Revenue
Total	\$6,902,376.04	\$0.00	\$6,902,376.04	

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Personnel Cost

#	2021-22 Preliminary	Variance	Final Revision	Description
1005	\$75,906.00	\$0.00	\$75,906.00	Salaries / Admn. Sec.
1009	\$135,727.00	\$0.00	\$135,727.00	Salaries / Deputy Fire Marshal
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	\$45,690.00	\$0.00	\$45,690.00	FLSA O.T.
1025	\$75,649.00	\$0.00	\$75,649.00	Holiday pay
1030	\$436,017.00	\$0.00	\$436,017.00	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	\$1,717,340.00	\$0.00	\$1,717,340.00	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	\$12,251.00	\$0.00	\$12,251.00	FICA
1515	\$670,506.00	\$0.00	\$670,506.00	Health Insurance
1520	\$138,679.00	\$0.00	\$138,679.00	Incentives
1525	\$30,901.00	\$0.00	\$30,901.00	Medicare
1530	\$1,117,848.00	\$0.00	\$1,117,848.00	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	\$136,000.00	\$0.00	\$136,000.00	OPEB
1565	\$225,000.00	\$0.00	\$225,000.00	CEPPT
1705	\$29,558.00	\$0.00	\$29,558.00	Accountant
1710	\$12,000.00	\$0.00	\$12,000.00	Directors Fees
Total	\$5,221,872.00	\$0.00	\$5,221,872.00	

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Service Supply

#	2021-22 Preliminary	Variance	Final Revision	Description
2005	\$35,000.00	\$0.00	\$35,000.00	Administrative Expenses
2006	\$14,400.00	\$0.00	\$14,400.00	Consulting Fees
2007	\$8,000.00	\$0.00	\$8,000.00	Legal Fees
2010	\$15,819.00	\$0.00	\$15,819.00	Auditor
2015	\$5,000.00	\$0.00	\$5,000.00	Publications and Dues
2020	\$4,561.00	\$0.00	\$4,561.00	LAFCO
2025	\$19,413.00	\$0.00	\$19,413.00	MERA Operating Fee
2030	\$3,000.00	\$0.00	\$3,000.00	Website/Newsletter
2050	\$70,000.00	\$0.00	\$70,000.00	Auto and Equipment Repairs
2055	\$30,000.00	\$0.00	\$30,000.00	Building Repairs
2070	\$19,344.00	\$7,489.00	\$26,833.00	Insurance - General/Auto/Liability
2080	\$226,713.00	\$0.00	\$226,713.00	Insurance - Workers Compensation
2100	\$85,537.00	\$0.00	\$85,537.00	County of Marin SB2557
2105	\$96,348.00	\$0.00	\$96,348.00	Central Dispatch
2110	\$3,655.00	\$0.00	\$3,655.00	Domestic Water
2115	\$10,000.00	\$0.00	\$10,000.00	Emergency Fire Expense
2120	\$6,000.00	\$0.00	\$6,000.00	Fire Conferences and Seminars
2125	\$9,208.00	\$0.00	\$9,208.00	Garbage
2130	\$31,289.00	\$0.00	\$31,289.00	Gas / Electric / Sewer
2135	\$18,694.00	\$0.00	\$18,694.00	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	\$300.00	\$0.00	\$300.00	Pager System
2150	\$140,000.00	\$0.00	\$140,000.00	MWPA Fire Prevention and Public Education
2155	\$6,000.00	\$0.00	\$6,000.00	Volunteer Subistence
2200	\$25,000.00	\$0.00	\$25,000.00	Computer and IT Support
2205	\$20,000.00	\$0.00	\$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	\$24,500.00	\$0.00	\$24,500.00	Telephone - Landlines / wireless
2305	\$12,000.00	\$0.00	\$12,000.00	Training
2310	\$12,800.00	\$0.00	\$12,800.00	Vehicle allowance per contract
2315	\$13,000.00	\$0.00	\$13,000.00	Wellness/fitness
Total	\$996,892.00	\$0.00	\$1,004,381.00	

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Debt Service

#	2021-22 Preliminary	Variance	Final Revision	Description
3110	\$286,865.00	\$0.00	\$286,865.00	Debt Service - Station Renovation -Principal 12/30/23
3120	\$22,596.00	\$0.00	\$22,596.00	Debt Service - Fire Station Renovation Project - Interest
3130	\$0.00	\$0.00	\$0.00	Solar P.V. Debt Service 12/16/20
Total	\$309,461.00	\$0.00	\$309,461.00	

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Capital Outlay

#	2021-22 Preliminary	Variance	Final Revision	Description
4005	\$35,000.00	\$0.00	\$35,000.00	MERA; Radios; CAD / Ipads
4010	\$20,000.00	\$0.00	\$20,000.00	Computers
4015	\$20,000.00	\$0.00	\$20,000.00	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	\$12,000.00	\$0.00	\$12,000.00	Personal Protective Equipment
4050	\$100,000.00	\$0.00	\$100,000.00	Building Repair
4055	\$1,826.00	\$0.00	\$1,826.00	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	\$331,826.00	\$0.00	\$331,826.00	

Kentfield Fire Protection District
Approved F/Y End June 30, 2021

Reserve Allocations

Assigned Fund Balances

#	Approved Balance	Description
6910	\$1,525,572.00	Apparatus Replacement
6915	\$747,899.00	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	\$750,000.00	CEPPT
6945	\$0.00	SCBA Replacement
6950	\$20,000.00	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	\$6,165,203.00	

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

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Budget Analysis

Budget Analysis	2021-22 Preliminary	Variance	Final Revision
Total Revenue	\$ 6,902,376.04	\$0.00	\$ 6,902,376.04
Total Personnel	\$ 5,221,872.00	\$0.00	\$ 5,221,872.00
Total Service & Supply	\$ 996,892.00	\$7,489.00	\$ 1,004,381.00
Total Debt Service	\$ 309,461.00	\$0.00	\$ 309,461.00
Total Capital Outlay	\$ 331,826.00	\$0.00	\$ 331,826.00
Total Projected Reserve Allocations*			
Projected Fund Balance	\$ 42,325.04	\$ 7,489.00	\$ 34,836.04