



## KENSINGTON FIRE PROTECTION DISTRICT

**DATE:** May 25, 2022

**TO:** Finance Committee  
Kensington Fire Protection District

**RE:** **Agenda Item 5b**  
Draft FY2022-2023 Budget

**SUBMITTED BY:** Bill Hansell, General Manager

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### Recommended Action

Review, Discuss, and Direct Staff as needed.

### Background

The attached Draft FY2022-2023 Budget is presented for your review, discussion, and recommendations. The columns represent the FY2021 Actuals, as confirmed by the previously approved audit, the FY2022 Budget, as most recently amended, the FY2022 Projected figures based on projections from the most recent County financial report, and finally the draft FY2023 Budget. The Notes column identifies line-items that need further verification or otherwise explains particular background info.

Below the regular Operations Revenue and Expense budget, I have updated the CIP line-items for the PSB Renovation and the Temporary Facility costs. Please note that “Soft Costs” are for services such as architecture, engineering, permitting, etc., while “Hard Costs” are for the actual General Contractor and Sub-Contractor expenses. YTD Soft Costs have been listed for the current year, and the amounts for FY2023 show the anticipated balance due. Construction is expected to start in September/October and last approximately 18 months, so there will be some remaining soft costs for FY2024. Hard costs will be verified when the bids are received, but have been estimated in the prior reports by management and the NHA financial studies.

I have added a line item under Fund Balances for Annual Debt Service, which will be verified when the renovation loan amount is determined by bidding. Funds from the loan amount will be added to the Capital Reserve Fund 303100, as noted, when the funding is released.

The FY2022 Projected Fund Balance amounts still need information from the final two months of this year plus reconciliation.

### Fiscal Impact

As noted in the budget, annual revenue is expected to exceed operation expenditures resulting in a net gain to the reserves, although CIP expenses will draw on the reserves per the prior financial strategy outlined by NHA Advisors.

	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	FY2023 Budget Notes:	% of YTD
<b>REVENUES</b>						
Property Taxes	4,525,850	4,595,532	4,642,753	4,689,181		101.00%
Special Taxes	200,686	200,686	204,418	206,462		101.00%
Other Taxes (HOPTR)	24,687	24,000	24,000	24,000		100.00%
Lease Income	36,549	27,450	36,300	0		0.00%
Investment Income	32,087	30,000	26,500			0.00%
CERBT Disbursement		80,000	80,000	80,000	Maze to verify YTD	100.00%
Other Revenues	84,213	0	428,441	0		0.00%
Grant Revenue	0	0	0	0		
<b>Total Revenues</b>	<b>4,904,072</b>	<b>4,957,668</b>	<b>5,442,412</b>	<b>4,999,643</b>		<b>91.86%</b>
<b>EXPENDITURES (Operations)</b>						
Office Wages & Related						
Wages		160,000	135,000	135,000	Maze to verify YTD	100.00%
Longevity Pay		0	0	0		
Overtime Wages		0	0	0		
Vacation/Holiday/Sick Wages		9,500	7,000	7,000	Maze to verify YTD	
Medical/dental ins compensation		12,000	12,000	12,000	Maze to verify YTD	100.00%
Retirement Contribution		0	0	0		
Payroll Taxes		14,000	12,434	12,500		100.53%
Workers Compensation/Life Ins		759	394	400		101.55%
Payroll Processing		2,300	2,300	2,500		108.70%
<b>Total Office Wages &amp; Related</b>	<b>185,137</b>	<b>198,559</b>	<b>169,128</b>	<b>169,400</b>		<b>100.16%</b>
Retiree Medical Benefits						
PERS Medical		70,000		72,500	Maze to add YTD payments	
Delta Dental		13,500		14,000	Maze to add YTD payments	
Vision Care		3,900		4,100	Maze to add YTD payments	
CalPERS Settlement	24,044	12,377	11,425	7,616	Payoff Balance	66.66%
<b>Total Retiree Medical Benefits</b>	<b>24,044</b>	<b>99,777</b>	<b>11,425</b>	<b>98,216</b>		<b>859.66%</b>
Outside Professional Services						
Accounting		36,000	36,000	36,000	Negotiated max with Maze	100.00%
Actuarial Valuation		5,600	3,000	5,600		186.67%
Audit		17,500	16,000	16,000		100.00%
Bank Fees		0	25	50		200.00%
Contra Costa County Expenses	34,142	35,000	53,552	53,552	Maze to verify YTD	100.00%
El Cerrito Contract Fee	3,229,643	3,525,860	3,525,860	3,553,147		100.77%
El Cerrito Reconciliation(s)	298,738	191,060	191,060	123,166		64.46%
IT Services and Equipment		12,000	23	12,000		52677.79%
Fire Abatement Contract	2,450	5,000	0	5,000		
Fire Engineer Plan Review		3,000	688	3,000		436.05%
Risk Management Insurance	64,529	14,420	0	25,000	Maze to verify YTD	
LAFCO Fees	4,254	4,254	4,254	5,000	Maze to verify YTD	117.54%
Legal Fees		24,000	10,000	20,000	Budget \$2K/mo. Avg	200.00%
Professional Fees	168,640	0	0	0		

	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	FY2023 Budget Notes:	% of YTD
Operational Consultant		0	0	0		
Recruitment		0	0	0		
Temporary Services		0	0	0		
Water System Improvements		10,000	0	10,000		
Website Development/Maintenance		2,750	3,928	4,500		114.56%
Wildland Vegetation Mgmt	6,500	7,600	0	7,600		
Other Outside Professional Services		0	0	0		
Emergency Preparedness Coordinator		100,000	100,000	105,200		105.20%
Grant Writer/Coordinator		50,000	6,548	50,000		763.65%
Nixle (Everbridge) Fees		3,183	3,183	4,000		125.67%
Long-Term Financial Planner		30,000	30,000	5,000		16.67%
<b>Total Outside Professional Services</b>	<b>3,808,896</b>	<b>4,077,227</b>	<b>3,984,120</b>	<b>4,043,815</b>		<b>101.50%</b>
<b>Community Service Activities</b>						
Public Education (Emergency Prep)	3,100	28,649	24,000	30,000	Maze to verify YTD	125.00%
EP Coord Expense Account		1,000	0	1,000	Maze to verify YTD	
Comm. Pharmaceutical Drop-Off		470	2,500	2,500	Maze to verify YTD	100.00%
CERT Emerg Kits/Sheds/Prepared		3,532	0	4,000		
Open Houses		1,800	0	1,800		
Community Shredder		4,465	4,142	5,000	Maze to verify YTD	120.71%
DFSC Matching Grants	24,000	0	0	0		
Firesafe Planting Grants		3,000	1,700	25,000	Per EPC Recommendation	
Demonstration Garden		0	0	0		
Community Sandbags		1,729	1,729	1,850		107.02%
Volunteer Appreciation		0	0	500		
Community Service - Other	30,950	0	483	500		
<b>Total Community Service Activities</b>	<b>58,050</b>	<b>44,645</b>	<b>34,554</b>	<b>72,150</b>		<b>208.81%</b>
<b>District Activities</b>						
Professional Development		10,000	3,324			0.00%
Election	4,991	0	0	7,500	CCC to verify	
Firefighter's Apparel & PPE	1,187	2,000	810		Maze to verify YTD	0.00%
Firefighters' Expenses		13,300	0	30,000	Per Chief's Recommendation	
Staff Appreciation	1,247	3,000	93			0.00%
Memberships	7,853	8,720	7,615			0.00%
<b>Total District Activities</b>	<b>15,278</b>	<b>37,020</b>	<b>11,842</b>	<b>37,500</b>		<b>316.66%</b>
<b>Office</b>						
Office Expense	7,444	5,000	3,500	5,000	Maze to verify YTD	142.86%
Office Supplies		2,000	1,000	2,000	Maze to verify YTD	200.00%
Telephone		7,800	7,500	8,000	Maze to verify YTD	106.67%
Office- Other		318	318	400		125.79%
Office - Other		64	64	100		156.25%
<b>Total Office</b>	<b>7,444</b>	<b>15,182</b>	<b>12,382</b>	<b>15,500</b>		<b>125.18%</b>
<b>Building Maintenance</b>						
Gardening service		5,000	4,000	4,000	Maze to verify YTD	100.00%

	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	FY2023 Budget Notes:	% of YTD
Building alarm		1,500	1,500	1,500	Maze to verify YTD	100.00%
Medical Waste Disposal		7,500	6,500	7,500	Maze to verify YTD	115.38%
Janitorial Service		1,400	2,000	2,000	Maze to verify YTD	100.00%
Miscellaneous Maint.		25,000	1,601	1,000	Maze to verify YTD	62.46%
<b>Total Building Maintenance</b>	<b>62,722</b>	<b>40,400</b>	<b>15,601</b>	<b>16,000</b>		<b>102.56%</b>
Building Utilities/Service						
Gas and Electric		12,500	12,500	13,000	Maze to verify YTD	104.00%
Water/Sewer		3,000	4,000	4,000	Maze to verify YTD	100.00%
Bldg Utilities/Services - Other		0				
<b>Total Building Utilities/Service</b>	<b>0</b>	<b>15,500</b>	<b>16,500</b>	<b>17,000</b>		<b>103.03%</b>
Contingency						
General		25,000	0	25,000		
Contingency - Other	0	0	0	0		
<b>Total Contingency</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>		
<b>Total Expenditures (Operations)</b>	<b>4,161,571</b>	<b>4,553,310</b>	<b>4,255,552</b>	<b>4,494,581</b>		<b>105.62%</b>
<b>REVENUE - EXPENDITURES (Operations)</b>	<b>742,501</b>	<b>404,358</b>	<b>1,186,860</b>	<b>505,061</b>		
<b>EXPENDITURES (Capital)</b>						
Capital Outlay (PSB Renovation Soft Costs)	0	484,252	419,839	64,413	Maze to verify YTD	
Capital Outlay (PSB Renovation Hard Costs)	0	0	0	0	Pending public bid	
Capital Outlay (Temp Facilities Soft Costs)	0	130,000	40,000	40,000	Maze to verify YTD	
Capital Outlay (Temp Facilities Hard Costs)	0	0	0	0	Pending public bid	
Capital Outlay (Equip & Furniture)	0	0	0	0	None planned for FY2022-2023	
Capital Outlay (Rolling Stock)	0	0	0	0	None planned for FY2022-2023	
<b>Total Expenditures (Capital)</b>	<b>566,845</b>	<b>614,252</b>	<b>459,839</b>	<b>104,413</b>		
<b>EXPENDITURES (Annual Debt Service)</b>	<b>0</b>	<b>0</b>	<b>0</b>		Debt Service Amount Pending Loan	
<b>EXPENDITURES TOTAL (Ops, CIP, Debt)</b>	<b>4,728,416</b>	<b>5,167,562</b>	<b>4,715,391</b>	<b>4,598,994</b>		<b>97.53%</b>
<b>FUND BALANCE INCREASE OR (DECREASE)</b>	<b>175,656</b>	<b>-209,894</b>	<b>727,021</b>	<b>400,648</b>		

	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Budget	FY2023 Budget Notes:	% of YTD
<b>FUND BALANCES (End of Year):</b>	6/30/2021	6/30/2022	6/30/2022	6/30/2023		
CC County Funds:						
General Fund 300700	5,176,904					
Fire Special Tax Fund 300900	409,440					
Capital Reserve Fund 303100	3,821,952				Bldg Loan Added Here After Bids	
Mechanics Bank Checking Account						
<b>TOTAL FUND BALANCE</b>	<b>9,408,296</b>				Maze to verify YTD	
<b>OPEB Balance:</b>						
<b>OPEB Asset</b>	1,459,931					
<b>OPEB Liability</b>	1,072,175					
<b>Net OPEB: Liability/(Asset)</b>	(387,756)					