



# Kentfield Fire Protection District

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## KENTFIELD FIRE DISTRICT 2026-2027 Final Budget

Presented June 10, 2026



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 implement efficiencies in existing expenditures 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 2026-2027**

**Revenue**

<b>#</b>	<b>2026-27 Preliminary</b>	<b>Variance</b>	<b>Final Revision</b>	<b>Description</b>
9001	\$6,743,225	\$0	\$6,743,225	Property Tax Current Secured
9002	\$124,612	\$0	\$124,612	Property Tax Current Unsecured
9006	\$3,514	\$0	\$3,514	Property Tax Prior Unsecured
9007	\$549,000	\$0	\$549,000	Special Assessment - Measure G at 7¢ per sq. ft.
9008	\$316,876	\$0	\$316,876	MWPA Property Tax - Measure C
9041	\$60,310	\$0	\$60,310	Supp. Assessment Current
9042	\$2,048	\$0	\$2,048	Supp. Assessment Unsecured
9043	\$2,423	\$0	\$2,423	Supp. Assessment Redemption
9046	\$250,000	\$0	\$250,000	Excess ERAF
9201	\$170,000	\$0	\$170,000	Interest Income
9280	\$20,752	\$0	\$20,752	HOPTR State
9367	\$0	\$0	\$0	Other Aid - Grants
9900	\$29,150	\$0	\$29,150	Plan Check Fees
9905	\$99,656	\$0	\$99,656	AT&T Lease Agreement
9910	\$24,887	\$0	\$24,887	T-Mobile Lease Agreement
9920	\$96,452	\$0	\$96,452	Marin General Hospital Contract
9935	\$11,587	\$0	\$11,587	RVPA Medical Supplies
9945	\$41,352	\$0	\$41,352	Sprint - Crown Castle Lease Agreement
9950	\$250,000	\$0	\$250,000	State Fires - Reimbursement
9955	\$0	\$0	\$0	Shared Services Reimbursment
<b>Total</b>	<b>\$8,795,844</b>	<b>\$0</b>	<b>\$8,795,844</b>	

**Kentfield Fire Protection District  
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**Personnel Cost**

<b>#</b>	<b>2026-27 Preliminary</b>	<b>Variance</b>	<b>Final Revision</b>	<b>Description</b>
1010	\$30,000	\$0	\$30,000	Extra Hire / Temp. FF
1015	\$1,000	\$0	\$1,000	Fire and Drill Pay for Volunteers
1020	\$53,083	\$0	\$53,083	FLSA O.T.
1025	\$89,186	\$0	\$89,186	Holiday pay
1030	\$663,610	\$0	\$663,610	Overtime
1035	\$70,000	\$0	\$70,000	Pay @ Retirement
1045	\$258,438	\$0	\$258,438	Seasonal Firefighter / MWPA
1050	\$2,260,599	\$0	\$2,260,599	Salaries / Safety
1055	\$0	\$0	\$0	Provisional Firefighter Position (12 months)
1505	\$11,800	\$0	\$11,800	Clothing Allowance
1510	\$4,919	\$0	\$4,919	FICA
1515	\$954,346	\$0	\$954,346	Health Insurance
1520	\$189,927	\$0	\$189,927	Incentives
1525	\$49,635	\$0	\$49,635	Medicare
1530	\$1,571,225	\$0	\$1,571,225	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	\$390,000	\$10,000	\$400,000	OPEB
1565	\$225,000	\$0	\$225,000	CEPPT
1705	\$31,500	\$0	\$31,500	Accountant
1710	\$10,000	\$0	\$10,000	Directors Fees
<b>Total</b>	<b>\$6,924,268</b>	<b>\$10,000</b>	<b>\$6,934,268</b>	

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**Service Supply**

#	2026-27 Preliminary	Variance	Final Revision	Description
2005	\$43,500	\$0	\$43,500	Administrative Expenses
2006	\$36,500	\$0	\$36,500	Consulting / Program Fees
2007	\$15,000	\$0	\$15,000	Legal Fees
2010	\$20,820	\$0	\$20,820	Auditor
2015	\$5,170	\$0	\$5,170	Publications and Dues
2020	\$5,280	\$0	\$5,280	LAFCO
2025	\$28,875	\$0	\$28,875	MERA Operating Fee
2030	\$1,000	\$0	\$1,000	Website / Newsletter
2050	\$85,000	\$0	\$85,000	Auto and Equipment Repairs
2055	\$30,000	\$0	\$30,000	Building Repairs
2070	\$60,709	\$0	\$60,709	Insurance - General / Auto / Liability
2080	\$353,850	\$-18,000	\$335,850	Insurance - Workers Compensation
2100	\$98,322	\$0	\$98,322	County of Marin SB2557
2105	\$135,702	\$0	\$135,702	Central Dispatch
2110	\$5,680	\$0	\$5,680	Domestic Water
2115	\$20,000	\$0	\$20,000	Emergency Fire Expense/OOC
2120	\$7,000	\$0	\$7,000	Fire Conferences and Seminars
2125	\$11,400	\$0	\$11,400	Garbage
2130	\$43,038	\$0	\$43,038	Gas / Electric / Sewer
2135	\$26,500	\$0	\$26,500	Gas and Oil
2140	\$4,300	\$0	\$4,300	HAZ-Mat JPA
2141	\$4,500	\$0	\$4,500	Mapping and Planning
2145	\$0	\$0	\$0	Pager System
2150	\$188,438	\$0	\$188,438	MWPA Fire Prevention and Public Education
2155	\$9,000	\$0	\$9,000	Seasonal / Resident Subsistence
2200	\$26,574	\$0	\$26,574	Computer and IT Support
2205	\$29,300	\$0	\$29,300	Fire Equipment
2210	\$12,500	\$0	\$12,500	Medical Supplies and Equipment
2215	\$7,640	\$0	\$7,640	Office Supplies
2220	\$6,000	\$0	\$6,000	Station Supplies
2300	\$31,477	\$0	\$31,477	Telephone - Landlines / Wireless
2305	\$28,000	\$0	\$28,000	Training
2315	\$31,000	\$0	\$31,000	Wellness / Fitness
<b>Total</b>	<b>\$1,412,075</b>	<b>\$-18,000</b>	<b>\$1,394,075</b>	

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## Capital Outlay

#	2026-27 Preliminary	Variance	Final Revision	Description
4005	\$10,000	\$0	\$10,000	MERA; Radios; CAD / iPads
4010	\$10,000	\$0	\$10,000	Computers
4015	\$25,000	\$0	\$25,000	Fire Equipment
4020	\$8,000	\$0	\$8,000	Hose
4035	\$15,000	\$0	\$15,000	Hydrants and Mains
4041	\$21,000	\$0	\$21,000	Personal Protective Equipment
4050	\$130,000	\$0	\$130,000	Building Repair
4070	\$200,000	\$0	\$200,000	Apparatus Replacement
4075	\$10,000	\$0	\$10,000	Mapping and Planning
<b>Total</b>	<b>\$429,000</b>	<b>\$0</b>	<b>\$429,000</b>	

**Kentfield Fire Protection District  
FY End 2026**

**Reserve Allocations  
Assigned Fund Balances**

#	Approved Fund Balance	Description
6910	\$2,725,572	Apparatus Replacement
6915	\$1,604,899	Building Replacement / Renovation
6920	\$330,973	Compensated Absence
6925	\$395,000	Emergency Contingencies
6930	\$30,000	Hose - LDH (Large Diameter Hose)
6935	\$37,580	MERA (Marin Emergency Radio Authority)
6940	\$1,304,490	PERS Unfunded Liability
6942	\$497,689	OPEB Other Post Employment Benefits
6943	\$750,000	CEPPT
6945	\$250,000	SCBA Replacement
6950	\$50,000	General Insurance Deductible
6955	\$50,000	Health Insurance Premium Reserve
6960	\$20,000	Hydrants and Mains
6965	\$60,000	Planning, Mapping and Veg. Management
6970	\$330,000	Heavy Rescue Equipment
6975	\$0	Debt Service Sinking Fund
6980	\$160,000	Health and Wellness
<b>Total</b>	<b>\$8,596,203</b>	
These Reserve Allocation categories will be reviewed and authorized by BOD.		

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## Budget Analysis

<b>Budget Analysis</b>	<b>2026-27 Preliminary</b>	<b>Variance</b>	<b>Final Revision</b>
Total Revenue	\$ 8,795,844	\$0	\$ 8,795,844
Total Personnel	\$ 6,924,268	\$10,000	\$ 6,934,268
Total Service & Supply	\$ 1,412,075	-\$18,000	\$ 1,394,075
Total Capital Outlay	\$ 429,000	\$0	\$ 429,000
Total Projected Reserve Allocations	\$ -	\$0	\$ -
<b>Projected Fund Balance</b>	<b>\$ 30,501</b>	<b>-\$8,000.00</b>	<b>\$ 38,501</b>