



Kentfield Fire Protection District

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KENTFIELD FIRE DISTRICT 2024-2025 Final Budget

Presented June 12, 2024



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 2024-2025**

Revenue

#	2024-25 Preliminary	Variance	Final Revision	Description
9001	\$5,931,922	\$0	\$5,931,922	Property Tax Current Secured
9002	\$108,851	\$0	\$108,851	Property Tax Current Unsecured
9006	\$3,070	\$0	\$3,070	Property Tax Prior Unsecured
9007	\$546,000	\$0	\$546,000	Special Assessment - Measure G at 7¢ per sq. ft.
9008	\$290,400	\$0	\$290,400	MWPA Property Tax - Measure C
9041	\$54,217	\$0	\$54,217	Supp. Assessment Current
9042	\$1,842	\$0	\$1,842	Supp. Assessment Unsecured
9043	\$2,179	\$0	\$2,179	Supp. Assessment Redemption
9046	\$220,628	\$0	\$220,628	Excess ERAF
9201	\$130,000	\$0	\$130,000	Interest Income
9280	\$20,828	\$0	\$20,828	HOPTR State
9367	\$0	\$0	\$0	Other Aid - Grants
9900	\$29,150	\$0	\$29,150	Plan Check Fees
9905	\$93,936	\$0	\$93,936	AT&T Lease Agreement
9910	\$23,458	\$0	\$23,458	T-Mobile Lease Agreement
9920	\$90,916	\$0	\$90,916	Marin General Hospital Contract
9935	\$11,587	\$0	\$11,587	RVPA Medical Supplies
9945	\$40,536	\$0	\$40,536	Sprint - Crown Castle Lease Agreement
9950	\$250,000	\$0	\$250,000	State Fires - Reimbursement
9955	\$25,000	\$0	\$25,000	Shared Services Reimbursement
Total	\$7,874,520	\$0	\$7,874,520	

**Kentfield Fire Protection District
Final Budget 2024-2025**

Personnel Cost

#	2024-25 Preliminary	Variance	Final Revision	Description
1005	\$90,416	-\$90,416	\$0	Salaries / Admn. Sec.
1009	\$152,712	-\$152,712	\$0	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	\$50,899	\$0	\$50,899	FLSA O.T.
1025	\$85,756	\$0	\$85,756	Holiday pay
1030	\$602,651	\$0	\$602,651	Overtime
1035	\$70,000	\$0	\$70,000	Pay @ Retirement
1045	\$190,695	\$0	\$190,695	Volunteer Relief / Seasonal Firefighter / MWPA
1050	\$1,921,792	\$243,128	\$2,164,920	Salaries
1055	\$0	\$0	\$0	Provisional Firefighter Position (12 months)
1505	\$11,800	\$0	\$11,800	Clothing Allowance
1510	\$13,377	\$0	\$13,377	FICA
1515	\$825,460	\$0	\$825,460	Health Insurance
1520	\$177,947	\$0	\$177,947	Incentives
1525	\$45,891	\$0	\$45,891	Medicare
1530	\$1,438,299	\$0	\$1,438,299	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	\$156,103	\$0	\$156,103	OPEB
1565	\$225,000	\$0	\$225,000	CEPPT
1705	\$48,100	\$0	\$48,100	Accountant
1710	\$12,000	\$0	\$12,000	Directors Fees
Total	\$6,209,898	\$0	\$6,209,898	

Kentfield Fire Protection District
Final Budget 2024-2025
Service Supply

#	2024-25 Preliminary	Variance	Final Revision	Description
2005	\$40,000	\$0	\$40,000	Administrative Expenses
2006	\$28,500	\$0	\$28,500	Consulting Fees
2007	\$15,000	\$0	\$15,000	Legal Fees
2010	\$19,380	\$0	\$19,380	Auditor
2015	\$4,200	\$0	\$4,200	Publications and Dues
2020	\$4,789	\$0	\$4,789	LAFCO
2025	\$28,059	\$0	\$28,059	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	\$40,000	\$0	\$40,000	Insurance - General / Auto / Liability
2080	\$290,000	\$0	\$290,000	Insurance - Workers Compensation
2100	\$93,405	\$0	\$93,405	County of Marin SB2557
2105	\$203,472	\$0	\$203,472	Central Dispatch
2110	\$5,250	\$0	\$5,250	Domestic Water
2115	\$10,000	\$0	\$10,000	Emergency Fire Expense
2120	\$7,000	\$0	\$7,000	Fire Conferences and Seminars
2125	\$10,857	\$0	\$10,857	Garbage
2130	\$39,038	\$0	\$39,038	Gas / Electric / Sewer
2135	\$26,500	\$0	\$26,500	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	\$170,400	\$0	\$170,400	MWPA Fire Prevention and Public Education
2155	\$9,000	\$0	\$9,000	Volunteer / Resident Subsistence
2200	\$25,000	\$0	\$25,000	Computer and IT Support
2205	\$22,500	\$0	\$22,500	Fire Equipment
2210	\$11,000	\$0	\$11,000	Medical Supplies and Equipment
2215	\$6,000	\$0	\$6,000	Office Supplies
2220	\$6,000	\$0	\$6,000	Station Supplies
2300	\$29,106	\$0	\$29,106	Telephone - Landlines / Wireless
2305	\$12,000	\$0	\$12,000	Training
2315	\$29,000	\$0	\$29,000	Wellness / Fitness
Total	\$1,309,207	\$0	\$1,309,207	

Kentfield Fire Protection District

Final Budget 2024-2025

Debt Service

#	2024-25 Preliminary	Variance	Final Revision	Description
3110	\$0	\$0	\$0	Debt Service - Station Renovation - Principal 12/30/23
3120	\$0	\$0	\$0	Debt Service - Fire Station Renovation Project - Interest
3130	\$0	\$0	\$0	Solar P.V. Debt Service 12/16/20
Total	\$0	\$0	\$0	

Kentfield Fire Protection District
Final Budget 2024-2025
Capital Outlay

#	2024-25 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	\$15,000	\$0	\$15,000	Hose
4035	\$12,000	\$0	\$12,000	Hydrants and Mains
4041	\$23,150	\$0	\$23,150	Personal Protective Equipment
4050	\$100,000	\$0	\$100,000	Building Repair
4055	\$0	\$0	\$0	MERA Bond \$1,826.00
4070	\$405,000	\$0	\$405,000	Apparatus Replacement
4075	\$10,000	\$0	\$10,000	Mapping and Planning
Total	\$640,150	\$0	\$640,150	

Kentfield Fire Protection District
Approved Beginning FY 2024/2025
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
Total	\$8,596,203		

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

Kentfield Fire Protection District
Final Budget 2024-2025
Budget Analysis

Budget Analysis	2024-25 Preliminary	Variance	Final Revision
Total Revenue	\$ 7,874,520	\$0	\$ 7,874,520
Total Personnel	\$ 6,209,898	\$0	\$ 6,209,898
Total Service & Supply	\$ 1,309,207	\$0	\$ 1,309,207
Total Debt Service	\$ -	\$0	\$ -
Total Capital Outlay	\$ 640,150	\$0	\$ 640,150
Total Projected Reserve Allocations	\$ 305,000	\$0	\$ 305,000
Projected Fund Balance	\$ 20,265	\$0	\$ 20,265