

**RESOLUTION NO. 2022/04**

**A RESOLUTION OF THE FIRE COUNCIL OF THE CENTRAL MARIN FIRE  
AUTHORITY APPROVING THE 2022-2023 BUDGET**

**WHEREAS**, the governing body of the Central Marin Fire Authority held a public hearing on the Proposed 2022-2023 Budget on May 12, 2022; and

**WHEREAS**, the governing body of the Central Marin Fire Authority has determined that the 2022-2023 Proposed Budget will allow for the continuation of fire protection and prevention services;

**NOW, THEREFORE, IT IS HEREBY RESOLVED**, by Fire Council of the Central Marin Fire Authority, that the Central Marin Fire Authority adopts the 2022-2023 Budgeted Expenditures, Transfers Out and Contingency as follows:

General Fund	\$ 10,747,144
Measure C Wildfire JPA Tax Fund	\$ 841,304
Equipment Fund	\$ 203,314
Insurance Fund	\$ 598,013

**IT IS HEREBY CERTIFIED** that the foregoing Resolution was duly and regularly adopted by the Central Marin Fire Authority at a regular meeting thereof held on May 12, 2022, to wit:

AYES:  
NOES:  
ABSENT:

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Authority Chair

ATTEST:

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Rebecca Vaughn, Authority Clerk

**CENTRAL MARIN FIRE AUTHORITY  
GENERAL FUND**

Description	2020-2021	2021-2022	2021-2022	2022-2023
	Audited Actuals	Adopted Budget	Estimated Actual	Proposed Budget
<b>BEGINNING BALANCE</b>	27,208	27,208	27,208	27,208
<b>REVENUE</b>				
Larkspur Contribution	4,670,888	4,868,860	4,868,159	5,184,011
Corte Madera Contribution	4,670,310	4,868,860	4,868,860	5,184,011
Larkspur payment for Finance and Admin	0	30,000	30,000	30,000
State Fire Reimbursement	1,348,282	0	1,082,976	0
Other Revenue	436,839	150,000	493,895	349,121
<b>TOTAL: REVENUE</b>	<b>11,126,319</b>	<b>9,917,720</b>	<b>11,343,890</b>	<b>10,747,143</b>
<b>TOTAL RESOURCES</b>	<b>11,153,527</b>	<b>9,944,928</b>	<b>11,371,098</b>	<b>10,774,351</b>
<b>EXPENDITURES</b>				
Labor Costs	9,162,681	7,893,418	9,444,991	8,599,555
Services, Supplies and Equipment	1,269,309	1,266,576	1,295,586	1,344,275
Transfers to Other Funds	694,329	603,314	603,314	803,314
<b>TOTAL: EXPENDITURES AND TRANSFERS OUT</b>	<b>11,126,320</b>	<b>9,763,308</b>	<b>11,343,891</b>	<b>10,747,144</b>
<b>CONTINGENCY</b>		<b>154,412</b>		
Net Increase/(Decrease)	(0)			
<b>ENDING BALANCE</b>	<b>27,208</b>	<b>27,208</b>	<b>27,207</b>	<b>27,207</b>

**GENERAL FUND  
CENTRAL MARIN FIRE DEPARTMENT**

**REVENUE**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
Larkspur Contribution		4,670,888	4,868,860	4,868,159	5,184,011
Corte Madera Contribution		4,670,310	4,868,860	4,868,860	5,184,011
Larkspur payment for Finance/Admin contract			30,000	30,000	30,000
State Fire Reimbursement		1,348,282		1,082,976	
County of Marin Reimbursement		102,595		7,613	
Permits and Fees		118,689	150,000	150,000	162,000
Fire Safe Marin Grant		203,972		45,000	
Ross Valley Paramedic Authority Revenue				281,582	186,121
Other Revenue		11,583		9,700	1,000
<b>REVENUE</b>		<b>11,126,319</b>	<b>9,917,720</b>	<b>11,343,890</b>	<b>10,747,143</b>

**EXPENDITURES**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
<b>Labor Costs</b>					
SALARIES		7,378,385	6,051,141	7,628,797	6,552,002
RETIREMENT - NORMAL COST		803,945	811,146	814,012	876,340
RETIREMENT - UNFUNDED LIABILITY			1,740	1,682	66,502
HEALTH BENEFITS		780,432	822,394	810,000	889,000
PAYROLL TAXES AND OTHER BENEFITS		199,920	206,997	190,500	215,711
<b>LABOR COSTS</b>		<b>9,162,681</b>	<b>7,893,418</b>	<b>9,444,991</b>	<b>8,599,555</b>
<b>Services , Supplies and Equipment</b>					
OUTSIDE SERVICES		728,498	613,286	670,000	658,705
RETIREE BENEFITS		19,814	40,320	38,160	40,320
TRAINING AND EDUCATION		14,373	70,000	35,000	45,000
DUES AND MEMBERSHIPS		8,166	9,000	9,000	9,000
EQUIPMENT MAINTENANCE		40,079	40,944	39,000	40,944
BUILDING AND GROUNDS MAINTENANCE		9,528	25,000	7,500	25,000
VEHICLE MAINTENANCE AND REPAIRS		99,398	70,000	90,000	75,000
UTILITIES		71,355	71,100	80,000	88,180
SUPPLIES		278,098	319,925	319,925	355,125
TECHNOLOGY AND EQUIPMENT			7,000	7,000	7,000
TRANSFERS TO OTHER FUNDS		694,329	603,314	603,314	803,314
<b>SERVICES &amp; SUPPLIES</b>		<b>1,963,637</b>	<b>1,869,889</b>	<b>1,898,899</b>	<b>2,147,588</b>
<b>CONTINGENCY</b>			<b>154,413</b>		
<b>TOTAL BUDGET</b>		<b>11,126,319</b>	<b>9,917,720</b>	<b>11,343,890</b>	<b>10,747,143</b>

**CENTRAL MARIN FIRE AUTHORITY  
MEASURE C WILDFIRE JPA TAX FUND**

Description	2020-2021	2021-2022	2021-2022	2022-2023
	Audited Actuals	Adopted Budget	Estimated Actual	Proposed Budget
<b>BEGINNING BALANCE</b>	-	<b>68,560</b>	-	-
<b>REVENUE</b>				
Measure C Tax	737,575	729,706	729,706	751,597
Corte Madera Contribution	88,396	87,094	87,094	89,707
Other Revenue	0	0	389,992	0
<b>TOTAL: REVENUE</b>	<b>825,971</b>	<b>816,800</b>	<b>1,206,792</b>	<b>841,304</b>
<b>TOTAL RESOURCES</b>	<b>825,971</b>	<b>885,360</b>	<b>1,206,792</b>	<b>841,304</b>
<b>EXPENDITURES</b>				
Labor Costs	180,842	184,155	187,927	203,739
Services, Supplies and Equipment	576,569	632,645	1,018,865	637,565
<b>TOTAL: EXPENDITURES AND TRANSFER</b>	<b>757,411</b>	<b>816,800</b>	<b>1,206,792</b>	<b>841,304</b>
<b>Net Increase/(Decrease)</b>	<b>68,560</b>	-	-	-
<b>ENDING BALANCE</b>	<b>68,560</b>	<b>68,560</b>	-	-

**MEASURE C  
CENTRAL MARIN FIRE DEPARTMENT**

**REVENUE**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
Measure C Revenue		737,575	729,706	729,706	751,597
Corte Madera Contribution		88,396	87,094	87,094	89,707
Measure C Evacuation Route revenue				369,992	
Fire Aside Reimbursement				20,000	
<b>REVENUE</b>		<b>825,971</b>	<b>816,800</b>	<b>1,206,792</b>	<b>841,304</b>

**EXPENDITURES**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
<b>Labor Costs</b>					
SALARIES		150,670	143,340	147,112	158,124
RETIREMENT - NORMAL COST		10,164	11,080	11,080	12,270
HEALTH BENEFITS		18,241	20,820	20,820	24,245
PAYROLL TAXES AND OTHER BENEFITS		1,767	8,915	8,915	9,100
<b>LABOR COSTS</b>		<b>180,842</b>	<b>184,155</b>	<b>187,927</b>	<b>203,739</b>
<b>Services , Supplies and Equipment</b>					
VEGETATION MANAGEMENT		549,988	628,873	949,842	630,000
DEPARTMENT SUPPLIES		26,581		6,000	7,565
FIRE VEHICLE				63,023	
OTHER			3,772		
<b>SERVICES &amp; SUPPLIES</b>		<b>576,569</b>	<b>632,645</b>	<b>1,018,865</b>	<b>637,565</b>
<b>TOTAL BUDGET</b>		<b>757,411</b>	<b>816,800</b>	<b>1,206,792</b>	<b>841,304</b>

**CENTRAL MARIN FIRE AUTHORITY  
INSURANCE FUND**

Description	2020-2021	2021-2022	2021-2022	2022-2023
	Audited Actuals	Adopted Budget	Estimated Actual	Proposed Budget
<b>BEGINNING BALANCE</b>	(228,897)	22,903	22,903	(29,651)
<b>REVENUE</b>				
TRANSFERS IN FROM OTHER FUNDS	654,329	450,000	450,000	650,000
<b>TOTAL: REVENUE</b>	<b>654,329</b>	<b>450,000</b>	<b>450,000</b>	<b>650,000</b>
<b>TOTAL RESOURCES</b>	<b>425,433</b>	<b>472,903</b>	<b>472,903</b>	<b>620,349</b>
<b>EXPENDITURES</b>				
WORKERS' COMPENSATION INSURANCE	169,187	168,364	167,069	174,148
PROPERTY AND LIABILITY INSURANCE	206,639	292,847	290,485	353,865
WORKERS' COMPENSATION CLAIMS	22,958	50,000	35,000	50,000
PROPERTY AND LIABILITY CLAIMS	3,746	20,000	10,000	20,000
<b>TOTAL: EXPENDITURES AND TRANSFERS OUT</b>	<b>402,530</b>	<b>531,211</b>	<b>502,554</b>	<b>598,013</b>
<b>Net Increase/(Decrease)</b>	<b>251,799</b>	<b>(81,211)</b>	<b>(52,554)</b>	<b>51,987</b>
<b>ENDING BALANCE</b>	<b>22,903</b>	<b>(58,308)</b>	<b>(29,651)</b>	<b>22,336</b>
	includes reserve for claims	includes reserve for claims	includes reserve for claims	includes reserve for claims

**INSURANCE FUND  
CENTRAL MARIN FIRE DEPARTMENT**

**REVENUE**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Revised Budget	Estimated Actuals	Proposed Budget
TRANSFERS IN FROM OTHER FUNDS		654,329	450,000	450,000	650,000
	<b>REVENUE</b>	<b>654,329</b>	<b>450,000</b>	<b>167,069</b>	<b>650,000</b>

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**EXPENDITURES**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
WORKERS' COMPENSATION INSURANCE		169,187	168,364	167,069	174,148
PROPERTY AND LIABILITY INSURANCE		206,639	292,847	290,485	353,865
WORKERS' COMPENSATION CLAIMS		22,958	50,000	30,000	50,000
PROPERTY AND LIABILITY CLAIMS		3,746	20,000	10,000	20,000
	<b>EXPENDITURES</b>	<b>402,530</b>	<b>531,211</b>	<b>497,554</b>	<b>598,013</b>
<b>TOTAL BUDGET</b>		<b>402,530</b>	<b>531,211</b>	<b>497,554</b>	<b>598,013</b>

**CENTRAL MARIN FIRE AUTHORITY  
EQUIPMENT FUND**

Description	2020-2021	2021-2022	2021-2022	2022-2023
	Audited Actuals	Adopted Budget	Estimated Actual	Proposed Budget
<b>BEGINNING BALANCE</b>	<b>136,669</b>	<b>173,314</b>	<b>173,314</b>	<b>50,844</b>
<b>REVENUE</b>				
GRANTS	66,750	0	72,236	
TRANSFERS IN FROM OTHER FUNDS	40,000	153,314	153,314	153,314
<b>TOTAL: REVENUE</b>	<b>106,750</b>	<b>153,314</b>	<b>225,550</b>	<b>153,314</b>
<b>TOTAL RESOURCES</b>	<b>243,419</b>	<b>326,628</b>	<b>398,864</b>	<b>204,158</b>
<b>EXPENDITURES</b>				
EQUIPMENT	70,105	253,314	348,020	203,314
<b>TOTAL: EXPENDITURES AND TRANSFERS OUT</b>	<b>70,105</b>	<b>253,314</b>	<b>348,020</b>	<b>203,314</b>
Net Increase/(Decrease)	36,645	(100,000)	(122,470)	(50,000)
<b>ENDING BALANCE</b>	<b>173,314</b>	<b>73,314</b>	<b>50,844</b>	<b>844</b>



**EQUIPMENT FUND  
CENTRAL MARIN FIRE DEPARTMENT**

**REVENUE**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
GRANTS		66,750		72,236	
TRANSFERS IN FROM OTHER FUNDS		40,000	153,314	153,314	153,314
	<b>REVENUE</b>	<b>106,750</b>	<b>153,314</b>	<b>225,550</b>	<b>153,314</b>

**EXPENDITURES**

		2020-2021	2021-2022	2021-2022	2022-2023
		Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
RADIOS			10,000	10,000	
WASHING MACHINE			40,000	40,000	
LEASE PAYMENT FOR FIRE ENGINE			153,314	153,314	153,314
ENGINE 15 EQUIPMENT			50,000	72,460	
CPR MACHINES		67,446			
CARDIAC MONITOR				72,246	
HYDRANTS AND HOSES					20,000
PROTECTIVE EQUIPMENT					30,000
OTHER EQUIPMENT		2,659			
	<b>EXPENDITURES</b>	<b>70,105</b>	<b>253,314</b>	<b>348,020</b>	<b>203,314</b>
<b>TOTAL BUDGET</b>		<b>70,105</b>	<b>253,314</b>	<b>348,020</b>	<b>203,314</b>