



# Kentfield Fire Protection District

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## KENTFIELD FIRE DISTRICT 2025-2026 Final Budget

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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.

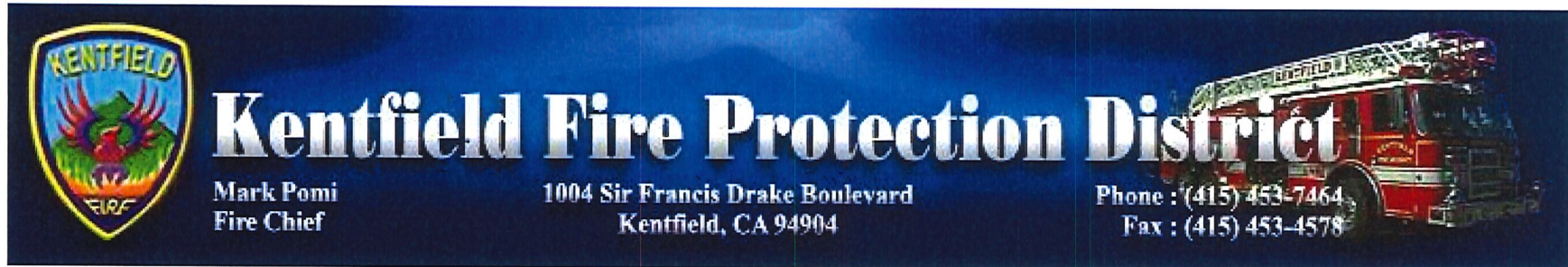
**Our Mission:** The Kentfield Fire Protection District exists to care for, protect, and serve our communities.



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 2025-2026**

**Revenue**

#	2025-26 Preliminary	Variance	Final Revision	Description
9001	\$6,383,321	\$0	\$6,383,321	Property Tax Current Secured
9002	\$117,559	\$0	\$117,559	Property Tax Current Unsecured
9006	\$3,316	\$0	\$3,316	Property Tax Prior Unsecured
9007	\$546,000	\$0	\$546,000	Special Assessment - Measure G at 7¢ per sq. ft.
9008	\$298,241	\$0	\$298,241	MWPA Property Tax - Measure C
9041	\$58,554	\$0	\$58,554	Supp. Assessment Current
9042	\$1,989	\$0	\$1,989	Supp. Assessment Unsecured
9043	\$2,353	\$0	\$2,353	Supp. Assessment Redemption
9046	\$230,050	\$0	\$230,050	Excess ERAF
9201	\$130,000	\$0	\$130,000	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	\$96,754	\$0	\$96,754	AT&T Lease Agreement
9910	\$24,162	\$0	\$24,162	T-Mobile Lease Agreement
9920	\$93,643	\$0	\$93,643	Marin General Hospital Contract
9935	\$11,587	\$0	\$11,587	RVPA Medical Supplies
9945	\$0	\$0	\$0	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>\$8,297,431</b>	<b>\$0</b>	<b>\$8,297,431</b>	

**Kentfield Fire Protection District  
Final Budget 2025-2026**

**Personnel Cost**

#	2025-26 Preliminary	Variance	Final Revision	Description
1010	\$30,000	\$0	\$30,000	Extra Hire / Temp. FF
1015	\$1,000	\$0	\$1,000	Fire and Drill Pay for Volunteers
1020	\$51,042	\$0	\$51,042	FLSA O.T.
1025	\$85,756	\$0	\$85,756	Holiday pay
1030	\$638,087	\$0	\$638,087	Overtime
1035	\$70,000	\$0	\$70,000	Pay @ Retirement
1045	\$370,000	\$0	\$370,000	Volunteer Relief / Seasonal Firefighter / MWPA
1050	\$2,101,538	\$0	\$2,101,538	Salaries
1055	\$0	\$0	\$0	Provisional Firefighter Position (12 months)
1505	\$11,800	\$0	\$11,800	Clothing Allowance
1510	\$4,730	\$0	\$4,730	FICA
1515	\$886,960	\$0	\$886,960	Health Insurance
1520	\$182,623	\$0	\$182,623	Incentives
1525	\$47,726	\$0	\$47,726	Medicare
1530	\$1,521,466	\$0	\$1,521,466	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	\$185,951	\$0	\$185,951	OPEB
1565	\$225,000	\$0	\$225,000	CEPPT
1705	\$23,200	\$0	\$23,200	Accountant
1710	\$12,000	\$0	\$12,000	Directors Fees
<b>Total</b>	<b>\$6,508,879</b>	<b>\$0</b>	<b>\$6,508,879</b>	

**Kentfield Fire Protection District**  
**Final Budget 2025-2026**  
**Service Supply**

#	2025-26 Preliminary	Variance	Final Revision	Description
2005	\$42,000	\$0	\$42,000	Administrative Expenses
2006	\$36,500	\$0	\$36,500	Consulting Fees
2007	\$15,000	\$0	\$15,000	Legal Fees
2010	\$21,185	\$0	\$21,185	Auditor
2015	\$4,700	\$0	\$4,700	Publications and Dues
2020	\$5,029	\$0	\$5,029	LAFCO
2025	\$28,972	\$0	\$28,972	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	\$55,190	\$0	\$55,190	Insurance - General / Auto / Liability
2080	\$333,500	\$0	\$333,500	Insurance - Workers Compensation
2100	\$83,160	\$0	\$83,160	County of Marin SB2557
2105	\$123,000	\$0	\$123,000	Central Dispatch
2110	\$5,515	\$0	\$5,515	Domestic Water
2115	\$20,000	\$0	\$20,000	Emergency Fire Expense
2120	\$7,000	\$0	\$7,000	Fire Conferences and Seminars
2125	\$11,400	\$0	\$11,400	Garbage
2130	\$40,989	\$0	\$40,989	Gas / Electric / Sewer
2135	\$26,500	\$0	\$26,500	Gas and Oil
2140	\$4,100	\$0	\$4,100	HAZ-Mat JPA
2141	\$4,500	\$0	\$4,500	Mapping and Planning
2145	\$300	\$0	\$300	Pager System
2150	\$174,660	\$0	\$174,660	MWPA Fire Prevention and Public Education
2155	\$9,000	\$0	\$9,000	Volunteer / Resident Subsistence
2200	\$25,800	\$0	\$25,800	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	\$30,561	\$0	\$30,561	Telephone - Landlines / Wireless
2305	\$28,000	\$0	\$28,000	Training
2315	\$29,000	\$0	\$29,000	Wellness / Fitness
<b>Total</b>	<b>\$1,337,001</b>	<b>\$0</b>	<b>\$1,337,001</b>	

**Kentfield Fire Protection District**  
**Final Budget 2025-2026**  
**Capital Outlay**

#	2025-26 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	\$8,000	\$0	\$8,000	Hose
4035	\$15,000	\$0	\$15,000	Hydrants and Mains
4041	\$18,000	\$0	\$18,000	Personal Protective Equipment
4050	\$166,000	\$0	\$166,000	Building Repair
4070	\$435,000	\$0	\$435,000	Apparatus Replacement
4075	\$10,000	\$0	\$10,000	Mapping and Planning
<b>Total</b>	<b>\$727,000</b>	<b>\$0</b>	<b>\$727,000</b>	

**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
<b>Total</b>	<b>\$8,596,203</b>	
These Reserve Allocation categories will be reviewed and authorized by BOD.		

**Kentfield Fire Protection District**  
**Final Budget 2025-2026**  
**Budget Analysis**

<b>Budget Analysis</b>	<b>2025-26 Preliminary</b>	<b>Variance</b>	<b>Final Revision</b>
Total Revenue	\$ 8,297,431	\$0	\$ 8,297,431
Total Personnel	\$ 6,508,879	\$0	\$ 6,508,879
Total Service & Supply	\$ 1,337,001	\$0	\$ 1,337,001
Total Capital Outlay	\$ 727,000	\$0	\$ 727,000
Total Projected Reserve Allocations	\$ 305,000	\$0	\$ 305,000
<b>Projected Fund Balance</b>	<b>\$ 29,551</b>	<b>\$0</b>	<b>\$ 29,551</b>